COUNTY OF LINCOLN
New Mexico
Regular Meeting
Board of County Commissioners

Todd Proctor, Chairman	**Walter Hill,** Assessor
Jon Crunk, District 3	**Shannan Hemphill,** Clerk
Samantha Serna, Member	**Rhonda Burrows,** Probate Judge
Mark Fischer, Member	**Michael Wood,** Sheriff
Vacant, District 4	**Sherrie Huddleston,** Treasurer

Ira Pearson, County Manager

AGENDA
Commission Chambers in Carrizozo, New Mexico and ZOOM
Tuesday, February 21, 2023 @ 8:30 A.M.

Join Zoom Meeting
https://us02web.zoom.us/j/86507290687?pwd=aXd5UTNQSlRLRWYwVjB3MXhrZGxEUT09
Meeting ID: 865 0729 0687
Passcode: 539343
One tap mobile
+12532158782

1. Call to Order

2. Roll Call

3. Invocation

4. Pledge of Allegiance
   a. Pledge – U.S. A. Flag
   b. Salute – N.M. Flag ("I salute the flag of the State of New Mexico, the Zia Symbol of perfect friendship among united cultures")

5. Approval of Agenda

6. Approval of Minutes:
   a. January 17, 2023, Regular Commission Meeting

7. Approval of Consent Agenda
   a. Payroll/Accounts Payable/Budget/ Expenditures
   b. Treasurer's Financial Report for the Month ending January 31, 2023
   c. Approval of Resolution 2023-37: Disposition of County Inventory and Capital Assets
   d. Approval to Purchase Command Truck for the Lincoln County Office of Emergency Services, Utilizing Fire Protection Fund Monies in the Amount of $58,584

8. Board of Finance – Lincoln County Treasurer, Sherrie Huddleston

9. Approval of Budget Adjustment FY 22/23 by Resolution 2023-38

10. Forest, Land & Natural Resources Matters:
    a. Smokey Bear Ranger District
    b. Lincoln County/NMSU Extension Services
    c. South Central Mountain RC & D
    d. Upper Hondo Soil & Water Conservation District
    e. Land and Natural Resources Advisory Committee-LANRAC

11. **9:30 A.M.:** PUBLIC COMMENT AND OTHER BUSINESS FROM COUNTY OFFICIALS (Items are for discussion only – no action will be taken)

12. Lincoln County Detention Center Update – and Introduction of New Warden

13. Lincoln County Medical Center Update-Todd Oberheu

14. Approval of Resolution 2023-39 a Resolution Acknowledging and Accepting FY 2022 Audit for Lincoln County – Presentation/Discussion by Daniel Trujillo-Kubiak Melton & Associates, LLC

15. Pattern Energy / SunZia Wind
    a. 2020 Mesa Canyons Wind, LLC, IRB: First Amendment to Indenture Agreements, and Second Amendment to Lease Agreement
    b. Variance Request for Pattern SC Holdings LLC, Ancho Wind LLC, Cowboy Mesa LLC, and Mesa Canyons Wind, LLC (collectively the "SunZia Wind South Project"), Lincoln County WECS

16. Lincoln County Fairgrounds
    a. Fair Board Presentation / Update
    b. Fairground Projects – Update

17. Lincoln County Road Department
    a. Consideration and Approval of Wheel Loader Lease
    b. Approval to Sign Two (2) Governmental Entity Resolutions to Lease, Purchase and/or Finance Two (2) Motor Graders from CAT Financial

18. Manager's Report

19. Approval to Issue Requests for Proposal (RFPs) and/or Invitation for Bid (IFB):
    a. On-Call Electrical Contractor
    b. Carrizozo Courthouse Complex Courtyard Renovation

20. Lincoln County Solid Waste
    a. Consideration of Administrative Appeal of Solid Waste Lien and Habitable Designation of Customer #2878 – Richard Purcella and Frances Martinez
    b. Consideration and Approval of Slash, Debris Removal Quote from Sierra Contracting in the Amount of $2,999.71
    c. Approval to File Solid Waste Liens:
        i. Harlan H.R. Blake and Mary L. Melancon - **$463.14**
        ii. Steve Dyer - **$1,079.64**

iii. Kenneth B. Ellard - **$617.52**
iv. Jennifer Lin Garcia and Kenneth B. Ellard - **$816.68**
v. Steven Dean Hutson - **$991.56**
vi. Irene Lueras or Fred Lueras - **$1,141.18**
vii. Gerardo Medina - **$2,060.82**
viii. B. Craig Newkirk - **$1,372.34**
ix. Luis Polaco and Ernestina Polaco - **$1,197.72**
x. Thomas J. Pollock - **$715.40**
xi. Crystal I. Tivis - **$1,440.04**

21. Lodger's Tax Funding:
    a. Lodger's Tax Funding Request Procedure Update
    b. Approval of Lodger's Tax Funding Requests
        i. Event: Lincoln County Art Loop
        Amount Requested: $5,000
        Date (s) of Event: 6/30/2023-7/2/2023
        Presenter: Lynn Eckman

        ii. Event: Alto Artist Tour
        Amount Requested: $5,000.00
        Date(s) of Event(s): August 4-6, 2023
        Presenter: Lynn Eckman

        iii. Event: Aim High
        Amount Requested: $11,000.00
        Date(s) of Event(s): 6/30/2023-7/1/2023
        Presenter: Rhonda Vincent

        iv. Event: Flying J Chuckwagon Dinner & Show
        Amount Requested: $9,000.00
        Date(s) of Event(s): 5/27/2023-9/4/2023
        Presenter: James Hobbs – President of Flying J

22. Appointment of Alternate to the Board of Registration – County Clerk, Shannan Hemphill

23. Lincoln County Finance
    a. Discussion and Direction Regarding Lincoln County Procurement Process and Financial Obligations
    b. Consideration and Approval of Pro-Vision Invoice in the Amount of $27,300.00

24. Consideration and Approval of the State of New Mexico Department of Finance and Administration Fund 89200 Capital Appropriation Project in the amount of $250,000 to plan, design, construct, purchase and install improvements, including for accessibility compliance, to the county fairgrounds and rodeo arena in Capitan in Lincoln County

25. Discussion and Direction on Congressionally Directed Spending (CDS) Funding from the Office of Senator Lujan

26. Discussion and Direction Regarding Sheriff's Deputy Sergeant's Schedules and Benefits

27. Discussion and Direction Regarding County of Lincoln Cell Phone Policy and Procedure

28. American Rescue Plan Act (ARPA) / Local Assistance and Tribal Consistency Fund (LATCF) Allocation

29. Review, Discussion and Direction of All Lincoln County Ordinances

30. Authorization to Schedule Public Hearing to Consider Other Outdated or New Lincoln County Ordinances

31. Lincoln County Executive Session Pursuant to the Open Meetings Act: Discussion of All Threatened and/or Pending Litigation, Section 10-15-1, Subparagraph (H)(7); Discussion of the Purchase Acquisition or Disposal of Real Property or Water Rights by the Public Body, Section 10-15-1, Subparagraph (H)(8); and Limited Personnel Matters, Section 10-15-1, Subparagraph (H)(2)

32. Signing of Official Documents

33. Next meetings:
    a. Wednesday, March 1, 2023, Special Commission Meeting
    b. Tuesday, March 21, 2023, Regular Commission Meeting

34. Adjourn

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 6

SUBJECT:

Approval of Minutes-
January 17, 2023 – Regular Commission Meeting

Tuesday, February 21, 2023

COUNTY OF LINCOLN

New Mexico
Regular Meeting
Board of County Commissioners

Todd Proctor, Chair
Jon Crunk, Vice-Chair

Samantha Serna, Member
Mark Fischer, Member
Vacant, Member

Minutes
Tuesday January 17, 2023

Minutes of the Regular Meeting of the Lincoln County Commission held at 8:30 AM on January 17, 2023, in the County Commission Chambers, Lincoln County Courthouse, in Carrizozo, New Mexico.

This meeting was also conducted on a platform for video and audio.

1. Call to Order

Alan Morel, County Attorney, called the Regular Meeting of the Board of County Commissioners to order at 8:30 AM.

2. Roll Call

Roll Call.
Present: Commissioner Fischer, Commissioner Serna, Commissioner Proctor, Commissioner Crunk.

Others present included Ira Pearson, County Manager; Alan Morel, County Attorney; and Shannan Hemphill, County Clerk

3. Invocation

The Invocation was presented by Commissioner Serna.

4. Pledge of Allegiance

a. Pledge – USA Flag
b. Salute – NM Flag

5. Approval of Agenda

Motion: Acceptance of the Agenda and authorized the Chair to move items as necessary, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Commissioner Proctor, Commissioner Crunk.

6. Selection of Lincoln County Board of Commissioners Chairman and Vice-Chairman

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Motion: Open nominations for the Office of Chair, **Action:** Approve, **Moved by** Commissioner Proctor, **Seconded by** Commissioner Fischer.
Motion passed unanimously.

Commissioner Crunk nominated Commissioner Proctor for the Office of Chair.

Commissioner Serna informed she would like to be considered for the Office of Chair.

Motion: Close nominations for the Office of Chair, **Action:** Approve, **Moved by** Commissioner Proctor, **Seconded by** Commissioner Fischer.
Motion passed unanimously.

Motion: Approve Commissioner Proctor for Chairman, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Commissioner Proctor, Commissioner Crunk.

Chair Proctor opened the floor for nominations of Vice-Chair.

Commissioner Fischer nominated himself.
Commissioner Serna nominated herself.
Commissioner Crunk nominated himself.

Chair Proctor closed nominations for Vice-Chair.

Motion: Approve Commissioner Fischer for Vice-Chair, **Action:** Approve, **Moved by** Commissioner Fischer, **Seconded by** Chair Proctor**.**
Vote: Motion failed **(summary:** Yes = 1, No = 3, Abstain = 0**).**
Yes: Commissioner Fischer.
No: Commissioner Serna, Chair Proctor, Commissioner Crunk.

Motion: Approve Commissioner Serna for Vice-Chair, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Chair Proctor**.**
Vote: Motion failed **(summary:** Yes = 1, No = 3, Abstain = 0**).**
Yes: Commissioner Serna.
No: Commissioner Fischer, Chair Proctor, Commissioner Crunk.

Motion: Approve Commissioner Crunk for Vice-Chair, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Chair Proctor**.**
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

7. Approval of Minutes:

a. December 20, 2022, Regular Commission Meeting

Motion: Approve the Minutes of the December 20, 2022 Regular Commission Meeting, **Action:** Approve, **Moved by** Commissioner Fischer, **Seconded by** Commissioner Crunk.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

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8. Approval of Consent Agenda

a. Payroll/Accounts Payable/Budget/ Expenditures
b. Treasurer's Financial Report for the Month ending December 31, 2022
c. Treasurer's 2nd Quarterly Report by Resolution 2023-34
d. Approval or Disapproval of Safety Net Care Pool & Indigent Health Care Claims
e. Approval of Resolution 2023-33: Disposition of County Inventory and Capital Assets
f. Approval of Resolution 2023-35 Authorizing the Village of Ruidoso to Submit an Application to DFA to Participate in the Local DWI Grant and Distribution Program
g. Approval of US Department of Labor Employment Standards Administration Wage and Hour Division Wage Modification Agreement
h. Approval of Sublease and Operating Agreement Between the County of Lincoln and Presbyterian Healthcare Services, Inc. for the Corona Health Center
i. Approval of US Department of Justice United States Marshals Service Modification of Intergovernmental Agreement
j. Approval of Agreement Between Santa Fe County and the County of Lincoln to House Inmates at the Lincoln County Detention Center
k. Approval of the Filing of a Solid Waste Lien – Larry Baron - $776.94
l. Approval of Professional Services Agreement Between Holcomb Law Office and the County of Lincoln

Commissioner Serna requested to remove Item l from the consent agenda.

Commissioner Fischer requested to remove Items b, h, & j from the consent agenda.

Motion: Approve the consent agenda minus Items b, h, j & l, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Serna.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Commissioner Fischer stated he did not find any problems in the report he requested monthly trending budgets so see continuity throughout the year. Commissioner Fischer requested documentation of the fiscal status of the County and how it is impacted for future requested items.

Treasurer Huddleston informed her office would provide a graph for each fund, not for each line item.

Motion: Approve the Treasurer's Financial Report for the Month ending December 31, 2022, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Commissioner Fischer questioned item h and the oversite with respect to expenditures of the facilities. Attorney Morel stated there should be an amendment to this section as the hospital and the clinics were no longer split. Commissioner Fischer requested some deletions and changes to the existing definitions for clarity.

Motion: Approve the Sublease and Operating Agreement Between the County of Lincoln and Presbyterian Healthcare Services, Inc. for the Corona Health Center with the changes requested by Commissioner Fischer, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Commissioner Fischer.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Commissioner Fischer questioned item j and the actual cost of housing an inmate.

Attorney Morel explained there was no standard agreement across the state, however if we had an agreement in place, we would get some reimbursement for certain inmates temporarily housed in our facilities.

Commissioner Crunk state some facilities have other personnel and programs which our facility does not, and this allows us to temporarily house a prisoner in another facility better suited to their needs.

Motion: Approve the Agreement Between Santa Fe County and the County of Lincoln to House Inmates at the Lincoln County Detention Center, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Commissioner Serna questioned item l and the scope of services Ms. Holcomb would provide as well as the fees to be paid to Ms. Holcomb. Manager Pearson informed Ms. Holcomb assisted with collective bargaining agreements and stated it was an advisory position with minimal fees charged.

Motion: Approve the Professional Services Agreement Between Holcomb Law Office and the County of Lincoln, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Serna.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

SEE EXHIBIT A: Copies of the Consent Agenda items including Resolution 2023-33, Resolution 2023-34 and Resolution 2023-35 are attached hereto in reference thereto made a part hereof.

9. Budget Adjustment FY 22/23 by Resolution 2023-32

Manager Pearson explained the budget adjustments were to accommodate additional training for Lincoln County Assessor Employees and the pre-approved solid waste operating system.

Motion: Approve Budget Adjustment FY 22/23 by Resolution 2023-32, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

SEE EXHIBIT B: Copy of Resolution 2023-32 is attached hereto in reference thereto made a part hereof.

10. Boards/Committees/Commissions and Appointments

a. Review of Boards/Committees/Commissions and Appointments
b. Consideration and Approval of Re-Appointments of the Land and Natural Resources Advisory Committee Members:
    i. Preston Stone

ii. Kendal Wilson

There was a lengthy discussion on the Boards and Committees in the County.

Motion: Dissolve the Weed Committee Board and Commissioner participation, **Action:** Approve, **Moved by** Commissioner Fischer, **Seconded by** Commissioner Crunk.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Todd Oberheu stated the Clinic appointed the committee members to the Carrizozo Health Center Advisory Board and informed the County who they were. Mr. Oberheu will inform the Commissioners at the next meeting who is on the Board.

Chair Proctor stated the LANRAC Committee was very involved in the Community and all 4 of the expired positions were held by members who would like to be reappointed.

Motion: Reappoint Preston Stone, Kendal Wilson, Robert Sheppard & Lance Hale to the LANRAC Committee, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Commissioner Crunk stated he was on the Regional and State Workforce Investment Advisory Boards but was unfamiliar with the local Board. Commissioner Crunk recommended leaving it as was until it was needed again.

Manager Pearson recommended holding off on the Lodgers Tax Committee appointment until the next meeting as they would possibly be revamping the Committee.

12. 9:30 A.M.: PUBLIC COMMENT AND OTHER BUSINESS FROM COUNTY OFFICIALS (Items are for discussion only – no action will be taken)

Commissioner Fischer stated he felt it incumbent upon the Commission to make a suggestion to the Governor on the vacant position for the benefit of the Citizens of Lincoln County.

Commissioner Crunk stated he had gone to Santa Fe many years ago and Lincoln County was frowned upon as many people considered the entire County as RD Hubbard Minions. Commissioner Crunk did not feel a suggestion to the Governor would be useful as he felt it would make her more inclined to pick someone else.

Clerk Hemphill introduced her new Chief Deputy, Jeanne Trujillo, who had been a resident of Lincoln County for almost 25 years. Clerk Hemphill stated she worked with Mrs. Trujillo many years ago at ENMU-Ruidoso. Clerk Hemphill informed Mrs. Trujillo worked in the banking industry after she left the College and would be a great asset to the County Clerk's Office.

Treasurer Huddleston introduced her new Chief Deputy, Troy Niederstadt, who had been an employee of the Treasurer's office for over 5 years. Treasurer Huddleston informed Mr. Niederstadt had an Associates Degree in accounting, bookkeeping and business administration and would be an asset to the Treasurers Office.

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Lieutenant Wilson provided monthly statistics from the Sheriff's office. Commissioner Fischer stated he was more interested in trends than statistics and he would like more granularity and specialized month to month statistics provided from the past 3 years.

Judge Burrows, Probate Judge, stated she was currently serving in her first term and her office had processed about 150 cases each of the last two years. Judge Burrows informed she was previously County Clerk for nine years, worked for the County for 16 years, sat through 14 years or more of County Commission meetings, three County Managers and innumerable County Commissioners. Judge Burrows stated she was regularly restrained on making comments on matters of public interest and political agendas due to the judicial rules, however she urged the County Commissioners to get to know and respect the 5 other County wide Elected Officials. Judge Burrows explained each of the Elected Officials had their own Statutory duties and responsibilities which were separate and different from the County Commissioners and should be respected for their authority and position. Judge Burrows recommended spending time learning more about the other elected officials and their duties to further the knowledge of the Commissioners. Judge Burrows reminded the Commissioners the other Elected Officials were not employees and did not work for them, however if they worked together with the Elected Officials, they would be much more effective and efficient in their duties as County Commissioners.

Assessor Hill welcomed the new Commissioners and stated he has worked for the County for 37 years. Assessor Hill informed the Notices of Value were being processed and would be sent out April 1st and property owners would have Statutory 30 days to protest the values.

David Vandenberg, Republican Party of Lincoln County, read a letter of recommendation from the executive committee recommending Tim Prather for the vacant County Commission District 4 Seat.

David Vandenberg, Lincoln County Concerned Citizen, spoke to corruption at the highest level specifically in regard to the financial crisis.

Timothy Prather, Lincoln County Resident, would like to have the County Commission recommend him to the Governor for appointment to the vacant County Commission District 4 seat. Mr. Prather informed he was a 100% service-disabled veteran from the Marine Corp. and he has served on many boards in Lincoln County. Mr. Prather presented a letter from Steve Pearce of the Republican Party of New Mexico recommending him to the vacant County Commission District 4 seat. Mr. Prather stated he was a business owner in Ruidoso with 9 employees who was good with budgets, payroll and was big in leadership.

Andrew Lance Hale, lifelong Lincoln County Resident, congratulated the new County Commissioners and informed he would like a recommendation from the County Commission to the Governor's office. Mr. Hale stated he was a small business owner in Lincoln County who cared about the County and would bring a working-man's point-of-view to the Commission with lots of integrity and hard-work. Mr. Hale informed he was runner-up in the Primary election and only lost by a few votes.

Chair Proctor recessed the meeting at 9:54 AM and reconvened at 10:00 AM.

Chair Proctor recessed the Regular Meeting at 10:00 AM and convened the Public Hearing at 10:00 AM.

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13. 10:00 AM: Public Hearing – Consideration of the Adoption of an Ordinance Providing a Low-Income Tax Rebate Pursuant to NMSA 7-2-14.3G on a County-by-County Option Basis.

Attorney Morel informed we were legally required to hold a Public Hearing every odd year to consider Statute 7-2-14.3G.

Chair Proctor requested public comment and received none.

Chair Proctor adjourned the public hearing and reconvened the Regular meeting at 10:02 AM.

No action was taken.

14. Lincoln County District Court – Honorable John P. Sugg, Division V

a. Carrizozo Complex Judicial Designation
b. Courthouse Security Update

Judge Sugg gave an update about security at the Courthouse. Judge Sugg explained staff had to deal with an armed individual in the Courthouse and stated the Courthouse was not safe enough for Court or County Employees. Judge Sugg informed they would like to take steps to make the Courthouse safer and move to a single entrance to the building. Judge Sugg stated the Court would be willing to contribute $100,000 to help fund key access and new doors to the Courthouse and add additional cameras.

Commissioner Crunk questioned the carrying of firearms in the Courthouse. Judge Sugg stated there was a standing order that no guns were allowed in the Courthouse, either concealed or open carried.

Audrey Hukari, COO of the 12th Judicial District, informed they had reached out to a couple companies who would provide quotes.

Commissioner Crunk recommended adding proper signage throughout the Courthouse as well to better direct people.

Judge Sugg stated they would work directly with the County Clerk to address security issues related to voting and the voting process to ensure there were no barriers to voting.

Judge Sugg explained PJ Montoya, Supreme Court security expert, would be willing to walk through the facility to discuss security concerns.

Commissioner Crunk questioned the courtroom in Ruidoso and the security it would have.

Judge Bryant informed he was meeting regularly with the Foreman in Ruidoso and the courtroom had armored walls and bulletproof glass between staff and public as well as secure hallways and facilities in back for the courtrooms.

Manager Pearson explained all buildings in the Courthouse complex were considered part of the Judicial complex.

10. Boards/Committees/Commissions and Appointments

a. Review of Boards/Committees/Commissions and Appointments

DRAFT

Assessor Hill explained the Appraisal Board was Appointed by the Board of County Commissioners so the Assessor's Office could stay neutral. Assessor Hill recommended reaching out to the recently expired alternates to see if they would be willing to serve again.

Motion: Reappoint Lance Hale to Road Review Committee, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Commissioner Crunk.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

Commissioner Crunk stated he would stay on the Southeastern New Mexico Economic Development District. Jeff Honeycutt, Road Superintendent, stated he would be the alternate.

Motion: Approve Commissioner Crunk to serve on the Southeastern New Mexico Economic Development District for a two year term and Jeff Honeycutt to be the alternate, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Commissioner Crunk.
Vote: Motion passed **(summary:** Yes = 3, No = 1, Abstain = 0**).**
Yes: Commissioner Serna, Chair Proctor, Commissioner Crunk.
No: Commissioner Fischer.

Manager Pearson reminded the Solid Waste Authority Board was authority over the landfill only, not the operations of Greentree Solid Waste.

Motion: Approve Chair Proctor to serve on the Solid Waste Authority Board with Manger Pearson and Francesca Herrera as proxies, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Fischer.
Vote: Motion passed **(summary:** Yes = 3, No = 1, Abstain = 0**).**
Yes: Commissioner Fischer, Commissioner Serna, Commissioner Crunk.
No: Chair Proctor.

Motion: Approve appointments on committees as discussed with future action on those not filled at this time, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Serna.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

16. Lincoln County Medical Center Update-Todd Oberheu

Todd Oberheu, Hospital Executive, provided an update on the land swap with the Ruidoso School Board and informed they were looking to add a helipad to the new location hopefully by the end of the summer however with FAA regulations it may take longer. Mr. Oberheu informed when looking at the Cost of Care Comparison they are one of the lowest five in the State.

Chair Proctor questioned the ambulance acquisitions. Mr. Oberheu explained two small van types could be purchased for the price of one large ambulance and they had better MPG so they would be used for transport to other facilities to free up the larger ambulances for emergencies.

15. Lincoln County Detention Center

a. Update – Ira Pearson, County Manager
b. Approval to Perform Virtual Annual Inspection
c. Approval of Restricted Housing Quarterly Report 10/2022-12/2022

Michael Curley, Regional Director of Correctional Solutions Group, provided an update on the applicants and interviews and stated Pauline Tope was the interim Warden and was doing a fabulous job, the facility was running extremely well.

Manager Pearson questioned the Annual Inspection and the process the Commission would like to use in the Future.

Chair Proctor, Commissioner Fischer and Commissioner Crunk would like to attend in person. Commissioner Serna would like to attend in person the day of the Commission meeting.

Commissioner Fischer questioned the restricted housing quarterly report.

Michael Curley explained restricted housing was for prisoners who could not be managed in the general population for a variety of reasons.

Motion: Approve the restricted housing quarterly report, **Action:** Approve, **Moved by** Commissioner Serna, **Seconded by** Commissioner Crunk.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

11. Forest, Land & Natural Resources Matters:

a. Smokey Bear Ranger District

Jennifer Thomas, District Ranger Smokey Bear Ranger District, informed she had signed off on and approved the 4 gravel pits and the Village of Ruidoso water system footprint. Ms. Thomas stated there was ongoing wood harvesting in the burned areas. Ms. Thomas updated on the Kestrel Nesting Boxes and stated the Ruidoso Boy Scout troop had agreed to build the boxes and they planned to place 10-15 to determine the population. Ms. Thomas stated the forest recovery plan was ongoing.

b. Lincoln County / NMSU Extension Services

Melanie Gutierrez, Lincoln County/NMSU Extension Services, introduced Melody Gains and Marisol Gonzales from her office. Ms. Gutierrez informed on different projects ongoing in her area.

c. South Central Mountain RC & D

Laura Doth, Executive Director of South Central Mountain RC&D, informed they had finished the pit tank at lower homestead and would be moving into the Airplane Canyon area. Ms. Doth stated they had been working with Commissioner Crunk and the insurance industries to better understand how they mitigate fires and hope to have better insurance coverage for the residents in the area.

d. Upper Hondo Soil & Water Conservation District

Robert Barber, Upper Hondo Soil & Water Conservation District, informed they were making progress on the burn scars in the fire areas. Mr. Barber presented on the many outreach activities in the County. Commissioner Fischer questioned the Salt Cedar removal on the river and Mr. Barber stated the public would need to contact the district to set up a cooperative agreement first to help them out.

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e. Land and Natural Resources Advisory Committee-LANRAC

Robert Barber, LANRAC, informed the comments were incorporated and the plan was going to the US fish and wildlife service, and it may be late Spring or Early Summer before it comes out for initial review. Mr. Barber explained they were working with BLM on grazing and land management rules. Mr. Barber stated the EIS would hopefully be out by this summer with rules in place by 2024. Mr. Barber stated it was important to have comments submitted so the County had a standing in future litigation and comment periods. Mr. Barber informed there were 2 joint memorials being introduced to change the constitution to allow individuals to sue Municipalities, Counties and the State if it is believed they were not doing what they need to protect the environment.

17. Manager's Report

1) Wind Event / Fire – December 28, 2022

The County of Lincoln, VOR, USFS and State Forestry responded to a reported fire on Deer Creek Road (behind Alto Lakes). High winds had knocked over a tree that caused a spark when hitting a communications cable. Residents had started to extinguish the fire before help arrived.

2) Southeastern New Mexico Economic Development District (SNMEDD)

SNMEDD received a grant from the U.S. Department of Commerce Economic Development Administration to hire a Disaster Recovery Director. This person would help the County of Lincoln and The Village of Ruidoso in navigating the bureaucracy of federal disaster programs (FEMA).
Three candidates were interviewed from the fifteen applicants. Many people desired to work remotely (Texas, California and Kansas). We are working with SNMEDD to select a candidate that will work closely with both entities in Lincoln County.

3) Abandoned Trailer Near Hondo

Undersheriff Martinez represented the County during a court hearing regarding the mobile home parked on El Valle Loop. The owner gifted the trailer to the County and will be responsible for the cost associated with removing the debris. The Road Department will be able to perform the task of scrapping the trailer. Equipment use and employee hours will be tracked.

4) Swearing in Ceremony - January 3, 2023

District Judge, John Sugg, performed the ceremony for Commissioners, Magistrate Judges, Treasurer, Clerk, Chief deputies and the office personnel.

5) New Horizons Building Tour – January 4, 2023

DRAFT

Commercial appraiser, Marc Beatty, and I toured the New Horizons building to assess the value of the building and property. Mr. Beatty will contact other appraisers to help find the value of a 21,000 sq ft hospital building. We should see an appraisal report in a month or two.

6) Carrizozo Courthouse Complex Security Inspection – January 4, 2023

NM Supreme Court Security Manager, PJ Montoya, inspected the Carrizozo complex looking for ways to better secure the premises. District Judge, John Sugg, and 12th Judicial District representative, Audrey Hukari, were present to provide input on daily activities. Mr. Montoya will be working with the County of Lincoln and the District Court to better secure the complex.

7) Director's Reports

18. Colonias Infrastructure Project

a. Consideration of Resolution No. 2023-36: A Resolution Authorizing the Execution and Delivery of a Colonias Infrastructure Project Fund Loan/Grant Agreement by and Between The New Mexico Finance Authority ("Finance Authority," or the "Lender/Grantor") and Lincoln County, New Mexico (The "Borrower/Grantee"), for the Benefit of Ruidoso Downs, in the Total Amount of $1,000,000.

Manager Pearson explained the Colonias Infrastructure Project and stated the grant required a 10% match and a 10% loan.

Motion: Adopt Resolution 2023-36, **Action:** Adopt, **Moved by** Commissioner Fischer, Seconded by Commissioner Serna.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

b. Approval of the Colonias General and No Litigation Certificate

Attorney Morel informed the Attestation was dated February 24, 2023 and recommended signing the resolution and postponing the Certificate until after Bond council was contacted.

c. Consideration of the Colonias Infrastructure Project Fund Loan/Grant Agreement

19. Discussion and Direction Regarding Preparation and Presentation of Commission Meeting Minutes

Clerk Hemphill informed the minutes would be pared back specifically in the presentations and non-actionable items, however if the Commissioners felt something was of specific importance, they could inform the Clerk they would like it included in the minutes. Commissioner Fischer asked if the draft minutes could be provided earlier so they would have a chance to review them and add anything they felt was pertinent but may have been missed.

20. Discussion and Direction Regarding Commission District Four (4) Vacancy

Manager Pearson provided an update on the process involved in filling the vacant seat and stated the Governor would like to appoint prior to the February commission meeting. Commissioner

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Fischer urged the Commission to provide a letter to the Governors office with their recommendation.

Lance Hale, District 4 resident, questioned a letter in which a pool of candidates is provided instead of a specific person.

Motion: Authorize an appropriate letter to be signed by the Chair recommending the two candidates to be considered by the Governor in her search process and include some core values of Lincoln County residents, **Action:** Approve, **Moved by** Commissioner Fischer, **Seconded by** Chair Proctor.
Vote: Motion passed **(summary:** Yes = 3, No = 1, Abstain = 0**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor.
No: Commissioner Crunk.

21. Approval of Prior Year Invoices – Total Destruction - $65.14 & $65.14

Manager Pearson explained both invoices were received this year for work which was done last year.

Motion: Approve both prior year invoices, **Action:** Approve, **Moved by** Commissioner Fischer, **Seconded by** Commissioner Crunk.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

22. Consideration of Funding the Repairing and Remodeling of the Small House Located at the Lincoln County Fairgrounds for Use as a Caretaker's Residence

a. Budget

Manager Pearson explained the budget amount of $76,345 for the repair and remodel of the small house on the Southwest side of the Fairgrounds with the possible use of ARPA funds.

b. Retaining a Licensed Contractor with a GB98

c. Authorization to Utilize County Employees to Assist in Remodel to Reduce Costs

Commissioner Crunk requested a remodel estimate with the stipulation of hours of County Employees working on it to get an accurate dollar amount of the investment in the property.

Motion: Approve the remodel of the small house located at the fairgrounds with a running total of County labor separate from the budgeted amount, **Action:** Approve, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Serna.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

23. Authorization to Schedule Public Hearing to Consider Other Outdated or New Lincoln County Ordinances

Manager Pearson stated there were none to schedule at this time.

Commissioner Fischer recommended adding an agenda item in the future to review all ordinances and discuss future options.

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24. Lincoln County Executive Session Pursuant to the Open Meetings Act: Discussion of all Threatened and/or Pending Litigation, Section 10-15-1, Subparagraph (H)(7); and Discussion of the Purchase, Acquisition or Disposal of Real Property or Water Rights by the Public Body, Section 10-15-1, Subparagraph (H)(8); and Limited Personnel Matters, Section 10-15-1, Subparagraph (H)(2)

Motion: To close the meeting for the purposes of an Executive Session Pursuant to the Open Meetings Act: Discussion of all Threatened and/or Pending Litigation, Section 10-15-1, Subparagraph (H)(7); and Discussion of the Purchase, Acquisition or Disposal of Real Property or Water Rights by the Public Body, Section 10-15-1, Subparagraph (H)(8); and Limited Personnel Matters, Section 10-15-1, Subparagraph (H)(2),

Action: Approve, **Moved by** Commissioner Fischer, **Seconded by** Commissioner Crunk.
Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 4).
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

New or Updated Matters since last report *

1. **Board of County Commissioners of Lincoln County v. Roger Romero D-1226-CV-2018-00055** Complaint for Foreclosure. Complaint was filed February 20, 2018. Defendant Roger Romero filed an Answer to the Complaint asserting a Counterclaim to be filed in the U.S. District Court on April 2, 2018. A Judicial Inquiry Hearing took place September 4, 2018. The case is still pending.

2. **Roger Romero v. State of New Mexico – D-1226-CV-2018-00113 (Underlying Cases are: Board of County Commissioners of Lincoln County v. Roger Romero, D-1226-CV-2018-00055, and State of N.M. v. Roger Romero M-30-MR-2016-00142)** A Petition for Writ of Habeas Corpus was filed requesting that the Judgment & Sentence entered by Judge Vega in Cause No. M-30-MR-2016-00142 be vacated and set aside. George Romero's Answer to Complaint and Counterclaim was filed April 30, 2018 in Cause No. D-1226-CV-2018-00055. On February 26, 2019, an Order Setting Aside Conviction was entered by Judge Counts.

On March 25, 2019, a Notice of Appeal was filed with the N.M. Supreme Court, Case No. S-1-SC-37602 On January 8, 2021, the Supreme Court entered its Dispositional Order of Transfer transferring the case to the Court of Appeals for consideration and review.

On January 28, 2021, a Dispositional Order was entered transferring the case to the NM Court of Appeals for consideration and review. Case No. A-1-CA-39446 On December 8, 2022, the case was submitted to a 3 Judge Panel for a decision.

3. **Romero, et al. v. Stone, et al, Cause No. D-1226-CV-2019-00271** Request for Appointment of Guardian Ad Litem for Plaintiffs and Complaint for Violation of Civil and Constitutional Rights, Negligence, Prima Facie Tort and Wrongful Taking was filed on October 9, 2019 along with a Jury Demand. Lisa B. Riley is the presiding Judge. The case is still pending.

4. **Brd. of County Commissioners of Lincoln County v. Amerisourcebergen Drug Corp., et. al – U.S. Dist. Court Case No. 2:19-cv-00462** – Complaint for Public Nuisance, Violations of Racketeer Influenced and Corrupt Organizations Act (RICO)… filed on May 20, 2019 by Attorneys Robles, Rail & Anaya, P.C., et. al. After receiving no oppositions to the transfer of the case, on June 17, 2019, the case was transferred to the Northern District of Ohio noting that as of December 5, 2017, 1,534 cases have been transferred to Ohio for further proceedings.

Settlement has been reached with some of the Defendants and, Lincoln County has begun to receive payments from some of the settling Defendants. The case is still pending.

5. **Greentree Solid Waste Authority v. Lincoln County, Cause No. D-1226-CV-2014-00095** – Compromise and Settlement Agreement and Release executed on December 17, 2015.

6. **Debra Wilcox v. Board of County Commissioners, Deputy Samuel C. Hanna, Caroline McCoy and Former Sheriff Robert Shepperd, Cause No. D-1215-CV-2021-00574** Complaint for Damages was filed on the 2nd day of September, 2021 by Steven Sanders alleging personal injury resulting from an improper and grossly negligent investigation and for "malicious abuse of process". County Defendants were served on November 2, 2021. The case is still pending.

7. **Eby Revocable Trust AND William R. Moser v. Lincoln County Assessor, et al, Cause No. D-1226-CV-2021-0260** A Notice of Appeal of Decision of Tax Protest Board was filed on the 14th day of December, 2021 by Attorney Zach Cook. On January 27, 2022, New Mexico Counties assigned Attorney Daniel Macke to represent Lincoln County. The case is still pending.

8. **Crystal Buster v. Board of County Commissioners for Lincoln County, Correctional Solutions Group, LLC, et al, Cause No. 2:21-cv-01208** A Complaint for Recovery of Damages Caused by the Deprivation of Civil Rights with a Jury Demand was filed on the 12th day of December, 2021, by Coyte Law P.C., and the Law Offices of Matthew Vance, P.C. The case is still pending.

9. **Lionel Burns v. Lincoln County Sheriff's Department; Deputy Daniel Brawley; in their individual and official capacities, and Rhonda Burns, Cause No. D-1226-CV-2022-00032** A Complaint for Damages was filed on the 4th day of March, 2022, by Clayton E. Crowley, Esq. and Joseph J. Gribble, Esq.

On April 22, 2022 the case was removed to the U.S. District Court for the District of New Mexico, Cause No. 1:22-cv-000304. The case is still pending.

10. **Potential Recovery of County of Lincoln Losses from the McBride / Nogal Fires**

11. **Butch's Properties, LLC v. Vera Cruz Ranches, et al, Cause No. D-1226-CV-2022-00166** A Complaint to Quiet Title was filed on the 18th day of August, 2022 by Attorney William Griffin. Lincoln County was served on the 26th day of August, 2022, and filed its Answer to the Complaint on the 26th day of September, 2022. The case is still pending.

12. **Pioneer Bank v. Andrew Smith, et al, Cause No. D-1226-CV-2022-00089** An Amended Complaint for Foreclosure and Collection of note was filed on the 24th day of August, 2022 by Attorney Andrew Ragsdale. Lincoln County was served on the 24th day of August, 2022, and filed its Answer to the Complaint the 28th day of September, 2022. On November 16, 2022, Plaintiff filed its Motion to Dismiss. The case is still pending.

13. ***Rosarita Brady, et al v. The Board of County Commissioners of the County of Lincoln, et al, Cause No. D-1226-CV-2022-00199** A Verified Complaint was filed by Attorneys Alexandra Bobbit and McKenzie St. Denis on the 27th day of September, 2022. Lincoln County was served on the 22nd day of November, 2022. Lincoln County Defendants filed their Motion to Dismiss in Lieu of an Answer to the Complaint on the 6th day of January, 2023. The case is still pending.

14. ***Dennis Rich and Yvonne Rich, v. Walt Hill, et al, Cause No. D-1226-CV-2022-00230**
A Complaint to Quiet Title was filed on the 22nd day of November, 2022 by Attorney H. John Underwood. The County of Lincoln has yet to be served.

Tort Claims Notices Received or Threatened

2023

***Ornelas, Mark** – Tort Claim Notice received on January 4, 2023, alleging injuries sustained on October 11, 2022, as a result of an automobile accident / rollover of the Detention Center Transport Van owned by Lincoln County while being transported from Eddy County Detention Center to Lincoln County Detention Center.

2022

Schwartz, Neil – Tort Claim Notice received on February 10, 2022 alleging malicious and/or tortious actions and/or omissions by the State of New Mexico, the Lincoln County Sheriff's Department, the New Mexico State Police, and the Twelfth Judicial District Attorney's Office resulting in damages to Claimant including, but not limited to, infliction of mental pain and suffering, injuries to Claimant's reputation, and current and future loss of earnings.

Downs, Barbara – Tort Claim Notice received May 6, 2022 alleging improper road and/or waterline maintenance resulting in a vehicle collision due to the icy road at the intersection of Sudderth Drive and Paradise Canyon in Ruidoso, New Mexico. A 2nd Tort Claim Notice was received on May 9, 2022 for a separate source with the same allegations as those set out in the May 6, 2022 notice.

McMinn, David – Tort Claim Notice received on July 6, 2022, alleging multiple, serious issues due to the use of excessive force by BIA law enforcement who may have been agents of or acting on behalf of the Village of Ruidoso, Ruidoso Police Department, Lincoln County, N.M. State Police and the State of New Mexico.

New Mexico Boys and Girls Ranches, Inc. and its Employee, Bridgman, Ted – Tort Claim Notice received on August 9, 2022, alleging violation of civil rights and tort claims act, including a demand to cease and desist and the return of promotional materials confiscated by County representatives at the Lincoln County Fair.

Villanueva, Leticia – Tort Claim Notice received on October 3, 2022, alleging negligent, malicious and/or tortious actions and/or omissions, and infliction of pain and suffering.

Estates of Wesley Clark and Linda Clark – Tort Claim Notice received on October 11, 2022 alleging wrongful deaths as a result of the McBride Fire due in part to faulty siren warning systems.

Snodgrass, Joshua – Tort Claim Notice received on November 2, 20022 concerning loss of employment with the Lincoln County Sheriff's Office commencing on June 23, 2022.

Grassie, Kurtis - Loss of employment with the Lincoln County Sheriff's Office commencing on June 23, 2022.

2021

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Cline, Terry – Tort Claim Notice received January 11, 2021 alleging injuries sustained as a result of claimant's garbage truck being struck by a front-end loader at the Otero-Greentree Regional Landfill.

Purcella, Les – Tort Claim Notice received January 28, 2021 alleging damage to his automobile by an employee with the Lincoln County Assessor's office.

Chavez, Cecilia – Tort Claim Notice received February 1, 2021 alleging damage to NM State Police vehicle by Deputy Wikoff with the Lincoln County Sheriff's Office.

Mow, Jacob – Tort Claim Notice received February 18, 2021 alleging damage to his vehicle due to icy road conditions on Cora Dutton Rd. and the County Road Department's failure to salt to roadway.

Cervantez, Adam - Tort Claim Notice received alleging the use of excessive force and related constitutional claims during his arrest on April 22, 2021.

Kieter, Dave; Jakubcewicz, Mark; Riddle, Jasper; Patton, Van – Claimants each allege damages to personal and real property as a result of the extraordinary flooding experienced throughout Lincoln County.

Myers, Sylvia – Tort Claim Notice received August 30, 2021 alleging that Lincoln County Medical Center's treatment fell below the standard of care.

Siegel, Erik – Tort Claim Notice received August 30, 2021 alleging deprivation of rights involving tort, constitutional rights, and other claims.

White, Lionel Glenn, Jr., and family members and tenants, Ralph Nosker and his family members, Barbara Arthur and her family members, and Barlou, LLC – Tort Claim Notice received September 16, 2021 alleging inundation by water resulting in damages to existing roadways and parking in the Gavilan Canyon Road area which are all located within the municipality of the Village of Ruidoso.

Smoley, Cinthia – Ms. Smoley submitted to the Lincoln County Treasurer Department a Statement dated 11/2/2021, for "Arbitration Award/monies due for default".

Vonderane, Glenn – Tort Claim Notice received October 19, 2021 alleging personal injury while using a staircase at the Village of Ruidoso public parking lot located at 151 Center Street.

Chair Proctor recessed the Regular Meeting and convened the Closed Session at 12:22 PM.

Chair Proctor adjourned the Closed Session and reconvened the Regular Meeting at 1:05 PM.

Commissioner Crunk attested matters discussed in the closed meeting were limited to those specified in the motion for closure or in the notice of separate closed meeting and no action was taken.

25. Signing of Official Documents

26. Next meeting:

a. February 21, 2023, Regular Commission Meeting

27. Adjourn

Motion: Adjourn, **Action:** Adjourn, **Moved by** Commissioner Crunk, **Seconded by** Commissioner Fischer.
Vote: Motion carried by unanimous roll call vote **(summary:** Yes = 4**).**
Yes: Commissioner Fischer, Commissioner Serna, Chair Proctor, Commissioner Crunk.

There being no further business to come before the Board of County Commissioners, Chair Proctor adjourned the meeting at 1:08 PM.

Respectfully submitted by,
Shannan Hemphill
Lincoln County Clerk

DRAFT

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 7

SUBJECT:

Approval of Consent Agenda

a. Payroll/Accounts Payable/Budget/ Expenditures
b. Treasurer's Financial Report for the Month ending January 31, 2023
c. Approval of Resolution 2023-37: Disposition of County Inventory and Capital Assets
d. Approval to Purchase Command Truck for the Lincoln County Office of Emergency Services, Utilizing Fire Protection Fund Monies in the Amount of $58,584

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

ACCOUNTS PAYABLE and PAYROLL

The following claims or bills on file with the office of the Lincoln County Manager were examined and approved as paid with checks hereof drawn upon the various County funds according to the check register covering the period from January 1, 2023 through January 31, 2023 in the amount of $ 3,205,575.20.

NOW, THEREFORE, the above bills are hereby approved.

ADOPTED, PASSED AND SIGNED the 21st of February, 2023.

BOARD OF COMMISSIONERS
LINCOLN COUNTY, NEW MEXICO

Todd Proctor, Chairman

Jon Crunk, Vice-Chairman

Samantha J. Serna, Member

Mark Fischer, Member

Vacant, Member

ATTEST:

Shannan Hemphill, County Clerk

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA NO. 7c

February 14, 2023

MEMORANDUM

TO: County Commissioners

FROM: Ira Pearson, Lincoln County Manager

SUBJECT: Resolution 2023-37: Disposition of County Inventory and Capital Assets.

PURPOSE: To obtain approval to dispose of surplus or obsolete assets by whichever means are applicable, including sale on public auction; transfer; destruction; or e-cycle by Resolution 2023-37

DISCUSSION: Approval is sought to dispose of surplus, obsolete or damages County assets by whichever means are applicable, including sale on public auction; transfer; destruction; or e-cycle. Please see the attachments:

Exhibit 1 - Capital Assets that meet reporting criteria to DFA;
Exhibit 2 – Detail of Non-Capital Assets, County inventory, pursuant to §12-6-10 NMSA 1978;

Recommendation: Approve the listed property for disposition and reporting to the State Auditor and request approval from Department of Finance and Administration (DFA) to dispose of property by Resolution 2023-37.

RESOLUTION NO. 2023-37

APPROVAL OF DISPOSITION OF SURPLUS INVENTORY

WHERESAS, the Lincoln County Board of Commissioners meeting in regular session on February 21, 2023, has reviewed the listed surplus inventory that is recommended for disposal by whichever means are applicable to the item(s) including as sale; transfer; destruction; or e-cycle; and items to be removed from inventory due to loss; damage or theft.

WHEREAS, none of the items listed are expected to be valued at or sell for over $5,000.

WHEREAS, the computer hard drives will be cleaned and/or removed and destroyed prior to sale, radios will be destroyed and

WHEREAS, all identifying graphics will be removed from all vehicles prior to sale.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Lincoln, approves the listed obsolete inventory be disposed of by proper means of disposal, pursuant to §12-6-10 and §13-6-1, NMSA 1978.

EXHIBITS:

Exhibit 1 - Capital Assets that meet reporting criteria to DFA;
Exhibit 2 – Detail of County Personal Property inventory, pursuant to §12-6-10 NMSA 1978;

PASSED, APPROVED AND ADOPTED this 21st day of February, 2023.

BOARD OF COMMISSIONERS OF
LINCOLN COUNTY, NEW MEXICO

_____
Todd Proctor, Member

_____
Samantha Serna, Member

_____
Jon Crunk, Member

_____
Mark Fischer, Member

_____
Member

Attest:

_____
Shannan Hemphill, County Clerk

REQUEST FOR DISPOSITION
COUNTY OF LINCOLN - CAPITAL ASSETS
RESOLUTION 2023-37

2/14/2023

RESOLUTION 2023-37									
LC INV #	DESCRIPTION/ MAKE	MODEL	SERIAL #	DEPT.	ORIGINATING GL	IN SERVICE DATE	PURCHASE PRICE	BOOK VALUE:	REASON FOR DISPOSAL
8703406	2003 Chevrolet 3500	Single Cab Flat Bed	1GBJK34U63E268964	Road Dept.	402-40-2921	3/18/2003	$22,014.00	$0.00	Not feasible to maintain. Has had 3 transmission replaced
8707088	Sharp Copier	MX-5141N	55083550	Assessor	499-68-2924	2/5/2016	$7,690.00	$0.00	Old and unable to find parts to repair.
8706002	Imperial 6 Burner Range	IR-6-G24	7349912	Senior Center	530-76-2921	10/10/2012	$7,001.18	$0.00	Replaced with new stove and oven doors are broke.
8704702	Sharp Copier	MX-3100N	95031902	DCSI Drug Enforcement	401-04-2901	6/22/2009	$5,356.00	$0.00	Was traded in when they purchased new one.

REQUEST FOR DISPOSITION
COUNTY OF LINCOLN INVENTORY-PERSONAL PROPERTY
RESOLUTION 2023-37

2/14/2023

LC INV #	DESCRIPTION/ MAKE	MODEL	SERIAL #	DEPT.	GL #	REASON FOR DISPOSAL
8706827	Water Dispenser	GLSD2WHW1AC	15142180601	Assessor	499-68-2103	Broken does not work. (leaks)
8706578	Bushnell Binoculars	Bushnell	N/A	County Assessor	401-19-2103	Old and optics do not work properly .
8706579	Bushnell Binoculars	Bushnell	N/A	County Assessor	401-19-2103	Old and optics do not work properly .
8706580	Bushnell Binoculars	Bushnell	N/A	County Assessor	401-19-2103	Old and optics do not work properly .
8706581	Bushnell Binoculars	Bushnell	N/A	County Assessor	401-19-2103	Old and optics do not work properly .
8706582	Bushnell Binoculars	Bushnell	N/A	County Assessor	401-19-2103	Old and optics do not work properly .
8702450	Alumium Ladder		N/A	DCSI Drug Enforcement	460-81-2225	unable to locate it for several years.
8703508	Galaxy	3 Drawer File Cabinet	N/A	DCSI Drug Enforcement	466-82-2225	unable to locate it for several years.
8706176	Kenwood	Mobile Radio	B3404309	DCSI Drug Enforcement	466-82-2940	Was disposed of when it was taken out of 2007 Chev.
8706858	Sony Camera	DSCH300	570136-8	HIDTA	520-75-2138	HIDTA Transfer
8707674	Steiner Binoculars	8x30	13574	HIDTA	659-34-2103	HIDTA Transfer
8707676	Steiner Binoculars	8x30	13245	HIDTA	659-34-2103	HIDTA Transfer
8707807	HD Body Camera	Pro Vision	7A00546	HIDTA	659-34-4022	HIDTA Transfer
8707834	Canon Camera	Powershot	45206300060	HIDTA	659-34-4022	HIDTA Transfer
8707837	Canon Camera	Powershot	45206305568	HIDTA	659-34-4022	HIDTA Transfer
8708620	Apple Ipad	Apple	920009743	HIDTA	659-34-4022	HIDTA Transfer
8708621	Sony Camcorder	Sony	FDRAX53	HIDTA	659-34-4022	HIDTA Transfer
8708727	Binox Binoculars	Binox 4K	N/A	HIDTA	659-34-4022	OTERO
8708853	Dell Monitor	CN-G8TVH	H4ZRPF3	HIDTA	659-34-4022	HIDTA Transfer
8708854	Dell Monitor	CN-G8TVH	BBZRPF3	HIDTA	659-34-4022	HIDTA Transfer
8708855	Dell Monitor	CN-G8TVH	18ZRPF3	HIDTA	659-34-4022	HIDTA Transfer
8705640	Postage Machine	ING System	MA62800447	General County Gov't	999-99-9999	Replacing it with a new postage machine.
8704222	Mintor 5 Pager	PGR 2CH VHF	136WGYD566	EMS	502-73-2522	No longer work.
8704218	Mintor 5 Pager	PGR 2CH VHF	136WGYD568	EMS	502-73-2522	No longer work.
8704217	Mintor 5 Pager	PGR 2CH VHF	136WGYD553	EMS	502-73-2522	No longer work.

Brianna Ventura

From: Arron Griewahn
Sent: Wednesday, February 8, 2023 11:51 AM
To: Brianna Ventura
Cc: Joe Kenmore; Brian Samson
Subject: Vehicle Request For Commission
Attachments: New OES Unit Packet.pdf

Good Morning Brianna,

Attached please find quotes and the letter of approval from the State Fire Marshal's Office for the purchase of a new command unit for the OES office. Can you please put this on the agenda for approval by the commission for the upcoming February meeting. The OES office plans to use fire funds from our current budget for this purchase. If there is any questions please let me know.

Thanks,

Arron Griewahn
Lincoln County Emergency Services Coordinator
Cell: 575-937-2824
Office: 575-336-8602

Michelle Lujan Grisham
Governor

Kelly Hamilton
Deputy Cabinet Secretary

P.O. Box 2711
Santa Fe, NM 87502

David Dye
Cabinet Secretary Designate

Carla Walton
Deputy Cabinet Secretary

Randy Varela
State Fire Marshal

DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT

February 8, 2023

Arron Griewahn
Lincoln County Emergency Services
115 Kansas City Rd
Carrizozo, NM 88301

Dear Mr. Griewahn:

The specifications you submitted on February 7, 2023, for the purchase of a new Command Truck have been reviewed and are approved. The Lincoln County Emergency Services is authorized to use **Fire Protection Fund Monies,** for the Command Truck. Please be advised the local government shall follow all local and state licensing and Permitting requirements. **Please be advised that the Command Truck shall comply with appropriate emergency decals and lighting before placed in service.**

"This letter shall serve as approval to expend fire protection fund monies to finance the cost of the Command Unit. The Lincoln County Emergency Services is currently an ISO rating of 6 with a minimum yearly Fire Protection Fund Allocation of *$58,584.00.*

If there are any changes in the scope of work, or waivers presented at any time during the process, this office must approve the changes. If prior approval and authorization is not obtained from this office, the expenditure shall be rendered null and void.

If you anticipate a loan, I recommend that you contact the New Mexico Finance Authority {NMFA} at 505-984-1454 to finance the Command Unit loan through NMFA will be at minimal interest. This letter shall serve as authorization for you to enter into an agreement with NMFA for the commitment of fire protection fund monies.

For future references, please be reminded that all purchases shall be accomplished in accordance with the policies and guidelines of your governing body, the provisions of the Public Purchase Act, and as approved by the New Mexico Department of Finance and Administration.

If you have any question with this report, please do not hesitate to contact me at 505-469-4716.

Sincerely,

Josh Duran
Fire Department Inspector

XC, Mr. Derrick Rodriguez, Captain Fire Service Support Bureau

Lincoln County Fire & Emergency Services

111 Copper Ridge Road
Capitan, N.M. 88316

Fire Administration

Office 575-336-8600
Fax 575-336-8638

Lincoln County OES new command unit break down

2022 Ford F-250 crew cab - $43,787.00

Cost to upfit - $22,250.06

Radio Install - $1,023.63

Striping cost - $1,524.00

Total - $68,584.69

CHALMERS
Real Value. Real People. Real Simple. Ford

Proposal

2500 Rio Rancho Blvd
Rio Rancho, NM 87124

QUOTE TO: Lincoln County
Aaron Griewahan
agriewahan@lincolncountynm.gov
575.336.8602

SHIPPED TO: 2022 Ford F-250 XL Crew Cab Diesel - 4x4 White Short Bed.

PROPOSAL #	012523-10
PROPOSAL DATE	January 25th, 2023
MEMBER PO #.	
TERMS	Due on Receipt
SALES REP	Diego Martinez
SHIPPED VIA	Pick UP
F.O.B.	
PREPAID or COLLECT	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	Statewide Price Agreement #: 00-00000-20-00121		
1	Item #8 Truck, 3/4 Ton, Crew Cab, Short WB, 4x4.	$ 28,242.00	$ 28,242.00
	Options:		
	K: Engine, Other: 6.7L DIESEL	$ 11,950.00	$ 11,950.00
	N: Floor Covering, Rubber Mat Front and Rear	$ 325.00	$ 325.00
	X: Locking Rear Differential	$ 590.00	$ 590.00
	Y: Mirrors, Trailer Tow, Power	$ 650.00	$ 650.00
	AI: Skid Plates	$ 190.00	$ 190.00
	AQ: Trailer Brakes	$ 460.00	$ 460.00
	AR: Trailer Tow Package, Less Trailer Brakes	$ 995.00	$ 995.00
	CD: Snow Plow Camper Package	$ 385.00	$ 385.00
Vehicle In Stock		SUBTOTAL	43,787.00
Quote Valid for 30 Days			
			$43,787.00 PAY THIS AMOUNT

DIRECT ALL INQUIRIES TO:
Diego Martinez
505.712.3913
dmartinez@chalmersford.com

Ford | COMMERCIAL VEHICLE CENTER

Quotation

SPECIALTY COMMUNICATIONS
P.O. Box 23277
Albuquerque, NM 87192

Quote Number:
5519

Quote Date:
Jan 31, 2023

Quoted to:
County of Lincoln
Attn: Accounts Payable
PO Box 711
Carrizozo, NM 88301-0711

Phone # 505-294-6100
Fax # 505-298-2600
E-Mail specialtycom@aol.com

	Good Thru	Payment Terms	Sales Rep
	3/2/23	Net 10th of Next Month	jc

Quantity	Description	Unit Price	Extension
2.00	REMOVAL FEE	95.00	190.00
8.00	HOURLY REMOVAL/INSTALL FEE	95.00	760.00
1.00	TAX ON LABOR ONLY	73.63	73.63
	Remove 3 Deck NX-5000 and reinstall into new Truck at Specialty Communications.		
	Aaron Griewahn 575-336-8602 agriewahn@lincolncountynm.gov		

RETURNS ON SPECIAL ORDERS WILL BE SUBJECT TO A 20% RESTOCKING FEE, SALES TAX IS ONLY AN ESTIMATE AND SUBJECT CHANGE.

Signature Paul L. Choa

Subtotal	1.023.63
Sales Tax	
TOTAL	**1,023.63**

AC Print & Design LLC ESTIMATE

101 4th Street • Alamogordo, NM 88310 • Phone (575) 434-3535 • Fax (575) 434-4545

Date 2-1-23 Estimator Mike

For Lincoln County Fire & Emergency Services Phone 575-336-8600

Attn Aaron agriewahn@lincolncountynm.gov Fax

We are pleased to submit our estimate for the following:

DESCRIPTION		QUANTITY	COST
Lettering & Striping for 2022 Ford F250 (Unit 102)			
Red Reflective & Gold Florentine Vinyl:			
"Lincoln County"	150.00 ea.	2	$300.00
Unit Number "102"	22.00 ea.	3	66.00
Red Reflective Vinyl:			
Dual-Line, 4" Striping with Rounded Angles,			
Approx. 42'	12.00 per ft.	42	504.00
Gold Florentine Vinyl Lettering:			
"Emergency 911" and "Fire & Emergency Services"	102.00 ea.	2	204.00
Installation			450.00
(tax exempt)	Total		$1524.00
Applicable Sales Tax and Freight Charges Not Included			

By accepting this estimate the customer hereby: (1) agrees to the terms and conditions set forth above and on the reverse side hereof and agrees that such constitutes the entire agreement between the parties and cannot be varied by customer's purchase orders, forms, etc., to the contrary and (2) warrants that he/she has read and fully understands the said terms and conditions and agrees to be bound thereby.

An acceptance of this estimate, with its approval and confirmation by an AC Print & Design, LLC representative shall constitute a contract between us. Customer will be deemed to have accepted this estimate by written or verbal notification by customer or their representative.

MHQ of New Mexico
5601 Balloon Fiesta Pkwy
Suite C
Albuquerque, NM 87113

MHQ WEST
EMERGENCY & SERVICE SOLUTIONS...
VEHICLES, GRAPHICS, EQUIPMENT & GEAR

CHALMERS Ford

Quote

Date	Estimate #
1/26/2023	15622
This quote expires in 90 days	

Name / Address	Ship To
Lincoln County Fire PO BOX 711 Carrizozo, NM 88301-0711	Lincoln County Fire 111 Copperridge Rd Capitan, NM 88316

Phone	Cell	Email	Visit our Website	Project
(505) 821-0667	(505) 249-3180	gtrujillo@mhqwest.com	www.mhqwest.com	2023 Ford F250 Nogal Fire

Item	MFG	Description	Qty	Price	Total
Build	Build	Contact Name:Brian Samson Contact Number:575-740-0894 Contact E-mail: bsamson@lincolncountynm.gov Vehicle/Year:2022 Ford F250 Type:Fire Crew Cab Standard			0.00
STATE CONTRACT NM		State Contract# 20-00000-21-00030 Labor pages 48, 61 and 65. Parts pages 67-69. Graphics pages 45-47.		0.00	0.00
ETSA481CSP	Soundoff Sig...	nERGY™ 400 Series Multi-Function Siren w/ Button Control, 10-16v - 100w single speaker MSRP $858.00 State Contract 36% off = $549.12	1	549.12	549.12
MPS1220U-RW	Federal Signal	MicroPulse™ Ultra 1220, Dual Color Models-24 LED Lighthead. Red/White MSRP $230.00 State Contract 36% = $147.20 4 Grille PB lights 2 Side PB Lights 2 Side Camper or Bed Lights 2 Tailgate All Flood Capable	10	147.20	1,472.00
ES100C	Federal Signal	DynaMax 100W High output speaker. Class A. MSRP $372.00 State Contract 36% off = $238.08	1	238.08	238.08
ESB-U	Federal Signal	Universal ES100C speaker bracket. MSRP $46.00 State Contract 36% off = $29.44	1	29.44	29.44
ENFWB	Soundoff Sig...	Front Window Light Visor Due Color MSRP $2108.00 State Contract 36% = $1349.12 QSF001681	1	1,349.12	1,349.12

	Subtotal
	Sales Tax (0.0%)
	Total

MHQ of New Mexico
5601 Balloon Fiesta Pkwy
Suite C
Albuquerque, NM 87113

MHQ WEST
EMERGENCY & SERVICE SOLUTIONS...
VEHICLES, GRAPHICS, EQUIPMENT & GEAR
CHALMERS Ford

Quote

Date	Estimate #
1/26/2023	15622
This quote expires in 90 days	

Name / Address	Ship To
Lincoln County Fire PO BOX 711 Carrizozo, NM 88301-0711	Lincoln County Fire 111 Copperridge Rd Capitan, NM 88316

Phone	Cell	Email	Visit our Website	Project
(505) 821-0667	(505) 249-3180	gtrujillo@mhqwest.com	www.mhqwest.com	2023 Ford F250 Nogal Fire

Item	MFG	Description	Qty	Price	Total
FBF205BLR		Ford Sport Front Bumper 2017-2020 F-250 Super Duty winch-ready and accommodates up to a 16,500 lb winch with 2" receiver.	1	2,250.36	2,250.36
98812		GEN3 X20 Winch 12,000lb Winch with Synthetic Rope	1	1,170.81	1,170.81
ARE Fiberglass	ARE	ARE - V Series w/Front Picture Window and Aluminum Framed single T Rear Door D/S & P/S luminum Paneled Windoors 12V LED Dome light & Dual Rope lights w/ Prop Switch	1	4,370.02	4,370.02
CG2200XL-8048	CARGOGLI...	Ford F250/F350 SUPER DUTY 2022 6'9" , 100% EXTENSION 2200LBS MSRP $2999.99 state contract 10% off = $2699.99	1	2,699.99	2,699.99
SHOP SUPPLIES LV1	MHQ of New...	Center divider down length cargo glide. 6-8" shorter than camper. Shelf Design Similar to ExtendoBed Walla Walla	1	200.00	200.00
CC-WBOS-20	Troy	Universal SUV/truck 20" Wide-body open-storage console; 8" slope/ 12" level MSRP $741.00 State Contract 20% off = $592.80	1	592.80	592.80
AC-SIDEARM-9	Troy	9" x 3" molded foam arm pad on 5" tall L bracket. Bolts to console side or rear. MSRP $134.00 State Contract 20% off = $107.20	1	107.20	107.20
FP-USB-2DC	Troy	2" face plate pre-punched w/ holes for (2) DC outlets & (1) dual-port USB module MSRP $76.00 State Contract 20% = $60.80	1	60.80	60.80

	Subtotal
	Sales Tax (0.0%)
	Total

MHQ of New Mexico
5601 Balloon Fiesta Pkwy
Suite C
Albuquerque, NM 87113

MHQ WEST
EMERGENCY & SERVICE SOLUTIONS...
VEHICLES, GRAPHICS, EQUIPMENT & GEAR
CHALMERS Ford

Quote

Date	Estimate #
1/26/2023	15622
This quote expires in 90 days	

Name / Address	Ship To
Lincoln County Fire PO BOX 711 Carrizozo, NM 88301-0711	Lincoln County Fire 111 Copperridge Rd Capitan, NM 88316

Phone	Cell	Email	Visit our Website	Project
(505) 821-0667	(505) 249-3180	gtrujillo@mhqwest.com	www.mhqwest.com	2023 Ford F250 Nogal Fire

Item	MFG	Description	Qty	Price	Total
AC-INBHG	Troy	4" internal dual beverage holder. Remove top and use it as 4" open storage compartment. MSRP $58.00 State Contract 20% off = $46.40	1	46.40	46.40
CH27.1.20	911 Circuits	Ch27 Harness with Single Stage Smart Start Timer and 20' Outputs MSRP $1125.00 State Contract 20% = $900.00	1	900.00	900.00
SHOP SUPPLIES LV2	MHQ of New...	Shop Supplies - includes relays, fuses, wire, connectors, loom, nuts, bolts, screws, heat shrink and ground studs.	1	300.00	300.00
425-3816	Jotto	Magnetic Mic - Single Pack MSRP $34.95 State Contract 20% = $27.96	2	27.96	55.92
Shipping		Shipping	1	650.00	650.00
Labor NM	MHQ of New...	Installation Labor	42	124.00	5,208.00T

Subtotal	$22,250.06
Sales Tax (0.0%)	$0.00
Total	$22,250.06

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 8

SUBJECT:

Board of Finance- Lincoln County Treasurer Sherrie Huddleston

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 9

SUBJECT:

Approval of Budget Adjustment for FY 22/23 by Resolution 2023-38

Tuesday, February 21, 2023

LINCOLN COUNTY COMMISSION
RESOLUTION NO. 2023-38
BUDGET ADJUSTMENT FY 2022-2023

WHEREAS, the Lincoln County Board of Commissioners, meeting in a regular session on February 21, 2023 did review requests for adjustments to the 2022-23 Budget; and

WHEREAS, it was determined that the proposed budget adjustments would be beneficial for the citizens of Lincoln County;

NOW, THEREFORE, BE IT RESOLVED that the New Mexico Department of Finance and Administration is respectfully requested to approve this resolution with the following adjustments;

Fund	DFA Line #	Description	Revenues	Expenses	Transfer In	Transfer Out
Bonito Fire		***Bonito Fire***				
407-45-2108	20900-3002-54010	Building Maintenance		$ 17,637.32		
		Subtotal	**$ -**	**$ 17,637.32**	**$ -**	**$ -**
Lodger's Tax		***Lodger's Tax***				
440-00-1563	21400-0001-46900	Late Fee Payments	$ 5,000.00			
		Subtotal	**$ 5,000.00**		**$ -**	**$ -**
Law Enforcement Prot		***Law Enforecement Protection Fund***				
520-00-1340	21100-0001-46091	Sale of County Property	$ 4,500.00			
520-75-2138	21100-3001-54050	Equipment/Repair		$ 4,500.00		
		Subtotal	**$ 4,500.00**	**$ 4,500.00**	**$ -**	**$ -**
Law Enforcement R&R		***Law Enforcement R&R***				
521-00-1800	21200-0001-47120	Law Enforcement Appropriation for R&R	$ 112,500.00			
521-74-2031	21200-3001-51062	Retention Stipend		$ 104,582.25		
521-74-2010	21200-3001-52010	Fica		$ 6,417.00		
521-74-2015	21200-3001-52011	Medicare		$ 1,500.75		
		Subtotal	**$112,500.00**	**$ 112,500.00**	**$ -**	**$ -**
		TOTAL	**$ 122,000.00**	**$ 134,637.32**	**$ -**	**$ -**

PASSED, APPROVED AND ADOPTED this 21st of February 2023.

BOARD OF COMMISSIONERS FOR
THE COUNTY OF LINCOLN,
STATE OF NEW MEXICO

Todd Proctor, Chairman
District I

Jon Crunk, Vice Chairman
District III

Samantha Serna, Member
District II

Mark G. Fischer, Member
District V

ATTEST:

Member,
District IV

Shannan Hemphill, County Clerk

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 10

SUBJECT:

Forest, Land & Natural Resources Matters:

a. Smokey Bear Ranger District
b. Lincoln County / NMSU Extension Services
c. South Central Mountain RC & D
d. Upper Hondo Soil & Water Conservation District
e. Land and Natural Resources Advisory Committee-LANRAC

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 11

SUBJECT:

9:30 A.M.: PUBLIC COMMENT AND OTHER BUSINESS FROM COUNTY OFFICIALS (Items are for discussion only – no action will be taken

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 12

SUBJECT:

Lincoln County Detention Center Update – Introduce New Warden

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 13

SUBJECT:

Lincoln County Medical Center Update – Todd Oberheu

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 14

SUBJECT:

Approval of Resolution 2023-39 a Resolution Acknowledging and Accepting FY 2022 Audit for Lincoln County – Presentation/Discussion by Daniel Trujillo-Kubiak Melton & Associates, LLC

Tuesday, February 21, 2023

State of New Mexico
Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

Via: Email

1/31/2023
Billie-Jo Guevara, Finance Director
bguevara@lincolncountynm.gov
Lincoln County

OSA Ref No. 5014
Re: Authorization to Release 2022 Lincoln County Audit Report

The Office of the State Auditor (OSA) received the audit report for your agency on 1/31/2023. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and any applicable provisions of the Audit Rule. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the audit report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the OSA. Once the five-day period has expired, or upon the OSA's receipt of a written waiver:

- the OSA will send the report to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
- the OSA will post the report on its public website; and
- the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per the Audit Rule, at a meeting held in accordance with the Open Meetings Act, if applicable.

The IPA's findings and comments are included in the audit report on page 122. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely,

Brian S. Colón, Esq. CFE
State Auditor

cc. Kubiak, Melton & Associates, LLC

STATE OF NEW MEXICO
LINCOLN COUNTY

FINANCIAL STATEMENTS, SCHEDULES, AND INDEPENDENT AUDITORS' REPORT THEREON

FOR THE YEAR ENDED JUNE 30, 2022



STATE OF NEW MEXICO
LINCOLN COUNTY
FOR THE YEAR ENDED JUNE 30, 2022

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STATE OF NEW MEXICO
LINCOLN COUNTY
FOR THE YEAR ENDED JUNE 30, 2022

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STATE OF NEW MEXICO
LINCOLN COUNTY
FOR THE YEAR ENDED JUNE 30, 2022

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STATE OF NEW MEXICO
LINCOLN COUNTY
OFFICIAL ROSTER (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022

ELECTED OFFICIALS

Thomas F. Stewart	County Commissioner – Chairman
Dr. Lynn Willard	County Commissioner – Vice Chair
Jon Crunk	County Commissioner
Tom Stewart	County Commissioner
Elaine Allen	County Commissioner
Walter Hill	County Assessor
Whitney Whittaker	County Clerk
Michael Wood	County Sheriff
Beverly Calaway	County Treasurer
Rhonda Burrows	County Probate Judge

ADMINISTRATIVE OFFICIAL

Ira Pearson	County Manager
Billie-Jo Guevara	Finance Director
Sherrie Huddleston	Chief Deputy Treasurer
Brianna Ventura	Human Resources Director
Toni Foligno	Chief Procurement Officer
Rhonda Edwards	Finance Officer
Francesca Herrera	Public Works Director
James Guevara	Inventory Assets Clerk

FINANCIAL SECTION

KUBIAK MELTON & ASSOCIATES, LLC
AUDITORS – BUSINESS CONSULTANTS - CPAS

INDEPENDENT AUDITORS' REPORT

Honorable Brian S. Colón, Esq., CFE
New Mexico State Auditor
and
Honorable Members of the Board of County Commissioners
Lincoln County
Carrizozo, New Mexico

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of Lincoln County, New Mexico (the "County"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County, as of June 30, 2022, the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, 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

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.

6747 ACADEMY ROAD NE, STE. A
ALBUQUERQUE, NM 87109
P: 505.822.5100 | F: 505.822.5106
KUBIAKCPA.COM

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 County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' 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 generally accepted 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 County's internal control. 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 County'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 *Management's Discussion and Analysis* on pages 4 through 12, the *County's Proportionate Share of the Net Pension Liability* and their *Proportionate Share of the OPEB Liability* on pages 69, 70 and 73, the *Schedule of the County's Contributions* on pages 71, 72 and 74, and the notes to the required supplementary information, on page 75 be presented to supplement the basic financial statements. Such 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 and historical context. We have applied certain limited procedures to the *Management's Discussion and Analysis, the* Schedule of the *County's Proportionate Share of the Net Pension Liability, the County's Proportionate Share of the OPEB Liability, County's Schedules of Contributions* and notes 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 financial statements that collectively comprise the County's basic financial statements. The supplementary information listed in the table of contents are 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 November 28, 2022, on our consideration of the County'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 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 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 County's internal control over financial reporting and compliance.

Kubiak Melton & Associates, LLC

Kubiak Melton & Associates, LLC
Auditors – Business Consultants - CPAs

Albuquerque, New Mexico
November 28, 2022

STATE OF NEW MEXICO
LINCOLN COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022

As management of Lincoln County (the County), we offer readers of Lincoln County financial statements this narrative overview and analysis of the financial activities of Lincoln County for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the financial statements of Lincoln County and additional information provided.

Financial Highlights

- The assets and deferred outflows of Lincoln County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $60,114,537 (*net position*). Of this amount, there was a deficit of ($4,612,606) in *unrestricted net position*.

- Change in net position for the year was $6,615,486.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $10,287,444.

- Deferred outflows of resources of $1,093,096 deferred inflows of resources of $2,780,621 and a net pension liability of $6,339,940 related to a pension plan are reported in the Statement of Net Position at June 30, 2022. These items are the County's proportionate share of the Public Employees Retirement Association, a multiple employer cost sharing defined benefit pension plan.

- Deferred outflows of resources of $858,464 deferred inflows of resources of $2,043,777 and a net OPEB liability of $3,113,987 related to other postemployment benefits (OPEB) plan are reported in the Statement of Net Position at June 30, 2022. These items are the County's proportionate share of the retiree health care costs.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Lincoln County's basic financial statements. Lincoln County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Lincoln County's finances, in a manner similar to a private-sector business.

The S*tatement of Net Position* presents information on all of Lincoln County's assets and liabilities and deferred inflows and outflows of resources, with the difference between the two reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Lincoln County is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, PERA contributions subsequent to the measurement date, special assessment district, and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of Lincoln County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs. The governmental activities of Lincoln County include general government, public safety, public works, culture and recreation, and health and welfare.

The government-wide financial statements can be found on pages 14 - 16 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Lincoln County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Lincoln County can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Lincoln County maintains thirty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances for *the General Fund, the Fire Special Revenue Fund,* and *the American Rescue Act Special Revenue Fund*, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Lincoln County adopts an annual appropriated budget for its *General Fund* and all other funds. A budgetary comparison statement has been provided for *the General Fund, the Fire Special Revenue Fund,* and *the American Rescue Act Special Revenue Fund* to demonstrate compliance with this budget. In addition, the individual financial statements of the nonmajor governmental funds include budgetary comparison data.

The basic governmental fund financial statements can be found on pages 17 - 22 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Lincoln County's own programs.

Lincoln County fiduciary funds account for the collection of property taxes and special fees and their remittance to other governmental agencies.

The basic fiduciary fund financial statements can be found on page 26 and 27 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 - 67 of this report.

Other information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the required supplementary information. Combining and individual fund statements and schedules can be found on pages 77 - 99 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position. In the case of Lincoln County, assets and deferred outflows exceeded liabilities and deferred inflows by $60,114,537 and $59,653,389 at the close of the fiscal years ended June 30, 2022, and June 30, 2021, respectively. The beginning net position was restated in the current year by $6,154,338 (see *Note 21*).

A large portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, other improvements, infrastructure and furniture and equipment) and lease right-to-use assets less any related debt used to acquire those assets and lease liabilities that is still outstanding. The County uses these capital assets and lease right-to-use assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of Lincoln County's net position of $17,852,192 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position was a deficit of ($4,612,606).

Lincoln County reports the following balances in all three categories of net position (Net investment in capital assets, Restricted, and Unrestricted), for the government as a whole as of June 30, 2022:

	2022	2021
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current and Other Assets	$ 84,903,914	$ 31,892,611
Capital Assets, Net	69,703,609	69,024,787
Lease Right to Use Asset, Net	230,723	-
Deferred Outflows of Resources	1,951,560	4,441,937
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 156,789,806	$ 105,359,335
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
LIABILITIES		
Current Liabilities	$ 6,756,506	$ 3,221,511
Noncurrent Liabilities	32,124,596	40,223,158
Deferred Inflows of Resources	57,794,167	2,261,277
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	96,675,269	45,705,946
NET POSITION		
Net Investment in Capital Assets	46,874,951	42,417,756
Restricted	-	20,829,255
Unrestricted (Deficit), Reported in:		
General Fund	(4,612,606)	(3,593,622)
TOTAL NET POSITION	42,262,345	59,653,389
TOTAL LIABILITIES AND NET POSITION AND DEFERRED INFLOWS OF RESOURCES	$ 138,937,614	$ 105,359,335

Changes in Net Position

Per the Statement of Activities, The County's total revenues of $33,583,511, program expenses of $26,968,025 resulting in an increase in net position of $6,615,486. The County maintained a favorable budget to actual expenditure variance in all funds.

This section contains a condensed comparison of revenues and expenditures and explanations for significant differences. The table shows the summarized revenues and expenditures for the years ended June 30, 2022 and June 30, 2021:

	2022	2021
PROGRAM REVENUES		
Charges for Services	$ 4,312,159	$ 5,352,633
Operating Grants and Contributions	4,525,366	5,277,415
Federal Sources	47,212	51,343
TOTAL PROGRAM REVENUES	8,884,737	10,681,391
GENERAL REVENUES		
Property Taxes	16,895,909	16,143,323
Gross Receipt Taxes	2,315,211	2,017,691
Gasoline and Motor Vehicle Taxes	689,474	699,183
Other Taxes	446,882	444,924
Payments in Lieu of Taxes	2,980,390	2,569,308
Interest Income	832,881	67,864
Special Assessments	23,726	41,447
Miscellaneous Income	440,377	236,822
Special Assessment	120,586	159,806
Gain (Loss) on Disposal of Capital Assets	(46,662)	(583,740)
TOTAL GENERAL REVENUES	24,698,774	21,796,628
TOTAL REVENUES	33,583,511	32,478,019
EXPENSES		
General Government	4,494,983	4,036,224
Public Safety	10,404,299	10,024,427
Public Works	4,119,461	5,008,350
Culture and Recreation	435,767	259,133
Health and Welfare	6,556,836	6,735,662
Interest Expense, Lease	2,402	-
Debt Service Interest	954,277	1,053,199
TOTAL EXPENSES	26,968,025	27,116,995
CHANGE IN NET POSITION	6,615,486	5,361,024
NET POSITION, BEGINNING OF YEAR	59,653,389	52,268,871
RESTATEMENT	(6,154,338)	2,023,494
NET POSITION, AS RESTATED	53,499,051	54,292,365
NET POSITION, END OF YEAR	$ 60,114,537	$ 59,653,389

Financial Analysis of the Government's Funds

As noted earlier, Lincoln County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Lincoln County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Lincoln County's financing requirements. Unassigned *fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Lincoln County's governmental funds reported combined ending fund balances of $30,549,445. Of this total amount, $10,287,444 constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The General Fund is the chief operating fund of Lincoln County. At the end of the current fiscal year, *unassigned* fund balance of the General Fund was $10,287,444, while total fund balance was $12,447,957.

The Fire Fund has a total fund balance of $3,595,320 At the end of the current fiscal year, all of the fund balance was restricted for the fire protection.

The American Rescue Act Fund has $0 fund balance as of June 30, 2022

Budgetary Highlights

County budgets reflect the same pattern as seen in the revenue and expenditures of the County. The State of New Mexico budget process is defined under state law and regulation. To enhance the process of developing a budget at the county level, Lincoln County utilizes goals and objectives defined by the County Commissioners, community input meetings, long term plans and input from various staff groups to develop the County budget. County priorities are well defined through this process.

GASB Statement No. 34 does not require a statement presenting the overall result of the budget for each year; however, all major budgetary funds are required to be reported as a separate statement.

The total final expenditure budget for the general fund was $16,926,648, including transfers. The total final revenue budget for the general fund was $18,986,146, including transfers.

The following table examines the summary budget performance of the major and aggregate non-major funds for the fiscal year ending June 30, 2022. Detail budget performance is reported in the statement of revenues, expenditures, and changes in fund balance, budget (Non-GAAP Budgetary Basis) and actual for each major fund and for the non-major funds.

Fund Expenditure Budget Performance

Fund	Final Expenditure Budget	Actual on Cash (Budgetary) Basis	Favorable (Unfavorable) Variance
General Fund	$ 16,926,648	$ 15,186,161	$ 1,740,487
Fire Fund	4,791,653	1,062,311	3,729,342
American Rescue Act Fund	100,000	62,491	37,509
TOTAL EXPENDITURES	$ 21,818,301	$ 16,310,963	$ 5,507,338

The County amends its budget during the year in response to unexpected changes in its operating environment. The original and final budgets are reported and can be examined in the statement of revenues, expenditures, and change in fund balance (Non-GAAP budgetary basis) and actual for each major fund and the non-major funds. The County was disciplined this year with regards to spending and this was the reason for the favorable variances.

Capital Assets and Debt Administration

Capital Assets

Lincoln County's investment in capital assets for its governmental activities as of June 30, 2022, was $69,703,609 (net of accumulated depreciation). This investment in capital assets includes land, intangible assets, construction in progress, buildings and improvements, equipment, infrastructure, and other improvements. The table below shows the summarized capital assets of Lincoln County as of June 30, 2022:

Governmental Activities	Beginning Balance July 01, 2021	Additions	Deletions	Transfers / Adjustments	Ending Balance June 30, 2022
Capital assets not being depreciated:					
Land	$ 2,097,888	$ 60,293	$ 7,200	$ -	$ 2,150,981
Intangible Assets	368,453	68,106	-	-	436,559
Construction in Progress (CIP)	1,724,685	2,025,291	-	(498,727)	3,251,249
Total capital assets not being depreciated	4,191,026	2,153,690	7,200	(498,727)	5,838,789
Capital assets being depreciated:					
Buildings and Improvements	65,425,690	-	-	37,313	65,463,003
Equipment	22,947,978	1,605,298	850,810	340,234	24,042,700
Infrastructure	31,640,054	-	-	-	31,640,054
Other Improvements	1,508,805	-	-	121,180	1,629,985
Total capital assets being depreciated	121,522,527	1,605,298	850,810	498,727	122,775,742
Less: Accumulated Depreciation for:					
Buildings and Improvements	11,414,384	1,611,984	-	-	13,026,368
Equipment	16,766,061	1,254,817	811,348	-	17,209,530
Infrastructure	28,211,090	118,857	-	-	28,329,947
Other Improvements	297,231	47,846	-	-	345,077
Total Accumulated Depreciation	56,688,766	3,033,504	811,348	-	58,910,922
Total capital assets being depreciated, Net	64,833,761	(1,428,206)	39,462	498,727	63,864,820
Capital Assets, Net	$ 69,024,787	$ 725,484	$ 46,662	$ -	$ 69,703,609

The County recognized $3,033,504 in depreciation expense during the year. Additional information on Lincoln County's capital assets can be found in the notes to the financial statements.

Information on Lincoln County's commitments can be found in the notes to the financial statements.

Long-term debt

At June 30, 2022, Lincoln County had GO bonds of $21,010,000 and loans outstanding to the New Mexico Finance Authority of $1,807,095.

Lincoln County's outstanding debt at June 30:

	Governmental Activities	
	2022	2021
Gross Receipts Revenue Bonds	$ -	$ 1,350,000
GO Bonds, Series 2017	21,010,000	21,960,000
NMFA Loans	1,807,095	2,004,068
Compensated Absences	215,371	215,516
Total Outstanding Debt	$ 23,032,466	$ 25,529,584

Additional information on Lincoln County's long-term debt can be found in the notes to the financial statements.

Economic Factor and Next Year's Budgets and Rates

Inflationary trends in the region compare favorably to national indices.

This factor was considered in preparing Lincoln County's budget for the 2022 fiscal year.

At the end of the current fiscal year, fund balance in the general fund was $12,447,957 It is intended that using this available fund balance will obviate the need to raise taxes or charges during the 2022 fiscal year.

Request for Information

This financial report is designed to provide a general overview of Lincoln County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Manager, Lincoln County, 300 Central Avenue, Carrizozo, NM 88301.

BASIC FINANCIAL STATEMENTS

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 24,189,402
Investments	4,428,331
Receivables:	
Lease, Current	1,530,533
Property Tax	1,013,857
Other Taxes	369,236
Other Receivables, Net	968,151
MVD and Fuel Tax	116,651
Inventory	124,578
Prepaid Expenses	241,799
Total Current Assets	32,982,538
Noncurrent Assets:	
Restricted Cash and Cash Equivalents	4,724,073
Lease Receivable, Noncurrent	47,197,303
Capital Assets, Net	69,703,609
Lease Right-to-Use Assets, Net	230,723
Total Noncurrent Assets	121,855,708
TOTAL ASSETS	154,838,246
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows - Pension Related	1,093,096
Deferred Outflows - OPEB Related	858,464
Total Deferred Outflows of Resources	1,951,560
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 156,789,806

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2022

LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 971,024
Accrued Salaries and Benefits	81,918
Accrued Interest Payable	378,113
Unearned Revenue	3,739,141
Compensated Absences Payable	215,371
Lease Liability, Current	213,066
Notes and Bonds Payable, Current	1,157,873
Total Current Liabilities	6,756,506
Noncurrent Liabilities:	
Bond Premiums, Net of Amortization of $1,376,720	982,227
Net Pension Liability	6,339,940
Net OPEB Liability	3,113,987
Lease Liability, Noncurrent	29,220
Notes and Bonds Payable, Noncurrent	21,659,222
Total Noncurrent Liabilities	32,124,596
TOTAL LIABILITIES	38,881,102
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows - Pension Related	2,780,621
Deferred Inflows - OPEB Related	2,043,777
Deferred Inflows - Lease	52,969,769
Total Deferred Inflows of Resources	57,794,167
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	96,675,269
NET POSITION	
Net Investment in Capital Assets	46,874,951
Restricted for:	
Special Revenue	10,489,836
Debt Service	4,256,627
Capital Projects	876,192
Minimum Fund Balance	2,229,537
Unrestricted (Deficit)	(4,612,606)
Total Net Position	60,114,537
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 156,789,806

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
PRIMARY GOVERNMENT					
Governmental Activities					
General Government	$ 4,494,983	$ 1,106,219	$ 260,929	$ 587	$ (3,127,248)
Public Safety	10,404,299	584,014	3,267,492	-	(6,552,793)
Public Works	4,119,461	1,006,719	175,107	46,625	(2,891,010)
Culture and Recreation	435,767	-	336,625	-	(99,142)
Health and Welfare	6,556,836	1,615,207	485,213	-	(4,456,416)
Interest Expense, Lease	2,402	-	-	-	(2,402)
Interest on Long-term Debt	954,277	-	-	-	(954,277)
Total Governmental Activities	$ 26,968,025	$ 4,312,159	$ 4,525,366	$ 47,212	(18,083,288)
General Revenues:					
Taxes:					
Property Taxes levied for general purposes					16,895,909
Gross Receipts Taxes					2,315,211
Motor Vehicle and Fuel Taxes					689,474
Other					446,882
Payments in Lieu of Taxes					2,980,390
Interest and Investment Earnings					832,881
Special Assessment					120,586
Special Assessment Interest					23,726
Proceeds From Sale of Assets					125,548
Loss on Disposal of Assets					(46,662)
Miscellaneous Income					314,829
Subtotal, General Revenues					24,698,774
Change in Net Position					6,615,486
Net Position, Beginning					59,653,389
Restatement *(Note 21)*					(6,154,338)
Net Position, As Restated					53,499,051
Net Position, Ending					$ 60,114,537

STATE OF NEW MEXICO
LINCOLN COUNTY
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund (401)	Fire Fund (407)	American Rescue Act Fund (680)
ASSETS			
Cash and Cash Equivalents	$ 7,725,459	$ 2,323,606	$ 3,739,141
Restricted Cash	-	1,354,279	-
Investments	4,428,328	-	-
Receivables:			
Property Taxes	792,595	-	-
Other Taxes	2,313	-	-
Other Receivables, Net	12,917	-	-
Motor Vehicle and Fuel	13,621	-	-
Inventory	19,646	-	-
Prepaid Expenses	241,799	-	-
TOTAL ASSETS	$ 13,236,678	$ 3,677,885	$ 3,739,141
LIABILITIES			
Accounts Payable	$ 77,828	$ 82,565	$ -
Accrued Salaries and Benefits	57,787	-	-
Unearned Revenue	-	-	3,739,141
TOTAL LIABILITIES	135,615	82,565	3,739,141
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue:			
Property Taxes	653,106	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	653,106	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	788,721	82,565	3,739,141
FUND BALANCES			
Nonspendable:			
Inventory	19,646	-	-
Prepaid Expenses	241,799	-	-
Restricted For:			
Special Revenue Funds	-	3,595,320	-
Debt Service Funds	-	-	-
Capital Projects Funds	-	-	-
Minimum Fund Balance	1,899,068	-	-
Committed For:			
Detention Facility	-	-	-
Lincoln County Medical Center	-	-	-
Unassigned, Reported in:			
General Fund	10,287,444	-	-
TOTAL FUND BALANCES	12,447,957	3,595,320	-
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 13,236,678	$ 3,677,885	$ 3,739,141

STATE OF NEW MEXICO
LINCOLN COUNTY
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2022

	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS		
Cash and Cash Equivalents	$ 10,401,196	$ 24,189,402
Restricted Cash	3,369,794	4,724,073
Investments	3	4,428,331
Receivables:		
Property Taxes	221,262	1,013,857
Other Taxes	366,923	369,236
Other Receivables, Net	955,234	968,151
Motor Vehicle and Fuel	103,030	116,651
Inventory	104,932	124,578
Prepaid Expenses	-	241,799
TOTAL ASSETS	$ 15,522,374	$ 36,176,078
LIABILITIES		
Accounts Payable	$ 810,631	$ 971,024
Accrued Salaries and Benefits	24,131	81,918
Unearned Revenue	-	3,739,141
TOTAL LIABILITIES	834,762	4,792,083
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue:		
Property Taxes	181,444	834,550
TOTAL DEFERRED INFLOWS	181,444	834,550
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,016,206	5,626,633
FUND BALANCES		
Nonspendable:		
Inventory	104,932	124,578
Prepaid Expenses	-	241,799
Restricted For:		
Special Revenue Funds	6,894,516	10,489,836
Debt Service Funds	4,256,627	4,256,627
Capital Projects Funds	876,192	876,192
Minimum Fund Balance	330,469	2,229,537
Committed For:		
Detention Facility	660,666	660,666
Lincoln County Medical Center	1,382,766	1,382,766
Unassigned, Reported in:		
General Fund	-	10,287,444
TOTAL FUND BALANCES	14,506,168	30,549,445
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 15,522,374	$ 36,176,078

STATE OF NEW MEXICO
LINCOLN COUNTY
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total Fund Balance - Governmental Funds	$	30,549,445
Amounts reported for governmental activities in the statement of net position are different because:		
Lease receivables used in governmental activities are not financial resources and therefore are not reported in the funds		48,727,836
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		69,703,609
Lease Right-to-Use Assets (RUA) used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds:		230,723
Deferred outflows and inflows of resources related to pensions and leases are applicable to future periods and therefore, are not reported in funds:		
Deferred Outflows of Resources Related to GASB 68 - Pension		1,093,096
Deferred Outflows of Resources Related to GASB 75 - OPEB		858,464
Deferred Inflows of Resources Related to GASB 68 - Pension		(2,780,621)
Deferred Inflows of Resources Related to GASB 75 - OPEB		(2,043,777)
Deferred Inflows of Resources Related to Lease		(52,969,769)
Delinquent property taxes 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		834,550
Long-term and certain other liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and other liabilities at year end consist of:		
Accrued Interest Payable		(378,113)
Compensated Absences Payable		(215,371)
Bond Premiums, Net of Amortization		(982,227)
Notes and Bonds Payable		(22,817,095)
Lease Liabilities		(242,286)
Net Pension Liability		(6,339,940)
Net OPEB Liability		(3,113,987)
Total Net Position of Governmental Activities	$	60,114,537

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund (401)	Fire Fund (407)	American Rescue Act Fund (680)
REVENUES			
Taxes:			
Property Taxes	$ 13,136,471	$ -	$ -
Gross Receipts	20,895	-	-
Gasoline and Motor Vehicle Taxes	78,924	-	-
Other Taxes	7,500	-	-
Federal Operating Grants	-	-	62,491
State Operating Grants	13,876	2,656,046	-
State Capital Grants	587	-	-
Payments in Lieu of Taxes	2,980,390	-	-
Charges for Services	592,568	-	-
Investment Income	32,109	11,601	-
Special Assessment	-	-	-
Special Assessment - Interest	-	-	-
Lease Revenue	-	-	-
Lease Interest Revenue	-	-	-
Miscellaneous	209,521	58,783	-
TOTAL REVENUES	17,072,841	2,726,430	62,491
EXPENDITURES			
Current:			
General Government	4,162,996	-	-
Public Safety	3,387,746	639,391	-
Public Works	18,684	-	19,172
Culture and Recreation	26,811	-	-
Health and Welfare	-	-	-
Capital Outlay	27,300	338,961	43,319
Debt Service Principal	-	-	-
Debt Service Interest	-	-	-
Lease Principal	-	-	-
Lease Interest	-	-	-
TOTAL EXPENDITURES	7,623,537	978,352	62,491
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,449,304	1,748,078	-
OTHER FINANCING SOURCES (USES)			
Proceeds from Sale of Assets	1,278	2,903	-
Transfers In	821,550	3,375	-
Transfers Out	(7,560,961)	(138,169)	-
TOTAL OTHER FINANCING SOURCES (USES)	(6,738,133)	(131,891)	-
NET CHANGE IN FUND BALANCE	2,711,171	1,616,187	-
FUND BALANCE, BEGINNING	9,736,786	1,979,133	1,900,816
RESTATEMENT *(Note 21)*	-	-	(1,900,816)
FUND BALANCE, BEGINNING, RESTATED	9,736,786	1,979,133	-
FUND BALANCE, ENDING	$ 12,447,957	$ 3,595,320	$ -

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES		
Taxes:		
Property Taxes	$ 3,739,465	$ 16,875,936
Gross Receipts	2,294,316	2,315,211
Gasoline and Motor Vehicle Taxes	610,550	689,474
Other Taxes	439,382	446,882
Federal Operating Grants	292,458	354,949
State Operating Grants	1,500,495	4,170,417
State Capital Grants	46,625	47,212
Payments in Lieu of Taxes	-	2,980,390
Charges for Services	2,215,591	2,808,159
Investment Income	(6,829)	36,881
Special Assessment	120,586	120,586
Special Assessment - Interest	23,726	23,726
Lease Revenue	1,504,000	1,504,000
Lease Interest Revenue	796,000	796,000
Miscellaneous	46,525	314,829
TOTAL REVENUES	13,622,890	33,484,652
EXPENDITURES		
Current:		
General Government	781,517	4,944,513
Public Safety	5,442,422	9,469,559
Public Works	3,468,810	3,506,666
Culture and Recreation	408,956	435,767
Health and Welfare	5,086,206	5,086,206
Capital Outlay	3,349,408	3,758,988
Debt Service Principal	2,496,973	2,496,973
Debt Service Interest	997,816	997,816
Lease Principal	316,713	316,713
Lease Interest	2,402	2,402
TOTAL EXPENDITURES	22,351,223	31,015,603
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,728,333)	2,469,049
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	121,367	125,548
Transfers In	11,777,051	12,601,976
Transfers Out	(4,902,846)	(12,601,976)
TOTAL OTHER FINANCING SOURCES (USES)	6,995,572	125,548
NET CHANGE IN FUND BALANCES	(1,732,761)	2,594,597
FUND BALANCE, BEGINNING	16,238,929	29,855,664
RESTATEMENT *(Note 21)*	-	(1,900,816)
FUND BALANCE, BEGINNING, RESTATED	16,238,929	27,954,848
FUND BALANCE, ENDING	$ 14,506,168	$ 30,549,445

See Independent Auditors' Report and Notes to Financial Statements

STATE OF NEW MEXICO
LINCOLN COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Net Changes in Fund Balance - Governmental Funds		$ 2,594,597
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation exceeded capital outlays in the period:		
Capital Outlay	3,758,988	
Loss on Disposal of Capital Assets	(46,662)	
Depreciation Expense	(3,033,504)	
Excess (Deficiency) of Capital Outlay over Depreciation Expense		678,822
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:		
Change in Property Taxes		19,973
Governmental funds report County pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:		
Pension Expense (Income)		(7,345)
OPEB Expense (Income)		478,020
In the Statement of Activities, certain operating expenses including compensated absences and long term debt payments are measured by the amounts incurred during the year. In the fund financial statements, however, expenditures are measured by the amount of financial resources used (essentially the amounts actually paid):		
(Increase) Decrease in Compensated Absences Payable		145
(Increase) Decrease in Accrued Interest Payable		43,539
(Increase) Decrease in Net Lease Activity		26
Current Year Accretion		310,736
Principal Payments on Bonds and Loans Payable		2,496,973
Change in Net Position of Governmental Activities		$ 6,615,486

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE – BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL – GENERAL FUND (401)
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
Taxes:				
Property Taxes	$ 12,029,771	$ 13,211,536	$ 13,211,536	$ -
Gross Receipts	133,500	153,500	48,461	(105,039)
Gasoline and Motor Vehicle Taxes	70,250	70,250	100,758	30,508
Other Taxes	7,500	7,500	7,500	-
State Operating Grants	51,439	51,439	17,163	(34,276)
State Capital Grants	3,000	3,000	587	(2,413)
Payments in Lieu of Taxes	2,163,256	3,261,799	3,261,790	(9)
Charges for Services	460,895	604,520	592,090	(12,430)
Investment Income	40,000	40,000	48,675	8,675
Miscellaneous	45,102	167,449	205,593	38,144
TOTAL REVENUES	15,004,713	17,570,993	17,494,153	(76,840)
EXPENDITURES				
Current:				
General Government	4,874,020	4,902,350	4,158,741	743,609
Public Safety	3,643,376	3,752,097	3,392,044	360,053
Public Works	74,393	62,394	18,677	43,717
Culture and Recreation	25,000	26,815	26,811	4
TOTAL EXPENDITURES	8,616,789	8,743,656	7,596,273	1,147,383
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,387,924	8,827,337	9,897,880	(1,224,223)
OTHER FINANCING SOURCES (USES)				
Proceeds From Sales of Equipment	500	500	1,278	778
Transfers In	944,653	1,414,653	821,550	(593,103)
Transfers Out	(7,530,222)	(8,182,992)	(7,589,888)	593,104
TOTAL OTHER FINANCING SOURCES (USES)	(6,585,069)	(6,767,839)	(6,767,060)	779
INCREASE (DECREASE)	(197,145)	2,059,498	$ 3,130,820	$ (1,223,444)
PRIOR YEAR CASH BALANCE BUDGETED	$ -	$ -		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues, Actual on a Budget Basis	$ 18,316,981
Revenues, Actual on Modified Accrual Basis	17,895,669
Adjustments to revenues for property tax and grant revenues	$ 421,312
Expenditures, Actual on a Budget Basis	$ 15,186,161
Expenditures, Actual on Modified Accrual Basis	15,184,498
Adjustments to expenditures for general government, and transfers	$ 1,663

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE – BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FIRE FUND (407)
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
State Operating Grants	$ 1,230,994	$ 2,735,057	$ 2,656,046	$ (79,011)
Investment Income	14,225	14,225	11,601	(2,624)
Miscellaneous	51,449	66,835	58,783	(8,052)
TOTAL REVENUES	1,296,668	2,816,117	2,726,430	(89,687)
EXPENDITURES				
Current:				
Public Safety	2,220,501	3,151,589	503,089	2,648,500
Capital Outlay	926,771	1,501,895	421,053	1,080,842
TOTAL EXPENDITURES	3,147,272	4,653,484	924,142	3,729,342
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,850,604)	(1,837,367)	1,802,288	(3,819,029)
OTHER FINANCING SOURCES (USES)				
Proceeds From Sales of Equipment	-	2,903	2,903	-
Transfers In	-	3,375	3,375	
Transfers Out	(138,169)	(138,169)	(138,169)	-
TOTAL OTHER FINANCING SOURCES (USES)	(138,169)	(131,891)	(131,891)	-
INCREASE (DECREASE)	(1,988,773)	(1,969,258)	$ 1,670,397	$ (3,819,029)
PRIOR YEAR CASH BALANCE BUDGETED	$ -	$ -		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues, Actual on a Budget Basis	$ 2,732,708
Revenues, Actual on Modified Accrual Basis	2,732,708
	$ -
Expenditures, Actual on a Budget Basis	$ 1,062,311
Expenditures, Actual on Modified Accrual Basis	1,116,521
Adjustments to expenditures for insurance, materials, other charges and payroll	$ (54,210)

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE – BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
AMERICAN RESCUE ACT FUND (680)
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
Federal Operating Grants	$ 1,900,816	$ 1,900,816	$ 1,900,816	$ -
TOTAL REVENUES	1,900,816	1,900,816	1,900,816	-
EXPENDITURES				
Current:				
Public Works	100,000	100,000	62,491	37,509
TOTAL EXPENDITURES	100,000	100,000	62,491	37,509
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,800,816	1,800,816	1,838,325	(37,509)
INCREASE (DECREASE)	1,800,816	1,800,816	$ 1,838,325	$ (37,509)
PRIOR YEAR CASH BALANCE BUDGETED	$ -	$ -		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues, Actual on a Budget Basis	$ 1,900,816
Revenues, Actual on Modified Accrual Basis	62,491
Adjustments to federal operating grant revenue	$ 1,838,325
Expenditures, Actual on a Budget Basis	$ 62,491
Expenditures, Actual on Modified Accrual Basis	62,491
	$ -

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
JUNE 30, 2022

	Custodial Funds
ASSETS	
Current Assets	
Cash and Cash Equivalents	$ 470,247
Property Taxes Receivable	1,206,393
TOTAL CURRENT ASSETS	1,676,640
Noncurrent Assets	
Capital Assets, Net	13,116
TOTAL NONCURRENT ASSETS	13,116
TOTAL ASSETS	$ 1,689,756
LIABILITIES AND NET POSITION	
Liabilities	
Due to Other Taxing Entities	$ 58,105
Capital Assets Held in Trust	13,116
TOTAL LIABILITIES	71,221
Net Position	
Restricted for:	
Deposits Held In Trust	411,642
Local Governments	1,206,893
TOTAL NET POSITION	1,618,535
TOTAL LIABILITIES AND NET POSITION	$ 1,689,756

STATE OF NEW MEXICO
LINCOLN COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Custodial Funds
ADDITIONS	
Property Tax Collections for Local Government	$ 18,636,120
Miscellaneous Income Collections for Local Government	461,846
Total Additions	19,097,966
DEDUCTIONS	
Distributions to Local Government	19,153,023
Depreciation Expense	3,279
Total Deductions	19,156,302
Net Increase (Decrease) in Fiduciary Net Position	(58,336)
Net Position, Beginning of Year	1,676,871
Net Position, End of Year	$ 1,618,535

NOTES TO FINANCIAL STATEMENTS

STATE OF NEW MEXICO
LINCOLN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lincoln County (the "County") is a political sub-division of the State of New Mexico established under the provisions of Section 14-14-1 of NMSA, 1978 compilation and regulated by the constitution of the State of New Mexico. The County operates under a Board of County Commissions-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and social services, recreation, sanitation, planning and zoning, property assessment, tax collection and general administrative services.

Lincoln County is a body politic and corporate under the name and form of government selected by its qualified electors. The County may:

1. Sue or be sued;
2. Enter into contracts and leases;
3. Acquire and hold property, both real and personal;
4. Have common seal, which may be altered at pleasure;
5. Exercise such other privileges that are incident to corporations of like character or degree that are not inconsistent with the laws of New Mexico.
6. Protect generally the property of its county and its inhabitants;
7. Preserve peace and order within the county; and
8. Establish rates for services provided by the County utilities and revenue-producing projects, including amounts which the governing body determines to be reasonable in the operation of similar facilities.

This summary of significant accounting policies of Lincoln County is presented to assist in the understanding of Lincoln County's financial statements. The financial statements and notes are the representation of Lincoln County's management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental entities.

A. Financial Reporting Entity

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61. Blended component units, though 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 it is legally separate from the government.

The basic-but not the only-criterion 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (continued)

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.

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. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

Based upon the application of these criteria, the County has no component units, and is not a component unit of another governmental agency.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, 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. The County does not have any *business-type activities*.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions.*

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The County's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

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. *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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 fiduciary fund 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 of time, reimbursement and contingencies imposed by the provider are 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. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. 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.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the County's taxpayer or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County's general revenues. Program revenues are categorized as (a) charges for services, which include revenues collected for fees and use of County facilities, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues from state sources to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The County reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The County does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Under the requirements of GASB Statement No. 34, the County is required to present certain of its governmental funds as major based upon certain criteria. The major funds presented in the fund financial statements include the following, which includes funds that were not required to be presented as major but were at the discretion of management:

The *General Fund (401)* 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.

The Fire Fund (407) – To account for revenues and expenditures of fire protection funds for the communities of Bonita, Hondo, Fort Stanton, Lincoln, Nogal, Glencoe-Palo Verde, White Oaks, and Arabela. Funding is provided by allotments from the New Mexico State Fire Marshall's Office. The funds were created under the authority of state statute (see Section 59A-93-5-8 and 59A-53-5, NMSA 1978 Compilation).

The American Rescue Act (680) – To account for funds from the coronavirus rescue package designed to facilitate the U.S recovery from the effects of the COVID-19 pandemic. Authority for creation is section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Additionally, the County reports the following fiduciary fund:

The Fiduciary Funds (700) – Custodial funds are used to account for assets held as an agent for other governmental units, individuals, and other funds. These funds are custodial in nature and report additions and deductions to related assets, liabilities, and net position. The County's custodial funds are used to account for the collection and payment of property taxes to other governmental agencies, payment of inmate funds, and to track items held for the fire departments located within the County.

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 various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity

Deposits and Investments: The County'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.

State statutes authorize the County to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

Investments for the County are reported at fair value. The State Treasurer's Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables: Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting funds and reduces its related cost as a reimbursement.

All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

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. 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 as revenue when levied net of estimated refunds and uncollectable amounts.

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 May 10th are considered delinquent. The taxes attach as an enforceable lien on property as of January 1st.

Inventory: The County's method of accounting for inventory is the consumption method. Under the consumption approach, the government reports inventories they purchase as an asset and defer the recognition of the expenditures until the period in which the inventories actually are consumed. Inventory is valued at cost and consists of supplies and materials. The cost of purchased supplies and materials is recorded as an expenditure at the time individual inventory items are consumed.

Prepaid Expenses: Prepaid expenses include insurance payments to vendors and reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide financial statements and the governmental fund financial statements.

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 expended. Descriptions for the related restriction of net position for special revenue, debt service and capital projects are found in the notes to the financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

Capital Assets: Capital assets, which are property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) 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. Lincoln County was a phase II government for purposes of implementing GASB 34. Therefore, the County was required to report its major general infrastructure assets retroactively to June 30, 1980. The County has made the required restatement for infrastructure assets retroactive to June 30, 1980, in order to properly implement GASB 34. Information Technology Equipment including software is being capitalized and included in furniture, fixtures and equipment in accordance with NMAC 2.20.1.9 C (5).

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. No interest was included as part of the cost of capital assets under construction.

The County has an intangible asset for internally generated software and has determined that this software has an indefinite useful life and is not subject to amortization.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	45
Equipment	5-20
Infrastructure	40
Other Improvements	20

Lease Right-to-Use Assets: A right-to-use assets (RUA) have been recognized as an intangible asset on the Statement of Net Position net of accumulated amortization as a result of the implementation of GASB Statement No. 87. The net RUA was calculated at $230,723. Amortization is calculated on a straight-line basis over the terms of the lease(s).

Accrued Expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2022, along with applicable PERA, FICA, and Medicare payable.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

Lease Liability: During the year ended June 30, 2022, the County implemented GASB Statement No. 87 which required them to capitalize lease liabilities. The lease liability is reported in the Statement of Net Position. The incremental borrowing rates (IBR) used to calculate the present value of the future payments was determined based on the scale below, depending on the respective term of the lease. See *Note 8.*

Lease Term	IBR
> 1 year to 5 years	0.50%
>5 years to 10 years	0.75%
Over 10 years	1.75%

Deferred Outflow of Resources: *Deferred Outflow of Resources:* In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The County has multiple types of items that qualify for reporting in this category related to GASB 68 and GASB 75: changes in proportion, net difference between expected and actual experience and employer contributions subsequent to measurement date. These total $1,951,560 and have been reported as deferred outflows of resources. These amounts are reported in the Statement of Net Position. These amounts are deferred and recognized as outflows of resources the next period.

Deferred Inflows of Resources: In addition to liabilities, the balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element 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. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding deferred inflow of resources.

The County has one item, which arises under the modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the item, unavailable revenue – property taxes, is reported only in the governmental funds balance sheet. The amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The County has recorded a total of $834,550 related to property taxes considered “unavailable.”

The County has the deferred inflow which arises due to the implementation of GASB 87, Leases. Accordingly, the item, deferred inflow - lease, is reported only in the government-wide balance sheet. The amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The County has recorded a total of $52,969,769 related to lease considered “unavailable.”

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

Deferred Inflows of Resources (Continued):

In addition, the County has multiple types of deferred inflows which arise due to the implementation of GASB 68 and GASB 75 and the related net pension liability and net OPEB liability. Accordingly, these items, net difference between projected and actual investment earnings, change in assumptions, and differences between expected and actual experience, are reported on the Statement of Net Position in the amount of $4,824,398 as of June 30, 2022. Net difference between expected and actual investment earnings are amortized into pension expense over a five-year period. Changes in assumptions are amortized into pension expense over the average remaining service life of the employee participants. Differences between expected and actual experience are amortized into pension expense over the five-year period. Detail is found in the notes and the required supplementary information.

Unearned Revenue: The County recognizes grant revenue at the time the related expense is made if the expenditure of funds is the prime factor for determining eligibility for reimbursement; therefore, amounts received and not expended in the Special Revenue Funds are show as unearned revenues. The County had $3,739,141 of unearned revenues as of June 30, 2022.

Compensated Absences: Qualified employees are entitled to accumulate annual leave according to a graduated leave schedule of seven days to fifteen days per year, depending on length of service.

No more than twenty (20) working days, or one hundred sixty (160) hours of annual leave, may be carried forward from one calendar year to the next. All excess annual leave shall be forfeited, if not used, unless extenuating circumstances warrant approval of an extension by the County Commissioners of Lincoln County.

Qualified employees are entitled to accumulate sick leave at a rate of twelve days per year. Sick leave can be carried over from year to year up to 960 hours (120 days). Upon termination employees receive no pay for sick time accumulated unless they become eligible. Employees eligible for retirement will be reimbursed for fifty percent (50%) of the accumulated sick leave time if a person has been an employee of Lincoln County for a minimum of fifteen (15) consecutive years prior to retirement. In no case shall reimbursed sick leave exceed 240 hours.

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 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.

Long-term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. For bonds issued after GASB 34 was implemented, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method or on a straight-line basis if the difference is inconsequential. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as other financing sources. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

Fund Balance Classification Policies and Procedures: For committed fund balance, the County's highest level of decision-making authority is the County Commission. In order for a fund balance commitment to be established, the County Commission must take formal action.

For assigned fund balance, the County Commission, or an official or body to which the County Commission delegates the authority, is authorized to assign amounts to a specific purpose. The authorization policy is in governmental funds other than the general fund. Unassigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

For the classification of fund balances, the County considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, the County considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used

Nonspendable Fund Balance: At June 30, 2022, the nonspendable fund balance in the governmental funds consists of amounts associated with inventory in the amount of $124,578 and prepaid expenses in the amount of $241,799 that are not in spendable form.

Restricted and Committed Fund Balance: At June 30, 2022, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of $17,852,192 for various County operations as restricted by enabling legislation. The County has also presented committed fund balance on the governmental funds balance sheet in the amount of $2,043,432 in order to provide services throughout the County.

Minimum Fund Balance Policy: The County's policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the County holds cash reserves of 3/12th the General Fund expenditures and a cash reserve of 1/12th the Road Special Revenue Fund expenditures. At June 30, 2022, the County maintains $2,229,537 as minimum fund balances.

Net Position: The financial statements net position is reported in three categories: net investment in capital assets, restricted, and unrestricted:

- **Net Investment in Capital Assets** – This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any related debt attributable to the acquisition, construction, or improvement of those assets. It also includes lease RUA, net of accumulated amortization and the corresponding lease liability as part of the calculation.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Equity (continued)

Net Position (Continued):

- **Restricted Net Position** – Net position is reported as restricted when constraints placed on net position use are either (1) externally imposed by creditors, grantors, contributions or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

- **Unrestricted Net Position** – Net position that do not meet the definition of "restricted" and "Net Investment in Capital Assets."

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 for the County are management's estimate of depreciation on assets over their estimated useful lives, the current portion of accrued compensated absences, uncollectible amounts of receivables, pension liability, and related deferred inflows and outflows of resources.

Pensions: 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, on the economic resources measurement focus and accrual basis of accounting. 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.

COVID-19 (Coronavirus) Pandemic: In March 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. In response to the COVID-19 Pandemic, there have been variations of federal, state, and local mandates that impacted the County's operations. These mandates resulted in an overall decline in economic activity and a rise in economic uncertainties. However, the related financial impact and duration cannot be reasonably estimated at this time.

The safety and health of our employees as well as the general public that we serve is of great importance to the County. We remain committed to the purpose of our County and ensuring that adequate internal controls over financial transactions and reporting were maintained while complying with federal state, and local mandates.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets of the County are prepared prior to June 1 and must be approved by resolution of the County Commissioners and submitted to the Department of Finance and Administration for State approval. Once the budget has been formally approved, any amendments must also be approved by the County Commissioners and the Department of Finance and Administration. A separate budget is prepared for each fund. Line items within each budget may be over-expended; however, it is not legally permissible to over-expend any budget in total at the fund level.

These budgets are prepared on the Non-GAAP cash budgetary basis. Budgetary basis expenditures exclude encumbrances. The budget secures appropriation of funds for only one year. Carryover funds must be reappropriated in the budget of the subsequent fiscal year.

The budgetary information presented in these financial statements has been properly amended by County Commissioners in accordance with the above procedures. The accompanying Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2022 is presented. Reconciliations between the Non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

NOTE 3: DEPOSITS AND INVESTMENTS

State statutes authorize the investment of County 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 County properly followed State investment requirements as of June 30, 2022.

Deposits of funds may be made in interest or non-interest-bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the County. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by County Resolution.

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 day of deposit.

Excess funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments. All of the County’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.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

A reconciliation of individual deposit and investment accounts as of June 30, 2022 is as follows:

Account Name	First National Bank	NMFA Cash Reserves	Fidelity Investments	City Bank	First Savings Bank
Money Market Account	$ 130,377	$ -	$ -	$ 2,000,822	$ 3,815,594
Investment	-	-	907,824		-
Checking Operational	17,202,167	-	-	-	-
Checking Detention Trust	51,368	-	-	-	-
Certificate of Deposit	-	-	-	1,010,504	-
NMFA Reserve	-	4,724,073	-	-	-
Total	17,383,912	4,724,073	907,824	3,011,326	3,815,594
Reconciling Items	(338,410)	-	-	-	-
Reconciled Balance	$ 17,045,502	$ 4,724,073	$ 907,824	$ 3,011,326	$ 3,815,594

Account Name	New Mexico LGIP	Pioneer Bank	Washington Federal Bank	Total
Money Market Account	$ -	$ 1,692,472	$ 102,559	$ 7,741,824
Investment	2,510,003	-	-	3,417,827
Checking Operational	-	-	-	17,202,167
Checking Detention Trust	-	-	-	51,368
Certificate of Deposit	-	-	-	1,010,504
NMFA Reserve	-	-	-	4,724,073
Total	2,510,003	1,692,472	102,559	34,147,763
Reconciling Items	-	-	-	(338,410)
Reconciled Balance	$ 2,510,003	$ 1,692,472	$ 102,559	33,809,353
	Petty Cash			2,700
	Total Cash per Financial Statements			**$ 33,812,053**
	Reconciled Balance			$ 33,809,353
	Petty Cash			2,700
	Less: Investments			(4,428,331)
	Less: Fiduciary Funds Cash			(470,247)
	Less: Restricted Cash and Cash Equivalents			(4,724,073)
	Total unrestricted cash and cash equivalents			$ 24,189,402

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County has Investment Policy (Resolution 2007-33) which requires their financial institutions to pledge 102% of deposits or investments on amounts greater than the FDIC coverage. This is above and beyond the requirement of the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2022, $23,892,801 of the County's bank balance of $24,995,360 was exposed to custodial credit risk. Although this amount was uninsured, it was collateralized by collateral held by the pledging bank's trust department, not in the County's name. None of the County's deposits were uninsured and uncollateralized at June 30, 2022.

	City Bank	First National Bank	First Savings Bank
Total Amount of Deposits	$ 2,000,822	$ 17,383,913	$ 3,815,594
Less: FDIC Coverage	(250,000)	(250,000)	(250,000)
Total Uninsured Public Funds	1,750,822	17,133,913	3,565,594
Collateral requirement (102% of uninsured public funds)	1,785,838	17,476,591	3,636,906
Pledged Securities	3,514,705	21,088,034	5,961,250
Total (Over) Under Collateralized	$ (1,728,867)	$ (3,611,443)	$ (2,324,344)

	Pioneer Bank	Washington Federal	Total
Total Amount of Deposits	$ 1,692,472	$ 102,559	$ 24,995,360
Less: FDIC Coverage	(250,000)	(102,559)	(1,102,559)
Total Uninsured Public Funds	1,442,472	-	23,892,801
Collateral requirement (102% of uninsured public funds)	1,471,321	-	24,370,657
Pledged Securities	2,083,246	2,073	32,649,308
Total Over (Under) Collateralized	$ (611,925)	$ (2,073)	$ (8,278,651)

The collateral pledged is listed in the other supplementary information section of this report. The types of collateral are limited to direct obligations of the United States Government and all bonds issued by any agency, district, or political subdivision of the State of New Mexico.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

Credit Risk

The New Mexico Local Government Investment Pool's (LGIP) investments are valued at fair value based on quoted market prices as of the valuation date. The LGIP is not SEC registered. The New Mexico State Treasurer is authorized to invest the short-term investment funds, with the advice and consent of the State Board of Finance, in accordance with Sections 6-10-10(I) through 6-10-10(P) and Sections 6-10-10.1(A) and (E), NMSA 1978. The LGIP's investments are monitored by the same policies and procedures that apply to all other state investments. The pool does not have unit shares. Per Section 6-10-10.1(F), 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 fund amounts were invested. Participation in the LGIP is voluntary.

As of June 30, 2022, the County had the following investments and maturities:

Investment Type	Weighted Average Maturities	Fair Value	Rating***
US Treasury MM Mutual Fund	< 1 year	$ 907,824	AAA
Certificates of Deposit	< 1 year	1,010,504	Unrated
New Mexico LGIP	[49] day (R); [89] day (F)	2,510,003	AAAm
		$ 4,428,331	

***Based on Moody's Rating

The County also has $4,724,073 in NMFA reserve cash that is included as restricted cash on the Statement of Net Position.

Interest Rate Risk – Investments. The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

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 County. The investments in US Treasury Money Market Mutual Funds represent 100% of the investment portfolio. Since the County only purchases investments with the highest credit rating, the concentration is not viewed to be an additional risk by the County. The County's policy related to concentration of credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

The County has presented certificates of deposits of $1,010,504 as investments in the Statement of Net Position, however, these are classified as deposits for disclosure purposes.

The County utilizes pooled accounts for their funds. The General, Special Revenue, Capital Projects, and Fiduciary Funds are all in multiple accounts. Separate accounts also exist for Sheriff's Office confiscation related funds.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

Reconciliation of Cash and Cash Equivalents

Reconciliation to the Statement of Net Position:		
Cash and Cash Equivalents	$	24,189,402
Restricted Cash		4,724,073
Cash - Fiduciary Funds		470,247
Investments		4,428,331
Total Cash Equivalents and Investments		33,812,053
Reconciling Items:		
Add: Outstanding Checks		352,198
Less: Deposits in Transit		(13,787)
Less: Restricted Cash		(4,724,073)
Less: Investments in Fidelity		(907,824)
Less: Investments in Certificates of Deposit		(1,010,504)
Less: Investments in LGIP		(2,510,003)
Less: Petty Cash		(2,700)
Balance per Bank	$	24,995,360

Fair Value Measurement

The fair value framework uses a hierarchy that prioritizes the inputs to the 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 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Authority has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. See above for discussion of valuation methodologies used to measure fair value of investments.

NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurement (Continued)

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The County maintained a balance of $4,428,331 in money market accounts and certificates of deposit (cash equivalent) at year end which required fair value disclosure. The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2022:

Investment Type	Level 1	Level 2	Level 3
US Treasury MM Mutual Fund	$ 907,824	$ -	$ -
Certificates of Deposit	1,010,504	-	-
New Mexico LGIP	2,510,003	-	-
Total	$ 4,428,331	$ -	$ -

NOTE 4: RECEIVABLES

Receivables as of June 30, 2022, are as follows:

	General Fund (401)	Fire Fund (407)	American Rescue Act (680)	Total Nonmajor Governmental Funds	Total
Current Receivables:					
Property Taxes	$ 792,595	$ -	$ -	$ 221,262	$ 1,013,857
Other Taxes	2,313	-	-	366,923	369,236
Other Receivables	13,621	-	-	129,074	142,695
Motor Vehicle & Fuel	12,917	-	-	955,234	968,151
Total Current Receivables	821,446	-	-	1,672,493	2,493,939
Less: Allowance for Uncollectible Accounts	-	-	-	(26,044)	(26,044)
Receivables, Net	$ 821,446	$ -	$ -	$ 1,646,449	$ 2,467,895

In accordance with GASB Statement No. 33, property tax revenues in the amount of $834,550 that were not collected within the period of availability have been reclassified as deferred inflow of resources in the governmental fund financial statements. In addition, Special Assessment revenues in the amount of $0 have been reclassified as deferred inflow of resources in the governmental fund financial statements.

STATE OF NEW MEXICO
LINCOLN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 5: TRANSFERS

Net operating transfers, made to close out funds and to supplement other funding sources in the normal course of operations, were as follows:

Fund #	Governmental Funds	Transfers In	Transfers Out
401	General Fund	$ 821,550	$ 7,560,961
402	Road	1,675,876	28,927
405	Special Programs	72,260	-
407	Fire	3,375	138,169
414	Capital Improvements	631,033	-
418	Agreements	139,821	-
423	Predatory Animal Control	52,994	-
450	Corrections	4,619,722	-
462	Homeland Security	-	260,384
501	Rural Health Clinic	200,000	200,000
508	Deer Park Sad Income	-	113,981
509	LCMC Lease Fund	-	1,871,088
530	Senior Citizens	261,956	-
601	Enhanced 911	27	-
602	Forest Health	-	3,375
608	CDBG	-	321,166
654	Indigent Health	10,528	-
657	Juvenile Justice	10,500	-
659	HIDA Partnership	40,000	40,000
664	1st 1/8 Reserve	540,933	1,250,992
681	Disaster Relief	252,770	-
682	1st 1/8 Income	1,145,392	540,933
683	Debt Reserve	252,151	272,000
684	LCMC GO Bond	1,871,088	-
	Total Transfers	$ 12,601,976	$ 12,601,976

NOTE 6: CAPITAL ASSETS / LEASE RIGHT-TO-USE ASSETS

The following is a summary of capital assets and changes occurring during the year ended June 30, 2022. Land, intangible assets, and construction in progress are not subject to depreciation.

Governmental Activities	Beginning Balance July 01, 2021	Additions	Deletions	Transfers	Ending Balance June 30, 2022
Capital assets not being depreciated:					
Land	$ 2,097,888	$ 60,293	$ 7,200	$ -	$ 2,150,981
Intangible Assets	368,453	68,106	-	-	436,559
Construction in Progress (CIP)	1,724,685	2,025,291	-	(498,727)	3,251,249
Total capital assets not being depreciated	4,191,026	2,153,690	7,200	(498,727)	5,838,789
Capital assets being depreciated:					
Buildings and Improvements	65,425,690	-	-	37,313	65,463,003
Equipment	22,947,978	1,605,298	850,810	340,234	24,042,700
Infrastructure	31,640,054	-	-	-	31,640,054
Other Improvements	1,508,805	-	-	121,180	1,629,985
Total capital assets being depreciated	121,522,527	1,605,298	850,810	498,727	122,775,742
Less: Accumulated Depreciation for:					
Buildings and Improvements	11,414,384	1,611,984	-	-	13,026,368
Equipment	16,766,061	1,254,817	811,348	-	17,209,530
Infrastructure	28,211,090	118,857	-	-	28,329,947
Other Improvements	297,231	47,846	-	-	345,077
Total Accumulated Depreciation	56,688,766	3,033,504	811,348	-	58,910,922
Total capital assets being depreciated, Net	64,833,761	(1,428,206)	39,462	498,727	63,864,820
Capital Assets, Net	$ 69,024,787	$ 725,484	$ 46,662	$ -	$ 69,703,609

Depreciation expense for the year ended June 30, 2022, was charged to the functions of the governmental activities as follows:

Function	Amounts
General Government	$ 329,773
Public Safety	917,821
Public Works	315,280
Health and Welfare	1,470,630
Total	$ 3,033,504

NOTE 6: CAPITAL ASSETS / LEASE RIGHT-TO-USE ASSETS (CONTINUED)

The following is a summary of capital assets and changes for fiduciary funds occurring during the year ended June 30, 2022:

Fiduciary Activities	Beginning Balance July 01, 2021	Additions	Deletions	Ending Balance June 30, 2022
Capital assets being depreciated:				
Equipment	$ 32,789	$ -	$ -	$ 32,789
Total Capital Assets being depreciated	32,789	-	-	32,789
Less: Accumulated Depreciation for:				
Equipment	16,394	3,279	-	19,673
Total Accumulated Depreciation	16,394	3,279	-	19,673
Capital Assets, Net	$ 16,395	$ (3,279)	$ -	$ 13,116

Depreciation expense for Fiduciary Funds was $3,279 for the year ended June 30, 2022.

The following is a summary of lease right-to-use assets and changes occurring during the year ended June 30, 2022.

Governmental Activities	Beginning Balance July 01, 2021	Additions	Deletions	Ending Balance June 30, 2022
Right-to-Use Assets being Amortized				
Machinery and Equipment	$ -	$ 1,606,658	$ -	$ 1,606,658
Total Right-to-Use Assets being Amortized	-	1,606,658	-	1,606,658
Less: Accumulated Amortization for:				
Machinery and Equipment	-	1,375,935	-	1,375,935
Total Accumulated Amortization	-	1,375,935	-	1,375,935
Right-to-Use Assets, Net	$ -	$ 230,723	$ -	$ 230,723

Amortization expense was $315,858 for the year ended June 30, 2022 and has been allocated to the public works function on the Statement of Activities.

As a result of the implementation of GASB Statement No. 87, additions to RUA assets in the amount of $1,606,658 have been recognized for the year ended June 30, 2022

NOTE 7: LONG-TERM DEBT

During the year ended June 30, 2022, the following changes occurred in the liabilities reported in the government-wide statement of net position:

Description	Beginning Balance July 01, 2021	Additions	Deletions	Ending Balance June 30, 2022	Amount Due Within One Year
Gross Receipts Revenue Bonds	$ 1,350,000	$ -	$ 1,350,000	$ -	$ -
GO Bonds, Series 2017	21,960,000	-	950,000	21,010,000	995,000
NMFA Loans	2,004,068	-	196,973	1,807,095	162,873
Total Bonds and Loans	25,314,068	-	2,496,973	22,817,095	1,157,873
Compensated Absences	215,516	1,026,011	1,026,156	215,371	215,371
Total Long-Term Debt	$ 25,529,584	$ 1,026,011	$ 3,523,129	$ 23,032,466	$ 1,373,244

Interest expense paid on long-term debt totaled $954,277 for the year ended June 30, 2022, as indicated on the statement of activities.

Gross Receipts Revenue Bonds

The gross receipts revenue bonds and bond interest are paid from the first one-eighth of one percent (1/8%) increment of the County's gross receipts tax (GRT). The bonds were sold to refinance, pay and discharge the County's outstanding gross receipts revenue refunding bonds, series 2002. The bonds were paid off in fiscal year 2022.

General Obligation Bonds

The general obligation bonds and bond interest are paid from general and ad valorem taxes levied against property owners living within the County boundaries. The County pledged future property taxes of 28,075,428 at June 30, 2022 to repay the outstanding bond indebtedness. The bonds were sold to provide funds to acquire, construct, design, equip and furnish, and to acquire land for a county hospital.

During the year ended June 30, 2022, the County recognized $2,859,579 in property taxes pledged to retire the bond indebtedness and retired $1,849,588 in bond principal and interest.

The information of the bonds payable are detailed below:

General Obligation Bonds, Series 2017

General Obligation Bonds Outstanding as June 30, 2022 consisted of the following:

General Obligation Bonds - 3/29/2017 issue	
Original Issue	$23,110,000
Interest Due	February 1 and August 1
Principal Due	June 1
Maturity Date	August 1, 2036
Interest Rates from 3.125% to 5.00%	

NOTE 7: LONG-TERM DEBT (CONTINUED)

General Obligation Bonds (Continued)

The annual requirements to amortize bonds payable as of June 30, 2022, including interest payments are as follows:

Bonds Payable			
Year Ending June 30,	Principal	Interest	Total Requirements
2023	$ 995,000	$ 875,838	$ 1,870,838
2024	1,045,000	826,088	1,871,088
2025	1,100,000	773,838	1,873,838
2026	1,155,000	718,838	1,873,838
2027	1,210,000	661,088	1,871,088
2028-2032	7,020,000	2,335,188	9,355,188
2033-2037	8,485,000	874,550	9,359,550
Total	$ 21,010,000	$ 7,065,428	$ 28,075,428

Loans

The County has entered into several loan agreements with the New Mexico Finance Authority, wherein the County pledged revenue derived from New Mexico Fire Protection Allotments to cover debt service. This revenue is subject to intercept agreements. The NMFA loans are as follows:

NMFA Loans					
Description	Date of Issue	Maturity Date	Interest Rate	Original Amount of Issue	Balance, June 30, 2022
NMFA Loan #14	Oct-10	May-25	3%	$ 2,819,028	$ 630,963
NMFA PPRF - 4741	Jul-18	May-34	2.829%	$ 461,904	389,247
NMFA PPRF - 4894	May-19	May-25	0.100%	$ 30,227	18,155
NMFA PPRF - 4935	May-19	May-40	2.55%	$ 819,687	768,730
Total					$ 1,807,095

NOTE 7: LONG-TERM DEBT (CONTINUED)

Loans (Continued)

The annual requirements to amortize the Loans and Capital Leases Payable as of June 30, 2022, including interest payments are as follows:

	Loans Payable		
Year Ending June 30,	Principal	Interest	Total Requirements
2023	$ 162,873	$ 95,018	$ 257,891
2024	167,115	90,778	257,893
2025	513,501	39,013	552,514
2026	67,374	26,164	93,538
2027	68,801	24,736	93,537
2028-2032	368,959	98,729	467,688
2033-2037	303,599	45,759	349,358
2038-2042	154,873	7,410	162,283
Total	$ 1,807,095	$ 427,607	$ 2,234,702

Loans have been liquidated by the Fire and Road Special Revenue Funds in prior years.

Compensated Absences

Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. In prior years, the general fund was typically used to liquidate such long-term liabilities.

NOTE 8: LEASES

Lease Receivable and Deferred Inflows of Resources - Lease

During the year, the County recognized a lease receivable in the amount of $48,727,836 pursuant to the implementation of GASB 87, Leases. The County leases the Lincoln County Medical Center to Presbyterian Healthcare Services, a third party. The monthly lease payment is $191,667 due on the first day of the month. The lease term ends on June 30, 2026 and contains an option to renew the lease for an additional term of twenty (20) years.

NOTE 8: LEASES (CONTINUED)

Lease Receivable and Deferred Inflows of Resources – Lease (Continued)

At June 30, 2022, $- was recognized against the inflows resulting in a deferred inflows balance of $52,969,769 at fiscal year-end. The schedule of future payments to be received are as follows:

Year ended June 30,	Lease Revenue	Interest Revenue	Total
2023	$ 1,530,533	$ 769,467	$ 2,300,000
2024	1,557,534	742,466	2,300,000
2025	1,585,010	714,990	2,300,000
2026	1,612,971	687,029	2,300,000
2027	1,641,426	658,574	2,300,000
Thereafter	36,590,231	4,879,538	41,469,769
Total	$ 44,517,705	$ 8,452,064	$ 52,969,769

Lease Liability

As a result of the implementation of GASB Statement No. 87, the County has recognized the following lease liabilities as of June 30, 2022:

	Beginning Balance July 01, 2021	Additions	Deletions	Ending Balance June 30, 2022	Amount Due Within One Year
Lease Liability	$ -	$ 558,170	$ 315,884	$ 242,286	$ 213,066

The County leases the following equipment from Caterpillar for its Road Department:

- A track type tractor: The initial term of the lease was 5 years with no renewal options.
- Seven (7) Graders: The initial term of the lease was 5 years with no renewal options.
- A wheel loader: The initial term of the lease was 6 years with no renewal options.
- A Compactor: The initial term of the lease was 5 years with no renewal options.

The following future principal and interest obligations from the County's leases is as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 213,066	$ 637	$ 213,703
2024	29,220	45	29,265
Total	$ 242,286	$ 682	$ 242,968

Lease interest expense for the year ended June 30, 2022 was $2,402.

NOTE 9: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries and natural disasters.

Lincoln County is a member and is insured through the New Mexico County Insurance Authority. The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The Authority acts as the common carrier for the State of New Mexico counties. The County pays an annual premium to the Authority based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. The County is not liable for more than the premiums paid.

NOTE 10: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosures of certain information concerning individual funds including:

A. There were no funds that had deficit fund balances as of June 30, 2022.

B. There were no funds that had expenditures in excess of budgeted appropriations as of June 30, 2022.

C. There were no designated cash appropriations in excess of available balances as of June 30, 2022.

NOTE 11: PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Plan description: The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, 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 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29- 4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund. PERA issues a publicly available financial report and an Annual Comprehensive Financial Report that can be obtained at http://saonm.org/ using the Audit Report Search function for agency 366.

Benefits provided: For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2021 available at http://s3.amazonaws.com/boardaudio/AGENCY%20366%20-%20NM%20PERA%20ACFR%202021%20-%20FINAL.pdf

NOTE 11: PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

Contributions: The contribution requirements of defined benefit plan members and the County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for fiscal year 2022 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on page 44 of the PERA fiscal year 2021 annual audit report at http://s3.amazonaws.com/boardaudio/AGENCY%20366%20-%20NM%20PERA%20ACFR%202021%20-%20FINAL.pdf

The PERA coverage options that apply to County are Municipal Plan 2 and Municipal Police Plan 5. Statutorily required contributions to the pension plan from the County were $564,813 and employer paid member benefits that were "picked up" by the employer were $0 for the year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The PERA pension liability amounts for each division were rolled forward from the valuation date to the plan year ending June 30, 2021 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2020. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2021. The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members.

The County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2021. Only employer contributions for the pay period end dates that fell within the period of July 1, 2021 to June 30, 2022 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2022 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

NOTE 11: PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

For PERA Fund Municipal General Division, at June 30, 2022, Lincoln County reported a liability of $3,783,777 for its proportionate share of the net pension liability. At June 30, 2021, the County's proportion was 0.3358% percent, which is a decrease from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, Lincoln County recognized PERA Fund Municipal General Division pension expense of $307,345. At June 30, 2022, Lincoln County reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 94,192	$ 12,954
Changes of assumptions	1,244	-
Net difference between projected and actual earnings on pension plan investments	-	1,554,915
Changes in proportion and differences between the County's contributions and proportionate share of contributions	95,495	133,286
The County's contributions subsequent to the measurement date	320,853	-
Total	$ 511,784	$ 1,701,155

$320,853 was reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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	Amount
2023	$ (175,664)
2024	(332,432)
2025	(363,713)
2026	(638,015)
2027	-
Total	$ (1,509,824)

NOTE 11: PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

For PERA Fund Municipal Police Division, at June 30, 2022, Lincoln County reported a liability of $2,556,163 for its proportionate share of the net pension liability. At June 30, 2022, the County's proportion was 0.4943%, which is an increase from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, Lincoln County recognized PERA Fund Municipal Police Division pension expense of $226,742. At June 30, 2022, Lincoln County reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 193,250	$ -
Changes of assumptions	995	-
Net difference between projected and actual earnings on pension plan investments	-	926,575
Changes in proportion and differences between the County's contributions and proportionate share of contributions	143,107	152,891
The County's contributions subsequent to the measurement date	243,960	-
Total	$ 581,312	$ 1,079,466

$243,960 was reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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	Amount
2023	$ (88,101)
2024	(130,767)
2025	(145,530)
2026	(377,868)
2027	-
Total	$ (742,266)

NOTE 11: PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

Actuarial assumptions: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal
Amortization period	Level Percentage of Payroll
Asset valuation method	Solved for based on statutory rate
Actuarial assumptions:	
Investment rate of return	7.25% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll growth	3.00% annual rate
Projected salary increases	3.25% to 13.50% annual rate
Includes inflation at	2.50% 2.75% all other years
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 nonpublic 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 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2021. These assumptions were adopted by the Board use in the June 30, 2020 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 asset 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	35.50%	5.90%
Risk Reduction & Mitigation	19.50%	1.00%
Credit Oriented Fixed Income	15.00%	4.20%
Real Assets to include Real Estate Equity	20.00%	6.00%
Multi-Risk Allocation	10.00%	6.40%
Total	100.0%	

NOTE 11: PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

Discount rate: A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2021. 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 period 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 County's proportionate share of the net pension liability to changes in the discount rate: The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County'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 Government	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
The County's proportionate share of the net pension liability	$ 6,787,262	$ 3,783,777	$ 1,292,297

PERA Fund Division Municipal Police	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
The County's proportionate share of the net pension liability	$ 4,475,155	$ 2,556,163	$ 985,791

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued PERA'S financial reports.

Payables to the pension plan. At June 30, 2022 there was $6,488 of contributions due and payable to PERA for the County.

NOTE 12: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - RETIREE HEALTH CARE AUTHORITY

General Information about the OPEB

Plan description. Employees of the County are provided with Postemployment Benefits Other Than Pensions (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, 2021, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefits	11,754
Current Active Members	92,484
	157,330
Active membership	
State general	18,691
State police and corrections	1,919
Municipal General	20,357
Municipal Police	1,573
Municipal FTRE	756
Educational Retirement Board	49,188
	92,484

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 statute 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 County for the years ended June 30, 2022, 2021, and 2020 were $99,466, $95,456, and $95,606 respectively which equal the required contributions for each year.

NOTE 12: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - RETIREE HEALTH CARE AUTHORITY (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the County reported a liability of $3,113,987 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The County's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2021. At June 30, 2021, the County's proportion was 0.09464 percent.

For the year ended June 30, 2022, the County recognized OPEB income of $382,603 . At June 30, 2022 the County 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
Difference between expected and actual experience	$ 45,531	$ 496,616
Changes in Proportion	90,018	332,084
Changes of Assumptions	623,449	1,125,817
Difference between actual and projected earnings on OPEB plan investments	-	89,260
Contributions made after the measurement date	99,466	-
Total	$ 858,464	$ 2,043,777

Deferred outflows of resources totaling $99,466 represent the County's 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, 2022. 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,	
2023	$ (490,888)
2024	(326,870)
2025	(219,343)
2026	(111,917)
2027	(135,761)
Total	$ (1,284,779)

NOTE 12: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - RETIREE HEALTH CARE AUTHORITY (CONTINUED)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Valuation Date	June 30, 2021
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 members; 2.50% for PERA members
Projected payroll increases	3.25% 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 7.5% graded down to 4.5% over 12 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%.

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.

NOTE 12: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - RETIREE HEALTH CARE AUTHORITY (CONTINUED)

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Target Allocation	Long-term Rate of Return
U.S core fixed income	20%	0.4%
U.S equity - large cap	20%	6.6%
Non U.S. - emerging markets	15%	9.2%
Non U.S - developed equities	12%	7.3%
Private equity	10%	10.6%
Credit and structured finance	10%	3.1%
Real estate	5%	3.7%
Absolute return	5%	2.5%
U.S equity - small / mid cap	3%	6.6%

Discount Rate. The discount rate used to measure the Fund's total OPEB liability is 3.62% as of June 30, 2021. 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, 2052. Thus, the 7.00% discount rate was used to calculate the net OPEB liability through 2052. The index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2052, resulting in a blended discount rate of 3.62%.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.86 percent) or 1-percentage-point higher (3.86 percent) than the current discount rate:

1% Decrease (2.62%)	Current Discount (3.62%)	1% Increase (4.62%)
$ 3,912,652	$ 3,113,987	$ 2,492,713

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Current Trend Rates	1% Increase
$ 2,504,649	$ 3,113,987	$ 3,604,687

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, 2021.

NOTE 12: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - RETIREE HEALTH CARE AUTHORITY (CONTINUED)

Payable Changes in the Net OPEB Liability

At June 30, 2022, the County reported a payable of $941 for outstanding contributions due to NMRHCA for the year ended June 30, 2022.

NOTE 13: JOINT POWERS AGREEMENTS

Otero/Lincoln County Regional Landfill

Participants:	Lincoln County, Otero County, City of Alamogordo, Village of Cloudcroft Town of Carrizozo, Village of Capitan, Village of Tularosa, Village of Corona, Village of Ruidoso, Village of Ruidoso Downs.
Responsible Party:	City of Alamogordo
Description:	To establish, finance and operate the Otero/Lincoln County Regional Landfill.
Term of Agreement:	Perpetual
Amount of Project:	Unknown
County Contributions:	100% Environmental Services Gross Receipts Tax
Audit Responsibility:	City of Alamogordo

NOTE 14: CONTINGENT LIABILITIES

The County is party to various claims and lawsuits arising in the normal course of business. The County is insured through the New Mexico County Insurance Authority. In the opinion of management, the outcome of these matters will not have a material effect on the financial position of the County.

NOTE 15: SPECIAL ASSESSMENT DISTRICT

In a prior year, the County approved a special assessment district for the residents of Deer Park in which the County agreed that they would pave streets for the residents of Deer Park and each property owner of the area would pay their portion of the cost. The County obtained an NMFA loan in the amount of $2,819,028 in order to pay for the project up front and the residents are to payback the County, in installment payments. As of June 30, 2022, the receivable was paid in full, and no balance is remaining.

NOTE 16: TAX ABATEMENTS

The County has evaluated GASB 77 with regard to tax abatements and has determined that the County is a party to the following agreement that abate taxes:

Agency number for Agency making the disclosure (Abating Agency)	6152
Abating Agency Name	Village of Ruidoso
Abating Agency Type	Municipality
Tax Abatement Agreement Name	Industrial Revenue Bond Agreement
Name of agency affected by abatement agreement (Affected Agency)	Lincoln County
Agency number of Affected Agency	5014
Agency type of Affected Agency	County
Recipient(s) of tax abatement	Hotel Ruidoso, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bond
Specific Tax(es) Being Abated	Ad Valorem Taxes
Authority under which abated tax would have been paid to Affected Agency	NMSA 1978 Section §7-38-17 NMSA 1978 §7-36-3
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	$17,988
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	$7,500
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	N/A

NOTE 16: TAX ABATEMENTS (CONTINUED)

Agency Number	5014
Agency Name	Lincoln County
Agency Type	County
Tax Abatement Agreement Name	Red Cloud Wind, LLC
Recipient(s) of tax abatement	Red Cloud Wind, LLC (or its successor)
Parent company(ies) of recipient(s) of tax abatement	Red Cloud Wind, LLC (or its successor)
Tax abatement program (name and brief description)	Industrial Revenue Bond - Renewable Engery (Wind Farm)
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
Criteria that make a recipient eligible to receive a tax abatement	The project is related to the generation, transportation and delivery of electricity that constitutes an industrial development project as defined in the County Industrial Revenue Bond Act NMSA 1978 §§4-59-1 through 4-59
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Payment in Lieu of Taxes - Annual Payment to County & School Districts
List each specific commitment made by the recipient of the abatement.	Lincoln County -$152,656.00 & Corona Schools - $76,328.00
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	This was set up in 2020 through an IRB and Assessor's office has no record of any values used to determine any reductions
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	$153,419
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Corona Schools $75,564.72
List each specific commitment made by your agency or any other government, other than the tax abatement.	N/A
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Department of Finance and Administration
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A
In the report disclosure is this abatement aggregated?	No
Threshold amount for aggregation	N/A

NOTE 16: TAX ABATEMENTS (CONTINUED)

Agency Number	5014
Agency Name	Lincoln County
Agency Type	County
Tax Abatement Agreement Name	Mesa Canyons Wind, LLC.
Recipient(s) of tax abatement	Mesa Canyons Wind, LLC.
Parent company(ies) of recipient(s) of tax abatement	Mesa Canyons Wind, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bond - Renewable Engery (Wind Farm)
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
Criteria that make a recipient eligible to receive a tax abatement	The project is related to the generation, transportation and delivery of electricity that constitutes an industrial development project as defined in the County Industrial Revenue Bond Act NMSA 1978 §§4-59-1 through 4-59
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	Through statutory abatement pursuant to the County Industrial Revenue Bond Act.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Payment in Lieu of Taxes - Annual Payment to County & School Districts
List each specific commitment made by the recipient of the abatement.	$281,400.00
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	This was set up in 2020 through an IRB and Assessor's office has no record of any values used to determine any reductions
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N.M.S.A. 1978, §4-59-1 et seq. and N.M.S.A. 1978 7-36-3
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	$0
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	N/A
List each specific commitment made by your agency or any other government, other than the tax abatement.	N/A
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Department of Finance and Administration
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	N/A
In the report disclosure is this abatement aggregated?	No
Threshold amount for aggregation	N/A

NOTE 17: RESTRICTED NET POSITION

The government-wide statement of net position reports $17,852,192 of restricted assets, all of which is restricted by enabling legislation.

NOTE 18: CONCENTRATIONS

The County depends on financial resources flowing from, or associated with, property taxes, gross receipts taxes, the Federal Government and the State of New Mexico. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State Appropriations; changes in gross receipts tax rates, collections, tourism, and property values.

NOTE 19: COMMITMENTS

The County's commitments as of June 30, 2022, are as follows:

- The County is engaged in a five-year management contract with Correctional Solutions Group for the Detention Center that calls for monthly payments of $410,627 per month with an annual 3% fee increase in November of each year. The following are the commitments per year of the contract:

Correctional Solutions Group		
Year 2021-2022	$	5,040,000
Year 2022-2023	$	5,191,200
Year 2023-2024	$	5,346,936
Year 2024-2025	$	5,507,344

NOTE 20: NEW ACCOUNTING STANDARDS

The County conforms to the pronouncements of the GASB, which are the primary authoritative statements of accounting principles generally accepted in the United States of America applicable to state and local governments.

The following pronouncements have been issued but are not yet effective and will be evaluated in year of implementation**:**

- GASB Statement No. 91, Conduit Debt Obligations
- GASB Statement No. 92, Omnibus 2020
- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- GASB Statement No. 97, Certain Component Unit Criteria

The following pronouncements that are issued and effective are not deemed to be applicable to the County:

- GASB Statement No. 90, Majority Equity Interests
- GASB Statement No. 93, Replacement of Interbank Offered Rates
- GASB Statement No. 89, Interest Costs Incurred before End of Construction

NOTE 20: NEW ACCOUNTING STANDARDS (CONTINUED)

The following pronouncements that are issued and effective have been adopted in the current or previous year:

- GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.
- Statement No. 84, Fiduciary Activities – Implemented in FY2021.
- Statement No. 87, Leases

NOTE 21: RESTATEMENT

During fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Implementation of this standard required a restatement to the County's government-wide beginning net position in a cumulative amount of $4,253,522.

Fund balance was restated by $1,900,816 as of June 30, 2022, to recognize unearned revenue in the proper period.

The total restatement on the government-wide Statement of Activities was the total of these two amounts, or $6,154,338.

NOTE 22: SUBSEQUENT EVENTS

The County has evaluated subsequent events through November 28, 2022, which is the date the financial statements were available to be issued. See Note 1: Summary of Significant Accounting Policies for the COVID- 19 (Coronavirus) Pandemic disclosure. The County has identified one subsequent event requiring disclosure:

Opioid Settlements:

Subsequent to year end, the County received funds related to a Nationwide settlement that was reached to resolve all opioids litigation brought by states, including New Mexico, and local political subdivisions against the three largest pharmaceutical distributors: McKesson, Cardinal Health and AmerisourceBergen ("Distributors"), and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, "J&J"). The county will receive its first installment off approximately $257,000 in the fall of 2022. These settlements will provide substantial funds to states and local governments for abatement of the opioids epidemic across the country and will impose transformative changes in the way the settling defendants conduct their business. Under the terms of the settlement, the Distributors will pay a maximum of $21 billion over 18 years, while J&J will pay a maximum of $5 billion over no more than nine years, with approximately $22.8 billion in settlement proceeds payable to state and local subdivisions. Of the funds going directly to participating states and subdivisions, at least 85% must be used for abatement of the opioid Epidemic, with the overwhelming bulk of the proceeds restricted to funding future abatement efforts by state and local governments.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY OF PERA – FUND DIVISION
MUNICIPAL GENERAL FUND
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN
LAST 10 FISCAL YEARS*

MUNICIPAL GENERAL FUND

	2022	2021	2020
County's proportion of the net pension liability (asset)	0.3358%	0.3445%	0.3490%
County's proportionate share of the net pension liability (asset)	$3,783,777	$6,966,574	$6,041,537
County's covered-employee payroll	$3,359,718	$3,292,424	$3,377,580
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	112.62%	211.59%	178.87%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	66.36%	70.52%

	2019	2018	2017
County's proportion of the net pension liability (asset)	0.3183%	0.3425%	0.3344%
County's proportionate share of the net pension liability (asset)	$5,074,880	$4,706,240	$5,342,587
County's covered-employee payroll	$3,056,775	$2,964,213	$2,890,049
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	166.02%	158.77%	184.86%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%	69.18%

	2016	2015
County's proportion of the net pension liability (asset)	0.3482%	0.3241%
County's proportionate share of the net pension liability (asset)	$3,550,201	$2,528,328
County's covered-employee payroll	$2,766,283	$2,630,741
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	128.34%	96.11%
Plan fiduciary net position as a percentage of the total pension liability	76.99%	81.29%

*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY OF PERA – FUND DIVISION
MUNICIPAL POLICE FUND
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN
LAST 10 FISCAL YEARS*

MUNICIPAL POLICE FUND

	2022	2021	2020
County's proportion of the net pension liability (asset)	0.4943%	0.4664%	0.5141%
County's proportionate share of the net pension liability (asset)	$2,556,163	$4,005,768	$3,797,498
County's covered-employee payroll	$1,290,793	$1,184,222	$1,123,441
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	198.03%	338.26%	338.02%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	66.36%	70.52%

	2019	2018	2017
County's proportion of the net pension liability (asset)	0.5054%	0.5744%	0.5847%
County's proportionate share of the net pension liability (asset)	$3,448,366	$3,191,168	$4,314,091
County's covered-employee payroll	$1,099,855	$1,028,260	$1,147,385
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	313.53%	310.35%	375.99%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%	69.18%

	2016	2015
County's proportion of the net pension liability (asset)	0.5794%	0.5455%
County's proportionate share of the net pension liability (asset)	$2,786,080	$1,778,271
County's covered-employee payroll	$1,095,006	$1,057,979
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	254.44%	168.08%
Plan fiduciary net position as a percentage of the total pension liability	76.99%	81.29%

*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
FUND DIVISION MUNICIPAL GENERAL FUND
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN
LAST 10 FISCAL YEARS*

MUNICIPAL GENERAL FUND

	2022	2021	2020
Contractually required contribution	$ 320,853	$ 314,426	$ 322,559
Contributions in relation to the contractually required contribution	320,853	314,426	322,559
Contribution deficiency (excess)	$ -	$ -	$ -
County's covered-employee payroll	$ 3,359,718	$ 3,292,424	$ 3,377,580
Contributions as a percentage of covered-employee payroll	9.55%	9.55%	9.55%

	2019	2018	2017
Contractually required contribution	$ 291,922	$ 283,082	$ 276,000
Contributions in relation to the contractually required contribution	291,922	314,467	276,000
Contribution deficiency (excess)	$ 0	$ (31,385)	$ -
County's covered-employee payroll	$ 3,056,775	$ 2,964,213	$ 2,890,049
Contributions as a percentage of covered-employee payroll	9.55%	10.61%	9.55%

	2016	2015
Contractually required contribution	$ 273,630	$ 231,104
Contributions in relation to the contractually required contribution	273,630	231,104
Contribution deficiency (excess)	$ -	$ -
County's covered-employee payroll	$ 2,865,231	$ 2,766,283
Contributions as a percentage of covered-employee payroll	9.55%	8.35%

*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
FUND DIVISION MUNICIPAL POLICE FUND
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN
LAST 10 FISCAL YEARS*

MUNICIPAL POLICE FUND

	2022	2021	2020
Contractually required contribution	$ 243,960	$ 262,305	$ 212,330
Contributions in relation to the contractually required contribution	243,960	262,305	212,330
Contribution deficiency (excess)	$ -	$ -	$ -
County's covered-employee payroll	$ 1,290,793	$ 1,184,222	$ 1,123,441
Contributions as a percentage of covered-employee payroll	18.90%	22.15%	18.90%

	2019	2018	2017
Contractually required contribution	$ 207,873	$ 194,341	$ 216,856
Contributions in relation to the contractually required contribution	207,891	224,437	216,856
Contribution deficiency (excess)	$ (18)	$ (30,096)	$ -
County's covered-employee payroll	$ 1,099,855	$ 1,028,260	$ 1,147,385
Contributions as a percentage of covered-employee payroll	18.90%	21.83%	18.90%

	2016	2015
Contractually required contribution	$ 219,809	$ 239,499
Contributions in relation to the contractually required contribution	219,809	239,499
Contribution deficiency (excess)	$ -	$ -
County's covered-employee payroll	$ 1,163,012	$ 1,095,006
Contributions as a percentage of covered-employee payroll	18.90%	21.87%

*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
NEW MEXICO RETIREE HEALTH CARE AUTHORITY (NMRHCA) PLAN
LAST 10 FISCAL YEARS *

	2022	2021	2020
County's proportion of the net OPEB liability	0.09464%	0.09540%	0.10422%
County's proportionate share of the net OPEB liability	$3,113,987	$4,005,758	$3,379,218
County's covered employee payroll	$4,650,511	$4,475,633	$4,349,026
County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	66.96%	89.50%	77.70%
Plan fiduciary net position as a percentage of the total OPEB liability	25.37%	16.50%	18.92%

	2019	2018
County's proportion of the net OPEB liability	0.10081%	0.10065%
County's proportionate share of the net OPEB liability	$4,383,576	$4,561,129
County's covered employee payroll	$4,325,371	$4,243,645
County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	101.35%	107.48%
Plan fiduciary net position as a percentage of the total OPEB liability	13.14%	11.34%

*This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, the County will present information for available years.

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF COUNTY'S OPEB CONTRIBUTIONS
NEW MEXICO RETIREE HEALTH CARE AUTHORITY (NMRHCA) PLAN
LAST 10 FISCAL YEARS *

	2022	2021	2020
Contractually required contribution	$ 99,466	$ 95,456	$ 92,252
Less: Contributions in relation to the contractually required contributions	99,466	95,456	92,252
Contribution Deficiency (Excess)	$ -	$ -	$ -
County's covered employee payroll	$ 4,650,511	$ 4,475,633	$ 4,349,026
Contributions as a percentage of covered employee payroll	2.14%	2.13%	2.12%

	2019	2018
Contractually required contribution	$ 157,533	$ 86,500
Less: Contributions in relation to the contractually required contributions	155,609	86,500
Contribution Deficiency (Excess)	$ 1,924	$ -
County's covered employee payroll	$ 4,325,371	$ 4,243,645
Contributions as a percentage of covered employee payroll	3.60%	2.04%

*This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, the County will present information for available years.

STATE OF NEW MEXICO
LINCOLN COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

Pension Plan

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 Employees Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2020 report is available at http://www.nmpera.org/.

OPEB Plan

In the June 30, 2021 actuarial valuation and the total OPEB liability measured as of June 30, 2021, changes in assumptions include adjustments resulting from an decrease in the discount rate from 2.86% to 3.62%.

SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINED BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Nonmajor Funds			Total Nonmajor Governmental Funds
	Special Revenue	Capital Projects	Debt Service	
ASSETS				
Cash and Cash Equivalents	$ 8,810,155	$ 866,714	$ 724,327	$ 10,401,196
Restricted Cash	-	-	3,369,794	3,369,794
Investments	3	-	-	3
Receivables:				
Property Taxes	221,262	-	-	221,262
Other Taxes	204,417	-	162,506	366,923
Other Receivables, Net	932,083	23,151	-	955,234
Motor Vehicle and Fuel	103,030	-	-	103,030
Inventory	104,932	-	-	104,932
Prepaid Expenses	-	-	-	-
TOTAL ASSETS	$ 10,375,882	$ 889,865	$ 4,256,627	$ 15,522,374
LIABILITIES				
Accounts Payable	$ 796,958	$ 13,673	$ -	$ 810,631
Accrued Salaries and Benefits	24,131	-	-	24,131
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	821,089	13,673	-	834,762
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue:				
Property Taxes	181,444	-	-	181,444
TOTAL DEFERRED INFLOWS OF RESOURCES	181,444	-	-	181,444
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,002,533	13,673	-	1,016,206
FUND BALANCES				
Nonspendable:				
Inventory	104,932	-	-	104,932
Prepaid Expenses	-	-	-	-
Restricted For:				
Special Revenue Funds	6,894,516	-	-	6,894,516
Debt Service Funds	-	-	4,256,627	4,256,627
Capital Projects Funds	-	876,192	-	876,192
Minimum Fund Balance	330,469	-	-	330,469
Committed For:				-
Detention Facility	660,666	-	-	660,666
Lincoln County Medical Center	1,382,766	-	-	1,382,766
Unassigned, Reported in:				
General Fund	-	-	-	-
TOTAL FUND BALANCES	9,373,349	876,192	4,256,627	14,506,168
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 10,375,882	$ 889,865	$ 4,256,627	$ 15,522,374

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Nonmajor Funds			Total Nonmajor Governmental Funds
	Special Revenue	Capital Projects	Debt Service	
REVENUES				
Taxes:				
Property Taxes	$ 3,739,465	$ -	$ -	$ 3,739,465
Gross Receipts	1,250,667	-	1,043,649	2,294,316
Gasoline and Motor Vehicle Taxes	610,550	-	-	610,550
Other Taxes	439,382	-	-	439,382
Federal Operating Grants	292,458	-	-	292,458
State Operating Grants	1,316,964	183,531	-	1,500,495
State Capital Grants	46,625	-	-	46,625
Payments in Lieu of Taxes	-	-	-	-
Charges for Services	2,215,591	-	-	2,215,591
Investment Income (Loss)	12,593	-	(19,422)	(6,829)
Special Assessment	-	-	120,586	120,586
Special Assessment - Interest	-	-	23,726	23,726
Lease Revenue	1,504,000	-	-	1,504,000
Lease Interest Revenue	796,000	-	-	796,000
Miscellaneous	46,525	-	-	46,525
TOTAL REVENUES	12,270,820	183,531	1,168,539	13,622,890
EXPENDITURES				
Current:				
General Government	709,785	13,673	58,059	781,517
Public Safety	5,442,422	-	-	5,442,422
Public Works	3,468,810	-	-	3,468,810
Culture and Recreation	408,956	-	-	408,956
Health and Welfare	5,086,206	-	-	5,086,206
Capital Outlay	2,374,796	974,612	-	3,349,408
Debt Service Principal	-	-	2,496,973	2,496,973
Debt Service Interest	-	-	997,816	997,816
Lease Principal	316,713	-	-	316,713
Lease Interest	2,402	-	-	2,402
TOTAL EXPENDITURES	17,810,090	988,285	3,552,848	22,351,223
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,539,270)	(804,754)	(2,384,309)	(8,728,333)
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	34,325	87,042	-	121,367
Transfers In	7,336,454	631,033	3,809,564	11,777,051
Transfers Out	(2,403,774)	(321,166)	(2,177,906)	(4,902,846)
TOTAL OTHER FINANCING SOURCES (USES)	4,967,005	396,909	1,631,658	6,995,572
NET CHANGE IN FUND BALANCES	(572,265)	(407,845)	(752,651)	(1,732,761)
FUND BALANCE, BEGINNING	9,945,614	1,284,037	5,009,278	16,238,929
RESTATEMENT *(Note 21)*	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	9,945,614	1,284,037	5,009,278	16,238,929
FUND BALANCE, ENDING	$ 9,373,349	$ 876,192	$ 4,256,627	$ 14,506,168

STATE OF NEW MEXICO
LINCOLN COUNTY
NONMAJOR SPECIAL REVENUE FUND DESCRIPTIONS
FOR THE YEAR ENDED JUNE 30, 2022

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Special Programs Fund (405) – To account for the County's support of their community service programs, activities, and events. Authority for creation of the fund is the County Commission at budget adoption and approval.

Clerk's Equipment Fund (406) – To account for revenues and expenditures for control of equipment. The fees collected are restricted in that they may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute (see Section 14-8-2.2, NMSA 1978 Compilation).

Cell Tower Fund (415) – To account for funds received from a wireless communication applicant sufficient to reimburse the County for all reasonable costs of consultant and expert evaluation to the applicant and consultation to the County. The funds can be used only for consultant reimbursement. Authority for creation of the fund is the County Commission at budget adoption and approval.

Agreements Fund (418) – To account for funds transferred from the general fund to pay for agreements and contracts that the County has with other entities. Authority for creation of the fund is the County Commission at budget adoption and approval.

Gas Tax (421) – To account for the collection and use of the gas tax to construct and maintain streets, roads, bridges, and other projects. Funding Authority is Section 7-1-6.26 NMSA, 1978.

Predatory Animal Control Fund (423) – To account for the management of the County's population of predatory animals. Financing is provided by specific annual tax levy on livestock restricted by Taylor Grazing Act (Section 6-11-5, NMSA 1978).

Lodgers' Tax Fund (440) – To account for the county-wide lodgers' tax collected by the County. Expenditures are limited to promotion of tourism in the County. Authority is Section 3-38-17.1 NMSA 1978.

The Disaster Relief Fund (681) - Used to account for disaster aid and expenditures from the damage caused by fires and flooding in the County. Authority for creation of the fund is the New Mexico Disaster Relief Act, 6-7-1 et seq. NMSA 1978 as amended.

CYFD Fund (656) – To account for state funds received through the New Mexico Children's, Youth and Family Department.

Road Fund (402) – To account for revenues and expenditures used to maintain roads for which the County has responsibility. Financing sources include gasoline taxes, motor vehicle registration fees, and New Mexico Department of Transportation cooperative agreement funds. Expenditures are restricted for construction and maintenance of County roads. Authority is state statute (see section 67-3-1, NMSA 1978 Compilation).

Homeland Security Grant Fund (462) – To account for funds appropriated to the County for Homeland Security by the federal government authority. Authority is grants received for Educational Outreach by Department of Homeland.

Sheriff's Seizure Fund (466) – In accordance with NMSA Section 54-11-33, the sheriff's covert investigative activity account is funded by formal court awarded forfeitures for such purposes.

Reappraisal Fund (499) – To account for funds used to provide valuation services to the County and other local entities. This fund was created by authority of state statute (see Section 7-38-38.1, NMSA 1978 Compilation).

Emergency Medical Services (EMS) Fund (500) – To account for a special grant from the state of New Mexico for purchasing basic medical equipment for the Bonito Fire Department. Authority is a grant from the State of New Mexico.

Rural Health Clinic Fund (501) – To account for gross receipts taxes collected to be used for the health and welfare of the County's citizens. Authority is a local ordinance authorized by Section 7-20E-17, NMSA, 1978.

Law Enforcement Protection Fund (520) – To account for revenues and expenditures for maintaining and improving the County's law enforcement department in order to enhance its efficiency and effectiveness. Funding is from the State appropriation authorized by Section 29-13-3f, NMSA.

Senior Citizen's Fund (530) – To account for the operations of the Senior Center funded by the Eastern NM Area Agency on Aging, including fund raising activities, and the County's contribution. Authorized by New Mexico State Chapter 354, NMSA 1978.

Environmental Gross Receipts Fund (563 & 564) – To account for a gross receipts tax imposed to fund environmental activities, mainly sanitary landfills, water systems and environmental services. Authority is local ordinance authorized by NMSA 1978 7-20E-17. In January 2015 the County began using this fund to account for fees generated from charges for trash collection. Restricted by State statute Section 7-20E-17, NMSA 1978 and Solid Waste restricted by County Ordinance 2014-07.

Enhanced 911 Fund (601) – To account for a special grant from the New Mexico Department of Public Safety for enhancing the emergency 911 system. Authority is section 63-9D-1, "Enhanced 911 Act", NMSA 1978.

Forest Health Fund (602) – To account for funds appropriated to the County for forest health by the federal government. The authority for this fund is the Cooperative Forestry Assistance Act of 1998, Public Law 95-313.

Misdemeanor Compliance Fund (603) – To account for funds awarded to the County by the authority of the New Mexico Department of Public Safety. The authority for this fund is established at 31-20-5.1 NMSA 1978.

Indigent Health Care Fund (654) – To account for revenues received from state shared gross receipts taxes for hospital service for indigent citizens of the County. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

Juvenile Justice Grant Fund (657) – To account for grant funds received from Children, Youth and Family Department to provide a community corrections program and service for the diversion of adjudicated delinquents to community-based settings. Authority for creation is Juvenile Community Corrections Act, Section 33-9a-1 to 33-9a-6 NMSA 1978.

HIDTA Partnership Fund (659) – To account for a grant from the National Office of Drug Control Policy utilized in high intensity drug trafficking areas. Authority for creation is contained in Anti-drug Abuse Act of 1988. Public Law 100-690.

Lincoln County Medical Center (LCMC) Lease Fund (509) - Used to account for the funds received from a lease agreement and contract for the Operation of Lincoln County Medical Center, to be used for the construction, architectural work, and debt service for hospital renovations and other county needs. Authority for creation of this fund is by County Commission budget adoption and approval.

Treasurer's Fees (598) – To account for fees received by the County Treasurer.

The Corrections Special Revenue Fund (450) is used to account for the penalty assessments added to each traffic fine in the Magistrate Courts. Expenditures are limited to use in the detention facility improvements. Authority is state statute (see sections 33-3-25 and 35-14-11, NMSA 1978 Compilation).

Lincoln County Medical Center (LCMC) Fund (502) – To account for the operations, maintenance and capital purchases of the Lincoln County Medical Center. Financing is provided primarily by a special property tax mill levy authorized by the County Commission.

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Special Revenue				
	Special Programs Fund (405)	Clerk's Equipment (406)	Cell Tower (415)	Agreements (418)	Gas Tax (421)
ASSETS					
Cash and Cash Equivalents	$ -	$ 349,786	$ 245,954	$ -	$ 35,392
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Other Receivables, Net	-	-	-	-	-
Motor Vehicle and Fuel	-	-	-	-	31,906
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
TOTAL ASSETS	$ -	$ 349,786	$ 245,954	$ -	$ 67,298
LIABILITIES					
Accounts Payable	$ -	$ 100	$ 3,143	$ -	$ 6,062
Accrued Salaries and Benefits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	-	100	3,143	-	6,062
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	100	3,143	-	6,062
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	-	349,686	242,811	-	61,236
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Committed For:					
Detention Facility	-	-	-	-	-
Lincoln County Medical Center	-	-	-	-	-
Unassigned, Reported in:			-		-
General Fund	-	-	-	-	-
TOTAL FUND BALANCES	-	349,686	242,811	-	61,236
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ -	$ 349,786	$ 245,954	$ -	$ 67,298

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2022

	Special Revenue				
	Predatory Animal Control (423)	Lodgers Tax Fund (440)	Disaster Relief (681)	CYFD Fund (656)	Road Fund (402)
ASSETS					
Cash and Cash Equivalents	$ 42,978	$ 789,949	$ 175,951	$ 22,099	$ 787,923
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	973	-	-	-	-
Other Taxes	-	-	-	-	-
Other Receivables, Net	-	37,910	-	7,394	8,750
Motor Vehicle and Fuel	-	-	-	-	71,124
Inventory	-	-	-	-	104,932
Prepaid Expenses	-	-	-	-	-
TOTAL ASSETS	$ 43,951	$ 827,859	$ 175,951	$ 29,493	$ 972,729
LIABILITIES					
Accounts Payable	$ 25,384	$ 62,601	$ 13,985	$ 4,397	$ 57,152
Accrued Salaries and Benefits	-	-	-	-	14,711
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	25,384	62,601	13,985	4,397	71,863
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Property Taxes	872	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	872	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	26,256	62,601	13,985	4,397	71,863
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	-	104,932
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	17,695	765,258	161,966	25,096	465,465
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	330,469
Committed For:					
Detention Facility	-	-	-	-	-
Lincoln County Medical Center	-	-	-	-	-
Unassigned, Reported in:			-	-	-
General Fund	-	-	-	-	-
TOTAL FUND BALANCES	17,695	765,258	161,966	25,096	900,866
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 43,951	$ 827,859	$ 175,951	$ 29,493	$ 972,729

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2022

	Special Revenue				
	Homeland Security (462)	Sheriff's Seizure (466)	Reappraisal (499)	EMS (500)	Rural Health Clinic (501)
ASSETS					
Cash and Cash Equivalents	$ -	$ 11,504	$ 209,560	$ 37,075	$ 86,161
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	3
Receivables:					
Property Taxes	-	-	-	-	50,851
Other Taxes	-	-	-	-	-
Other Receivables, Net	-	-	100	-	-
Motor Vehicle and Fuel	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
TOTAL ASSETS	$ -	$ 11,504	$ 209,660	$ 37,075	$ 137,015
LIABILITIES					
Accounts Payable	$ -	$ -	$ 17,049	$ 3,203	$ -
Accrued Salaries and Benefits	-	-	2,470	-	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	-	-	19,519	3,203	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Property Taxes	-	-	-	-	41,822
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	41,822
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	19,519	3,203	41,822
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	-	11,504	190,141	33,872	95,193
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Committed For:					
Detention Facility	-	-	-	-	-
Lincoln County Medical Center	-	-	-	-	-
Unassigned, Reported in:					
General Fund	-	-	-	-	-
TOTAL FUND BALANCES	-	11,504	190,141	33,872	95,193
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ -	$ 11,504	$ 209,660	$ 37,075	$ 137,015

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2022

	Special Revenue				
	Law Enforcement Protection (520)	Senior Citizens (530)	Environmental Gross Receipts (563 & 564)	Enhanced 911 (601)	Forest Health (602)
ASSETS					
Cash and Cash Equivalents	$ 6,744	$ 189,708	$ 180,000	$ -	$ 65,178
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	41,911	-	-
Other Receivables, Net	-	61,388	388,858	1,280	-
Motor Vehicle and Fuel	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
TOTAL ASSETS	$ 6,744	$ 251,096	$ 610,769	$ 1,280	$ 65,178
LIABILITIES					
Accounts Payable	$ 567	$ 4,928	$ 116,675	$ -	$ -
Accrued Salaries and Benefits	-	5,381	730	-	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	567	10,309	117,405	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	567	10,309	117,405	-	-
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	6,177	240,787	493,364	1,280	65,178
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Committed For:					
Detention Facility	-	-	-	-	-
Lincoln County Medical Center	-	-	-	-	-
Unassigned, Reported in:					
General Fund	-	-	-	-	-
TOTAL FUND BALANCES	6,177	240,787	493,364	1,280	65,178
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 6,744	$ 251,096	$ 610,769	$ 1,280	$ 65,178

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
(CONTINUED)
JUNE 30, 2022

	Special Revenue				
	Misdemeanor Compliance (603)	Indigent Health Care (654)	Juvenile Justice Grant (657)	HIDA Partnership (659)	LCMC Lease Fund (509)
ASSETS					
Cash and Cash Equivalents	$ -	$ 1,085,237	$ -	$ 16,130	$ 1,382,766
Restricted Cash	-	-	-	-	-
Investments	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Other Taxes	-	162,506	-	-	-
Other Receivables, Net	-	-	-	56,752	-
Motor Vehicle and Fuel	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
TOTAL ASSETS	$ -	$ 1,247,743	$ -	$ 72,882	$ 1,382,766
LIABILITIES					
Accounts Payable	$ -	$ 13,806	$ -	$ 1,817	$ -
Accrued Salaries and Benefits	-	132	-	707	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	-	13,938	-	2,524	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Property Taxes	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	13,938	-	2,524	-
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Restricted For:					
Special Revenue Funds	-	1,233,805	-	70,358	-
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-
Committed For:					
Detention Facility	-	-	-	-	-
Lincoln County Medical Center	-	-	-	-	1,382,766
Unassigned, Reported in:					
General Fund	-	-	-	-	-
TOTAL FUND BALANCES	-	1,233,805	-	70,358	1,382,766
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ -	$ 1,247,743	$ -	$ 72,882	$ 1,382,766

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2022

	Special Revenue			
	Treasurer's Fees (598)	Corrections Center (450)	LCMC (502)	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and Cash Equivalents	$ 3,178	$ 758,979	$ 2,327,903	$ 8,810,155
Restricted Cash	-	-	-	-
Investments	-	-	-	3
Receivables:				
Property Taxes	-	-	169,438	221,262
Other Taxes	-	-	-	204,417
Other Receivables, Net	-	367,776	1,875	932,083
Motor Vehicle and Fuel	-	-	-	103,030
Inventory	-	-	-	104,932
Prepaid Expenses	-	-	-	-
TOTAL ASSETS	$ 3,178	$ 1,126,755	$ 2,499,216	$ 10,375,882
LIABILITIES				
Accounts Payable	$ -	$ 466,089	$ -	$ 796,958
Accrued Salaries and Benefits	-	-	-	24,131
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	-	466,089	-	821,089
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue:				
Property Taxes	-	-	138,750	181,444
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	138,750	181,444
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	466,089	138,750	1,002,533
FUND BALANCES				
Nonspendable:				
Inventory	-	-	-	104,932
Prepaid Expenses	-	-	-	-
Restricted For:				
Special Revenue Funds	3,178	-	2,360,466	6,894,516
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Minimum Fund Balance	-	-	-	330,469
Committed For:				
Detention Facility	-	660,666	-	660,666
Lincoln County Medical Center	-	-	-	1,382,766
Unassigned, Reported in:				
General Fund	-	-	-	-
TOTAL FUND BALANCES	3,178	660,666	2,360,466	9,373,349
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 3,178	$ 1,126,755	$ 2,499,216	$ 10,375,882

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Special Revenue				
	Special Programs Fund (405)	Clerk's Equipment (406)	Cell Tower (415)	Agreements (418)	Gas Tax (421)
REVENUES					
Taxes:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Gross Receipts	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	201,346
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	-	-	-	-	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	59,551	33,000	-	-
Investment Income	-	762	-	-	-
Special Assessment	-	-	-	-	-
Special Assessment - Interest	-	-	-	-	-
Lease Revenue	-	-	-	-	-
Lease Interest Revenue	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	-	60,313	33,000	-	201,346
EXPENDITURES					
Current:					
General Government	-	15,558	-	139,821	-
Public Safety	-	-	-	-	-
Public Works	-	-	11,121	-	198,930
Culture and Recreation	72,260	-	-	-	-
Health and Welfare	-	-	-	-	-
Capital Outlay	-	8,889	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Lease Principal	-	-	-	-	-
Lease Interest	-	-	-	-	-
TOTAL EXPENDITURES	72,260	24,447	11,121	139,821	198,930
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(72,260)	35,866	21,879	(139,821)	2,416
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	72,260	-	-	139,821	-
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	72,260	-	-	139,821	-
NET CHANGE IN FUND BALANCES	-	35,866	21,879	-	2,416
FUND BALANCE, BEGINNING	-	313,820	220,932	-	58,820
RESTATEMENT *(Note 21)*	-	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	-	313,820	220,932	-	58,820
FUND BALANCE, ENDING	$ -	$ 349,686	$ 242,811	$ -	$ 61,236

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue				
	Predatory Animal Control (423)	Lodgers Tax Fund (440)	Disaster Relief (681)	CYFD Fund (656)	Road Fund (402)
REVENUES					
Taxes:					
Property Taxes	$ 21,808	$ -	$ -	$ -	$ -
Gross Receipts	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	409,204
Other Taxes	-	439,382	-	-	-
Federal Operating Grants	-	-	-	-	175,107
State Operating Grants	-	-	-	34,205	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	27,338	-	-	-	5,516
Investment Income	-	1,558	-	-	-
Special Assessment	-	-	-	-	-
Special Assessment - Interest	-	-	-	-	-
Lease Revenue	-	-	-	-	-
Lease Interest Revenue	-	-	-	-	-
Miscellaneous	-	-	-	-	38,232
TOTAL REVENUES	49,146	440,940	-	34,205	628,059
EXPENDITURES					
Current:					
General Government	-	146,408	-	-	-
Public Safety	92,627	-	136,218	34,204	-
Public Works	-	-	-	-	1,963,197
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Capital Outlay	-	-	-	-	1,750,184
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Lease Principal	-	-	-	-	316,713
Lease Interest	-	-	-	-	2,402
TOTAL EXPENDITURES	92,627	146,408	136,218	34,204	4,032,496
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,481)	294,532	(136,218)	1	(3,404,437)
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Assets	-	-	-	-	4,226
Transfers In	52,994	-	252,770	-	1,675,876
Transfers Out	-	-	-	-	(28,927)
TOTAL OTHER FINANCING SOURCES (USES)	52,994	-	252,770	-	1,651,175
NET CHANGE IN FUND BALANCES	9,513	294,532	116,552	1	(1,753,262)
FUND BALANCE, BEGINNING	8,182	470,726	45,414	25,095	2,654,128
RESTATEMENT *(Note 21)*	-	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	8,182	470,726	45,414	25,095	2,654,128
FUND BALANCE, ENDING	$ 17,695	$ 765,258	$ 161,966	$ 25,096	$ 900,866

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue				
	Homeland Security (462)	Sheriff's Seizure (466)	Reappraisal (499)	EMS (500)	Rural Health Clinic (501)
REVENUES					
Taxes:					
Property Taxes	$ -	$ -	$ -	$ -	$ 858,078
Gross Receipts	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	247,931	-	-	35,046	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	-	333,268	-	-
Investment Income	-	26	-	-	536
Special Assessment	-	-	-	-	-
Special Assessment - Interest	-	-	-	-	-
Lease Revenue	-	-	-	-	-
Lease Interest Revenue	-	-	-	-	-
Miscellaneous	-	-	3,725	-	-
TOTAL REVENUES	247,931	26	336,993	35,046	858,614
EXPENDITURES					
Current:					
General Government	-	-	400,587	-	-
Public Safety	35,751	-	-	-	-
Public Works	-	-	-	40,972	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	944,482
Capital Outlay	189,599	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Lease Principal	-	-	-	-	-
Lease Interest	-	-	-	-	-
TOTAL EXPENDITURES	225,350	-	400,587	40,972	944,482
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,581	26	(63,594)	(5,926)	(85,868)
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	200,000
Transfers Out	(260,384)	-	-	-	(200,000)
TOTAL OTHER FINANCING SOURCES (USES)	(260,384)	-	-	-	-
NET CHANGE IN FUND BALANCES	(237,803)	26	(63,594)	(5,926)	(85,868)
FUND BALANCE, BEGINNING	237,803	11,478	253,735	39,798	181,061
RESTATEMENT *(Note 21)*	-	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	237,803	11,478	253,735	39,798	181,061
FUND BALANCE, ENDING	$ -	$ 11,504	$ 190,141	$ 33,872	$ 95,193

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue				
	Law Enforcement Protection (520)	Senior Citizens (530)	Environ. Gross Receipts (563 & 564)	Enhanced 911 (601)	Forest Health (602)
REVENUES					
Taxes:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Gross Receipts	-	-	265,175	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	117,351	-	-	-
State Operating Grants	33,200	368,893	-	1,200	-
State Capital Grants	-	-	46,625	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	-	111,207	1,001,203	-	-
Investment Income	-	-	-	-	-
Special Assessment	-	-	-	-	-
Special Assessment - Interest	-	-	-	-	-
Lease Revenue	-	-	-	-	-
Lease Interest Revenue	-	-	-	-	-
Miscellaneous	-	2,613	-	80	-
TOTAL REVENUES	33,200	600,064	1,313,003	1,280	-
EXPENDITURES					
Current:					
General Government	-	-	7,411	-	-
Public Safety	33,205	-	-	1,305	-
Public Works	-	-	1,254,590	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	842,600	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Lease Principal	-	-	-	-	-
Lease Interest	-	-	-	-	-
TOTAL EXPENDITURES	33,205	842,600	1,262,001	1,305	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5)	(242,536)	51,002	(25)	-
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Assets	-	26,752	-	-	-
Transfers In	-	261,956	-	27	-
Transfers Out	-	-	-	-	(3,375)
TOTAL OTHER FINANCING SOURCES (USES)	-	288,708	-	27	(3,375)
NET CHANGE IN FUND BALANCES	(5)	46,172	51,002	2	(3,375)
FUND BALANCE, BEGINNING	6,182	194,615	442,362	1,278	68,553
RESTATEMENT *(Note 21)*	-	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	6,182	194,615	442,362	1,278	68,553
FUND BALANCE, ENDING	$ 6,177	$ 240,787	$ 493,364	$ 1,280	$ 65,178

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue				
	Misdemeanor Compliance (603)	Indigent Health Care (654)	Juvenile Justice Grant (657)	HIDA Partnership (659)	LCMC Lease Fund (509)
REVENUES					
Taxes:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Gross Receipts	-	985,492	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-
State Operating Grants	-	-	-	223,744	-
State Capital Grants	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Charges for Services	85,687	-	-	-	-
Investment Income	-	-	-	-	4,557
Special Assessment	-	-	-	-	-
Special Assessment - Interest	-	-	-	-	-
Lease Revenue	-	-	-	-	1,504,000
Lease Interest Revenue	-	-	-	-	796,000
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	85,687	985,492	-	223,744	2,304,557
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	85,687	-	10,500	227,629	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Welfare	-	869,128	-	-	23,357
Capital Outlay	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Lease Principal	-	-	-	-	-
Lease Interest	-	-	-	-	-
TOTAL EXPENDITURES	85,687	869,128	10,500	227,629	23,357
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	116,364	(10,500)	(3,885)	2,281,200
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	10,528	10,500	40,000	-
Transfers Out	-	-	-	(40,000)	(1,871,088)
TOTAL OTHER FINANCING SOURCES (USES)	-	10,528	10,500	-	(1,871,088)
NET CHANGE IN FUND BALANCES	-	126,892	-	(3,885)	410,112
FUND BALANCE, BEGINNING	-	1,106,913	-	74,243	972,654
RESTATEMENT *(Note 21)*	-	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	-	1,106,913	-	74,243	972,654
FUND BALANCE, ENDING	$ -	$ 1,233,805	$ -	$ 70,358	$ 1,382,766

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue			Total Nonmajor Special Revenue Funds
	Treasurer's Fees (598)	Corrections Center (450)	LCMC (502)	
REVENUES				
Taxes:				
Property Taxes	$ -	$ -	$ 2,859,579	$ 3,739,465
Gross Receipts	-	-	-	1,250,667
Gasoline and Motor Vehicle Taxes	-	-	-	610,550
Other Taxes	-	-	-	439,382
Federal Operating Grants	-	-	-	292,458
State Operating Grants	-	372,745	-	1,316,964
State Capital Grants	-	-	-	46,625
Payments in Lieu of Taxes	-	-	-	-
Charges for Services	2,145	556,676	-	2,215,591
Investment Income	-	-	5,154	12,593
Special Assessment	-	-	-	-
Special Assessment - Interest	-	-	-	-
Lease Revenue	-	-	-	1,504,000
Lease Interest Revenue	-	-	-	796,000
Miscellaneous	-	-	1,875	46,525
TOTAL REVENUES	2,145	929,421	2,866,608	12,270,820
EXPENDITURES				
Current:				
General Government	-	-	-	709,785
Public Safety	-	4,785,296	-	5,442,422
Public Works	-	-	-	3,468,810
Culture and Recreation	-	336,696	-	408,956
Health and Welfare	-	-	2,406,639	5,086,206
Capital Outlay	-	-	426,124	2,374,796
Debt Service Principal	-	-	-	-
Debt Service Interest	-	-	-	-
Lease Principal	-	-	-	316,713
Lease Interest	-	-	-	2,402
TOTAL EXPENDITURES	-	5,121,992	2,832,763	17,810,090
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,145	(4,192,571)	33,845	(5,539,270)
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	-	884	2,463	34,325
Transfers In	-	4,619,722	-	7,336,454
Transfers Out	-	-	-	(2,403,774)
TOTAL OTHER FINANCING SOURCES (USES)	-	4,620,606	2,463	4,967,005
NET CHANGE IN FUND BALANCES	2,145	428,035	36,308	(572,265)
FUND BALANCE, BEGINNING	1,033	232,631	2,324,158	9,945,614
RESTATEMENT *(Note 21)*	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	1,033	232,631	2,324,158	9,945,614
FUND BALANCE, ENDING	$ 3,178	$ 660,666	$ 2,360,466	$ 9,373,349

STATE OF NEW MEXICO
LINCOLN COUNTY
NONMAJOR CAPITAL PROJECTS FUND DESCRIPTIONS
FOR THE YEAR ENDED JUNE 30, 2022

Capital Projects Funds are used to account for the acquisition, construction and repair of major capital assets.

Legislative Appropriation Fund (420) – To account for funds received from the Legislature for special projects. This fund was created by authority of NMSA 1978, Sections 4-38-13 and 4-38-16.

CDBG Grant Fund (608) – To account for a Community Development Block Grant from the State of New Mexico and the Department of Housing and Urban Development to develop viable urban communities by providing decent housing and suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. This program is authorized under Title I of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; 42 U.S.C.-5301 et seq.

Capital Projects Fund (414) – To account for the capital expenditures made by the County to acquire vehicles and make renovations to existing County facilities. Authority for creation of the fund is by County Commission budget adoption and approval.

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Capital Projects			
	Legislative Appropriation (420)	CDBG Grant (608)	Capital Projects (414)	Total Nonmajor Capital
ASSETS				
Cash and Cash Equivalents	$ 373,244	$ -	$ 493,470	$ 866,714
Restricted Cash	-	-	-	-
Investments	-	-	-	-
Receivables:				-
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Other Receivables, Net	-	23,151	-	23,151
Special Assessments Receivable	-	-	-	-
Motor Vehicle and Fuel	-	-	-	-
Inventory	-	-	-	-
Prepaid Expenses	-	-	-	-
TOTAL ASSETS	$ 373,244	$ 23,151	$ 493,470	$ 889,865
LIABILITIES				
Accounts Payable	$ 13,673	$ -	$ -	$ 13,673
Accrued Salaries and Benefits	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	13,673	-	-	13,673
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue:				
Property Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	13,673	-	-	13,673
FUND BALANCES				
Nonspendable:				
Inventory	-	-	-	-
Prepaid Expenses	-	-	-	-
Restricted For:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	359,571	23,151	493,470	876,192
Minimum Fund Balance	-	-	-	-
Committed For:				
Detention Facility	-	-	-	-
Lincoln County Medical Center	-	-	-	-
Unassigned, Reported in:				
General Fund	-	-	-	-
TOTAL FUND BALANCES	359,571	23,151	493,470	876,192
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 373,244	$ 23,151	$ 493,470	$ 889,865

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Capital Projects			
	Legislative Appropriation (420)	CDBG Grant (608)	Capital Projects (414)	Total Nonmajor Capital Projects Funds
REVENUES				
Taxes:				
Property Taxes	$ -	$ -	$ -	$ -
Gross Receipts	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-
Other Taxes	-	-	-	-
Federal Operating Grants	-	-	-	-
State Operating Grants	160,380	23,151	-	183,531
State Capital Grants	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Special Assessment	-	-	-	-
Special Assessment - Interest	-	-	-	-
Lease Revenue	-	-	-	-
Lease Interest Revenue	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	160,380	23,151	-	183,531
EXPENDITURES				
Current:				
General Government	13,673	-	-	13,673
Public Safety	-	-	-	-
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Capital Outlay	160,380	23,151	791,081	974,612
Debt Service Principal	-	-	-	-
Debt Service Interest	-	-	-	-
Lease Principal	-	-	-	-
Lease Interest	-	-	-	-
TOTAL EXPENDITURES	174,053	23,151	791,081	988,285
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,673)	-	(791,081)	(804,754)
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	-	-	87,042	87,042
Transfers In	-	-	631,033	631,033
Transfers Out	-	(321,166)	-	(321,166)
TOTAL OTHER FINANCING SOURCES (USES)	-	(321,166)	718,075	396,909
NET CHANGE IN FUND BALANCES	(13,673)	(321,166)	(73,006)	(407,845)
FUND BALANCE, BEGINNING	373,244	344,317	566,476	1,284,037
RESTATEMENT *(Note 21)*	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	373,244	344,317	566,476	1,284,037
FUND BALANCE, ENDING	$ 359,571	$ 23,151	$ 493,470	$ 876,192

STATE OF NEW MEXICO
LINCOLN COUNTY
NONMAJOR DEBT SERVICE FUND DESCRIPTIONS
FOR THE YEAR ENDED JUNE 30, 2022

Debt Service Funds are used to account for debt-related transactions.

Lincoln County Medical Center (LCMC) GO Bond Debt Service Fund (684) – *To* account for General Obligation Bonds related to the Lincoln County Medical Center.

1st 1/8 GRT Reserve Fund (664) – To account for 1/8th cent of the proceeds from "first one-eighth increment" gross receipts tax imposed by the County for debt service reserve amounts per bond covenants and under NMSA 7-20E-11. Authority for creation of the fund is by County Commission Ordinance 1999-06 and the County Commission budget adoption and approval.

1st 1/8 GRT Income Fund (682) – To account for 1/8th cent of the proceeds from "first one-eighth increment" gross receipts tax imposed by the County under NMSA 7-20E-11. Authority for creation of the fund is by County Commission Ordinance 1999-06 and the County Commission budget adoption and approval.

1st 1/8 GRT Debt Reserve Fund (683) – To account for 1/8th cent of the proceeds from "first one-eighth increment" gross receipts tax imposed by the County under NMSA 7-20E-11. To account for funds accumulated to make debt service principal and interest payments on bonds owed by the County. Authority for creation of the fund is by County Commission Ordinance 1999-06 and the County Commission budget adoption and approval.

Deer Park SAD Income Fund (508) – To account for funds for the Special Paving Assessment for Deer Park Valley semi-annual billing and collections to property owners of the Deer Park Valley Special Assessment District. Loan agreement PPRF-2503 (NMFA). Authority: County Ordinance 2010-003 and resolution 2010-12.

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING BALANCE SHEET – NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2022

	Debt Service					
	LCMC GO Bond (684)	1st 1/8 GRT Reserve (664)	1st 1/8 GRT Income (682)	1st 1/8 GRT Debt Reserve (683)	Deer Park SAD Income Fund (508)	Total Nonmajor Debt Service
ASSETS						
Cash and Cash Equivalents	$ -	$ -	$ 193,090	$ -	$ 531,237	$ 724,327
Restricted Cash	3,369,794	-	-	-	-	3,369,794
Investments	-	-	-	-	-	-
Receivables:						-
Property Taxes	-	-	-	-	-	-
Other Taxes	-	-	162,506	-	-	162,506
Other Receivables, Net	-	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-
Motor Vehicle and Fuel	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
TOTAL ASSETS	$ 3,369,794	$ -	$ 355,596	$ -	$ 531,237	$ 4,256,627
LIABILITIES						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Salaries and Benefits	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
FUND BALANCES						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Restricted For:						
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	3,369,794	-	355,596	-	531,237	4,256,627
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-
Committed For:						
Detention Facility	-	-	-	-	-	-
Lincoln County Medical Center	-	-	-	-	-	-
Unassigned, Reported in:						
General Fund	-	-	-	-	-	-
TOTAL FUND BALANCES	3,369,794	-	355,596	-	531,237	4,256,627
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 3,369,794	$ -	$ 355,596	$ -	$ 531,237	$ 4,256,627

STATE OF NEW MEXICO
LINCOLN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Debt Service					
	LCMC GO Bond (684)	1st 1/8 GRT Reserve (664)	1st 1/8 GRT Income (682)	1st 1/8 GRT Debt Reserve (683)	Deer Park SAD Income (508)	Total Nonmajor Debt Service Funds
REVENUES						
Taxes:						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Gross Receipts	-	-	1,043,649	-	-	1,043,649
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-	-
State Operating Grants	-	-	-	-	-	-
State Capital Grants	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Income (Loss)	4,175	-	137	(24,929)	1,195	(19,422)
Special Assessment	-	-	-	-	120,586	120,586
Special Assessment - Interest	-	-	-	-	23,726	23,726
Lease Revenue	-	-	-	-	-	-
Lease Interest Revenue	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	4,175	-	1,043,786	(24,929)	145,507	1,168,539
EXPENDITURES						
Current:						
General Government	-	-	58,059	-	-	58,059
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service Principal	950,000	-	1,350,000	196,973	-	2,496,973
Debt Service Interest	899,588	-	43,050	55,178	-	997,816
Lease Principal	-	-	-	-	-	-
Lease Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	1,849,588	-	1,451,109	252,151	-	3,552,848
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,845,413)	-	(407,323)	(277,080)	145,507	(2,384,309)
OTHER FINANCING SOURCES (USES)						
Proceeds from Sale of Assets	-	-	-	-	-	-
Transfers In	1,871,088	540,933	1,145,392	252,151	-	3,809,564
Transfers Out	-	(1,250,992)	(540,933)	(272,000)	(113,981)	(2,177,906)
TOTAL OTHER FINANCING SOURCES (USES)	1,871,088	(710,059)	604,459	(19,849)	(113,981)	1,631,658
NET CHANGE IN FUND BALANCES	25,675	(710,059)	197,136	(296,929)	31,526	(752,651)
FUND BALANCE, BEGINNING	3,344,119	710,059	158,460	296,929	499,711	5,009,278
RESTATEMENT ***(Note 21)***	-	-	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	3,344,119	710,059	158,460	296,929	499,711	5,009,278
FUND BALANCE, ENDING	$ 3,369,794	$ -	$ 355,596	$ -	$ 531,237	$ 4,256,627

STATE OF NEW MEXICO
LINCOLN COUNTY
TAX ROLL RECONCILIATION – CHANGES IN PROPERTY TAX RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2022

Property Taxes Receivable, Beginning of Year	$	2,411,205
Changes to Tax Roll:		
Net Taxes Charged to Treasurer for Fiscal Year		35,586,293
Adjustments:		
Charge Off of Taxes Receivable		47,691
Total Receivables Prior to Collections		38,045,189
Collections for the Fiscal Year Ended June 30, 2022		(35,824,939)
Property Taxes Receivable, End of Year	$	2,220,250
Property Taxes Receivable by years:		
2012 - 2015	$	51,260
2016		31,922
2017		65,786
2018		90,510
2019		165,423
2020		465,015
2021		1,350,334
Total Property Taxes Receivable	$	2,220,250
Property taxes receivable reported in the financial statements as follows:		
Statement of Net Position	$	1,013,857
Statement of Fiduciary Net Position		1,206,393
Total Property Taxes Receivable	$	2,220,250

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Lincoln County Operational	$ 9,267,481	$ 12,896	$ 9,280,377	$ -	$ 8,937,057	$ 8,937,057	$ 343,320	$ 8,937,057	$ 8,937,057	$ 343,320
2020	Lincoln County Operational	8,867,879	34,380	8,902,259	8,504,902	281,377	8,786,278	115,981	281,377	8,786,278	115,981
2019	Lincoln County Operational	8,511,982	7,753	8,519,736	8,385,913	91,542	8,477,455	42,281	91,542	8,477,455	42,281
2018	Lincoln County Operational	8,189,663	(44,891)	8,144,773	8,106,208	15,836	8,122,044	22,728	15,836	8,122,044	22,728
2017	Lincoln County Operational	7,765,300	48,536	7,813,836	7,789,465	7,639	7,797,104	16,733	7,639	7,797,104	16,733
2016	Lincoln County Operational	7,479,564	(19,954)	7,459,610	7,444,951	2,517	7,447,468	12,142	2,517	7,447,468	12,142
2015	Lincoln County Operational	7,350,612	28,922	7,379,534	7,375,715	1,676	7,377,392	2,143	1,676	7,377,392	2,143
2014	Lincoln County Operational	7,005,235	17,392	7,022,627	7,016,670	1,666	7,018,336	4,290	1,666	7,018,336	4,290
2013	Lincoln County Operational	6,849,302	12,069	6,861,371	6,858,022	1,450	6,859,472	1,899	1,450	6,859,472	1,899
2012	Lincoln County Operational	6,605,286	18,361	6,623,647	6,621,540	226	6,621,766	1,881	226	6,621,766	1,881
	Total	77,892,304	115,464	78,007,770	68,103,386	9,340,986	77,444,372	563,398	9,340,986	77,444,372	563,398
2021	Lincoln County Special Projects	3,978,313	3,614	3,981,927	-	3,840,159	3,840,159	141,769	3,840,159	3,840,159	141,769
2020	Lincoln County Special Projects	3,804,299	10,476	3,814,775	3,652,257	114,064	3,766,321	48,454	114,064	3,766,321	48,454
2019	Lincoln County Special Projects	3,679,074	2,143	3,681,217	3,625,971	37,215	3,663,185	18,032	37,215	3,663,185	18,032
2018	Lincoln County Special Projects	3,568,350	(13,936)	3,554,414	3,537,952	6,774	3,544,726	9,687	6,774	3,544,726	9,687
2017	Lincoln County Special Projects	3,416,158	13,183	3,429,341	3,420,723	2,941	3,423,665	5,676	2,941	3,423,665	5,676
2016	Lincoln County Special Projects	3,404,894	(6,685)	3,398,208	3,397,283	900	3,398,183	26	900	3,398,183	26
2015	Lincoln County Special Projects	3,312,060	9,668	3,321,728	3,319,166	602	3,319,768	1,960	602	3,319,768	1,960
2014	Lincoln County Special Projects	3,212,982	5,823	3,218,805	3,216,306	631	3,216,936	1,868	631	3,216,936	1,868
2013	Lincoln County Special Projects	3,119,863	4,141	3,124,004	3,122,593	525	3,123,118	886	525	3,123,118	886
2012	Lincoln County Special Projects	3,047,259	6,369	3,053,628	3,052,660	128	3,052,788	840	128	3,052,788	840
	Total	34,543,252	34,796	34,578,047	30,344,911	4,003,939	34,348,849	229,198	4,003,939	34,348,849	229,198
2021	State of NM Debt Service	1,967,449	1,787	1,969,236	-	1,899,141	1,899,141	70,095	1,899,141	1,899,141	70,095
2020	State of NM Debt Service	1,881,393	5,181	1,886,574	1,806,219	56,410	1,862,629	23,945	56,410	1,862,629	23,945
2019	State of NM Debt Service	1,819,462	1,060	1,820,522	1,793,205	18,404	1,811,610	8,912	18,404	1,811,610	8,912
2018	State of NM Debt Service	1,764,705	(6,892)	1,757,813	1,749,672	3,350	1,753,022	4,790	3,350	1,753,022	4,790
2017	State of NM Debt Service	1,689,439	6,569	1,696,008	1,691,697	1,455	1,693,152	2,856	1,455	1,693,152	2,856
2016	State of NM Debt Service	1,683,867	(3,417)	1,680,450	1,680,005	445	1,680,450	-	445	1,680,450	-
2015	State of NM Debt Service	1,637,958	4,753	1,642,710	1,641,488	298	1,641,786	925	298	1,641,786	925
2014	State of NM Debt Service	1,588,959	2,891	1,591,850	1,590,611	312	1,590,923	928	312	1,590,923	928
2013	State of NM Debt Service	1,542,938	2,043	1,544,980	1,544,268	260	1,544,528	452	260	1,544,528	452
2012	State of NM Debt Service	1,506,993	3,149	1,510,142	1,509,684	63	1,509,747	395	63	1,509,747	395
	Total	17,083,163	17,124	17,100,285	15,006,849	1,980,138	16,986,988	113,298	1,980,138	16,986,988	113,298

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Cattle	$ 52,571	$ (438)	$ 52,133	$ -	$ 50,168	$ 50,168	$ 1,965	$ 50,168	$ 50,168	$ 1,965
2020	Cattle	52,349	(781)	51,568	50,542	917	51,459	109	917	51,459	109
2019	Cattle	54,956	(1,043)	53,913	53,864	1	53,865	48	1	53,865	48
2018	Cattle	64,860	(1,595)	63,265	63,189	-	63,189	76	-	63,189	76
2017	Cattle	76,945	(1,057)	75,887	75,887	-	75,887	-	-	75,887	-
2016	Cattle	84,618	(2,181)	82,437	82,437	-	82,437	-	-	82,437	-
2015	Cattle	68,585	(930)	67,656	67,656	-	67,656	-	-	67,656	-
2014	Cattle	60,437	(3,236)	57,202	57,201	-	57,201	-	-	57,201	-
2013	Cattle	55,731	(175)	55,555	55,555	-	55,555	-	-	55,555	-
2012	Cattle	51,249	(637)	50,612	50,612	-	50,612	-	-	50,612	-
	Total	622,301	(12,073)	610,228	556,943	51,086	608,029	2,198	51,086	608,029	2,198
2021	Dariy Cattle	9	-	9	-	6	6	3	6	6	3
2020	Dariy Cattle	8	-	8	7	1	8	-	1	8	-
2019	Dariy Cattle	12	-	12	12	-	12	-	-	12	-
2018	Dariy Cattle	124	(2)	122	123	-	123	-	-	123	-
2017	Dariy Cattle	102	-	102	102	-	102	-	-	102	-
2016	Dariy Cattle	127	-	127	127	-	127	-	-	127	-
2015	Dariy Cattle	134	-	134	134	-	134	-	-	134	-
2014	Dariy Cattle	68	-	68	68	-	68	-	-	68	-
2013	Dariy Cattle	9	(1)	9	9	-	9	-	-	9	-
2012	Dariy Cattle	11	-	11	11	-	11	-	-	11	-
	Total	604	(3)	602	593	7	600	3	7	600	3
2021	Sheep & Goats	1,202	(8)	1,194	-	1,190	1,190	4	1,190	1,190	4
2020	Sheep & Goats	803	(2)	801	771	30	801	-	30	801	-
2019	Sheep & Goats	820	(9)	811	794	17	811	-	17	811	-
2018	Sheep & Goats	952	(9)	943	943	-	943	-	-	943	-
2017	Sheep & Goats	845	27	872	872	-	872	-	-	872	-
2016	Sheep & Goats	852	(16)	835	835	-	835	-	-	835	-
2015	Sheep & Goats	1,116	(309)	807	807	-	807	-	-	807	-
2014	Sheep & Goats	1,484	(163)	1,321	1,321	-	1,321	-	-	1,321	-
2013	Sheep & Goats	1,658	(1)	1,656	1,656	-	1,656	-	-	1,656	-
2012	Sheep & Goats	1,738	(2)	1,736	1,736	-	1,736	-	-	1,736	-
	Total	11,470	(492)	10,976	9,735	1,237	10,972	4	1,237	10,972	4

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Equine	$ 2,933	$ (17)	$ 2,916	$ -	$ 2,764	$ 2,764	$ 152	$ 2,764	$ 2,764	$ 152
2020	Equine	2,981	(19)	2,962	2,688	179	2,867	95	179	2,867	95
2019	Equine	2,982	(72)	2,910	2,782	57	2,839	71	57	2,839	71
2018	Equine	2,738	(66)	2,673	2,641	-	2,641	32	-	2,641	32
2017	Equine	2,633	(70)	2,563	2,560	-	2,560	3	-	2,560	3
2016	Equine	2,360	(24)	2,336	2,336	-	2,336	-	-	2,336	-
2015	Equine	2,473	(11)	2,463	2,459	-	2,459	4	-	2,459	4
2014	Equine	2,238	(41)	2,197	2,197	-	2,197	-	-	2,197	-
2013	Equine	2,362	(168)	2,195	2,195	-	2,195	-	-	2,195	-
2012	Equine	2,583	(74)	2,508	2,508	-	2,508	-	-	2,508	-
	Total	26,283	(562)	25,723	22,366	3,000	25,366	357	3,000	25,366	357
2021	Bison/Ratites	665	-	665	-	308	308	358	308	308	358
2020	Bison/Ratites	665	-	665	665	-	665	-	-	665	-
2019	Bison/Ratites	882	-	882	882	-	882	-	-	882	-
2018	Bison/Ratites	69	-	69	69	-	69	-	-	69	-
2017	Bison/Ratites	41	-	41	41	-	41	-	-	41	-
2016	Bison/Ratites	83	-	83	80	-	80	3	-	80	3
	Total	2,405	-	2,405	1,737	308	2,045	361	308	2,045	361
2015	Bison	504	(3)	501	500	-	500	-	-	500	-
2014	Bison	484	(4)	480	479	-	479	-	-	479	-
2013	Bison	441	(4)	437	437	-	437	-	-	437	-
2012	Bison	128	(5)	123	120	-	120	3	-	120	3
	Total	1,557	(16)	1,541	1,536	-	1,536	3	-	1,536	3
2021	Predatory Control	22,730	(198)	22,532	-	21,673	21,673	859	21,673	21,673	859
2020	Predatory Control	24,719	(356)	24,363	23,849	465	24,314	50	465	24,314	50
2019	Predatory Control	24,894	(440)	24,454	24,377	45	24,422	32	45	24,422	32
2018	Predatory Control	26,933	(657)	26,276	26,244	-	26,244	31	-	26,244	31
2017	Predatory Control	26,264	(212)	26,051	26,051	-	26,051	-	-	26,051	-
2016	Predatory Control	27,167	(456)	26,710	26,708	-	26,708	2	-	26,708	2
2015	Predatory Control	25,472	(1,458)	24,013	24,013	-	24,013	-	-	24,013	-
2014	Predatory Control	18,203	(1,240)	16,964	16,964	-	16,964	-	-	16,964	-
2013	Predatory Control	18,687	(42)	18,645	18,645	-	18,645	-	-	18,645	-
2012	Predatory Control	21,370	(318)	21,052	21,052	-	21,052	-	-	21,052	-
	Total	236,439	(5,377)	231,060	207,903	22,183	230,086	974	22,183	230,086	974

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Village of Capitan Operational	$ 92,470	$ 29	$ 92,499	$ -	$ 84,346	$ 84,346	$ 8,152	$ 84,346	$ 84,346	$ 8,151
2020	Village of Capitan Operational	90,071	(70)	90,001	82,590	4,006	86,596	3,405	4,006	86,596	3,405
2019	Village of Capitan Operational	86,833	130	86,963	83,670	2,279	85,949	1,014	2,279	85,949	1,014
2018	Village of Capitan Operational	83,202	28	83,230	82,297	412	82,710	520	412	82,710	520
2017	Village of Capitan Operational	80,606	49	80,655	80,304	117	80,421	234	117	80,421	234
2016	Village of Capitan Operational	79,646	(25)	79,621	79,485	-	79,485	136	-	79,485	136
2015	Village of Capitan Operational	83,366	(21)	83,345	83,221	-	83,221	124	-	83,221	124
2014	Village of Capitan Operational	77,154	(232)	76,922	76,923	-	76,923	-	-	76,923	-
2013	Village of Capitan Operational	77,100	(22)	77,077	77,023	-	77,023	54	-	77,023	54
2012	Village of Capitan Operational	75,235	(77)	75,159	75,159	-	75,159	-	-	75,159	-
	Total	825,683	(211)	825,472	720,672	91,160	811,833	13,639	91,160	811,833	13,638
2021	Village of Carrizozo Operational	112,676	2,552	115,229	-	104,295	104,295	10,934	104,295	104,295	10,934
2020	Village of Carrizozo Operational	106,194	(2,309)	103,885	92,963	5,664	98,627	5,257	5,664	98,627	5,257
2019	Village of Carrizozo Operational	99,798	260	100,059	95,508	3,359	98,867	1,191	3,359	98,867	1,191
2018	Village of Carrizozo Operational	95,585	239	95,824	94,143	1,087	95,229	595	1,087	95,229	595
2017	Village of Carrizozo Operational	91,320	215	91,536	90,184	989	91,173	363	989	91,173	363
2016	Village of Carrizozo Operational	89,470	65	89,535	88,286	893	89,178	357	893	89,178	357
2015	Village of Carrizozo Operational	87,177	(72)	87,105	86,142	870	87,012	93	870	87,012	93
2014	Village of Carrizozo Operational	84,019	(3)	84,016	83,312	701	84,013	3	701	84,013	3
2013	Village of Carrizozo Operational	81,591	(6,268)	75,323	74,697	591	75,287	36	591	75,287	36
2012	Village of Carrizozo Operational	78,120	(181)	77,939	77,939	-	77,939	-	-	77,939	-
	Total	925,950	(5,502)	920,451	783,174	118,449	901,620	18,829	118,449	901,620	18,829
2021	Village of Corona Operational	19,122	283	19,406	-	18,985	18,985	421	18,985	18,985	421
2020	Village of Corona Operational	18,176	137	18,313	17,865	278	18,143	170	278	18,143	170
2019	Village of Corona Operational	17,398	327	17,725	17,504	115	17,619	106	115	17,619	106
2018	Village of Corona Operational	17,338	179	17,517	17,518	-	17,518	(1)	-	17,518	(1)
2017	Village of Corona Operational	16,218	218	16,436	16,436	-	16,436	-	-	16,436	-
2016	Village of Corona Operational	15,948	(30)	15,918	15,918	-	15,918	-	-	15,918	-
2015	Village of Corona Operational	15,531	(19)	15,513	15,513	-	15,513	-	-	15,513	-
2014	Village of Corona Operational	14,995	318	15,314	15,312	-	15,312	2	-	15,312	2
2013	Village of Corona Operational	13,212	(5)	13,207	13,207	-	13,207	-	-	13,207	-
2012	Village of Corona Operational	11,995	(19)	11,976	11,975	-	11,975	-	-	11,975	-
	Total	159,933	1,389	161,325	141,248	19,378	160,626	698	19,378	160,626	698

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Village of Ruidoso Operational	$ 3,048,150	$ (9,887)	$ 3,038,262	$ -	$ 2,923,859	$ 2,923,859	$ 114,404	$ 2,923,859	$ 2,923,859	$ 114,403
2020	Village of Ruidoso Operational	2,941,095	(639)	2,940,456	2,815,871	89,563	2,905,433	35,023	89,563	2,905,433	35,022
2019	Village of Ruidoso Operational	2,827,397	(817)	2,826,580	2,779,938	34,765	2,814,703	11,877	34,765	2,814,703	11,877
2018	Village of Ruidoso Operational	2,694,635	1,046	2,695,681	2,682,986	5,210	2,688,195	7,486	5,210	2,688,195	7,487
2017	Village of Ruidoso Operational	2,592,733	(818)	2,591,915	2,584,187	2,207	2,586,394	5,522	2,207	2,586,394	5,521
2016	Village of Ruidoso Operational	2,547,012	(1,174)	2,545,838	2,542,385	271	2,542,656	3,183	271	2,542,656	3,182
2015	Village of Ruidoso Operational	2,535,166	(1,850)	2,533,316	2,531,055	87	2,531,142	2,175	87	2,531,142	2,175
2014	Village of Ruidoso Operational	2,478,454	(10,078)	2,468,376	2,466,992	185	2,467,176	1,200	185	2,467,176	1,200
2013	Village of Ruidoso Operational	2,432,433	(2,636)	2,429,796	2,428,987	126	2,429,113	683	126	2,429,113	683
2012	Village of Ruidoso Operational	2,367,392	(3,538)	2,363,854	2,362,799	174	2,362,972	882	174	2,362,972	882
	Total	26,464,467	(30,391)	26,434,074	23,195,200	3,056,447	26,251,643	182,435	3,056,447	26,251,643	182,432
2021	Village of Ruidoso Debt	904,862	(3,185)	901,677	-	867,236	867,236	34,442	867,236	867,236	34,441
2020	Village of Ruidoso Debt	866,881	(202)	866,679	829,104	27,085	856,189	10,490	27,085	856,189	10,489
2019	Village of Ruidoso Debt	835,183	(262)	834,921	820,772	10,558	831,330	3,591	10,558	831,330	3,591
2018	Village of Ruidoso Debt	816,612	380	816,992	813,148	1,572	814,720	2,272	1,572	814,720	2,273
2017	Village of Ruidoso Debt	782,748	(257)	782,491	780,138	666	780,804	1,687	666	780,804	1,686
2016	Village of Ruidoso Debt	774,733	(373)	774,360	773,302	85	773,388	972	85	773,388	972
2015	Village of Ruidoso Debt	763,830	(583)	763,247	762,553	25	762,579	668	25	762,579	668
2014	Village of Ruidoso Debt	751,169	(3,456)	747,713	747,659	54	747,713	-	54	747,713	-
2013	Village of Ruidoso Debt	-	-	-	-	-	-	-	-	-	-
2012	Village of Ruidoso Debt	-	-	-	-	-	-	-	-	-	-
	Total	6,496,018	(7,938)	6,488,080	5,526,676	907,281	6,433,959	54,122	907,281	6,433,959	54,120
2021	City of Ruidoso Downs Operational	346,306	390	346,696	-	325,442	325,442	21,254	325,442	325,442	21,253
2020	City of Ruidoso Downs Operational	346,083	(207)	345,875	321,282	11,740	333,022	12,853	11,740	333,022	12,852
2019	City of Ruidoso Downs Operational	327,103	(81)	327,022	315,455	7,009	322,464	4,558	7,009	322,464	4,558
2018	City of Ruidoso Downs Operational	303,321	(850)	302,471	297,837	2,179	300,015	2,455	2,179	300,015	2,456
2017	City of Ruidoso Downs Operational	300,413	(1,546)	298,867	295,012	1,813	296,826	2,042	1,813	296,826	2,042
2016	City of Ruidoso Downs Operational	299,574	(285)	299,289	298,760	97	298,856	433	97	298,856	433
2015	City of Ruidoso Downs Operational	296,162	(145)	296,016	295,605	10	295,614	402	10	295,614	402
2014	City of Ruidoso Downs Operational	293,498	(23)	293,475	293,432	43	293,475	-	43	293,475	-
2013	City of Ruidoso Downs Operational	300,415	(2,928)	297,487	297,213	10	297,223	264	10	297,223	264
2012	City of Ruidoso Downs Operational	297,487	(550)	296,937	296,917	21	296,938	-	21	296,938	-
	Total	3,110,362	(6,225)	3,104,135	2,711,513	348,364	3,059,875	44,261	348,364	3,059,875	44,260

STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	City of Ruidoso Downs Debt	$ 40,979	$ 37	$ 41,016	$ -	$ 38,181	$ 38,181	$ 2,835	$ 38,181	$ 38,181	$ 2,835
2020	City of Ruidoso Downs Debt	145,154	(87)	145,067	134,772	5,016	139,788	5,279	5,016	139,788	5,279
2019	City of Ruidoso Downs Debt	125,515	(36)	125,479	121,152	2,654	123,806	1,674	2,654	123,806	1,674
2018	City of Ruidoso Downs Debt	111,086	(245)	110,841	109,211	737	109,949	892	737	109,949	892
2017	City of Ruidoso Downs Debt	103,184	(442)	102,742	101,521	536	102,057	685	536	102,057	685
2016	City of Ruidoso Downs Debt	109,048	(119)	108,929	108,692	39	108,731	197	39	108,731	197
2015	City of Ruidoso Downs Debt	107,755	(65)	107,690	107,559	4	107,564	126	4	107,564	126
2014	City of Ruidoso Downs Debt	97,556	(10)	97,546	97,529	18	97,546	-	18	97,546	-
2013	City of Ruidoso Downs Debt	88,862	(718)	88,144	88,037	4	88,041	103	4	88,041	103
2012	City of Ruidoso Downs Debt	89,501	(148)	89,352	89,326	8	89,334	19	8	89,334	19
	Total	1,018,640	(1,833)	1,016,806	957,799	47,197	1,004,997	11,810	47,197	1,004,997	11,810
2021	Eastern NM University Ad valorem	1,500,263	(3,933)	1,496,330	-	1,436,263	1,436,263	60,067	1,436,263	1,436,263	60,067
2020	Eastern NM University Ad valorem	1,440,876	(272)	1,440,604	1,375,802	45,169	1,420,972	19,632	45,169	1,420,972	19,632
2019	Eastern NM University Ad valorem	1,372,511	(415)	1,372,096	1,348,630	16,515	1,365,145	6,950	16,515	1,365,145	6,950
2018	Eastern NM University Ad valorem	1,301,014	1,248	1,302,262	1,295,118	2,746	1,297,864	4,398	2,746	1,297,864	4,398
2017	Eastern NM University Ad valorem	1,249,662	(739)	1,248,923	1,244,299	1,302	1,245,601	3,322	1,302	1,245,601	3,322
2016	Eastern NM University Ad valorem	1,201,800	(721)	1,201,079	1,199,396	132	1,199,528	1,550	132	1,199,528	1,550
2015	Eastern NM University Ad valorem	1,190,206	(852)	1,189,354	1,188,324	34	1,188,358	996	34	1,188,358	996
2014	Eastern NM University Ad valorem	1,156,679	(3,991)	1,152,688	1,151,634	80	1,151,714	975	80	1,151,714	975
2013	Eastern NM University Ad valorem	1,129,477	(2,671)	1,126,805	1,126,340	48	1,126,388	417	48	1,126,388	417
2012	Eastern NM University Ad valorem	1,093,506	(1,196)	1,092,309	1,091,850	68	1,091,918	391	68	1,091,918	391
	Total	12,635,994	(13,542)	12,622,450	11,021,393	1,502,357	12,523,751	98,698	1,502,357	12,523,751	98,698
2021	ENMU Ruidoso Debt	1,005,210	(2,634)	1,002,577	-	962,344	962,344	40,232	962,344	962,344	40,232
2020	ENMU Ruidoso Debt	959,125	(184)	958,941	918,239	30,364	948,603	10,339	30,364	948,603	10,339
	Total	1,964,335	(2,818)	1,961,518	918,239	992,708	1,910,947	50,571	992,708	1,910,947	50,571
2021	Capitan Schools Operational	125,723	(16)	125,708	-	121,829	121,829	3,879	121,829	121,829	3,879
2020	Capitan Schools Operational	121,751	2	121,752	117,299	3,040	120,339	1,413	3,040	120,339	1,413
2019	Capitan Schools Operational	117,894	(24)	117,870	116,313	959	117,271	599	959	117,271	599
2018	Capitan Schools Operational	112,784	(29)	112,755	112,363	155	112,518	237	155	112,518	237
2017	Capitan Schools Operational	108,579	(122)	108,457	108,321	25	108,346	111	25	108,346	111
2016	Capitan Schools Operational	105,581	(64)	105,517	105,496	6	105,502	16	6	105,502	16
2015	Capitan Schools Operational	104,460	(87)	104,373	104,360	3	104,364	9	3	104,364	9
2014	Capitan Schools Operational	100,470	(140)	100,330	100,307	-	100,307	23	-	100,307	23
2013	Capitan Schools Operational	98,457	(55)	98,402	98,396	1	98,397	5	1	98,397	5
2012	Capitan Schools Operational	94,769	58	94,827	94,817	1	94,818	9	1	94,818	9
	Total	1,090,468	(477)	1,089,991	957,672	126,019	1,083,691	6,301	126,019	1,083,691	6,301

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Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Capitan Schools Debt Service	$ 548,543	$ (76)	$ 548,467	$ -	$ 532,342	$ 532,342	$ 16,124	$ 532,342	$ 532,342	$ 16,124
2020	Capitan Schools Debt Service	534,347	(27)	534,319	515,525	12,962	528,486	5,833	12,962	528,486	5,833
2019	Capitan Schools Debt Service	513,106	(103)	513,003	506,726	3,804	510,530	2,473	3,804	510,530	2,473
2018	Capitan Schools Debt Service	495,032	(49)	494,983	493,287	717	494,004	979	717	494,004	979
2017	Capitan Schools Debt Service	478,875	(413)	478,462	477,946	120	478,066	395	120	478,066	395
2016	Capitan Schools Debt Service	464,055	(217)	463,837	463,685	28	463,714	124	28	463,714	124
2015	Capitan Schools Debt Service	467,033	(338)	466,695	466,631	18	466,649	47	18	466,649	47
2014	Capitan Schools Debt Service	463,524	(471)	463,053	462,860	-	462,860	193	-	462,860	193
2013	Capitan Schools Debt Service	483,229	(141)	483,088	483,068	5	483,073	15	5	483,073	15
2012	Capitan Schools Debt Service	-	-	-	-	-	-	-	-	-	-
	Total	4,447,744	(1,835)	4,445,907	3,869,728	549,996	4,419,724	26,183	549,996	4,419,724	26,183
2021	Capitan Schools Capital Improvements	4,841	-	4,841	-	-	-	4,841	-	-	4,841
2020	Capitan Schools Capital Improvements	906,854	(51)	906,803	874,894	21,941	896,835	9,968	21,941	896,835	9,968
2019	Capitan Schools Capital Improvements	886,184	(178)	886,006	875,175	6,569	881,744	4,262	6,569	881,744	4,262
2018	Capitan Schools Capital Improvements	852,754	(84)	852,670	849,790	1,235	851,025	1,645	1,235	851,025	1,645
2017	Capitan Schools Capital Improvements	821,580	(709)	820,871	819,916	206	820,122	749	206	820,122	749
2016	Capitan Schools Capital Improvements	805,701	(380)	805,321	805,080	49	805,129	192	49	805,129	192
2015	Capitan Schools Capital Improvements	803,707	(540)	803,166	803,077	30	803,108	59	30	803,108	59
2014	Capitan Schools Capital Improvements	763,827	(725)	763,102	762,963	-	762,963	139	-	762,963	139
2013	Capitan Schools Capital Improvements	750,634	(211)	750,423	750,392	7	750,399	23	7	750,399	23
2012	Capitan Schools Capital Improvements	735,829	635	736,464	736,396	7	736,403	61	7	736,403	61
	Total	7,331,911	(2,243)	7,329,667	7,277,683	30,044	7,307,728	21,939	30,044	7,307,728	21,939
2021	Capitan Schools Ed Tech Debt	519,451	(72)	519,379	-	503,960	503,960	15,419	503,960	503,960	15,419
2020	Capitan Schools Ed Tech Debt	534,851	(27)	534,824	515,964	12,973	528,936	5,888	12,973	528,936	5,888
2019	Capitan Schools Ed Tech Debt	525,949	(106)	525,843	519,417	3,899	523,316	2,527	3,899	523,316	2,527
2018	Capitan Schools Ed Tech Debt	504,669	(50)	504,619	503,887	732	504,619	-	732	504,619	-
2017	Capitan Schools Ed Tech Debt	265,829	(228)	265,601	263,836	66	263,903	1,698	66	263,903	1,698
2016	Capitan Schools Ed Tech Debt	484,845	(227)	484,618	484,484	30	484,514	104	30	484,514	104
2015	Capitan Schools Ed Tech Debt	478,905	(319)	478,586	478,587	18	478,605	(19)	18	478,605	(19)
2014	Capitan Schools Ed Tech Debt	434,628	(441)	434,187	434,078	-	434,078	109	-	434,078	109
2013	Capitan Schools Ed Tech Debt	432,719	(126)	432,593	432,572	4	432,577	16	4	432,577	16
2012	Capitan Schools Ed Tech Debt	411,668	356	412,024	411,985	4	411,989	35	4	411,989	35
	Total	4,593,514	(1,240)	4,592,274	4,044,810	521,686.00	4,566,497.00	25,777.00	521,686	4,566,497.00	25,777.00

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Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Carrizozo Schools Operational	$ 33,535	$ 712	$ 34,248	$ -	$ 33,069	$ 33,069	$ 1,178	$ 33,069	$ 33,069	$ 1,178
2020	Carrizozo Schools Operational	32,503	(85)	32,418	31,107	832	31,938	480	832	31,938	480
2019	Carrizozo Schools Operational	30,641	16	30,658	30,166	350	30,516	142	350	30,516	142
2018	Carrizozo Schools Operational	28,534	(34)	28,500	28,312	118	28,430	70	118	28,430	70
2017	Carrizozo Schools Operational	26,259	(14)	26,245	26,119	89	26,208	37	89	26,208	37
2016	Carrizozo Schools Operational	24,052	(2)	24,050	23,952	75	24,026	24	75	24,026	24
2015	Carrizozo Schools Operational	22,772	(11)	22,761	22,676	74	22,750	11	74	22,750	11
2014	Carrizozo Schools Operational	21,100	99	21,198	21,122	70	21,191	7	70	21,191	7
2013	Carrizozo Schools Operational	20,676	(646)	20,030	19,965	62	20,026	3	62	20,026	3
2012	Carrizozo Schools Operational	19,934	(20)	19,914	19,910	-	19,910	5	-	19,910	5
	Total	260,006	15	260,022	223,329	34,739	258,064	1,957	34,739	258,064	1,957
2021	Carrizozo Schools Debt Service	410,416	7,615	418,031	-	401,718	401,718	16,314	401,718	401,718	16,314
2020	Carrizozo Schools Debt Service	398,165	(928)	397,238	379,292	11,507	390,799	6,438	11,507	390,799	6,438
2019	Carrizozo Schools Debt Service	381,579	167	381,746	375,223	4,649	379,872	1,874	4,649	379,872	1,874
2018	Carrizozo Schools Debt Service	365,018	(425)	364,593	362,248	1,428	363,677	916	1,428	363,677	916
2017	Carrizozo Schools Debt Service	346,611	(179)	346,432	344,811	1,057	345,868	564	1,057	345,868	564
2016	Carrizozo Schools Debt Service	339,718	(57)	339,662	338,385	961	339,347	315	961	339,347	315
2015	Carrizozo Schools Debt Service	318,126	(149)	317,977	316,895	947	317,842	135	947	317,842	135
2014	Carrizozo Schools Debt Service	311,172	1,352	312,524	311,481	955	312,436	88	955	312,436	88
2013	Carrizozo Schools Debt Service	305,587	(8,969)	296,618	295,596	854	296,450	168	854	296,450	168
2012	Carrizozo Schools Debt Service	286,840	(270)	286,571	286,509	-	286,509	61	-	286,509	61
	Total	3,463,232	(1,843)	3,461,392	3,010,440	424,076	3,434,518	26,873	424,076	3,434,518	26,873
2021	Corona Schools Capital Improve.	152,453	2,846	155,299	-	149,267	149,267	6,032	149,267	149,267	6,032
2020	Corona Schools Capital Improve.	148,604	(347)	148,258	141,566	4,290	145,856	2,402	4,290	145,856	2,402
2019	Corona Schools Capital Improve.	142,513	62	142,576	140,139	1,736	141,875	701	1,736	141,875	701
2018	Corona Schools Capital Improve.	136,628	(159)	136,468	135,590	536	136,126	342	536	136,126	342
2017	Corona Schools Capital Improve.	129,289	(67)	129,222	128,637	397	129,035	187	397	129,035	187
2016	Corona Schools Capital Improve.	124,826	(19)	124,807	124,328	357	124,685	122	357	124,685	122
2015	Corona Schools Capital Improve.	118,770	(55)	118,714	118,308	356	118,664	50	356	118,664	50
2014	Corona Schools Capital Improve.	115,204	504	115,708	115,318	356	115,674	34	356	115,674	34
2013	Corona Schools Capital Improve.	113,194	(3,322)	109,872	109,518	316	109,834	38	316	109,834	38
2012	Corona Schools Capital Improve.	91,007	(84)	90,923	90,895	-	90,895	28	-	90,895	28
	Total	1,272,488	(641)	1,271,847	1,104,299	157,611	1,261,911	9,936	157,611	1,261,911	9,936

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Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Corona Schools Operational	$ 23,478	$ 800	$ 24,278	$ -	$ 24,081	$ 24,081	$ 197	$ 24,081	$ 24,081	$ 197
2020	Corona Schools Operational	21,629	1,580	23,209	22,155	1,010	23,165	44	1,010	23,165	44
2019	Corona Schools Operational	21,790	487	22,276	22,245	14	22,259	17	14	22,259	17
2018	Corona Schools Operational	25,821	(2,181)	23,640	23,636	-	23,636	4	-	23,636	4
2017	Corona Schools Operational	22,851	2,291	25,142	25,138	-	25,138	4	-	25,138	4
2016	Corona Schools Operational	24,384	(676)	23,709	23,704	-	23,704	5	-	23,704	5
2015	Corona Schools Operational	20,410	1,634	22,044	22,015	-	22,015	29	-	22,015	29
2014	Corona Schools Operational	17,039	1,758	18,797	18,794	-	18,794	3	-	18,794	3
2013	Corona Schools Operational	15,417	1,887	17,304	17,303	-	17,303	-	-	17,303	-
2012	Corona Schools Operational	16,008	1,027	17,035	17,032	-	17,032	4	-	17,032	4
	Total	208,827	8,607	217,434	192,022	25,105	217,127	307	25,105	217,127	307
2021	Corona Schools Debt Service	51,864	1,756	53,620	-	53,124	53,124	496	53,124	53,124	496
2020	Corona Schools Debt Service	94,232	6,864	101,096	96,511	4,390	100,901	195	4,390	100,901	195
2019	Corona Schools Debt Service	93,603	2,081	95,684	95,545	62	95,607	77	62	95,607	77
2018	Corona Schools Debt Service	111,167	(9,334)	101,833	101,815	-	101,815	18	-	101,815	18
2017	Corona Schools Debt Service	97,796	9,728	107,524	107,505	-	107,505	18	-	107,505	18
2016	Corona Schools Debt Service	93,460	(2,580)	90,880	90,870	-	90,870	10	-	90,870	10
2015	Corona Schools Debt Service	87,426	7,953	95,380	94,323	-	94,323	1,056	-	94,323	1,056
2014	Corona Schools Debt Service	83,238	8,560	91,798	91,779	-	91,779	19	-	91,779	19
2013	Corona Schools Debt Service	82,689	10,043	92,732	92,733	-	92,733	-	-	92,733	-
2012	Corona Schools Debt Service	82,493	5,247	87,740	87,720	-	87,720	20	-	87,720	20
	Total	877,968	40,318	918,287	858,801	57,576	916,377	1,909	57,576	916,377	1,909
2021	Corona Schools Capital Improve.	94,180	3,202	97,382	-	96,583	96,583	800	96,583	96,583	800
2020	Corona Schools Capital Improve.	86,769	6,321	93,090	88,869	4,042	92,911	179	4,042	92,911	179
2019	Corona Schools Capital Improve.	87,520	1,945	89,466	89,337	58	89,395	71	58	89,395	71
2018	Corona Schools Capital Improve.	103,895	(8,724)	95,171	95,154	-	95,154	17	-	95,154	17
2017	Corona Schools Capital Improve.	92,130	9,164	101,294	101,276	-	101,276	18	-	101,276	18
2016	Corona Schools Capital Improve.	100,487	(2,773)	97,714	97,696	-	97,696	18	-	97,696	18
2015	Corona Schools Capital Improve.	84,224	6,541	90,765	90,766	-	90,766	-	-	90,766	-
2014	Corona Schools Capital Improve.	68,611	7,041	75,653	75,641	-	75,641	12	-	75,641	12
2013	Corona Schools Capital Improve.	62,124	7,546	69,670	69,670	-	69,670	-	-	69,670	-
2012	Corona Schools Capital Improve.	64,482	4,107	68,589	68,574	-	68,574	15	-	68,574	15
	Total	844,422	34,370	878,794	776,983	100,683	877,666	1,130	100,683	877,666	1,130

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Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Hondo Valley Public Schools Operational	$ 19,029	$ 232	$ 19,261	$ -	$ 18,356	$ 18,356	$ 905	$ 18,356	$ 18,356	$ 905
2020	Hondo Valley Public Schools Operational	18,496	498	18,994	17,699	935	18,634	361	935	18,634	361
2019	Hondo Valley Public Schools Operational	17,976	47	18,022	17,762	160	17,922	101	160	17,922	101
2018	Hondo Valley Public Schools Operational	18,342	(646)	17,696	17,616	34	17,650	46	34	17,650	46
2017	Hondo Valley Public Schools Operational	17,112	708	17,820	17,759	27	17,786	34	27	17,786	34
2016	Hondo Valley Public Schools Operational	17,951	(220)	17,730	17,676	22	17,699	32	22	17,699	32
2015	Hondo Valley Public Schools Operational	17,027	510	17,537	17,492	3	17,495	42	3	17,495	42
2014	Hondo Valley Public Schools Operational	16,593	535	17,128	17,099	3	17,102	26	3	17,102	26
2013	Hondo Valley Public Schools Operational	16,371	539	16,909	16,889	1	16,890	19	1	16,890	19
2012	Hondo Valley Public Schools Operational	15,943	306	16,250	16,234	1	16,235	15	1	16,235	15
	Total	174,840	2,509	177,347	156,226	19,542	175,769	1,581	19,542	175,769	1,581
2021	Hondo Valley Public Schools Debt Service	276,356	3,274	279,629	-	266,228	266,228	13,402	266,228	266,228	13,402
2020	Hondo Valley Public Schools Debt Service	311,787	4,375	316,161	298,243	15,620	313,862	2,299	15,620	313,862	2,299
2019	Hondo Valley Public Schools Debt Service	290,715	727	291,442	287,272	2,567	289,838	1,604	2,567	289,838	1,604
2018	Hondo Valley Public Schools Debt Service	287,054	(9,884)	277,170	275,949	525	276,474	696	525	276,474	696
2017	Hondo Valley Public Schools Debt Service	258,334	10,381	268,714	267,954	398	268,351	363	398	268,351	363
2016	Hondo Valley Public Schools Debt Service	249,752	(3,050)	246,703	245,988	308	246,296	406	308	246,296	406
2015	Hondo Valley Public Schools Debt Service	225,045	6,800	231,846	231,074	46	231,120	726	46	231,120	726
2014	Hondo Valley Public Schools Debt Service	226,337	7,121	233,459	233,056	48	233,104	354	48	233,104	354
2013	Hondo Valley Public Schools Debt Service	222,644	7,268	229,912	229,644	20	229,664	249	20	229,664	249
2012	Hondo Valley Public Schools Debt Service	234,818	4,460	239,278	239,025	21	239,046	231	21	239,046	231
	Total	2,582,842	31,472	2,614,314	2,308,205	285,781	2,593,983	20,330	285,781	2,593,983	20,330
2021	Hondo Valley Public Schools Capital Improve.	78,062	927	78,989	-	75,262	75,262	3,727	75,262	75,262	3,727
2020	Hondo Valley Public Schools Capital Improve.	75,862	1,987	77,848	72,563	3,805	76,368	1,480	3,805	76,368	1,480
2019	Hondo Valley Public Schools Capital Improve.	73,698	185	73,883	72,816	651	73,467	416	651	73,467	416
2018	Hondo Valley Public Schools Capital Improve.	75,076	(2,585)	72,491	72,162	137	72,299	192	137	72,299	192
2017	Hondo Valley Public Schools Capital Improve.	70,533	2,833	73,366	73,131	109	73,240	127	109	73,240	127
2016	Hondo Valley Public Schools Capital Improve.	72,393	(882)	71,511	71,295	89	71,384	127	89	71,384	127
2015	Hondo Valley Public Schools Capital Improve.	68,668	2,041	70,710	70,525	14	70,539	170	14	70,539	170
2014	Hondo Valley Public Schools Capital Improve.	66,903	2,139	69,042	68,924	14	68,938	104	14	68,938	104
2013	Hondo Valley Public Schools Capital Improve.	66,007	2,155	68,162	68,083	6	68,089	73	6	68,089	73
2012	Hondo Valley Public Schools Capital Improve.	64,369	1,227	65,596	65,526	6	65,532	64	6	65,532	64
	Total	711,571	10,027	721,598	635,025	80,093	715,118	6,480	80,093	715,118	6,480

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Ruidoso Schools Operational	$ 289,213	$ (937)	$ 288,276	$ -	$ 276,146	$ 276,146	$ 12,130	$ 276,146	$ 276,146	$ 12,130
2020	Ruidoso Schools Operational	277,087	(57)	277,029	263,971	9,146	273,116	3,913	9,146	273,116	3,913
2019	Ruidoso Schools Operational	264,066	(86)	263,980	259,253	3,355	262,608	1,372	3,355	262,608	1,372
2018	Ruidoso Schools Operational	249,505	295	249,800	248,405	534	248,939	861	534	248,939	861
2017	Ruidoso Schools Operational	239,726	(171)	239,556	238,611	267	238,878	678	267	238,878	678
2016	Ruidoso Schools Operational	234,697	(163)	234,533	234,162	28	234,190	343	28	234,190	343
2015	Ruidoso Schools Operational	232,504	(181)	232,323	232,144	6	232,150	172	6	232,150	172
2014	Ruidoso Schools Operational	226,022	(986)	225,036	224,824	14	224,837	198	14	224,837	198
2013	Ruidoso Schools Operational	220,007	(675)	219,332	219,237	8	219,245	87	8	219,245	87
2012	Ruidoso Schools Operational	213,700	(324)	213,376	213,290	12	213,302	74	12	213,302	74
	Total	2,446,527	(3,285)	2,443,241	2,133,897	289,516	2,423,411	19,828	289,516	2,423,411	19,828
2021	Ruidoso Schools Debt Service	4,772,684	(12,504)	4,760,180	-	4,569,201	4,569,201	190,978	4,569,201	4,569,201	190,978
2020	Ruidoso Schools Debt Service	4,567,516	(873)	4,566,643	4,359,780	144,167	4,503,947	62,695	144,167	4,503,947	62,695
2019	Ruidoso Schools Debt Service	4,408,535	(1,350)	4,407,185	4,330,912	53,563	4,384,475	22,710	53,563	4,384,475	22,710
2018	Ruidoso Schools Debt Service	4,233,174	4,217	4,237,391	4,214,195	8,958	4,223,153	14,238	8,958	4,223,153	14,238
2017	Ruidoso Schools Debt Service	4,043,962	(2,402)	4,041,560	4,026,148	4,218	4,030,365	11,195	4,218	4,030,365	11,195
2016	Ruidoso Schools Debt Service	4,026,138	(2,366)	4,023,772	4,017,461	444	4,017,905	5,867	444	4,017,905	5,867
2015	Ruidoso Schools Debt Service	3,955,391	(2,905)	3,952,486	3,948,851	112	3,948,963	3,523	112	3,948,963	3,523
2014	Ruidoso Schools Debt Service	3,885,812	(14,024)	3,871,788	3,868,524	263	3,868,787	3,001	263	3,868,787	3,001
2013	Ruidoso Schools Debt Service	3,665,960	(9,030)	3,656,930	3,655,326	152	3,655,478	1,452	152	3,655,478	1,452
2012	Ruidoso Schools Debt Service	3,638,294	(3,641)	3,634,652	3,633,111	234	3,633,345	1,307	234	3,633,345	1,307
	Total	41,197,466	(44,878)	41,152,587	36,054,308	4,781,312	40,835,619	316,966	4,781,312	40,835,619	316,966
2021	Ruidoso Schools Capital Improvement	1,586,237	(4,202)	1,582,035	-	1,518,324	1,518,324	63,711	1,518,324	1,518,324	63,711
2020	Ruidoso Schools Capital Improvement	1,539,179	(294)	1,538,885	1,469,173	48,582	1,517,755	21,129	48,582	1,517,755	21,129
2019	Ruidoso Schools Capital Improvement	1,485,380	(455)	1,484,925	1,459,445	18,050	1,477,495	7,431	18,050	1,477,495	7,431
2018	Ruidoso Schools Capital Improvement	1,408,173	1,369	1,409,542	1,401,769	2,975	1,404,744	4,798	2,975	1,404,744	4,798
2017	Ruidoso Schools Capital Improvement	1,364,353	(812)	1,363,541	1,358,391	1,424	1,359,815	3,727	1,424	1,359,815	3,727
2016	Ruidoso Schools Capital Improvement	1,339,482	(813)	1,338,669	1,336,559	148	1,336,707	1,962	148	1,336,707	1,962
2015	Ruidoso Schools Capital Improvement	1,330,622	(973)	1,329,648	1,328,463	38	1,328,501	1,148	38	1,328,501	1,148
2014	Ruidoso Schools Capital Improvement	1,301,583	(4,662)	1,296,921	1,295,650	88	1,295,738	1,183	88	1,295,738	1,183
2013	Ruidoso Schools Capital Improvement	1,273,787	(3,137)	1,270,649	1,270,089	53	1,270,142	507	53	1,270,142	507
2012	Ruidoso Schools Capital Improvement	1,223,874	(1,249)	1,222,626	1,222,104	78	1,222,182	443	78	1,222,182	443
	Total	13,852,670	(15,228)	13,837,441	12,141,643	1,589,760	13,731,403	106,039	1,589,760	13,731,403	106,039

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Lincoln County Medical Center Levy	$ 2,885,348	$ 2,630	$ 2,887,979	$ -	$ 2,784,280	$ 2,784,280	$ 103,699	$ 2,784,280	$ 2,784,280	$ 103,699
2020	Lincoln County Medical Center Levy	2,766,757	7,370	2,774,127	2,656,426	82,955	2,739,381	34,746	82,955	2,739,381	34,746
2019	Lincoln County Medical Center Levy	2,675,631	1,563	2,677,194	2,637,106	27,065	2,664,171	13,024	27,065	2,664,171	13,024
2018	Lincoln County Medical Center Levy	2,588,790	(10,068)	2,578,722	2,566,937	4,913	2,571,850	6,872	4,913	2,571,850	6,872
2017	Lincoln County Medical Center Levy	2,484,472	10,396	2,494,868	2,487,800	2,139	2,489,939	4,929	2,139	2,489,939	4,929
2016	Lincoln County Medical Center Levy	2,476,118	(4,951)	2,471,167	2,468,125	655	2,468,779	2,388	655	2,468,779	2,388
2015	Lincoln County Medical Center Levy	2,369,677	6,663	2,376,341	2,374,547	419	2,374,966	1,374	419	2,374,966	1,374
2014	Lincoln County Medical Center Levy	2,276,782	3,843	2,280,625	2,279,001	429	2,279,430	1,195	429	2,279,430	1,195
2013	Lincoln County Medical Center Levy	2,225,078	2,823	2,227,901	2,226,903	362	2,227,265	636	362	2,227,265	636
2012	Lincoln County Medical Center Levy	2,176,062	4,601	2,180,662	2,179,996	91	2,180,086	576	91	2,180,086	576
	Total	24,924,715	24,870	24,949,586	21,876,841	2,903,308	24,780,147	169,439	2,903,308	24,780,147	169,439
2021	Rural Clinics Levy	866,003	789	866,792	-	835,670	835,670	31,122	835,670	835,670	31,122
2020	Rural Clinics Levy	830,031	2,211	832,242	796,932	24,886	821,818	10,424	24,886	821,818	10,424
2019	Rural Clinics Levy	802,693	469	803,162	791,135	8,120	799,254	3,907	8,120	799,254	3,907
2018	Rural Clinics Levy	776,564	(3,011)	773,554	770,010	1,474	771,483	2,070	1,474	771,483	2,070
2017	Rural Clinics Levy	745,344	3,119	748,463	746,342	642	746,984	1,479	642	746,984	1,479
2016	Rural Clinics Levy	742,839	(1,487)	741,352	740,441	196	740,638	715	196	740,638	715
2015	Rural Clinics Levy	711,203	2,001	713,203	712,666	126	712,792	411	126	712,792	411
2014	Rural Clinics Levy	683,183	1,153	684,337	683,850	129	683,979	358	129	683,979	358
2013	Rural Clinics Levy	667,527	847	668,373	668,074	108	668,183	191	108	668,183	191
2012	Rural Clinics Levy	652,820	1,381	654,201	654,000	27	654,027	174	27	654,027	174
	Total	7,478,207	7,472	7,485,679	6,563,450	871,378	7,434,828	50,851	871,378	7,434,828	50,851

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Chaves County Soil & Water Levy	$ 3,520	$ -	$ 3,520	$ -	$ 3,232	$ 3,232	$ 288	$ 3,232	$ 3,232	$ 288
2020	Chaves County Soil & Water Levy	3,170	-	3,170	2,971	179	3,150	20	179	3,150	20
2019	Chaves County Soil & Water Levy	3,132	-	3,132	3,132	1	3,132	-	1	3,132	-
2018	Chaves County Soil & Water Levy	2,895	-	2,895	2,895	-	2,895	-	-	2,895	-
2017	Chaves County Soil & Water Levy	2,839	-	2,839	2,839	-	2,839	-	-	2,839	-
2016	Chaves County Soil & Water Levy	2,818	-	2,818	2,818	-	2,818	-	-	2,818	-
2015	Chaves County Soil & Water Levy	2,781	-	2,781	2,781	-	2,781	-	-	2,781	-
2014	Chaves County Soil & Water Levy	2,731	-	2,731	2,731	-	2,731	-	-	2,731	-
2013	Chaves County Soil & Water Levy	2,690	-	2,690	2,690	-	2,690	-	-	2,690	-
2012	Chaves County Soil & Water Levy	2,627	-	2,627	2,627	-	2,627	-	-	2,627	-
	Total	29,203	-	29,203	25,484	3,412	28,895	308	3,412	28,895	308
2021	Claunch/Pinto Soil & Water Levy	4,291	-	4,291	-	4,085	4,085	206	4,085	4,085	206
2020	Claunch/Pinto Soil & Water Levy	4,190	-	4,190	4,181	-	4,182	8	-	4,182	8
2019	Claunch/Pinto Soil & Water Levy	4,120	-	4,120	4,112	-	4,112	8	-	4,112	8
2018	Claunch/Pinto Soil & Water Levy	4,081	-	4,081	4,073	-	4,073	8	-	4,073	8
2017	Claunch/Pinto Soil & Water Levy	4,097	-	4,097	4,089	-	4,089	8	-	4,089	8
2016	Claunch/Pinto Soil & Water Levy	3,998	-	3,998	3,990	-	3,990	8	-	3,990	8
2015	Claunch/Pinto Soil & Water Levy	3,967	-	3,967	3,959	-	3,959	8	-	3,959	8
2014	Claunch/Pinto Soil & Water Levy	3,925	-	3,925	3,920	-	3,920	6	-	3,920	6
2013	Claunch/Pinto Soil & Water Levy	3,875	-	3,875	3,869	-	3,869	6	-	3,869	6
2012	Claunch/Pinto Soil & Water Levy	3,594	-	3,594	3,588	-	3,588	6	-	3,588	6
	Total	40,138	-	40,138	35,781	4,085	39,867	272	4,085	39,867	272
2021	Upper Hondo Soil & Water Levy	315,844	209	316,054	-	306,635	306,635	9,419	306,635	306,635	9,419
2020	Upper Hondo Soil & Water Levy	298,099	427	298,526	287,666	8,128	295,794	2,733	8,128	295,794	2,733
2019	Upper Hondo Soil & Water Levy	286,766	(8)	286,758	283,791	1,777	285,568	1,189	1,777	285,568	1,189
2018	Upper Hondo Soil & Water Levy	275,874	(739)	275,135	274,396	306	274,702	433	306	274,702	433
2017	Upper Hondo Soil & Water Levy	264,923	526	265,449	265,136	34	265,169	280	34	265,169	280
2016	Upper Hondo Soil & Water Levy	262,357	(343)	262,015	261,903	-	261,903	111	-	261,903	111
2015	Upper Hondo Soil & Water Levy	257,289	421	257,710	257,699	-	257,699	10	-	257,699	10
2014	Upper Hondo Soil & Water Levy	249,223	468	249,691	249,663	-	249,663	28	-	249,663	28
2013	Upper Hondo Soil & Water Levy	240,169	445	240,614	240,604	-	240,604	10	-	240,604	10
2012	Upper Hondo Soil & Water Levy	235,421	467	235,889	235,879	-	235,879	10	-	235,879	10
	Total	2,685,965	1,873	2,687,841	2,356,737	316,880	2,673,616	14,223	316,880	2,673,616	14,223

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Administrative Fee Ad Valorem	$ 1,764	$ (8)	$ 1,756	$ -	$ 1,572	$ 1,572	$ 184	$ 1,572	$ 1,572	$ 184
2020	Administrative Fee Ad Valorem	1,726	(8)	1,719	1,557	108	1,665	54	108	1,665	54
2019	Administrative Fee Ad Valorem	1,878	(6)	1,872	1,822	21	1,842	29	21	1,842	29
2018	Administrative Fee Ad Valorem	1,923	(25)	1,898	1,866	4	1,870	27	4	1,870	27
2017	Administrative Fee Ad Valorem	1,908	(8)	1,900	1,874	4	1,878	21	4	1,878	21
2016	Administrative Fee Ad Valorem	1,962	(13)	1,950	1,937	-	1,937	13	-	1,937	13
2015	Administrative Fee Ad Valorem	1,897	(1)	1,896	1,882	-	1,882	14	-	1,882	14
2014	Administrative Fee Ad Valorem	1,928	(11)	1,917	1,909	-	1,909	9	-	1,909	9
2013	Administrative Fee Ad Valorem	1,898	(21)	1,878	1,873	-	1,873	5	-	1,873	5
2012	Administrative Fee Ad Valorem	1,856	(22)	1,834	1,829	-	1,829	5	-	1,829	5
	Total	18,740	(123)	18,620	16,549	1,709	18,257	361	1,709	18,257	361
2021	Non Rendition Fees Ad Valorem	-	1,511	1,511	-	1,511	1,511	-	1,511	1,511	-
2020	Non Rendition Fees Ad Valorem	-	-	-	-	-	-	-	-	-	-
2019	Non Rendition Fees Ad Valorem	-	1	1	-	-	-	1	-	-	1
2018	Non Rendition Fees Ad Valorem	-	-	-	-	-	-	-	-	-	-
2017	Non Rendition Fees Ad Valorem	-	-	-	-	-	-	-	-	-	-
2016	Non Rendition Fees Ad Valorem	-	-	-	-	-	-	-	-	-	-
2015	Non Rendition Fees Ad Valorem	-	-	-	-	-	-	-	-	-	-
2014	Non Rendition Fees Ad Valorem	-	167	167	167	-	167	-	-	167	-
2013	Non Rendition Fees Ad Valorem	-	50	50	50	-	50	-	-	50	-
2012	Non Rendition Fees Ad Valorem	-	-	-	-	-	-	-	-	-	-
	Total	-	1,729	1,729	217	1,511	1,728	1	1,511	1,728	1

STATE OF NEW MEXICO
LINCOLN COUNTY
PROPERTY TAX SCHEDULE SUMMARY
FOR THE YEAR ENDED JUNE 30, 2022

GRAND TOTAL

Year	Agency	Property Taxes Levied	Current Changes to Taxes Levied	Adjusted Property Taxes Levied	Previous Amount Collected	Collected in Current Year	Collected to Date	Sum Levy Less Collection	Distributed in Current Year	Distributed to Date	County Receivable at Year End
2021	Lincoln County	$ 35,586,293	$ 12,351	$ 35,598,649	$ -	$ 34,248,314	$ 34,248,314	$ 1,350,338	$ 34,248,314	$ 34,248,314	$ 1,350,334
2020	Lincoln County	35,287,917	77,132	35,365,046	33,808,368	1,091,666	34,900,028	465,018	1,091,666	34,900,028	465,015
2019	Lincoln County	33,064,561	14,824	33,079,388	32,551,530	362,440	32,913,964	165,423	362,440	32,913,964	165,423
2018	Lincoln County	31,887,929	(112,535)	31,775,396	31,620,125	64,760	31,684,884	90,507	64,760	31,684,884	90,510
2017	Lincoln County	30,253,557	112,150	30,365,705	30,269,004	30,914	30,299,919	65,788	30,914	30,299,919	65,786
2016	Lincoln County	29,974,595	(58,198)	29,916,396	29,875,682	8,794	29,884,476	31,923	8,794	29,884,476	31,922
2015	Lincoln County	29,326,554	69,440	29,395,994	29,371,447	5,835	29,377,286	18,709	5,835	29,377,286	18,709
2014	Lincoln County	28,309,537	19,884	28,329,425	28,306,900	6,073	28,312,968	16,457	6,073	28,312,968	16,457
2013	Lincoln County	26,825,930	12,726	26,838,650	26,825,259	4,973	26,830,232	8,418	4,973	26,830,232	8,418
2012	Lincoln County	25,654,224	40,956	25,695,179	25,686,335	1,170	25,687,503	7,676	1,170	25,687,503	7,676
		$ 306,171,097	$ 188,730	$ 306,359,828	$ 268,314,650	$ 35,824,939	$ 304,139,574	$ 2,220,257	$ 35,824,939	$ 304,139,574	$ 2,220,250

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2022

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2022
First National Bank	FNMA Pool #AB2800	4/1/2026	31416YDE5	$ 116,181
	FHLMC Pool #G14497	6/1/2027	3128MDGE7	222,136
	FHLMC Pool #J20134	8/1/2027	31306XEF6	206,490
	GNMA II Pool #MA0825	3/20/2028	36179M4J6	204,253
	FNMA Pool #AW5348	6/1/2029	3138XU5J7	113,163
	FNMA Pool #MA2254	4/1/2030	3141BQG4	213,668
	FNMA Pool #AS5793	9/1/2030	3138WFNK8	1,971,411
	FNMA Pool #MA2675	7/1/2031	31418B6M3	508,592
	FHLMC Pool #G18607	8/1/2031	3128MMU92	498,746
	FNMA Pool #BD3676	8/1/2031	3140FBCN8	433,261
	FNMA Pool #AL4778	10/1/2032	3138EMJY8	190,303
	FNMA Pool #MA1200	10/1/2032	31418AKN7	406,065
	FNMA Pool #MA1237	11/1/2032	31418ALT3	431,374
	FNMA Pool #MA2197	3/1/2035	31418BNP7	319,629
	FNMA Pool #MA4303	4/1/2036	31418DX98	1,133,756
	FNMA Pool #MA4328	5/1/2036	31418DY22	1,530,417
	FHLMC Pool #C91879	6/1/2036	3128P8CQ2	458,374
	FHLMC Pool #SB8110	7/1/2036	3132D6AK6	1,177,018
	FHLMC Pool #C91882	8/1/2036	3128P8CT6	531,013
	FHLMC Pool #C91887	9/1/2036	3128P8CY5	509,942
	FHLMC Pool #SB8123	10/1/2036	3132D6AY6	1,669,374
	FNMA Pool #MA4441	10/1/2036	31418D5B4	1,652,138
	FNMA Pool #MA2832	12/1/2036	31418CEE0	519,643
	FNMA Pool #MA4445	10/1/2041	31418D5F5	1,177,601
	FNMA Pool #FM3751	8/1/2043	3140X7EZ8	1,722,003
	FNMA Pool #FM4552	8/1/2047	3140X8BW6	1,917,246
	FNMA Pool #MA4096	8/1/2050	31418DRS3	1,254,237
	Total First National Bank			$ 21,088,034
City Bank	FNMA #AL1452	1/1/2027	3138EHTJ1	$ 258,918
	SBAP 2010 20J-1 S/A-1ST	10/1/2030	83162CTP8	522,868
	SBAP 2013 20G-1 S/A-1ST	7/1/2033	83162CVR1	677,721
	SBAP 2013 20I-I S/A-1ST	9/1/2033	83162CVU4	712,229
	FNMA #BJ0532	9/1/1947	3140H1SW1	1,342,969
	Total City Bank			$ 3,514,705

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF PLEDGED COLLATERAL (CONTINUED)
JUNE 30, 2022

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2022
First Savings Bank	Dona Ana Co NM 25	9/1/2025	257579CX8	$ 55,321
	FHR 4136 NG	11/15/2027	3137AWKN4	118,102
	FNMA 15YR	1/1/2028	3138EKJA4	8,840
	FNMA 15YR	1/1/2028	3138EKJA4	7,367
	FNMA 15YR	1/1/2028	3138EKJA4	11,051
	FNMA 10YR	1/1/2028	31418CTF1	23,643
	FNMA RELO 15YR	12/1/2029	3140J5EA3	42,101
	FNMA RELO 15YR	12/1/2029	3140J5EA3	84,202
	FGLMC 15YR	2/1/2030	3128MECV1	42,295
	FGLMC 15YR	8/1/2031	3132KFNN8	28,596
	FNMA 20YR	10/1/2039	3140QB2W7	89,688
	FNMA 20YR	4/1/2041	3140QKDGO	2,458,119
	FNMA 20YR	9/1/2041	3140XCZN1	256,033
	FNMA 20YR	9/1/2041	3140XCZN1	298,705
	FNMA 20YR	10/1/2041	3140XDP75	1,714,730
	FNR 2014-37 GJ	6/25/2042	3136AKGQ0	19,593
	FNR 2014-37 GJ	6/25/2042	3136AKGQ0	26,124
	FNR 2013-73 TC	9/25/2042	3136AFTR5	34,503
	FHR4505 PA	5/15/2044	3137BKWM8	49,943
	GNMA 30YR	10/15/2047	3622AAP81	89,129
	GNR 2020-7 MJ	8/20/2049	38382DCD9	57,679
	FHR 5063 LD	1/25/2051	3137F8W82	188,698
	FRLMC 30YR	2/1/2051	3132DMTE5	73,555
	GNMA II 30YR	3/20/2051	3622AAZN7	79,408
	GNR 2021-56 GA	3/20/2051	38382J4J2	103,825
	Total First Savings Bank			$ 5,961,250
Pioneer Bank	FEDERAL HOME LN BKS CONS BD DTD	6/14/2024	3130A8HK2	$ 1,951,680
	FEDERAL HOME LN MTG CORP PARTN CTF	7/1/2033	31336STG3	47,943
	FEDERAL HOME LN MTG CORP PARTN CTF	7/1/2034	31349S4E0	8,042
	FEDERAL NAT MTG ASSN	11/1/2035	31403CY39	12,035
	FEDERAL NAT MTG ASSN	1/1/2034	31403VWN5	14,035
	FEDERAL NAT MTG ASSN	12/1/2035	31408ALJ7	33,049
	GOVT NAT MTG ASSN II POOL #080418	6/20/2030	36225CPC4	14,419
	GOVT NAT MTG ASSN II POOL #080477	12/20/2030	35225CQ74	2,043
	Total Pioneer Bank			$ 2,083,246
Washington Federal Bank	FHLMC PL#Q22217	10/1/2043	3132JPPA4	$ 2,073
	Total Washington Federal Bank			$ 2,073
Total Pledged Collateral				$ 32,649,308

COMPLIANCE SECTION

KUBIAK MELTON & ASSOCIATES, LLC
AUDITORS – BUSINESS CONSULTANTS - CPAs

INDEPENDENT AUDITORS' 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*

Honorable Brian S. Colón, Esq., CFE
New Mexico State Auditor
and
Honorable Members of the Board of County Commissioners
Lincoln County
Carrizozo, 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, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of Lincoln County, New Mexico (the "County") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds of the County, presented as supplementary information, and have issued our report thereon dated November 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less than severe than a material weakness, yet important enough to merit attention by those charged with governance.

6747 ACADEMY ROAD NE, STE. A
ALBUQUERQUE, NM 87109
P: 505.822.5100 | F: 505.822.5106
KUBIAKCPA.COM

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as item 2022-001.

County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kubiak Melton & Associates, LLC

Kubiak Melton & Associates, LLC
Auditors – Business Consultants - CPAs

Albuquerque, New Mexico
November 28, 2022

STATE OF NEW MEXICO
LINCOLN COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2022

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:..... Unmodified

Internal control over financial reporting:

Material weaknesses identified?.....No

Significant deficiencies identified? .....No

Noncompliance material to financial statements noted? .....Yes

Section II. Financial Statement Findings

2022-001 – Internal Controls over Assignment and Usage of County Vehicles (Other Noncompliance)

Condition: During our audit procedures, we noted one instance whereby a Law Enforcement employee used the County vehicle, which included taking the vehicle home. This instance was outside the framework of the County policy. County management identified this issue and charged the employee a $3 / day fringe benefit per their policy.

Criteria: Under the 2013 COSO Framework, management is responsible for establishing and maintaining internal controls to ensure safeguarding of assets, which includes controls for the County's capital assets, including vehicles.

Cause: A clear understanding of what the vehicle was going to be used for, and for how long was not established when the County employee was allowed to use the vehicle.

Effect: County vehicles could be subject to misappropriation if there isn't a well-designed internal controls structure surrounding them.

Auditors' Recommendations: Subsequent to the incident and as of the date of this report, the County has implemented internal controls to ensure all County vehicle usage is properly approved, including obtaining all information about the travel and confirming it is for official county business.

Management's Response: Lincoln County identified the finding and took immediate action according to county policy. The County has since implemented an Interdepartmental Vehicle Use Agreement for all departments to utilize available county vehicles within all county departments. This is to ensure that internal controls are being followed according to Lincoln County policy.

Timeline to Correct: Fiscal year 2022

Responsible Party: Finance Director and County Manager

Section III. New Mexico State Audit Rule Section 12-6-5 NMSA 1978 Findings

None.

Section IV. Status of Prior Year Findings

None.

STATE OF NEW MEXICO
LINCOLN COUNTY
EXIT CONFERENCE
FOR THE YEAR ENDED JUNE 30, 2022

An exit conference was held on November 28, 2022, to discuss the results of the audit. Attending were the following:

Representing the County:

Thomas F. Stewart, County Commissioner – Chairman
Beverly Calaway, County Treasurer
Ira Pearson, County Manager
Billie-Jo Guevara, Finance Director
Sherrie Huddleston, Chief Deputy Treasurer
Rhonda Edwards, Finance Officer
James Guevara, Assets & Inventory Clerk
Toni Foligno, Chief Procurement Officer

Representing the Independent Auditors:

Mark Santiago, CPA, Audit Manager
Shi Lu, CPA, Audit Senior
Ramon Calasagsag, Audit Associate

Preparation of Financial Statements

The audited financial statements of Lincoln County, New Mexico, were prepared by the independent certified public accountants performing the audit. Management is responsible for ensuring the books and records adequately support the preparation of the financial statements in accordance with generally accepted accounting principles and that the information is current and in balance. Management has reviewed and approved the financial statements as presented.

RESOLUTION 2023-39

**A RESOLUTION ACKNOWLEDGING &
ACCEPTING THE FY2022 AUDIT
FOR LINCOLN COUNTY**

WHEREAS, the Lincoln County Board of Commissioners, meeting in a regular session in February 21, 2023 did have the FY22 Audit presented to the Governing Body per *Section 2.2.2.10M.(4) NMAC of the Audit Rule states in part" 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. This requirement only applies to agencies with a governing authority, such as a board of directors, board of county commissioners, or city council, which is subject to the Open Meetings Act…";* and

NOW, THEREFORE, BE IT RESOLVED, that the Lincoln County Board of Commissioners hereby respectfully acknowledges and accepts the Fiscal Year 2022 audit findings and management's responses for correcting the findings.

PASSED, APPROVED AND ADOPTED this 21st day of February, 2023.

**BOARD OF COMMISSIONERS FOR
THE COUNTY OF LINCOLN,
STATE OF NEW MEXICO**

_____
Todd Proctor, Chairman District I

_____
Jon Crunk Vice-Chairman District III

_____
Mark Fischer, Member District V

_____
Samantha Serna, Member District II

_____
Vacant, Member District IV

ATTEST:

_____
Shannan Hemphill, County Clerk

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 15

SUBJECT:

Pattern Energy / SunZia Wind

a. 2020 Mesa Canyons Wind, LLC, IRB First and Second Amendment
b. Variance Request for Pattern SC Holdings LLC, Ancho Wind LLC, Cowboy Mesa LLC, and Mesa Canyons Wind, LLC (collectively the "SunZia Wind South Project"), Lincoln County WECS

Tuesday, February 21, 2023

Lincoln County Commission

SunZia Wind South Project

2020 IRB Amendment
&
Wind Energy Conversion System Variance

February 21, 2022

Pattern

A leader in developing assets in dynamic global energy markets





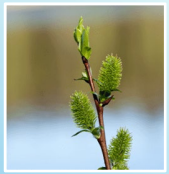


Pattern Energy is a leader in developing renewable energy and transmission assets. From a global headquarters in San Francisco to an operations control center in Houston, we work on projects that range from the earliest stages of development to the repowering of older facilities.

Our team has a wealth of experience in identifying potential sites, engaging with communities, and expertly navigating the processes of permitting, environmental mitigation, meteorological assessment, risk management, and finance to build great projects. Using the industry's most advanced technologies, we provide our customers with renewable energy that is affordable and reliable.

Pattern Energy has offices in San Francisco, San Diego, Houston, New York and New Mexico in the US; Toronto, Canada; Mexico City, Mexico; Santiago, Chile; and Tokyo, Japan.

Global Portfolio & Company Values



Environment

We aim to exceed industry standards in mitigating environmental impacts and advancing best practices.



Community

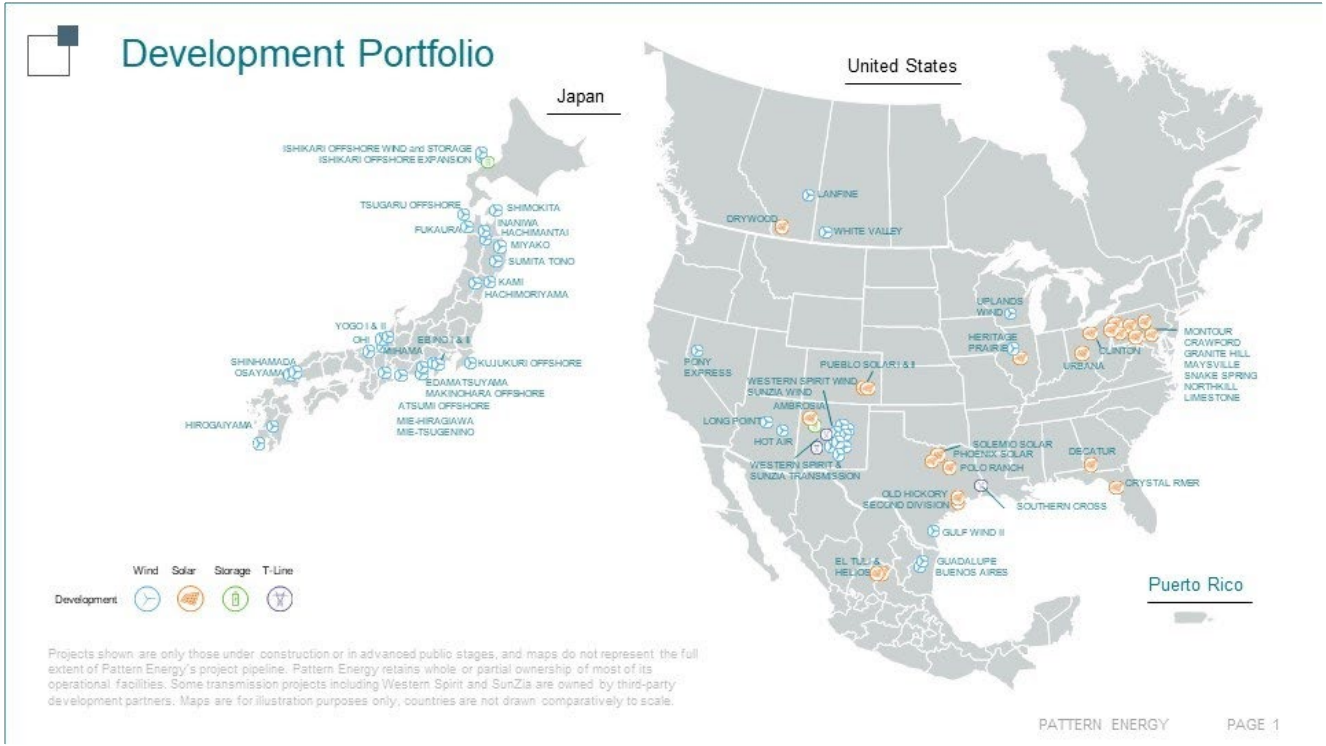
We participate in and contribute to our local project communities.



Safety

Our top priority is protecting the safety of the public, our employees, and everyone who works with us.

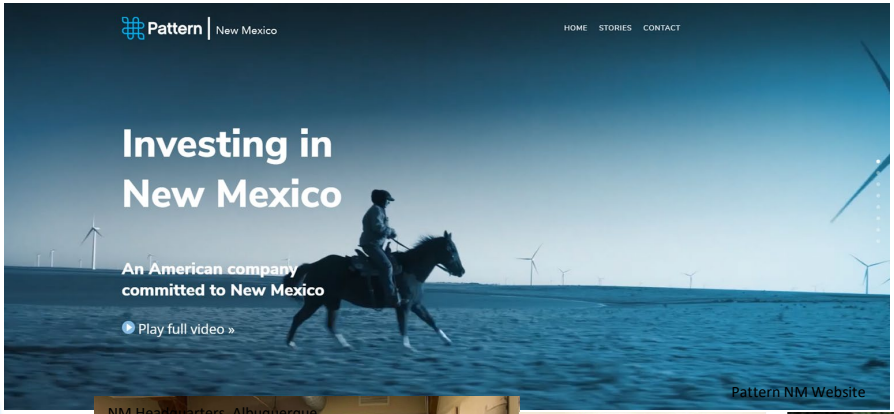
Development Portfolio



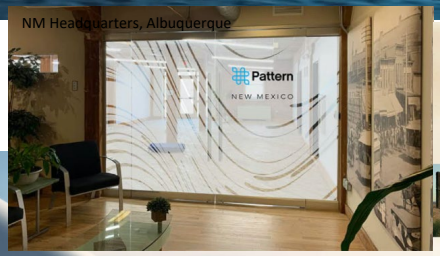
Projects shown are only those under construction or in advanced public stages, and maps do not represent the full extent of Pattern Energy's project pipeline. Pattern Energy retains whole or partial ownership of most of its operational facilities. Some transmission projects including Western Spirit and SunZia are owned by third-party development partners. Maps are for illustration purposes only; countries are not drawn comparatively to scale.

Pattern in New Mexico

- New Mexico headquarters, Albuquerque
- Field offices in Curry County and Corona
- Responsible for over 60 permanent jobs in development and wind facility operation
- Thousands of construction jobs including:
  - 650+ jobs 2016-2019, Broadview & Grady Wind
  - 1,000+ jobs 2020-2021, Western Spirit Wind and Western Spirit Transmission
  - 3,000+ jobs expected before 2026, SunZia Wind and SunZia Transmission

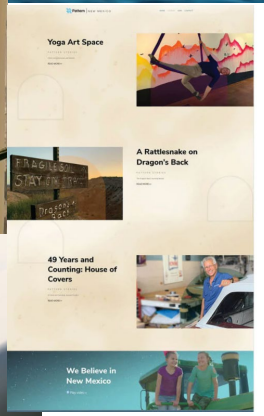


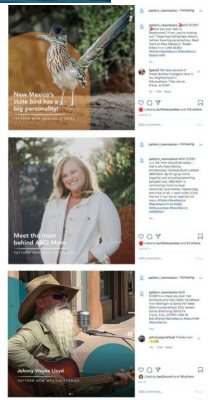
Pattern NM Website



NM Headquarters, Albuquerque


Broadview Wind, Curry County





Pattern Energy has successfully developed and financed ~1,600MW of wind and transmission projects in New Mexico.

	OPERATING		OPERATING	DEVELOPMENT
	Broadview Wind	Grady Wind	Western Spirit Wind	SunZia Wind – Includes Mesa Canyons Wind LLC and El Corazon Wind LLC
Size	324 MW	220 MW	1,050 MW	3,500+ MW
County	Curry, NM Deaf Smith, TX	Curry, NM	Guadalupe, Lincoln, and Torrance, NM	San Miguel, Lincoln, and Torrance, NM
Status	COD 2017	COD 2019	COD 2021	Expected full construction ramp in 2023, COD 2026
Inter-connection	Western Interconnect; 35-mile 345kV Developed & constructed by Pattern, owned & operated by Pattern		Western Spirit Transmission; 155-mile 345kV Developed & constructed by Pattern, to be sold to PNM	SunZia Transmission Project; 550+-mile 525kV Developed by SWPG
Capital Cost	$732 Million		$2 Billion	~$6 Billion
Pmt. In Lieu of Taxes	$18.9 Million		$88.3 Million	~$303 Million
Total Econ. Impact	$2.2 Billion – Direct, Indirect & Induced		$5.03 Billion – Direct, Indirect & Induced	$10.3 Billion – Direct, Indirect & Induced
Offtaker	SCE	SMUD	LADWP, SJCE	In process

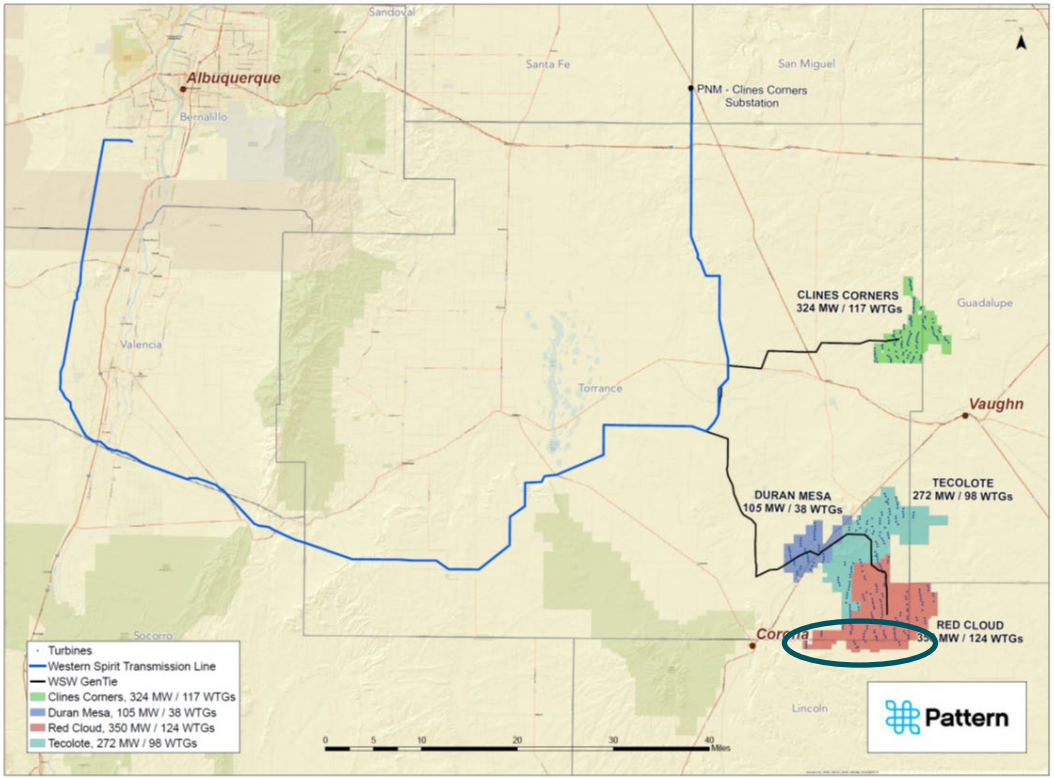


Western Spirit Wind

- Comprised of 4 wind farms totaling 1051 MW
  - Clines Corners – 324 MW
  - Duran Mesa – 105 MW
  - Red Cloud – 350 MW
  - Tecolote – 272 MW

Red Cloud Wind LLC – 350 MW

- 81.78 MW in Lincoln County
- 7 full time staff with 8 supplemental employees
- Payments in Lieu of Taxes per IRB
  - $153,419.28 to the County
  - $75,564.72 to Corona Public Schools

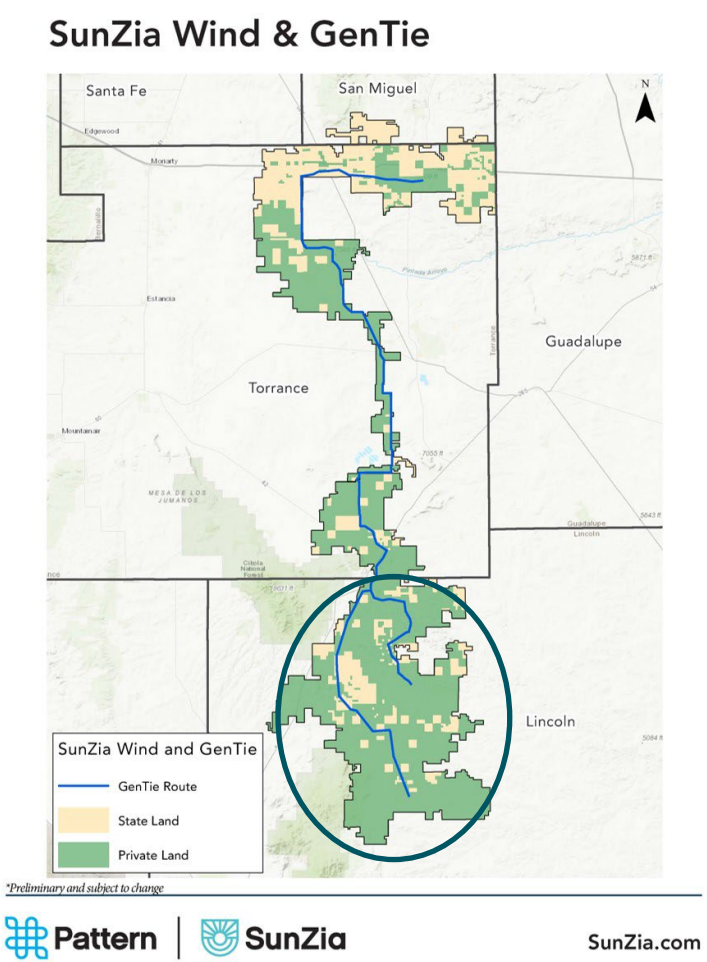


SunZia Wind – Total Project Area

- Development Period 2016 – 2026
- 3,500+ MW
- Approximately 530,000 acres between private and state trust land
- Construction Q2 2023 – Q2 2026
- ~950 Turbines
- Maximum height - 699’
- Average hub height ~ 505’
- Blade tip height ~ 575’
- Performing environmental and cultural studies on the entire project area
- Consultation with various agencies & stakeholders throughout the development period (ex: US Fish & Wildlife, Federal Aviation Administration, Department of Defense, etc.)

Lincoln County

- ~574 Turbines planned
- ~2,067 MW’s
- Authorized under two IRB’s – Mesa Canyons Wind LLC
  - Changing name to SunZia Wind South LLC
- 2020 IRB
  - County receives 67% and Corona & Carrizozo Schools split the remaining 33%
- 2022 IRB
  - County receives 69.36%, all Schools in the County split evenly the remaining 30.64%



Industrial Revenue Bond Overview – Pattern Projects (PILT)

Project - County	Actual/[Expected] MW	IRB Notice, $M	PILT $/MW	Total Annual PILT
Clines Corners - Torrance	259	470	$ 2,800	$ 724,136
Clines Corners - Guadalupe	66	165	$ 2,800	$ 183,680
WSW - Torrance	636	1,400	$ 2,800	$ 1,781,360
WSW - Guadalupe	8	70	$ 2,800	$ 23,688
WSW - Lincoln	82	441	$ 2,800	$ 228,984
Mesa Canyons 1 - Lincoln	[839]	1,400	$ 2,800	[$ 2,348,640]
Mesa Canyons 2 - Lincoln	[1228]	3,600	[$ 2,800]	[$ 3,437,280]
El Corazon - Torrance (North)	[954]	2,541	[$ 2,800]	[$ 2,671,200]
Mesa Canyons - Torrance (South)	[360]	959	[$ 2,800]	[$ 1,008,000]
El Corazon - San Miguel	[135]	400	[$ 2,800]	[$ 378,000]
Totals	**[4,566]**	**11,446**	**[$ 2,800]**	**[$ 12,784,968]**
*Calculations in yellow are not including 2.5% escalator every 5 years				

- Items in green are executed
- Item in blue is executed but still under development
- Items in yellow are not fully executed

* This table is intended for discussion purposes

SunZia Wind South LLC

2020 IRB
One Year Extension

2020 IRB – One Year Extension

- Closed June 2020
- 5-year term to complete construction
- Shift in schedule means Pattern will not meet June 2025 completion deadline
- Current schedule shows completion of SunZia South before June 2026
- PILT payment currently in 2025 is based off anticipated installed MWs
- Proposal to pay $420k in 2025 & $2,800*Installed MW*2 minus $420k in 2026

Original (2020 Terms) vs. Proposed (2023)

Original (2020 terms)
County: Lincoln
Expected MW: 839
PILT $/MW: 2,800

MW Assumption:	839	
2020	$ -	
2021	$ 420,000.00	Development
2022	$ 420,000.00	
2023	$ 420,000.00	Civil Works
2024	$ 420,000.00	Construction
2025	$ 2,348,640.00	
2026	$ 2,348,640.00	COD
2027	$ 2,348,640.00	
2028	$ 2,348,640.00	
2029	$ 2,348,640.00	
2030	$ 2,348,640.00	
2031	$ 2,348,640.00	
2032	$ 2,348,640.00	
2033	$ 2,348,640.00	
2034	$ 2,348,640.00	
2035	$ 2,348,640.00	
2036	$ 2,348,640.00	
2037	$ 2,348,640.00	
2038	$ 2,348,640.00	
2039	$ 2,348,640.00	Operations
2040	$ 2,348,640.00	
2041	$ 2,348,640.00	
2042	$ 2,348,640.00	
2043	$ 2,348,640.00	
2044	$ 2,348,640.00	
2045	$ 2,348,640.00	
2046	$ 2,348,640.00	
2047	$ 2,348,640.00	
2048	$ 2,348,640.00	
2049	$ 2,348,640.00	
2050	$ 2,348,640.00	
Total	$ 62,744,640.00	

*Until foundations are poured, Pattern can not certify the number of MW

Proposed (2023)
County: Lincoln
Expected MW: 839
PILT $/MW: 2,800

MW Assumption:	839	
2020	$ -	
2021	$ 420,000.00	Development
2022	$ 420,000.00	
2023	$ 420,000.00	Civil Works
2024	$ 420,000.00	Construction
2025	$ 420,000.00	
2026	$ 4,277,280.00	COD
2027	$ 2,348,640.00	
2028	$ 2,348,640.00	
2029	$ 2,348,640.00	
2030	$ 2,348,640.00	
2031	$ 2,348,640.00	
2032	$ 2,348,640.00	
2033	$ 2,348,640.00	
2034	$ 2,348,640.00	
2035	$ 2,348,640.00	
2036	$ 2,348,640.00	
2037	$ 2,348,640.00	
2038	$ 2,348,640.00	
2039	$ 2,348,640.00	Operations
2040	$ 2,348,640.00	
2041	$ 2,348,640.00	
2042	$ 2,348,640.00	
2043	$ 2,348,640.00	
2044	$ 2,348,640.00	
2045	$ 2,348,640.00	
2046	$ 2,348,640.00	
2047	$ 2,348,640.00	
2048	$ 2,348,640.00	
2049	$ 2,348,640.00	
2050	$ 2,348,640.00	
Total	$ 62,744,640.00	

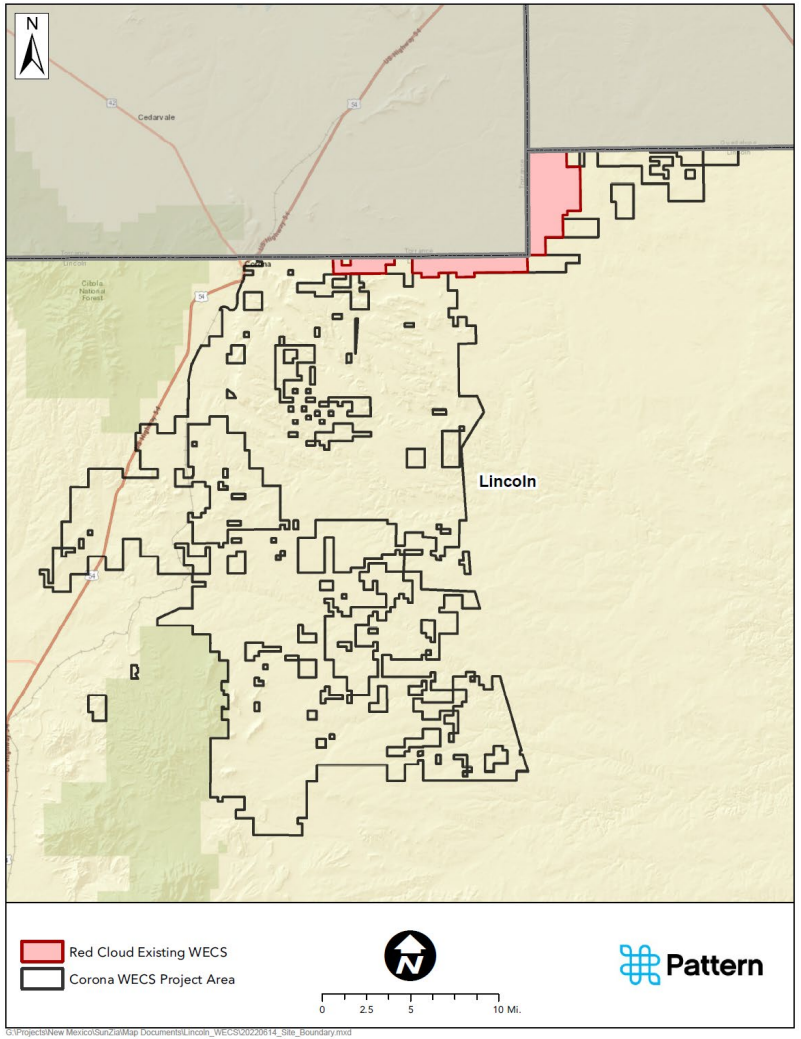
*Until foundations are poured, Pattern can not certify the number of MW

SunZia Wind South

Lincoln County WECS
Variance Request

Lincoln County Site Boundary

- Corona Wind is comprised of Western Spirit Wind and SunZia Wind
- Corona Wind received approval for the following on the left (10.18.2022)
- Red Cloud, which is part of Western Spirit Wind (shaded in red) has already received the WECS permit



Corona Wind Projects – WECS Permit Requirements

- The Lincoln County WECS permit places a set of requirements on wind facilities applying for a WECs permit
  - Safety
  - Siting and Installation
  - Setbacks
  - Nuisance
  - Environmental and Visual
  - Restoration of Property
  - Roads



Corona Wind Projects – Additional Requirements

- The Corona Wind Projects submitted an Environmental Report to the Public Regulation Commission with their application for location control approval
  - The report details a wide range of project commitments called ‘protection measures’ that become conditions of the PRC approval that address a wide range of issues ranging from stormwater runoff, reclamation, land use, visual, cultural resources, biological resources, and additional issues

- Pattern Energy has also worked with the Claunch-Pinto Soil and Water Conservation District and New Mexico State Lands Office to develop best practices relating to issues such as land use, erosion, stormwater, noxious weeds
  - These commitments will be implemented across the Corona Wind Projects

Corona Wind Projects – Agency & Stakeholder Consultation

- U.S. Fish & Wildlife Agency
- Department of Defense
- Bureau of Land Management
- U.S. Army Corps of Engineers
- Federal Aviation Administration

- New Mexico Public Regulation Commission
- New Mexico Environment Department
- New Mexico Department of Game and Fish
- New Mexico State Lands Office

- Claunch-Pinto Soil and Water Conservation District
- Estancia Valley Economic Development Association
- Corona Landowners Association
- Lincoln County
- Torrance County
- San Miguel County
- New Mexico Tech

Corona Wind Projects – Environmental Protections

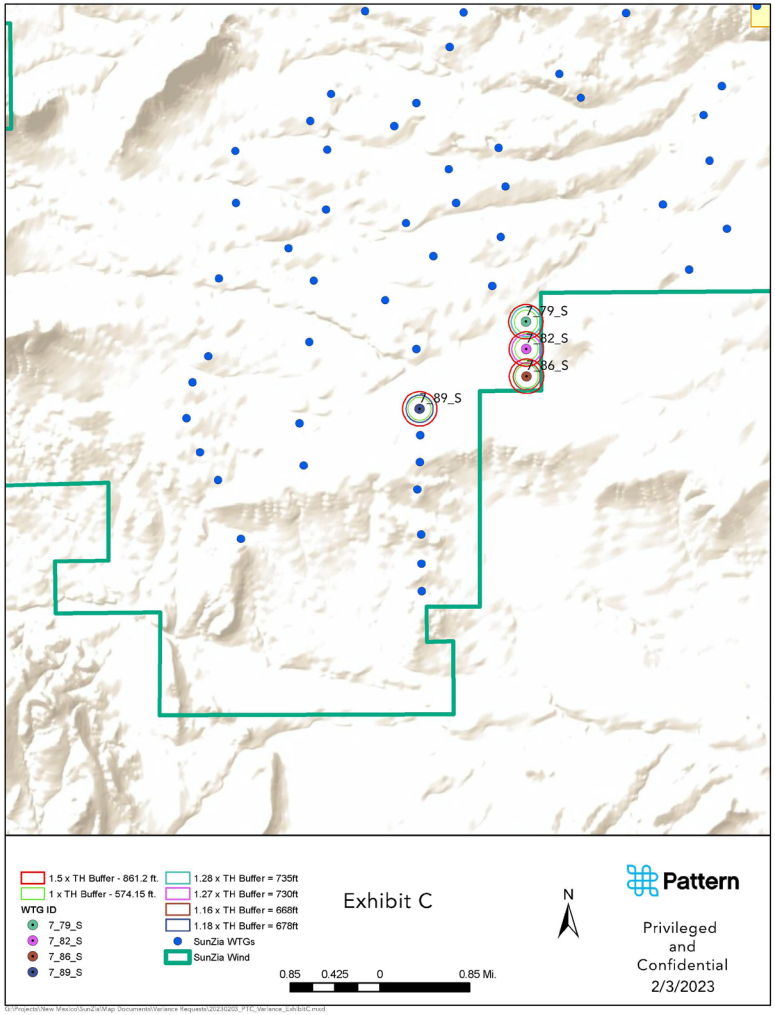
- Pattern Energy is a leader in the wind industry in developing and implementing environmentally responsible development
- Pattern Energy follows the U.S. Fish & Wildlife Service Voluntary Land-Based Wind Energy Guidelines, the Avian Powerline Interaction Committee Collision Guidance, and our own Environmental Values Statement
- We survey and avoid sensitive cultural resources before any ground disturbance activities



Variance Request

- 574 turbines currently planned in Lincoln County
  - All meet 1.5x setback requirement (Road Setback) except four (4) Production Tax Credit ("PTC") turbines

- Initiated construction of certain foundations in 2016 to qualify the project for federal Production Tax Credits
  - Due to advancement in turbine technology, turbine heights are greater
  - Consistency in turbine technology across the site is more efficient
  - Higher & more efficient energy production for the same footprint
    - Increased megawatts
    - Creates greater economic value

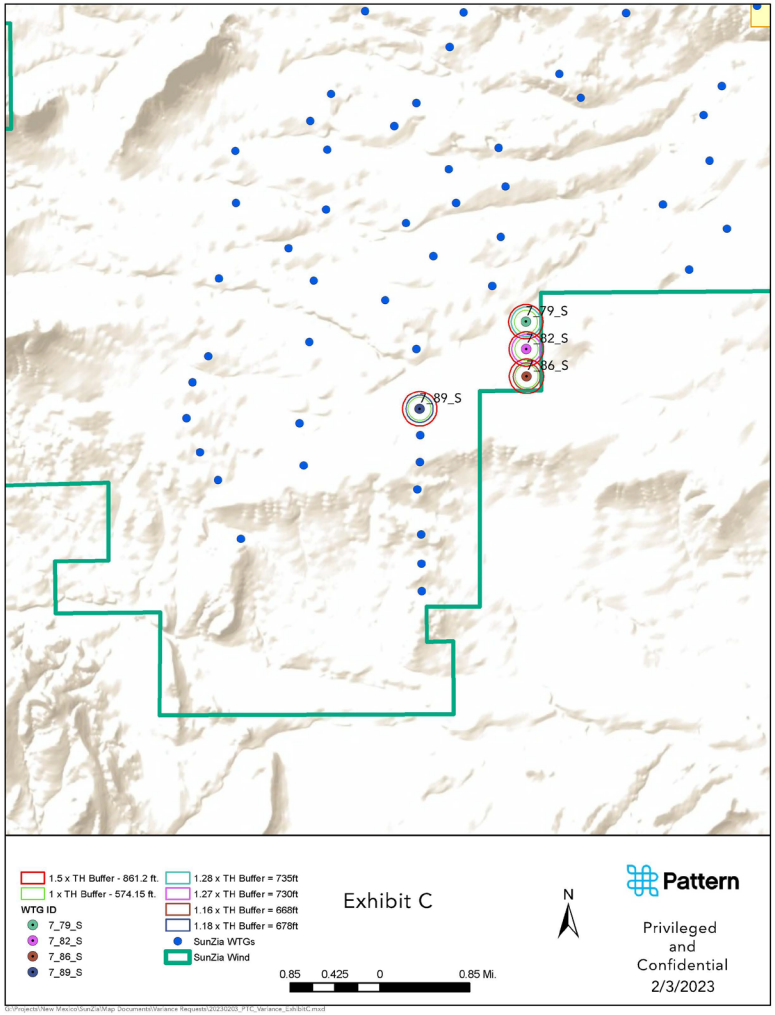


Variance Request

- Seeking a variance from setback requirement in the Lincoln WECS Ordinance with respect to turbines 7_89_S, 7_79_S, 7_82_S, and 7_86_S pursuant to Sec. 16.
  - Unable to move turbines (PTC restriction)
  - Unable to remove turbines (PTC restriction)
  - Unable to install short turbines (separate order, unique installation requirements, lower revenue for landowner)

WTG Height : 175m

WTG	Feet	Meters	Actual Setback	Lat	Long	County Road Within 1.5x Setback
7_89_S	678.00	206.65	1.18	33.822513	-105.546207	A036
7_79_S	735.00	224.03	1.28	33.834351	-105.528634	B001
7_82_S	730.00	222.50	1.27	33.830617	-105.528578	B001
7_86_S	668.00	203.61	1.16	33.826865	-105.528588	B001



Contact Information

Jeremy Turner– Director, NM Project Development

Jeremy.Turner@patternenergy.com

Adam Cernea Clark – Senior Environmental and Natural Resources Manager

Adam.CerneaClark@patternenergy.com

Makena Caruso – Business Development Analyst

Makena.Caruso@patternenergy.com

Albuquerque Office:
Pattern Energy
317 Commercial St. NE Suite 100
Albuquerque, NM 87102

Pattern

Feb 7, 2023

Mr. Ira Pearson
Lincoln County Commissioner Lincoln County
PO Box 711
Carrizozo, NM 88301

Re: Variance Request for Pattern SC Holdings LLC, Ancho Wind LLC, Cowboy Mesa LLC, and Mesa Canyons Wind, LLC (collectively the "SunZia Wind South Project"), Lincoln County WECS

Dear Mr. Pearson:

I am writing regarding the planned location of four (4) wind turbines within the SunZia Wind South Project ("SunZia Wind" or "Project") in Lincoln County with respect to the setback requirements detailed in Lincoln County Ordinance No. 2017-04 ("Lincoln WECS Ordinance"). The SunZia Wind South Project WECS application submitted by Pattern SC Holdings, Ancho Wind LLC, Cowboy Mesa LLC, and Mesa Canyons Wind, LLC (collectively the "SunZia Wind South Project") was approved by the Lincoln County Commission on October 18, 2022. As currently planned, the turbines identified as 7_89_S, 7_79_S, 7_82_S, and 7_86_S may not meet a setback requirement from County Roads A036 and B001. Currently, all but four of the planned 574 SunZia Wind South turbines within Lincoln County abide by the 1.5 times turbine height ("1.5x") setback (the "Road Setback") as written in the Lincoln WECS Ordinance, Sec. 8(C). The purpose of this letter is to seek a variance from this setback requirement in the Lincoln WECS Ordinance with respect to turbines 7_89_S, 7_79_S, 7_82_S, and 7_86_S pursuant to Sec. 16.

Within the Lincoln County WECS Ordinance there are three setback requirements that need to be met by Wind Turbines. The first setback, per Sec. 8(A) relates to minimum setbacks from residences, businesses, and public buildings. The second setback, per Sec. 8(B), states the following, "Distance from any property line of a property that is not a part of the WECS project site shall be 500 feet or one point one (1.1) times the height of the Wind Turbines, whichever is greater, unless a wind easement or wavier of setback has been obtained from the adjoining property owner(s). No setback from internal property lines of an Affected Landowner shall apply." This 1.1x setback is in-line with what Pattern has seen in multiple jurisdictions to address public safety concerns. The third setback, the Road Setback, relevant to this variance request, per Sec. 8(C), being states, "Distance shall not be closer to any public road or other public ROW than 500 feet or one point five (1.5) times the height of the Wind Turbines, whichever is greater."

Pattern originally sited and started construction of certain foundations in 2016 to become eligible for the Production Tax Credit ("PTC"). At that time, a smaller turbine was anticipated. The potential issue with the 1.5x Road Setback is due to an increase in turbine height associated with recent advancements in

wind turbine technology. The Project is now designed to utilize taller, more powerful, and more efficient turbine models to generate more energy and more revenue for the Project, the Affected Landowners, and the County. While all the turbine locations and setbacks have been previously approved, SunZia Wind South will need to acquire a variance for the Road Setback for 7_89_S located at 33.822513, -105.546207, 7_79_S located at 33.834351, -105.528634, 7_82_S located at 33.830617, -105.528578, and 7_86_S located at 33.826865, -105.528588 and shown in the following attachments.

As currently planned, the SunZia Wind South Project expects to meet the first two setback requirements at all 574 locations in Lincoln County. Currently, the planned location of turbines 7_89_S, 7_79_S, 7_82_S, and 7_86_S do not meet the 1.5x requirement of the Road Setback as it relates to County Roads A036 and B001. Based on the chosen turbine type, the 1.5x requirement equates to approximately 861.2 feet from County Roads A036 and B001. Turbine 7_89_S is over 1.15x or approximately 678 feet (206.7 meters) from County Road A036. Turbine 7_79_S is over 1.25x or approximately 735 feet (224.0 meters) from County Road B001. Turbine 7_82_S is over 1.25x or approximately 730 feet (222.5 meters) from County Road B001. Turbine 7_86_S is over 1.15x or approximately 668 feet (203.6 meters) from County Road B001. Exhibit D shows each turbine and the setback from the respective County Road.

This variance is being requested based on the practical hardship that strict compliance with the requirements of the Lincoln WECS Ordinance will cause the SunZia Wind South Project.

Given the shortfall in setback to the 1.5x WECS requirement, SunZia Wind South is faced with four options:

(i) Move the turbines such that they strictly satisfy the 1.5x setback,
(ii) Remove the turbines from the SunZia Wind South layout,
(iii) Install shorter turbines, or
(iv) Apply for a Variance as allowed in the WECS.

Under normal circumstances, option (i) would be straightforward and of little consequence, however, as described previously, these locations have been excavated as part of the PTC qualification for the entire SunZia Wind South Project. Moving the location of the foundations would nullify PTC qualification for the portion of the project relying on those locations and cause significant value loss to the project as well as the County. Turbines 7_89_S, 7_79_S, 7_82_S, and 7_86_S are a vital part of SunZia Wind South's 100% PTC strategy. This logic may also be applied to option (ii); removal of the turbine. If the turbines are not installed at their original sites, the PTC qualification strategy for the Project is compromised as well as removing royalty revenue from the private landowner. Option (iii) would also present undue hardship as SunZia Wind South would need to source a shorter turbine as part of an order requiring unique installation and operation activities that are separate from the other 570 units in the Project, which are otherwise all the same, more advanced turbine model. This option would also result in lower revenues to the landowner as a shorter tower height would produce less energy.

In light of these facts, the SunZia Wind South Project respectfully requests the Lincoln County Commission provide SunZia Wind South a setback variance from the setback requirement in the Lincoln

WECS Ordinance, Sec. 8(c) for turbines 7_89_S, 7_79_S, 7_82_S, and 7_86_S to allow for setbacks of 1.15x, 1.30x, 1.27x, and 1.27x or greater respectively rather than the previously required 1.5x.

We thank you in advance for your consideration of this variance request and look forward to continuing to work with the County and the Commission in the months and years to come. If you have any questions, comments, or concerns, please feel free to reach out to Adam Cernea Clark or Jeremy Turner.

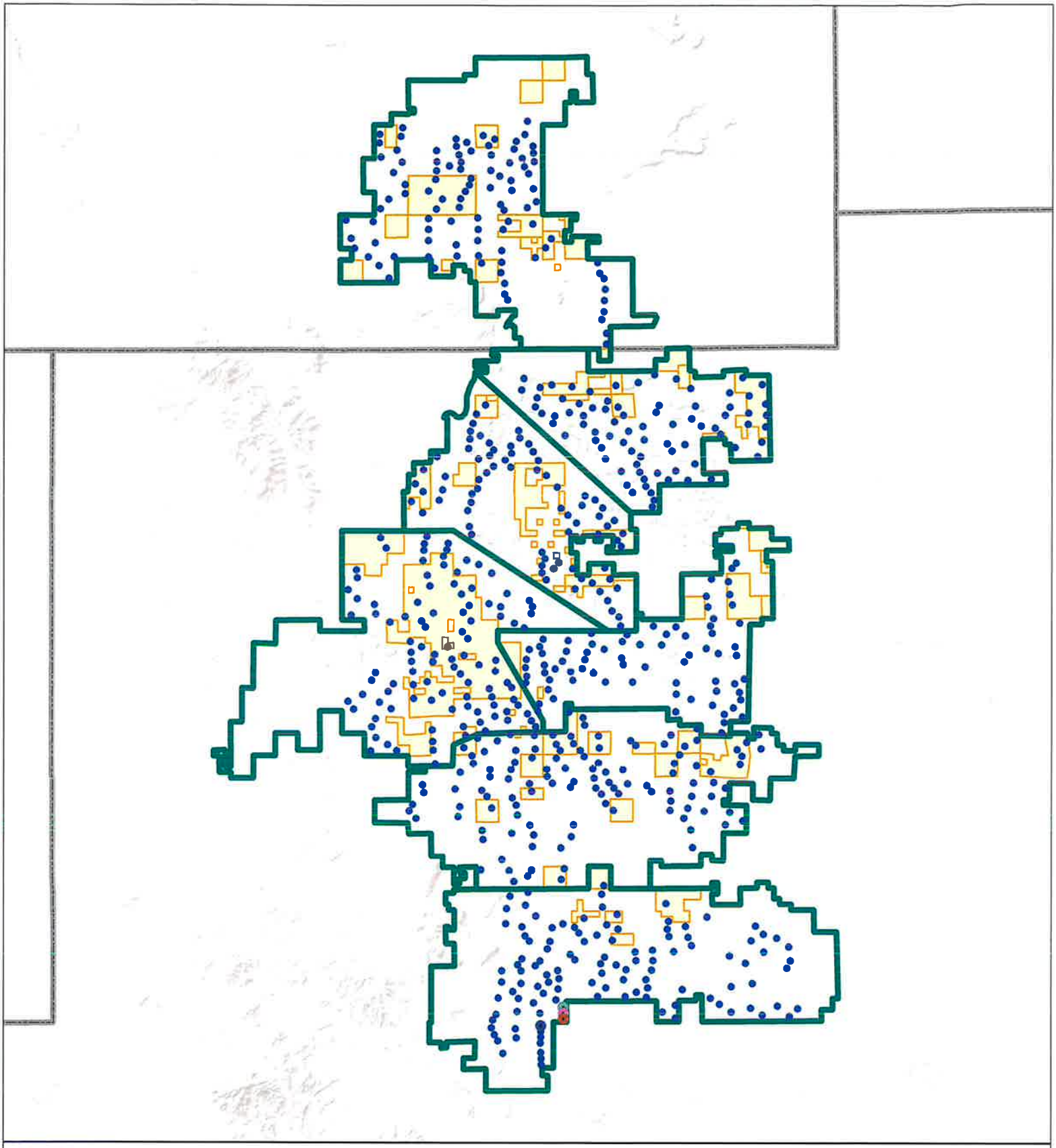
The following exhibits have been attached to further your understanding of SunZia Wind South's request:

EXHIBIT A – THE SUNZIA WIND SOUTH AREA MAP
EXHIBIT B – APPROVED PROJECT AREA IN THE LINCOLN COUNTY WECS MAP
EXHIBIT C – 7_89_S, 7_79_S, 7_82_S, and 7_86_S MAP
EXHIBIT D – 7_89_S, 7_79_S, 7_82_S, and 7_86_S DETAILED MAP

Sincerely,

Blake Rasmussen, Vice President, Pattern SC Holdings LLC

Blake Rasmussen, Authorized Signatory, Ancho Wind LLC, Cowboy Mesa LLC, and Mesa Canyons Wind, LLC



SunZia Wind

WTG ID

- 7_79_S
- 7_82_S
- 7_86_S
- 7_89_S
- SunZia WTGs

Exhibit A

N

5.5 2.75 0 5.5 Mi.

Pattern

Privileged and Confidential

2/3/2023

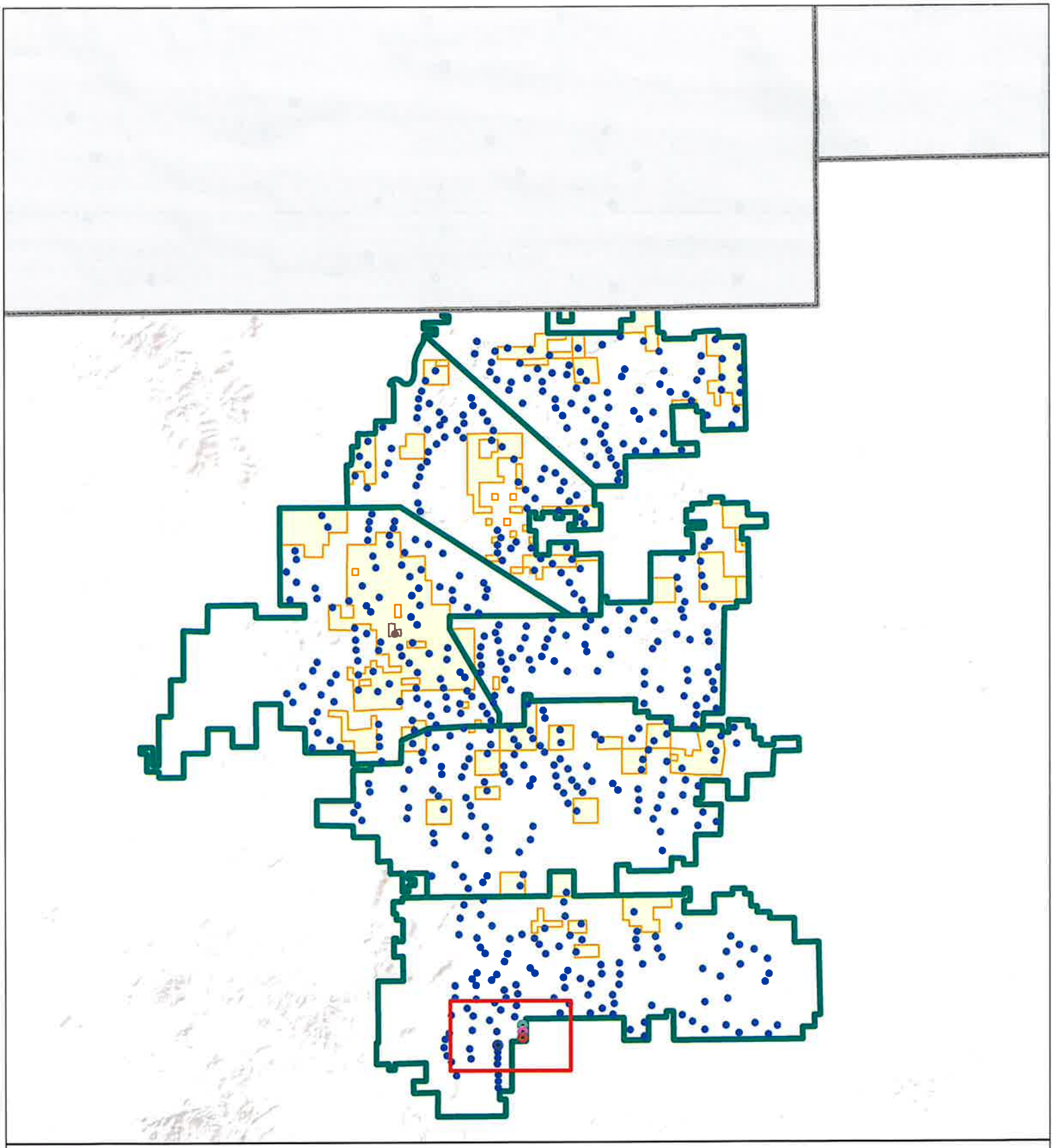


Exhibit B

Pattern

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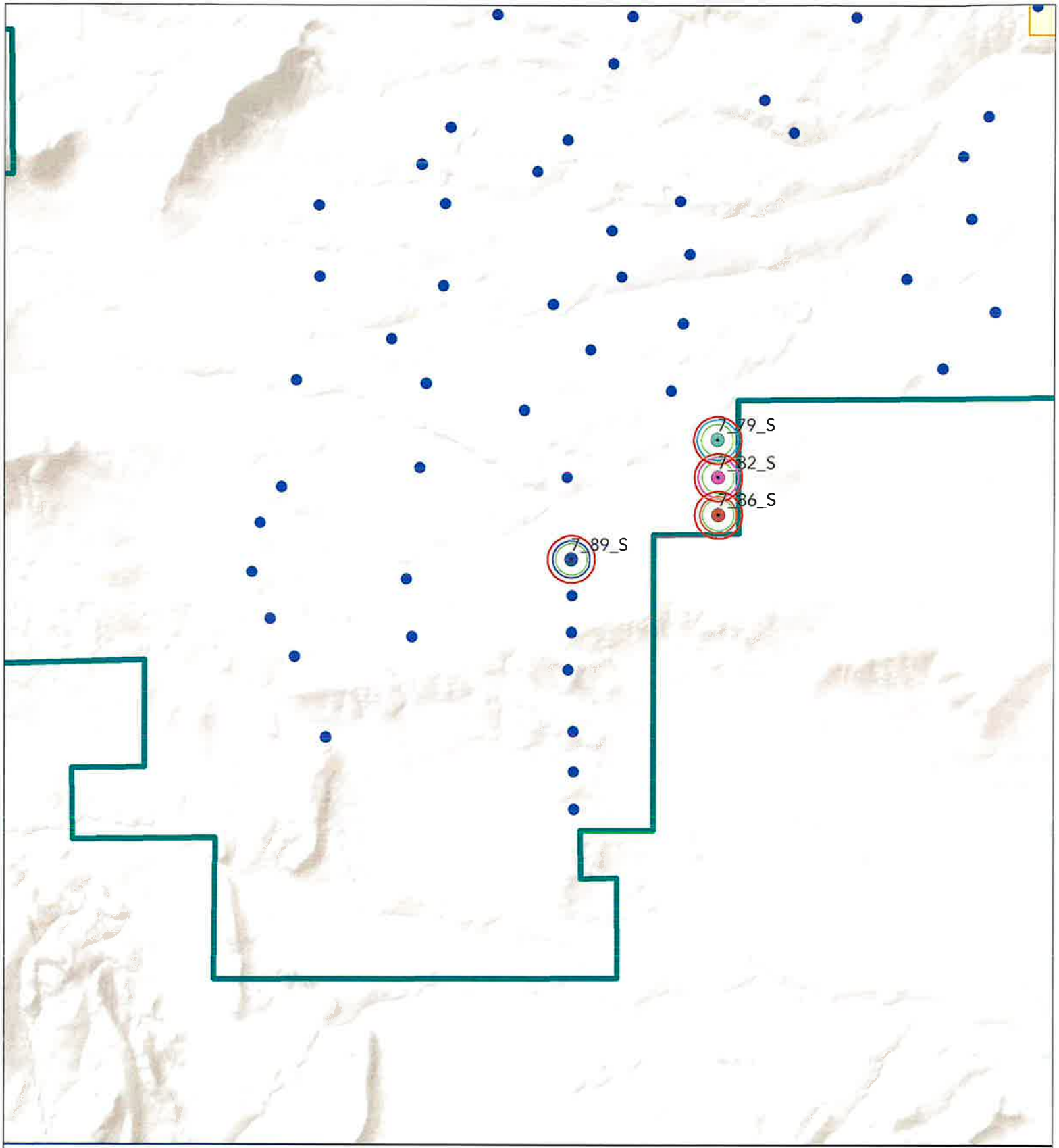
2/3/2023



1.5 x TH Buffer - 861.2 ft.
1 x TH Buffer - 574.15 ft.
WTG ID
7_79_S
7_82_S
7_86_S
7_89_S
1.28 x TH Buffer = 735ft
1.27 x TH Buffer = 730ft
1.16 x TH Buffer = 668ft
1.18 x TH Buffer = 678ft
SunZia WTGs
SunZia Wind

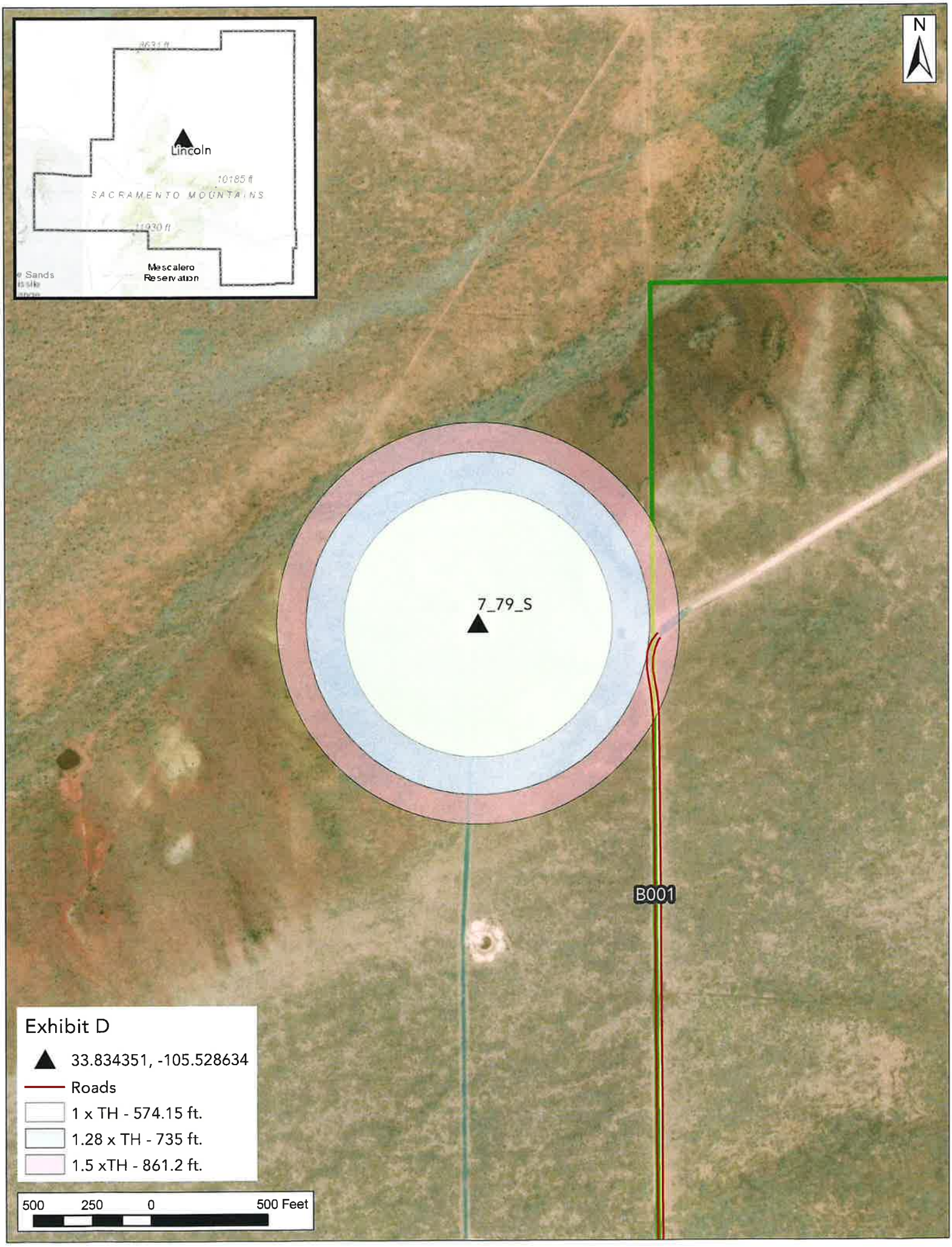
Exhibit C

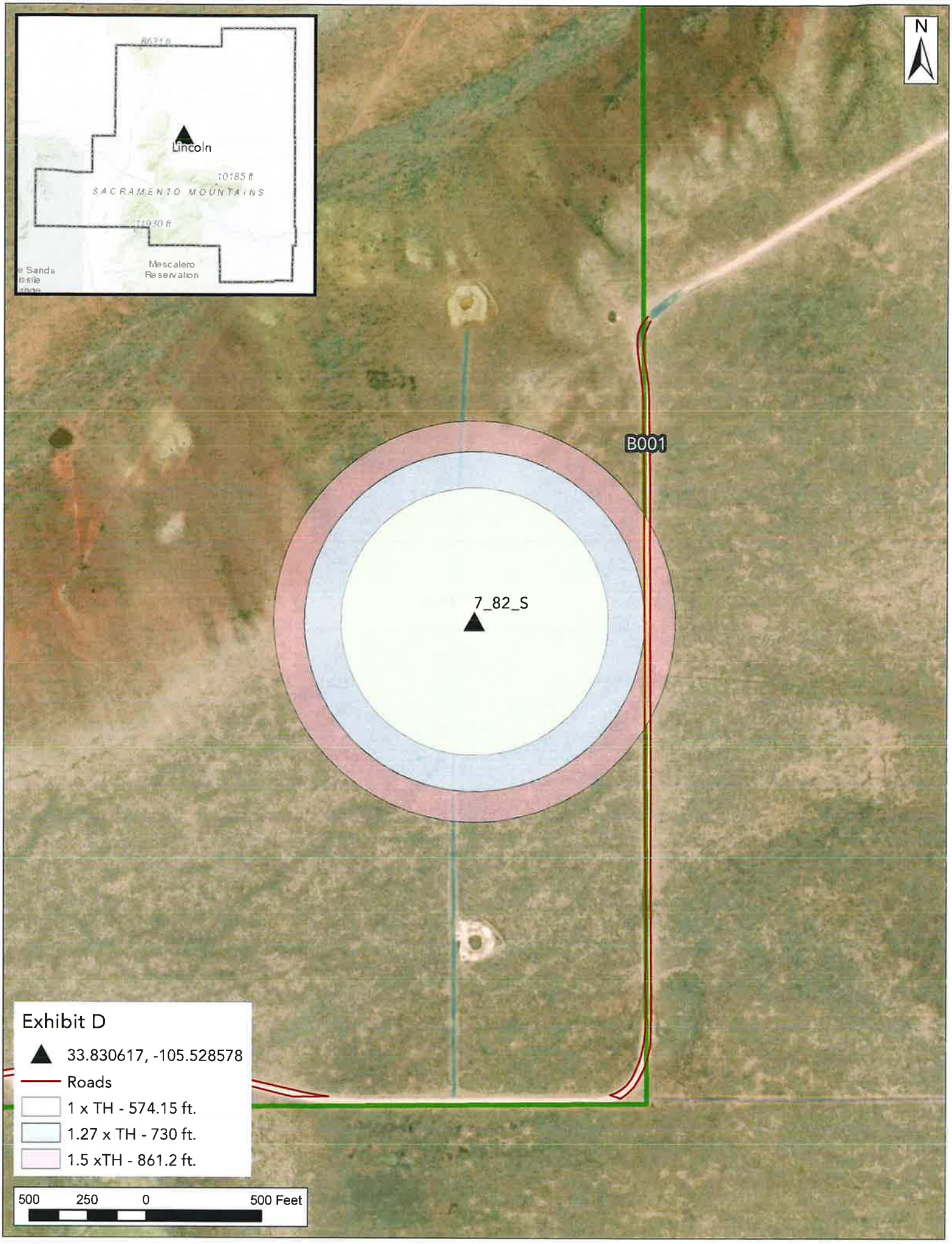
0.85 0.425 0 0.85 Mi.

N

Pattern

Privileged and Confidential
2/3/2023


N
Lincoln
10185 ft
SACRAMENTO MOUNTAINS
11930 ft
Mescalero
Reservation
7_79_S
B001
Exhibit D
33.834351, -105.528634
Roads
1 x TH - 574.15 ft.
1.28 x TH - 735 ft.
1.5 xTH - 861.2 ft.
500 250 0 500 Feet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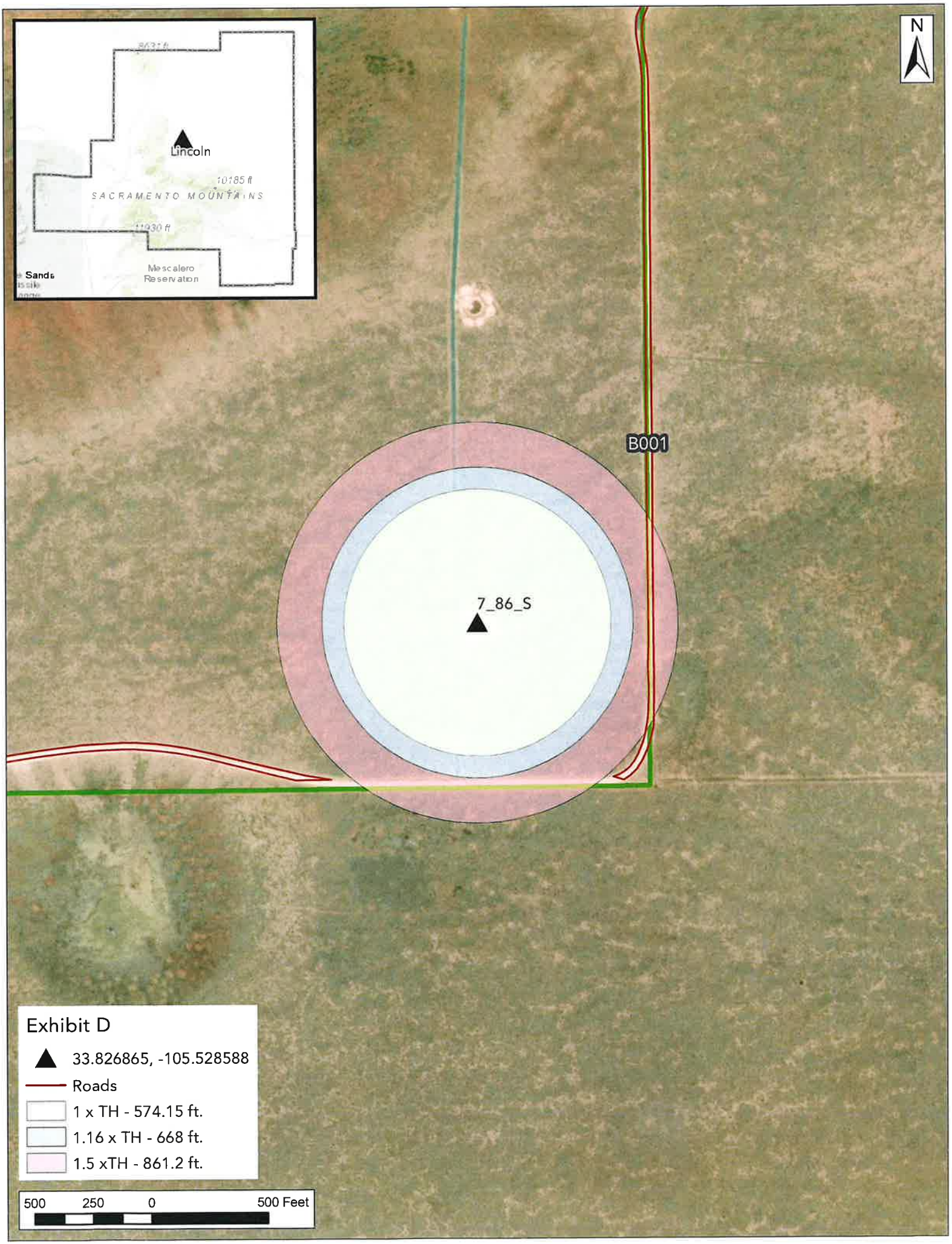
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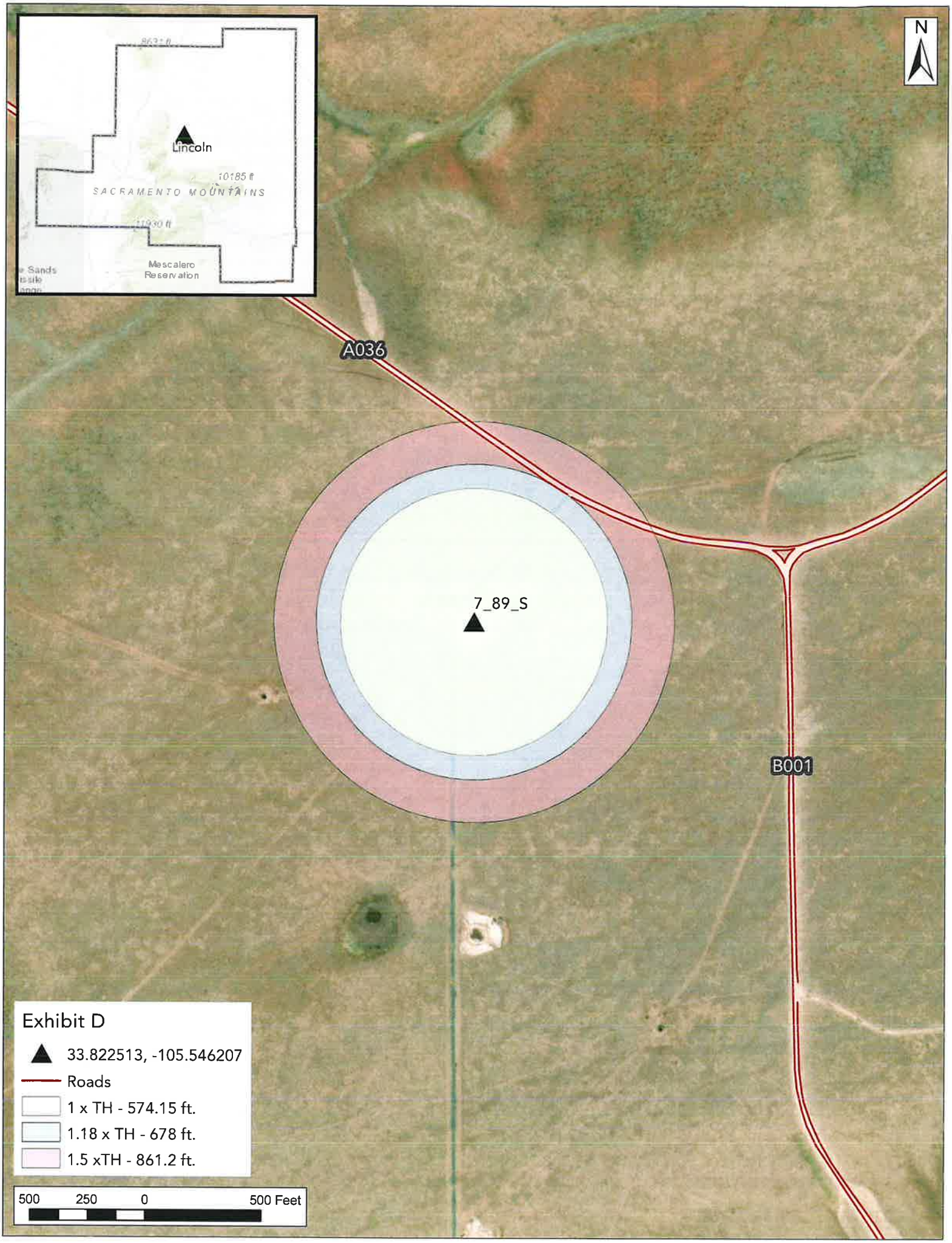
500 Feet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1.5 xTH - 861.2 ft.
500 250 0 500 Feet

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 16

SUBJECT:

Lincoln County Fairgrounds

a. Fair Board Presentation / Update
b. Fairground Projects – Update

Tuesday, February 21, 2023

AMENDED
MANAGEMENT AGREEMENT
LINCOLN COUNTY FAIRGROUNDS

WHEREAS, the **BOARD OF COUNTY COMMISSIONERS OF LINCOLN COUNTY, NEW MEXICO**, hereinafter referred to as the "Board," has determined that it is in the best interests of the **COUNTY OF LINCOLN**, hereinafter referred to as the "County," and the residents thereof that complete management responsibility for the Lincoln County Fairgrounds located in Capitan, New Mexico, including all land, buildings, and equipment associated therewith and appurtenant thereto, which are more particularly described as follows:

> A tract of land in the E½ SE¼, Section 9, and the W½ W½, Section 10, Township 9 South, Range 14 East, NMPM being the North half of Block 57; all of Block 58; Lots 2, 3, 4, 5, and 6, Block 59; Lots 15, 16, 17, 18, 19, and 20, Block 65; and Lots 1, 2, 3, 4, 5, and 6, Block 66, and Lots 2 through 6 of the Fletcher Hall Addition; all in the Original Townsite of Capitan, Lincoln County, New Mexico, as shown on the plat thereof filed in the Office of the County Clerk and Ex-officio Recorder of Lincoln County, New Mexico; and
>
> Lots 1, 2, 3, 4, 5, and 6, Block 65, VILLAGE OF CAPITAN, Lincoln County, New Mexico, as shown by the plat thereof filed in the office of the County Clerk and Ex-officio Recorder of Lincoln County, New Mexico, November 11, 1948;

and hereinafter referred to as the "Fairgrounds," should be delegated to the **LINCOLN COUNTY FAIR ASSOCIATION**, a New Mexico non-profit corporation, hereinafter referred to as the "Fair Association"; and

WHEREAS, the Fair Association desires to assume complete management responsibility for the Fairgrounds to promote the highest and best use thereof consistent with the nature of the facility and the needs of the citizenry of the County of Lincoln; and

WHEREAS, the Board and the Fair Association previously entered into a Management Agreement executed on August 20, 2019; and

WHEREAS, the Board and the Fair Association desire to amend the Management Agreement executed on August 20, 2019.

NOW, THEREFORE, the Board and the Fair Association do hereby mutually agree as follows:

1. **Management of the Fairgrounds.** The Board hereby declares that the Fair Association shall provide management of that certain real estate known as the Lincoln County Fairgrounds located in Capitan, New Mexico, including all land, buildings, and equipment associated therewith and appurtenant thereto, which is more particularly described as follows:

> A tract of land in the E½ SE¼, Section 9, and the W½ W½, Section 10, Township 9 South, Range 14 East, NMPM being the North half of Block 57; all of Block 58; Lots 2, 3, 4, 5, and 6, Block 59; Lots 15, 16, 17, 18, 19, and 20, Block 65; and Lots 1, 2, 3, 4, 5, and 6, Block 66, and Lots 2 through 6 of the Fletcher Hall Addition; all in the Original Townsite of Capitan, Lincoln County, New Mexico, as shown on the plat thereof filed in the Office of the County Clerk and Ex-officio Recorder of Lincoln County, New Mexico; and
>
> Lots 1, 2, 3, 4, 5, and 6, Block 65, VILLAGE OF CAPITAN, Lincoln County, New Mexico, as shown by the plat thereof filed in the office of the County Clerk and Ex-officio Recorder of Lincoln County, New Mexico, November 11, 1948;

to be used as a fairgrounds and for those activities usually associated with a fairgrounds.

2. **Term.** The term of this Management Agreement shall begin on the 1st day of July, 2020, and shall terminate on the 30th day of June, 2024.

3. **Condition of Fairgrounds.** The Fair Association hereby acknowledges receipt of the Fairgrounds in good order and condition.

4. **Insurance.** The Fair Association shall, at its expense, maintain in force during the term of this Management Agreement, a combined single limit policy of bodily injury and property damage insurance, with a limit of not less than $1,000,000.00 insuring the County and the Fair Association against all liability arising out of the use, occupancy, or maintenance of the Premises and appurtenant areas. A certificate of insurance will be provided to the County. The County shall maintain adequate fire and property damage insurance coverage on the buildings and appurtenances under this Management Agreement. County agrees to reimburse the Fair Association in an amount up to Three Thousand, Four Hundred Forty-Six Dollars and No/100 ($3,446.00) annually for the general liability premium charge incurred by the Fair Association. The Fair Association hereby agrees to insure that Special Events insurance coverage is provided when required in accordance with the New Mexico Association of Counties' policies and procedures. Such policies shall provide for at least ten (10) days prior notice to County and the Fair Association of cancellation. At least ten (10) days before any such policy expires, the Fair Association or its designee shall supply the County with a substitute therefore, together with evidence that the premiums therefore were paid. If the Fair Association fails to do so, County may procure such policies or pay such premiums. In such event, the Fair Association shall be responsible for reimbursing County the cost of said insurance.

5. Alterations. The Fair Association agrees not to make any alterations to the Fairgrounds without the prior written consent of the Board. Any alterations made by the Fair Association shall remain upon the Fairgrounds and become the property of the County. Any alterations shall be done at the Fair Association's expense, in compliance with all applicable laws, and no lien shall be created against or imposed upon the Fairgrounds.

6. Americans With Disabilities Act. The Fair Association shall be responsible for insuring that the Fairgrounds are in compliance with the Americans With Disabilities Act, and shall bear all costs in connection with bringing the Fairgrounds into compliance with requirements of the Americans With Disabilities Act.

7. Utilities. The Fair Association shall be liable for, and shall pay promptly, all utility charges for electrical, gas, telephone, and other services incurred in connection with the Fair Association's use of the Fairgrounds.

8. Indemnification of the County.

The Fair Association shall indemnify the County against all expenses, liabilities and claims of every kind, including reasonable attorney's fees arising out of (a) a failure by the Fair Association to perform any of the terms or conditions of this Management Agreement; (b) any injury or damage happening on or about the Fairgrounds; (c) failure to comply with any law of any governmental authority; or (d) any mechanic's lien or security interest filed against the Fairgrounds or equipment, materials, or alterations effected by the Fair Association. Should the Fair Association default in any of the terms or conditions of this Management Agreement, it shall be lawful for the Board to declare this Management Agreement terminated and to take such action as may be permitted by law.

The Fair Association additionally agrees to hold harmless, indemnify, and defend County and its "public employees" as defined in the New Mexico Tort Claims Act, Section 41-4-1 through 41-4-29, NMSA 1978 against and from any and all claims, losses, demands, judgments, damages, liabilities, lawsuits, expenses, fees of attorneys, costs or actions of any kind or nature whether from death, bodily injury or damage to property arising from or out of, connected with, resulting from or related to the Fair Association's activities in connection herewith, including, but not limited to, any negligence or intentional acts or omissions of the Fair Association, employees, servants, agents, representatives, customers, invitees, patrons, contractors, subcontractors, successors, assigns, or suppliers, as well as all of the persons doing business with or receiving services from the Fair Association. The Fair Association's agreement to hold harmless, indemnify, and defend County shall not be affected or terminated by cancellation, expiration of the term or renewal period or any other termination of this Management Agreement.

By entering into this Management Agreement, County and its "public employees, as defined in the New Mexico Tort Claims Act, supra, do not waive sovereign immunity, do not waive any defenses and do not waive any limitations of liability pursuant to law. No provision in

this Management Agreement modifies or waives any provisions of the New Mexico Tort Claims Act, supra.

It is specifically agreed between the parties executing this Management Agreement that it is not intended by any of the provisions or any part of this Management Agreement to create in the public or any member thereof a third party beneficiary or to authorize anyone not a party to this Management Agreement to maintain any suit for wrongful death, bodily or personal injury, damage to property, or any other matter whatsoever, pursuant to the provisions of this Management Agreement.

9. Holding Over. Holding over by the Fair Association after the expiration of this Management Agreement shall not operate to extend or renew this Management Agreement, but shall be construed as a tenancy from month to month, subject to the terms and conditions of this Management Agreement.

10. Rights and Responsibilities of the Fair Association.

A. The Fair Association shall receive or designate the recipient of any and all proceeds, receipts, and pecuniary benefits generated from the use of and the activities at the Fairgrounds during the term of this Management Agreement, so long as the proceeds, receipts, and pecuniary benefits are used to further the present purposes of the Fair Association and for the benefit of the citizens of Lincoln County.

B. The Fair Association shall manage the Fairgrounds for the collective benefit of all citizens of Lincoln County, and shall not discriminate in any way with respect to employment and use of the Premises, shall not discriminate unlawfully on account of race, age, sex, religion, color, national origin, ancestry, sexual orientation, gender identity, physical or mental handicap, serious medical condition or spousal affiliation.

C. The Fair Association shall manage and operate the Fairgrounds in a business-like manner.

D. The Fair Association shall, at its own expense, maintain the Fairgrounds in good and safe repair, and in at least as good condition as that in which it was received, considering ordinary wear and tear and excepting acts of God.

E. The Fair Association shall, at its own expense, furnish water, gas, and electricity at the Fairgrounds and shall maintain the Fairgrounds areas in a clean and safe condition, and shall provide regular and necessary janitorial and regular maintenance of the premises, fixtures, and equipment.

F. The Fair Association shall obtain the Board's approval for types of activities to be held on the Fairgrounds.

G. The Fair Association shall indemnify and hold harmless the Board and the County of Lincoln, State of New Mexico, from any and all losses, liability, and damage claims of any kind whatsoever under the contract, tort, or any other theory of liability related to the Fairgrounds and the management and operation thereof by any person or entity of any sort, whether such person or entity is acting with or without the permission or authorization of the Fair Association.

H. The Fair Association shall not delegate or assign its duties and responsibilities under this Management Agreement, or any right or privilege connected therewith. Any consent to delegation or assignment by the Board or any of its agents or employees, with or without authorization, shall not be a consent to any subsequent delegation or assignment.

11. Rights and Responsibilities of the Board.

A. In exchange for the Fair Association maintaining and operating the Fairgrounds under the terms of this Management Agreement, the Board shall pay to the Fair Association the sum of Thirty-Seven Thousand, Five Hundred Dollars ($37,500.00) per year payable in four (4) equal installments of Nine Thousand, Three Hundred Seventy-Five Dollars ($9,375.00) each, said installments being due and payable on July 1, October 1, January 1, and April 1 of each year during the term of this Management Agreement.

B. The Board shall have oversight of and have the right to overrule any management decision made by the Fair Association in connection with the use or operation of the Fairgrounds when necessary in order to prevent illegality, or when clearly in the best interests of the citizens, or to preserve and protect the County's property or interests.

C. The Board shall be responsible for any major repairs necessary on the Fairgrounds, subject to the approval of the Board. "Major repairs" shall be construed to mean repairs which cost in excess of One Thousand Dollars ($1,000.00).

12. Enforcement.

A party's failure to require strict performance of any provision of this Management Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Management Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

13. General Provisions.

A. New Mexico Law. This Management Agreement and all documents executed are deemed to be contracts under the laws of the State of New Mexico, and for all purposes shall be construed in accordance with such laws.

B. Venue and Jurisdiction. The parties irrevocably agree that venue and jurisdiction are proper in the State of New Mexico and any legal action, suit or proceedings against them, jointly or severally, with respect to enforcement of any matter under or arising out of or in connection with this Management Agreement, shall be brought within the State of New Mexico.

C. Severability. Should any one or more of the provision contained in this Management Agreement be for any reason held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision hereof and this Management Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

D. Entire Agreement. This instrument sets forth the entire Management Agreement between the parties. All negotiations relative to the matters contemplated by this Management Agreement are merged and there are no other understandings or agreements relating to the matters set forth, other than those incorporated in this Agreement. No provision of this Management Agreement shall be altered, amended, revoked or waived, except by an instrument in writing signed by the parties sought to be charged with such amendment, revocation or waiver.

E. Modification. This Management Agreement may be modified only by a writing duly executed by the parties.

F. Binding Effect. Each party acknowledges that they have read and understand this Management Agreement, that it is contractual and binding, and each party has had the benefit of independent legal counsel and executes the same as their own free will and accord for the purposes and consideration set forth herein.

G. Authority. Each party by signing this Management Agreement hereby agrees that they are authorized to sign the same on behalf of the above named entities thereby binding each other individually as well as their respective entities.

H. Construction. This Management Agreement shall not be construed against any party for having drafted it or for having the Agreement drafted by such party's counsel.

I. Assignments. This Management Agreement may not be assigned or delegated by the Fair Association to a nominee, without the express written consent of the Board. The Board's consent shall not be arbitrarily or unreasonable withheld. Any purported assignment and/or delegation shall not relieve the Fair Association from liability hereunder.

J. Further Documents. The parties shall, in good faith, execute such additional documents as may be necessary or appropriate to fully carry out the intent and purpose of this Management Agreement.

K. Remedies Upon Breach. Upon breach of this Management Agreement by a party, the other party hereto shall be entitled to seek and recover all damages and other remedies available

to such party at law, in equity or under the terms of this Agreement, including all costs of litigation and reasonable attorneys' fees.

L. Execution. This Management Agreement may be executed in one or more counterparts, each of which is deemed to be an original, and all of which will together constitute one and the same instrument.

M. The parties hereby mutually agree that the sum of money being paid to the Fair Association pursuant to paragraph 11.A above is equal in value to the services being rendered to the County of Lincoln. It is further mutually agreed between the parties that any monies remaining after payment by the Fair Association of all expenses and utilities is equitable compensation for the services rendered by the Fair Association to the Board.

N. The Board, while having budgeted and expended funds in the past for the support of the Lincoln County Fair, the Fairgrounds, and related activities, shall have no duty to budget or expend any funds under this Management Agreement.

O. Either party may terminate this Management Agreement by giving the other party thirty (30) days written notice by certified mail, return receipt requested. All notices relating to this Management Agreement shall be in writing and delivered to the following address and if mailed, sent certified or registered mail:

If to Fair Association:
Lincoln County Fair Association
P.O. Box 1004
Capitan, New Mexico 88316

With a copy to:
Billy Bob Shafer, President
Lincoln County Fair Association
P.O. Box 82
Claunch, New Mexico 87011

If to County:
Board of County Commissioners
Attention: Lincoln County Manager
P.O. Box 711
Carrizozo, New Mexico 88301-0711

With a copy to:
Alan P. Morel, General Counsel
County of Lincoln
P.O. Box 1030
Ruidoso, New Mexico 88355

P. This Management Agreement embodies the whole agreement between the parties. There are no promises, terms, conditions, or obligations other than those contained herein. This Management Agreement shall supersede all previous communications, representations or agreements of any sort, either verbal or written, or as may have arisen by custom or long usage, between the parties hereto, their agents, or employees, or predecessors in interest.

Q. This Management Agreement replaces and supersedes the Lease and Management Agreement executed August 20, 2019 and shall become effective on the date it is executed by both parties.

COUNTY OF LINCOLN

By: Nita Taylor
Its: County Manager

Date: 7/21/2020

LINCOLN COUNTY FAIR ASSOCIATION

By: Billy Bob Shafer
Its: President

Date: 8/31/20

FAIRGROUNDS ARENA SAND

DATE	EMPLOYEE	HOURS	RATE	TOTAL	EQUIPMENT	HOURS	RATE	TOTAL
4/5/2021	STEVE ALDRIDGE	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/6/2021	STEVE ALDRIDGE	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/7/2021	STEVE ALDRIDGE	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/8/2021	STEVE ALDRIDGE	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/5/2021	JAKE KINNICK	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
4/6/2021	JAKE KINNICK	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
4/5/2021	FRANKIE KROTOCHVIL	10	$ 17.19	$ 171.90	DUMPTRUCK	10	$ 60.00	$ 600.00
4/6/2021	FRANKIE KROTOCHVIL	10	$ 17.19	$ 171.90	DUMPTRUCK	10	$ 60.00	$ 600.00
4/7/2021	FRANKIE KROTOCHVIL	10	$ 17.19	$ 171.90	DUMPTRUCK	10	$ 60.00	$ 600.00
4/5/2021	REX HARDIN	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/6/2021	REX HARDIN	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/5/2021	MIKE HERNANDEZ	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
4/6/2021	MIKE HERNANDEZ	10	$ 15.26	$ 152.60	DUMPTRUCK	10	$ 60.00	$ 600.00
	TOTAL LABOR			$ 2,080.30	**TOTAL EQUIP**			$ 8,400.00
	MATERIAL-SAND	22 LOADS	$ 4,500.00					
	GRAND TOTAL		**$ 14,980.30**					

FAIRGROUNDS HOURS AND EQUIPMENT ROOF

DATE	EMPLOYEE/EQUIPMENT	HOURS	PAY RATE	LABOR TOTAL	PAY RATE W/ BENEFITS	LABOR TOTAL W/BENEFITS
1/6/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/6/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/10/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/10/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/10/2022	JASON PARNELL	10	$ 15.27	$ 152.70	$ 19.85	$ 198.50
1/10/2022	STEVEN ALDRIDGE	10	$ 17.96	$ 179.60	$ 23.35	$ 233.50
1/11/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/11/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/11/2022	JASON PARNELL	10	$ 15.27	$ 152.70	$ 19.85	$ 198.50
1/12/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/12/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	$ 38.70	$ 387.00
1/12/2022	STEVEN ALDRIDGE	10	$ 17.96	$ 179.60	$ 23.35	$ 233.50
1/12/2022	MIKE HERNANDEZ	10	$ 19.96	$ 179.60	$ 25.95	$ 259.50
1/12/2022	JASON PARNELL	4	$ 15.27	$ 61.08	$ 19.85	$ 79.40
2/9/2022	SAMMY ROPER	8	$ 18.24	$ 145.92	$ 24.26	$ 194.08
2/9/2022	FRANKIE KRATOCHVIL	8	$ 18.24	$ 145.92	$ 24.26	$ 194.08
2/15/2022	JON CAMPBELL	4.5	$ 19.35	$ 87.08	$ 38.70	$ 174.15
2/15/2022	GILBERT ZAMORA	4.5	$ 19.35	$ 87.08	$ 38.70	$ 174.15
2/15/2022	STEVEN ALDRIDGE	4.5	$ 17.96	$ 80.82	$ 23.35	$ 105.08
2/15/2022	RAMON LUERAS	4.5	$ 20.14	$ 90.63	$ 26.18	$ 117.81
2/22/2022	JON CAMPBELL	7	$ 19.35	$ 135.45	$ 38.70	$ 270.90
2/22/2022	GILBERT ZAMORA	7	$ 19.35	$ 135.45	$ 38.70	$ 270.90
2/22/2022	STEVEN ALDRIDGE	7	$ 17.96	$ 125.72	$ 23.35	$ 163.45
2/22/2022	RAMON LUERAS	7	$ 20.14	$ 140.98	$ 26.18	$ 183.26
2/9/2022	TRANSPORT E623	2	$ 57.21	$ 114.42		
2/9/2022	TRAILER E225	2	$ 23.01	$ 46.02		
2/15/2022	BACKHOE E1184	4.5	$ 43.91	$ 197.60		
2/22/2022	BACKHOE E1184	7	$ 43.91	$ 307.37		
	TOTAL LABOR	211.5		$ 4,293.74	**Total with benefits**	$ 6,146.76

FAIRGROUNDS PARKING LOT

DATE	EMPLOYEE	HOURS	RATE	TOTAL	EQUIPMENT	HOURS	RATE	TOTAL
4/21/2022	MIKE HERNANDEZ	8	$ 17.19	$ 137.52	DUMPTRUCK	8	$ 60.00	$ 480.00
4/25/2022	NICK HERRERA	6	$ 17.19	$ 103.14	MOWER	6	$ 16.00	$ 96.00
4/26/2022	NICK HERRERA	4	$ 17.19	$ 68.76	BLADE	6	$ 90.00	$ 540.00
4/27/2022	NICK HERRERA	5	$ 17.19	$ 85.95	BLADE	5	$ 90.00	$ 450.00
4/28/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
4/27/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	TRANSPORT	10	$ 57.21	$ 572.10
5/4/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	TRANSPORT	10	$ 57.21	$ 572.10
5/5/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	TRANSPORT	10	$ 57.21	$ 572.10
5/4/2022	DAVE MUNRO	3	$ 18.24	$ 54.72	BLADE	3	$ 90.00	$ 270.00
5/5/2022	DAVE MUNRO	4	$ 18.24	$ 72.96	BLADE	4	$ 90.00	$ 360.00
5/3/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	BACKHOE	10	$ 43.91	$ 439.10
5/4/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	BACKHOE	10	$ 43.91	$ 439.10
5/3/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	TRUCK	10	$ 14.00	$ 140.00
5/4/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	TRUCK	10	$ 14.00	$ 140.00
5/5/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	BACKHOE	10	$ 43.91	$ 439.10
5/5/2022	MIKE HERNANDEZ	10	$ 17.19	$ 171.90	DUMPTRUCK	10	$ 60.00	$ 600.00
5/2/2022	GERALD CHAVEZ	10	$ 17.19	$ 171.90	WATER TRUCK	10	$ 42.00	$ 420.00
5/3/2022	GERALD CHAVEZ	10	$ 17.19	$ 171.90	WATER TRUCK	10	$ 42.00	$ 420.00
5/4/2022	GERALD CHAVEZ	10	$ 17.19	$ 171.90	WATER TRUCK	10	$ 42.00	$ 420.00
5/5/2022	GERALD CHAVEZ	10	$ 17.19	$ 171.90	WATER TRUCK	10	$ 42.00	$ 420.00
5/2/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/3/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/4/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/5/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/11/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	TRANSPORT	10	$ 57.21	$ 572.10
5/9/2022	RAMON LUERAS	8	$ 20.14	$ 161.12	DUMPTRUCK	8	$ 60.00	$ 480.00
5/10/2022	RAMON LUERAS	6	$ 20.14	$ 120.84	WATER TRUCK	6	$ 42.00	$ 252.00
5/11/2022	RAMON LUERAS	6	$ 20.14	$ 120.84	ROLLER	6	$ 25.00	$ 150.00
5/12/2022	GILBERT ZAMORA	10	$ 19.35	$ 193.50	BACKHOE	10	$ 43.91	$ 439.10
5/12/2022	JON CAMPBELL	10	$ 19.35	$ 193.50	TRUCK	10	$ 14.00	$ 140.00
5/9/2022	MIKE HERNANDEZ	8	$ 17.19	$ 137.52	DUMPTRUCK	8	$ 60.00	$ 480.00

5/10/2022	MIKE HERNANDEZ	8	$ 17.19	$ 137.52	DUMPTRUCK	8	$ 60.00	$ 480.00
5/11/2022	MIKE HERNANDEZ	8	$ 17.19	$ 137.52	DUMPTRUCK	8	$ 60.00	$ 480.00
5/9/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/10/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/11/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
5/12/2022	NICK HERRERA	7	$ 17.19	$ 120.33	BLADE	7	$ 90.00	$ 630.00
5/16/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	BLADE	10	$ 90.00	$ 900.00
5/17/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	BLADE	10	$ 90.00	$ 900.00
5/18/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	BLADE	10	$ 90.00	$ 900.00
5/26/2022	JAKE KINNICK	10	$ 19.35	$ 193.50	BLADE	10	$ 90.00	$ 900.00
6/1/2022	GILBERT ZAMORA	6	$ 19.35	$ 116.10	BACKHOE	6	$ 43.91	$ 263.46
6/6/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
6/14/2022	FABIAN PRUDENCIO	10	$ 24.06	$ 240.60	DUMPTRUCK	10	$ 60.00	$ 600.00
6/15/2022	FABIAN PRUDENCIO	10	$ 24.06	$ 240.60	DUMPTRUCK	10	$ 60.00	$ 600.00
6/14/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
6/27/2022	RAMON LUERAS	10	$ 20.14	$ 201.40	DUMPTRUCK	10	$ 60.00	$ 600.00
6/29/2022	RAMON LUERAS	5	$ 20.14	$ 100.70	DUMPTRUCK	5	$ 60.00	$ 300.00
6/27/2022	STEVE ALDRIDGE	10	$ 17.19	$ 171.90	DUMPTRUCK	10	$ 60.00	$ 600.00
6/29/2022	STEVE ALDRIDGE	5	$ 17.19	$ 85.95	DUMPTRUCK	5	$ 60.00	$ 300.00
6/27/2022	NICK HERRERA	10	$ 17.19	$ 171.90	BLADE	10	$ 90.00	$ 900.00
6/29/2022	NICK HERRERA	5	$ 17.19	$ 85.95	BLADE	5	$ 90.00	$ 450.00
6/30/2022	NICK HERRERA	5	$ 17.19	$ 85.95	BLADE	5	$ 90.00	$ 450.00
6/29/2022	FRANKIE KROTOCHVIL	5	$ 18.24	$ 91.20	DUMPTRUCK	5	$ 60.00	$ 300.00
	TOTAL LABOR	462		$ 8,531.99	**TOTAL EQUIPMENT**			$ 29,856.26
	MATERIALS USED							
	CRUSHER FINES	785 Tons	$ 5.00	$ 3,925.00				
	BASE COURSE	995 Tons	$ 12.50	$ 12,437.50				
	TOTAL MATERIALS			$ 16,362.50				
	GRAND TOTAL				**$ 54,750.75**			

FAIRGROUNDS TRACTOR REPAIR				
DATE	**EMPLOYEE**	**HOURS**	**RATE**	**TOTAL**
May-22	EDDIE PEED	2.5	$ 21.80	$ 54.50
	PARTS COST	$ 279.65		
	TOTAL	$ 334.15		

FOREST ROAD 120 PROJECTED COST

MATERIALS-BASE COURSE

$13.75 TON COUNTY CONTRACT PRICE

46,750 TONS PER MILE AT 6 INCHES

4 MILES

46,750 X 4 = $187,000

DUMPTRUCK WITH DRIVER

$95.00 HOUR

40 HOURS PER TRUCK (5 TRUCKS)

200 HOURS PER WEEK

200 X $95.00 = $19,000 X 4 = $76,000

BLADE WITH ROLLER

$1500.00 PER DAY

$1500.00 X 4 = $6,000 X 4 = $24,000

WATER TRUCK WITH WATER

$185.00 PER DAY

$185.00 X 4 = $740.00 PER WEEK

$740.00 X 4 = $2960

Grand Total $289,960.00

BLADE ONCE PER MONTH WITH WATER

$1500.00 PER DAY BLADE X 2 DAYS = $3000.00

$225.00 WATER TRUCK WITH WATER X 2 DAYS = $450.00

TOTAL $3450.00 PER MONTH

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 17

SUBJECT:

Lincoln County Road Department

a. Consideration and Approval of Wheel Loader Lease
b. Approval to Sign Two (2) Governmental Entity Resolutions to Lease, Purchase and/or Finance Two (2) Motor Graders from CAT Financial

Tuesday, February 21, 2023

5 YEAR LEASE
$ 4126.59 PER MONTH

7.49% INTREST RATE

Quote 246644-01

Sep 29, 2022

CURRENT LEASE PAYMENT
$ 2,799.83

LINCOLN COUNTY
PO BOX 711
CARRIZOZO, New Mexico 88301

Attention: JEFF HONEYCUTT

Dear Sir,

We would like to thank you for your interest in our company and our products, and are pleased to quote the following for your consideration.

Caterpillar Model: 950M Wheel Loader

STOCK NUMBER: 502362 **SERIAL NUMBER:** **YEAR:** **HOURS:**

We appreciate the opportunity to extend this quote. Pricing is subject to change based on manufacturer changes to cost and availability. If there are any questions, please do not hesitate to contact me.

Regards,

Eugene Mora
Sales Representative
Wagner Equipment Co.

Caterpillar Model: 950M Wheel Loader

STANDARD EQUIPMENT

POWERTRAIN -Brakes, full hydraulic enclosed wet-disc -with Integrated Braking System (IBS) -Brake wear indicators -Engine, Cat 7.1 w/ US Tier 4 Final / -EU Stage IV rating -Cat Clean Emissions Module (CEM) with -Diesel Particulate Filter (DPF) and -remote Diesel Exhaust Fluid (DEF) tank -& pump -Fan, radiator, electronically -controlled, hydraulically driven, -temperature sensing, on demand -Economy Mode (for fuel reduction) -Fuel priming pump (electric) -Fuel/Water separator -Precleaner, engine air intake -Parking Brake, disk & caliper -Switch, transmission neutralizer lockout -Torque converter, locking clutch with -free wheel stator -Tranmission countershaft, powershift -(5F/3R)

ELECTRICAL -Alarm, back-up -Alternator, 145-amp brushed -Batteries (2), maintenance free 1400CCA -Ignition key; start/stop switch -Lighting system: --2 forward roading lights (low/high -beam with turn signals) --2 rear facing working lights in hood --2 LED position/stop/turn lights --4 working lights on the cab -Main disconnect switch -Receptacle start (cables not included) -Starter, electric, heavy duty -Starting and charging system (24-volt)

OPERATOR ENVIRONMENT -Air conditioner, heater, and -defroster (auto temp & fan) -Beverage holders (2) with storage -compartment for cell phone/MP3 player -Bucket/Work tool function lockout -Cab, pressurized and sound suppressed, -(ROPS/FOPS), radio ready -(entertainment) includes antenna, -speakers, & converter (12-volt 10-amp) -Coat hook (2) -EH Controls, lift and tilt function -EH Parking Brake -Ergonomic cab access ladders & handrails -Horn, electric -Light, two dome (cab) -Mirrors, rearview external with -integrated spot mirrors -Post mounted membrane 16 switch keypad -2 receptacles, 12-Volt -Seat, Cat Comfort (cloth) air suspension -Seat belt, retractable -Sun visor, front -Wet-Arm wipers/washers front & rear, -intermittent front wiper -Window, sliding (left and right sides) -Viscous mounts -COMPUTERIZED MONITORING SYSTEM -With following gauges: --Speedometer/Tachometer --Digital gear range indicator --DEF (Diesel exhaust fluid) level --Temperature: engine coolant, -hydraulic oil, transmission oil --Fuel level -With following Warning Indicators: --Regeneration --Temperature: axle oil, engine intake -manifold --Pressure: engine oil, fuel Pressure -Hi/Low, primary steering oil, -service brake oil --Battery voltage Hi/Low --Engine air filter restriction --Hydraulic oil filter restriction --Hydraulic oil Low --Parking brake --DEF low level --Transmission filter bypass -MULTI-FUNCTION MONITOR: --18cm (7 in) color LCD touch-screen -display --Rear-view camera image display -(reverse travel activated) --Machine settings & health parameters -CAT CONNECT (on-board, utilizing multi- -function monitor) -Core App software to monitor & display: --Total fuel consumption --Average fuel burn rate --Engine fuel consumption --Total idle time --Total operating hours --Travel distance (odometer) -Basic App software to monitor & display --Total idle fuel --Total operating hours, neutral --Total operating hours with hydraulic -filter in bypass

OTHER STANDARD EQUIPMENT -Auto idle shutdown -Couplings, Caterpillar O-ring face seal -Ecology drains for engine, transmission, -and hydraulics -Filters: fuel, engine air, engine oil, -hydraulic oil, transmission -Grease zerks -Hitch, drawbar with pin -Hood, non-metallic power tilting -Hoses, Caterpillar XT -Hydraulic oil cooler (swing out) -Hydraulic System, load sensing -Kickout, lift & tilt, automatic -(adjustable in cab) -Linkage, Optimized Z-Bar -Oil sampling valves -Platform, window washing -Radiator grill, airborne debris -Remote diagnostic pressure taps -Service Center (electrical & hydraulic) -Sight gauges: engine coolant, hydraulic -oil, and transmission oil level -Toolbox -Vandalism protection caplocks

MACHINE SPECIFICATIONS

950M WHEEL LOADER
LANE 3 ORDER
REGIONAL PKG, AM-N
STANDARD PKG WITH AD/CPM RDY
LINKAGE, STANDARD LIFT
COUNTERWEIGHT, 960KG
AXLES, AUTO/AUTO, ED
STEERING SYST, STD, WHL
AUTO DIFF, STEERING WHEEL
HYDRAULICS, 2V RC (3V READY)
HYDRAULIC OIL, STANDARD
STARTING, COLD (120V)
LIGHTS, HALOGEN
LEVERS 2V, STEERING WHEEL
PRODUCT LINK, CELLULAR PLE641
PREMIUM CORP RADIO (12V)
COOLING CORES, 9 FPI
FAN, STANDARD
ANTIFREEZE, -34C (-29F)
TIRES, 23.5R25 MX XHA2 * L3
SERIALIZED TECHNICAL MEDIA KIT
WINDOWS, STANDARD
CAB TRIM, DELUXE (HMU)
FILTRATION, STANDARD
SEAT BELT, 3"
AIR INLET STANDARD, RAIN CAP
FENDERS, BASIC +
HOOD, NON-METALLIC
SOUND SUPPRESSION, STANDARD
LUBRICATION, MANUAL, STD
GUARD, POWERTRAIN
QUICK COUPLER READY, STD
ROLL ON-ROLL OFF
FUEL ANTIFREEZE, -25C (-13F)
STORAGE PROTECTION
PROTECTION, CYLINDER ROD
BKTA GP ST 115" 4.50YD3 PO
0P0720

SELL PRICE	$329,000.00
LESS GROSS TRADE ALLOWANCE	($164,000.00)
SUBTOTAL	**$165,000.00**
TRADE-IN PAYOUT	$133,330.00
TOTAL	**$298,330.00**

TRADE-INS

Model	Make	Serial Number	Year	Trade Allowance
950M	CATERPILLAR (AA)	EMB02566		$164,000.00

WARRANTY & COVERAGE

Standard Warranty:	12 Months Unlimited Hours, Parts and Labor (Travel Time included for the first 6 months)
Extended Coverage:	950-60 MO/5000 HR PREMIER

F.O.B/TERMS:
El Paso

PAYMENT TERMS

Lease Terms

CASH WITH ORDER	BALANCE TO FINANCE	TERM	MONTHLY PAYMENT	RATE	BUY OUT	DOCUMENT FEE
$0.00	$298,730.00	60 (Monthly)	$4,126.59	7.49%	$134,715.00	$400.00

The above lease is based on the following:

- Taxes are extra on the monthly payments and the buy-out
- If the machine is not purchased at the end, then it must be returned in average condition with normal wear-and-tear
- The customer is responsible for all maintenance and repairs on the machine using genuine Cat parts only
- Tires, undercarriage, and all ground engaging tools (i.e. teeth, cutting edges) must be at 50% remaining, minimum, if the unit is not purchased at the end of the lease
- The above is subject to approval by Caterpillar Finance

5 YEAR LEASE

$ 3842.03 PER MONTH

5.72 INTEREST RATE

SIERRA MACHINERY

SALES, SERVICE, PARTS, & RENTALS

939 HAWKINS
EL PASO, TEXAS 79915
(915) 772-0613
FAX (915) 772-1964
(800) 458-5727

7179 ROSWELL HWY.
ARTESIA, NM 88210
(575) 746-6592
FAX (575) 746-6784

** QUOTE **

Date	Expires	Br	Ship Date	Salesman	Customer	Quote
10/14/22	3/15/23	001		TITO MARQUEZ	56360	931231

LINCOLN COUNTY
BOARD OF COUNTY COMMISSIONS
PO BOX 711
CARRIZOZO NM 88301

Attn MR. JEFF HONEYCUTT
505/648-2465

Ship To MR. JEFF HONEYCUTT
LINCOLN COUNTY
BOARD OF COUNTY COMMISSIONS
PO BOX 711
CARRIZOZO NM 88301
505/648-2465

FOB DESTINATION

Terms NET 30

** CASH **

Qty	Description	Each	Amount
	NEW VOLVO L120H WHEEL LOADER		
1	VM L120H L120H VOLVO WHEEL LOADER L120H VOLVO WHEEL LOADER BASE MACHINE INCLUDES: VOLVO D8J, 8 LITRE, T4F, 272 HP-974 FT/LB TORQUE DIESEL ENGINE, VOLVO AUTO POWERSHIRT TRANSMISSION W/OPTI-SHIFT LOCK-UP TORQUE CONVERTER & REVERSE-BY-BRAKING, OUTBOARD MOUNTED, OIL CIRCULATION COOLED, WET, MULTI-DISC BRAKES TORQUE PARALLEL LOADER LINKAGE ROPS/FOPS CERTIFIED CARECAB, 68 DBA NOISE LEVEL, W/CONTRONICS MONITORING SYSTEM LOAD SENSING HYDRAULIC SYSTEM W/CUSTOMIZABLE CONTROLS OPERATING WEIGHT +/- 44,280 LBS. EQUIPPED WITH THE FOLLOWING OPTIONS: 23.5R25 BR VJT L3 TIRES W/ 3 PC. RIMS FULL FENDERS, MUDFLAPS ENGINE AUTO & DELAYED ENGINE SHUTDOWN ENGINE TURBO II PRECLEANER REVERSIBLE COOLING FAN ENGINE BLOCK HEATER, 120V, RIMPULL VOLVO AIR SUSPENSION HD SEAT W 2 PC BELT AUTO CLIMATE CONTROL AIR CONDITIONING (ACC) RADIO KIT, LEFT SIDE 20 AMP STEERING KNOB	536,447.00	536,447.00

CONTINUED

SIERRA MACHINERY
SALES, SERVICE, PARTS, & RENTALS

939 HAWKINS
EL PASO, TEXAS 79915
(915) 772-0613
FAX (915) 772-1964
(800) 458-5727

7179 ROSWELL HWY.
ARTESIA, NM 88210
(575) 746-6592
FAX (575) 746-6784

** QUOTE **

Date	Expires	Br	Ship Date	Salesman	Customer	Quote
10/14/22	3/15/23	001		TITO MARQUEZ	56360	931231

LINCOLN COUNTY
BOARD OF COUNTY COMMISSIONS
PO BOX 711
CARRIZOZO NM 88301

Attn MR. JEFF HONEYCUTT
505/648-2465

Ship To MR. JEFF HONEYCUTT
LINCOLN COUNTY
BOARD OF COUNTY COMMISSIONS
PO BOX 711
CARRIZOZO NM 88301
505/648-2465

FOB DESTINATION

Terms NET 30

** CASH **

Qty	Description	Each	Amount
	SLIDING WINDOW IN DOOR		
	CAB LADDER, RUBBER SUSPENDED		
	ARMREST, VOLVO SEAT LEFT SIDE		
	CO-PILOT INCLUDES CAMERA+ON-BOARD WEIGHING HW		
	REARVIEW MIRRORS, EL LONG ARM RH		
	HALOGEN LIGHT FEATURE PACKAGE		
	LED WARNING BEACON		
	LOTO, LOCK OUT TAG OUT		
	NATO JUMP STARTER, BACK-UP ALARM		
	SEP ATTACHMENT LOCK, STD BOOM		
	OIL SAMPLING PORTS		
	FOOTSTEPS FRONT FRAME		
	BOOM SUSPENSION SYSTEM (RIDE CONTROL)		
	REHANDLING COUNTERWEIGHT		
	TOWING PIN		
	HEAVY DUTY TAIL LIGHT GUARDS		
	COVER PLATES, REAR FRAME		
	GUARDRAIL REAR MUDGUARD RIGHT & LEFT		
	BRACKET FOR FIRE EXTINGUISHER		
	4 YEAR CARETRACK TELEMACTICS		
	OPERATOR COACHING		
	ATT. BRACKET VAB-STD CAST		
	118" 3 PC BOE EDGE		
	118" 4.7 CY HOOK-ON HD GP BUCKET		
	87" STANDARD FORK FRAME		
	72" 6" X 2.4" FORK TINES		
	3RD FUNCTION HYDRAULICS W/DETENT		
	AUTO LUBE SYSTEM FOR STANDARD BOOM		
	***VOLVO LIFETIME BOOM, FRAME & ARTICULATION		

CONTINUED

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** QUOTE **

Date	Expires	Br	Ship Date	Salesman	Customer	Quote
10/14/22	3/15/23	001		TITO MARQUEZ	56360	931231

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BOARD OF COUNTY COMMISSIONS
PO BOX 711
CARRIZOZO NM 88301

505/648-2465

FOB DESTINATION

Terms NET 30

** CASH **

Qty	Description	Each	Amount
	JOINT WARRANTY (FIRST OWNER ONLY) ***1 YEAR/2,5000 HR FACTORY FULL MACHINE WARRANTY ***1 YEAR ACTIVECARE DIRECT MONITORING/REPOR		
1-	CES CONTRACT #2022-10-C101-678 HEAVY EQUIPMENT, PARTS, ACCESSORIES, LEASING AND RELATED SERVICES 45.3% DISCOUNT	242,474.00	242,474.00-
1	PRE-DELIVERY INSPECTION & FUEL	1,000.00	1,000.00
1	LOCAL FREIGHT	1,500.00	1,500.00
1	5 YEAR/5,000 HR COMPLETE MACHINE WARRANTY, NO TRIP CHARGE OR PRORATION THROUGH THE TERM OF THE WARRANTY.	11,090.00	11,090.00
	NON-TAX GA		
	ALL QUOTED PRICING SUBJECT TO CHANGE AFTER 30 DAYS FROM THE DATE OF THIS QUOTE.		

Total 307,563.00

Proposed By

01/17/23
Date

Accepted By

Date

LEASE FINANCING PROPOSAL

Lessee
Lincoln County, NM

Vendor
Sierra Machinery

Proposal Date:	February 13, 2023	
Equipment Description:	1-L120H Volvo Wheel Loader	
Commencement Date:	March 15, 2023	
	L120H	**L120H**
Equipment Cost:	$307,563	$307,563
Amount Financed:	$307,563	$307,563
Lease Term:	5 Years	5 Years
First Payment Date:	9/15/2023	9/15/2023
Payment Frequency:	Monthly	Annual
Lease Rate:	5.72%	5.72%
Payment Amount:	$3,842.03	$44,631.21
Balloon:	$153,514	$153,514
Balloon Due Date:	9/15/2028	9/15/2028

Qualifications:

1. **Pricing:** This is a lease proposal for the payment stream(s) indicated above. If any of the information identified above are not correct, please advise us so that we can determine if a new proposal is required. Other important elements of this proposal are:

a) **Rate Expiration**: Due to the current increasing rate markets, this proposal is valid under the following circumstances:
- The award is received within 7 days of the Proposal Date.
- The transaction is closed within 30 days off the Proposal Date.

If you are unable to award within 7 days, please contact us prior to your decision meeting date and we will provide a current proposal.

b) **Closing Costs:** There will be no up-front costs of any kind charged by Lessor including closing costs, points, administrative costs, etc. Your attorney may charge you to review the lease documents and complete the opinion letter required with our lease documentation.

c) **Fixed Rates**: Rates for ten (10) years and under are fixed for the entire term. Terms over ten years have a one time rate adjustment after seven (7) years to the then current interest rates for the remaining term.

2. **Type of Lease:** This is a lease-purchase type of financing. After all the lease payments are made, Lessee will own the equipment without further cost.

3. **Financial Reporting**: All city, county and tax districts (including fire districts) will be expected to provide GAAP audited financial reports. All non-for profit corporations (vfd's) will be expected to provide IRS 990 federal tax returns. If you do not maintain these types of financial reports, please contact us to discuss.

4. **Vendor Payable / Escrow Account (where applicable):** In the event that the truck(s) and/or equipment are not ready to be delivered, proceeds of this lease will be held in a vendor payable account until delivery/acceptance. This is a non-interest bearing account to Lessee.

5. **Credit Approval and Documentation:** This is a proposal only, and does not represent a commitment to lease. This financing is subject to credit review and approval and execution of mutually acceptable documentation, including the opinion of lessee's counsel opining that the agreement is legal, valid and binding, and qualified as a tax exempt obligation under the tax reform act of 1986 as amended.

Financing provided by:

25 IN BUSINESS OVER 25 YEARS
LEASING 2

Leasing 2, Inc.

Contact: **Rick Carney**
Phone: 800-287-5155 x16
Date: February 13, 2023
Email: rcarney@leasing2.com
Web: www.leasing2.com

REQUEST TO PROCEED:

When you are ready to proceed with Leasing 2 towards finalizing this lease financing arrangement, please indicate so by signing below and completing the requested information. We will immediately email you our application. Thank you for your confidence and consideration.

Proposal date: February 13, 2023 **Option Chosen:** _____ (where applicable)

Upcoming Governing Body meeting date for lease approval: _____

Lincoln County, NM
Name of Lessee

_____ _____
Authorized Signature **Date**

_____ _____
Printed Name Of Authorized Signature **Title**

_____ _____
Contact Name (If Different Than Authorized Signature) **Contact Phone**

_____ **Last month of your budget year?**_____
Contact E-Mail Address

Please complete the above information and ***fax or email*** *all pages of the proposal to*
813-258-9333 / rcarney@leasing2.com

ASSOCIATION FOR GOVERNMENTAL LEASING & FINANCE

**** Important: A Resolution will be required with the lease contract ****
In the event that you require board action to sign this proposal, please call us so that we may forward the preferred form for the meeting.

Are you ready to move forward with Leasing 2?

Here is a quick overview on our process

1. **Signed Proposal** - *When you are ready to move forward with Leasing 2, email a scan of the completed and signed proposal back to Leasing 2.*

2. **Credit Application** - *A credit application and request for current financial reports will be emailed to the designated contacts upon receipt of the signed proposal. The credit application should be completed and returned promptly to protect your quoted interest rates. Credit approval usually comes within a few days receipt of the completed credit application.*

3. **Financing Agreement** - *Once credit approval is accomplished, the financing agreement will be emailed for review and signature. Once the contracts are signed and returned, we are ready for closing.*

1.5 Volvo CE Wheel Loaders / Compact Wheel Loaders / LC450H Landfill Compactor - Extended Coverage

2 ENGINE	COMPONENTS	PT+H	PT	ENGINE*
Accessory Gears	●	●	●	●
AdBlue/DEF Pump	●	●	●	●
Aftertreatment Control Module (ACM)	●	●	●	●
Aftertreatment Support Unit (ASU)	●	●	●	●
Burner	●	●	●	●
Camshaft	●	●	●	●
Camshaft Bearings	●	●	●	●
Camshaft Drive Gear	●	●	●	●
Camshaft Position Sensor	●	●	●	●
Catalytic Converter	●	●	●	●
Cold Start Enrichment System	●	●	●	●
Compressor	●	●	●	●
Connecting Rods and Bearings	●	●	●	●
Crankcase Ventilation Oil Separator and Pipes Before Separator	●	●	●	●
Crankshaft Bearings and Gear	●	●	●	●
Crankshaft Including Front and Rear Crankshaft Seals	●	●	●	●
Crankshaft Sensor	●	●	●	●
Cylinder Heads/ Head Gaskets	●	●	●	●
Cylinder Liners	●	●	●	●
Diesel Exhaust Fluid (DEF) Tank and Dispensing System	●	●	●	●
EGR Clamps and Hoses	●	●	●	●
EGR Cooler	●	●	●	●
EGR System	●	●	●	●
EGR System Manifold	●	●	●	●
EGR Valve, Including Seals	●	●	●	●
Electronic Engine Module (ECM) and its Harness	●	●	●	●
Emission After Treatment System as Detailed by Volvo Emission Warranty	●	●	●	●
Emission Sensors: (Circuits Related to Emission Warrantable Components)	●	●	●	●
Engine Block	●	●	●	●

Extended Coverage North America
Master Parts Schedule

2 ENGINE	COMPONENTS	PT+H	PT	ENGINE*
Engine Mounted Filter Mount	●	●	●	●
Engine Oil Cooler	●	●	●	●
Engine Oil Filter Housing	●	●	●	●
Engine Speed Controls, Linkages, and Cables	●	●	●	●
Engine Wire Harness: (Circuits Related to Emission Warrantable Components)	●	●	●	●
Exhaust Brake, Exhaust Pressure Governor	●	●	●	●
Flywheel, Ring Gear	●	●	●	●
Front and Rear Engine Covers and Seals	●	●	●	●
Front Damper	●	●	●	●
Fuel Lines	●	●	●	●
Fuel Pumps	●	●	●	●
Hydraulic Motor, Cooling System	●	●		
Hydraulic Pump, Cooling System	●	●		
Injection Pump	●	●	●	●
Injectors	●	●	●	●
Inlet and Exhaust Valves, Valve Seats	●	●	●	●
Measuring Units "A" and "B" (MUA and MUB)	●	●	●	●
Oil Filter Tube	●	●	●	●
Oil Lines	●	●	●	●
Oil Pan and Gasket	●	●	●	●
Oil Pump	●	●	●	●
Pistons and Rings	●	●	●	●
Pressure/Temperature Sensors and Sending Units	●	●	●	●
Pulleys	●	●	●	●
Pushing Rods, Roller Tappets	●	●	●	●
Reversible Fan	●			
Rocker Arm Assembly	●	●	●	●
Selective Catalytic Reduction System	●	●	●	●
Sensors, Solenoids and Wiring Harnesses Used in SCR System	●	●	●	●
Thermostat, Cooling Fan and Belt Tensioner	●	●	●	●
Timing Gears	●	●	●	●

Extended Coverage North America
Master Parts Schedule

2 ENGINE	COMPONENTS	PT+H	PT	ENGINE*
Turbocharger, Including Actuator and Gasket	●	●	●	●
Valve Bridges	●	●	●	●
Valve Cover and Gasket	●	●	●	●
Valve Mechanism with Push Rods	●	●	●	●
Valve Springs, Washers, Seals	●	●	●	●
Water Pumps	●	●	●	●
Wiring Harness (internal)	●	●	●	●

3 ELECTRICAL SYSTEM	COMPONENTS	PT+H	PT	ENGINE*
AC Controller / Climate Control Module (CCM) / ECC	●			
Alternator	●			
CDC (except hydraulic hoses)	●			
Circuit Board	●			
Display Unit	●			
GPMECU 1, 2, and 3	●			
Human Machine Interface Control Unit (HMICU)	●			
Starter Motor	●			
Telematics ECU (WECU)	●			

4 TRANSMISSION/AXLES/HYDROSTATICS	COMPONENTS	PT+H	PT	ENGINE*
Drive Axles, Front and Rear, Including the Cooling Pump	●	●	●	
Dropbox	●	●	●	
Hydraulic Motor, Traveling	●	●	●	
Hydraulic Pump, Traveling	●	●	●	
Hydraulic Transmission	●	●	●	
Hydraulic Transmission Case / Valve Cover and Gasket / Gears / Bearings and Shafts	●	●	●	
Hydraulic Transmission Control Valve / Gasket and Solenoid Valves	●	●	●	
Hydraulic Transmission Internal Wiring Harness	●	●	●	
Hydraulic Transmission Pump	●	●	●	
Propeller Shaft / Sealed Universal Joints	●	●	●	
Propeller Shaft Bearing (Sealed)	●	●	●	

4 TRANSMISSION/AXLES/HYDROSTATICS	COMPONENTS	PT+H	PT	ENGINE*
Propeller Shaft Mounting	●	●	●	
Pump Drive	●	●	●	
Torque Converter, including the Pump	●	●	●	
Transmission ECU	●	●	●	
Transmission Pump	●	●	●	
Transmission/Axle/Drop Box Sensors and Sending Units	●	●	●	

5 BRAKES	COMPONENTS	PT+H	PT	ENGINE*
Brake Cooling Pump	●			
Brake Discs, excluding normal wear	●	●	●	
Front and Rear Axle Cooling Pump	●	●	●	
Parking Brake (without friction linings)	●	●	●	

6 STEERING SYSTEM	COMPONENTS	PT+H	PT	ENGINE*
Electronic Joysticks	●			
Secondary Steering	●			
Steering Cylinder	●	●		
Steering Pump	●	●		
Steering Valves	●	●		

7 FRAME	COMPONENTS	PT+H	PT	ENGINE*
Rear Axle Mounting	●			

9 HYDRAULIC SYSTEM AND SPECIAL FUNCTIONS	COMPONENTS	PT+H	PT	ENGINE*
BSS Valves (except hoses and accumulators)	●			
Cross Member (HL only)	●			
Hydraulic Accumulators	●	●		
Hydraulic Cylinders	●	●		
Hydraulic Motors	●	●		
Hydraulic Oil Filter Base	●	●		
Hydraulic Pumps, including Brake Pump	●	●		
Hydraulic Reservoir	●	●		

Extended Coverage North America
Master Parts Schedule

9 HYDRAULIC SYSTEM AND SPECIAL FUNCTIONS	COMPONENTS	PT+H	PT	ENGINE*
Hydraulic Swivel (HL only)	●			
Hydraulic Swivel Control (HL only)	●			
Hydraulic Valves, including Brake Valves	●	●		
Lift Arm (HL only)	●			
Log Pusher (HL only)	●			
Main Hydraulic Pump	●	●		
Rotator Motor (HL only)	●			
Rotator Motor Control (HL only)	●			
Servo Pump	●	●		
Servo Valves	●	●		
Solenoid Valves	●	●		
Tilt Arm (HL only)	●			
Valves, Main Hydraulics	●	●		

*Engine coverage is only available for GPPE machines.

6 YEAR LEASE
$ 3992.73 PER MONTH
7.49% INTEREST RATE

Quote 246644-01

Sep 29, 2022

LINCOLN COUNTY
PO BOX 711
CARRIZOZO, New Mexico 88301

Attention: JEFF HONEYCUTT

Dear Sir,

We would like to thank you for your interest in our company and our products, and are pleased to quote the following for your consideration.

Caterpillar Model: 950M Wheel Loader

STOCK NUMBER: 502362 **SERIAL NUMBER:** **YEAR:** **HOURS:**

We appreciate the opportunity to extend this quote. Pricing is subject to change based on manufacturer changes to cost and availability. If there are any questions, please do not hesitate to contact me.

Regards,

Eugene Mora
Sales Representative
Wagner Equipment Co.

Caterpillar Model: 950M Wheel Loader

STANDARD EQUIPMENT

POWERTRAIN -Brakes, full hydraulic enclosed wet-disc -with Integrated Braking System (IBS) -Brake wear indicators -Engine, Cat 7.1 w/ US Tier 4 Final / -EU Stage IV rating -Cat Clean Emissions Module (CEM) with -Diesel Particulate Filter (DPF) and -remote Diesel Exhaust Fluid (DEF) tank -& pump -Fan, radiator, electronically -controlled, hydraulically driven, -temperature sensing, on demand -Economy Mode (for fuel reduction) -Fuel priming pump (electric) -Fuel/Water separator -Precleaner, engine air intake -Parking Brake, disk & caliper -Switch, transmission neutralizer lockout -Torque converter, locking clutch with -free wheel stator -Tranmission countershaft, powershift -(5F/3R)

ELECTRICAL -Alarm, back-up -Alternator, 145-amp brushed -Batteries (2), maintenance free 1400CCA -Ignition key; start/stop switch -Lighting system: --2 forward roading lights (low/high -beam with turn signals) --2 rear facing working lights in hood --2 LED position/stop/turn lights --4 working lights on the cab -Main disconnect switch -Receptacle start (cables not included) -Starter, electric, heavy duty -Starting and charging system (24-volt)

OPERATOR ENVIRONMENT -Air conditioner, heater, and -defroster (auto temp & fan) -Beverage holders (2) with storage -compartment for cell phone/MP3 player -Bucket/Work tool function lockout -Cab, pressurized and sound suppressed, -(ROPS/FOPS), radio ready -(entertainment) includes antenna, -speakers, & converter (12-volt 10-amp) -Coat hook (2) -EH Controls, lift and tilt function -EH Parking Brake -Ergonomic cab access ladders & handrails -Horn, electric -Light, two dome (cab) -Mirrors, rearview external with -integrated spot mirrors -Post mounted membrane 16 switch keypad -2 receptacles, 12-Volt -Seat, Cat Comfort (cloth) air suspension -Seat belt, retractable -Sun visor, front -Wet-Arm wipers/washers front & rear, -intermittent front wiper -Window, sliding (left and right sides) -Viscous mounts -COMPUTERIZED MONITORING SYSTEM -With following gauges: --Speedometer/Tachometer --Digital gear range indicator --DEF (Diesel exhaust fluid) level --Temperature: engine coolant, -hydraulic oil, transmission oil --Fuel level -With following Warning Indicators: --Regeneration --Temperature: axle oil, engine intake -manifold --Pressure: engine oil, fuel Pressure -Hi/Low, primary steering oil, -service brake oil --Battery voltage Hi/Low --Engine air filter restriction --Hydraulic oil filter restriction --Hydraulic oil Low --Parking brake --DEF low level --Transmission filter bypass -MULTI-FUNCTION MONITOR: --18cm (7 in) color LCD touch-screen -display --Rear-view camera image display -(reverse travel activated) --Machine settings & health parameters -CAT CONNECT (on-board, utilizing multi- -function monitor) -Core App software to monitor & display: --Total fuel consumption --Average fuel burn rate --Engine fuel consumption --Total idle time --Total operating hours --Travel distance (odometer) -Basic App software to monitor & display --Total idle fuel --Total operating hours, neutral --Total operating hours with hydraulic -filter in bypass

OTHER STANDARD EQUIPMENT -Auto idle shutdown -Couplings, Caterpillar O-ring face seal -Ecology drains for engine, transmission, -and hydraulics -Filters: fuel, engine air, engine oil, -hydraulic oil, transmission -Grease zerks -Hitch, drawbar with pin -Hood, non-metallic power tilting -Hoses, Caterpillar XT -Hydraulic oil cooler (swing out) -Hydraulic System, load sensing -Kickout, lift & tilt, automatic -(adjustable in cab) -Linkage, Optimized Z-Bar -Oil sampling valves -Platform, window washing -Radiator grill, airborne debris -Remote diagnostic pressure taps -Service Center (electrical & hydraulic) -Sight gauges: engine coolant, hydraulic -oil, and transmission oil level -Toolbox -Vandalism protection caplocks

MACHINE SPECIFICATIONS

950M WHEEL LOADER
LANE 3 ORDER
REGIONAL PKG, AM-N
STANDARD PKG WITH AD/CPM RDY
LINKAGE, STANDARD LIFT
COUNTERWEIGHT, 960KG
AXLES, AUTO/AUTO, ED
STEERING SYST, STD, WHL
AUTO DIFF, STEERING WHEEL
HYDRAULICS, 2V RC (3V READY)
HYDRAULIC OIL, STANDARD
STARTING, COLD (120V)
LIGHTS, HALOGEN
LEVERS 2V, STEERING WHEEL
PRODUCT LINK, CELLULAR PLE641
PREMIUM CORP RADIO (12V)
COOLING CORES, 9 FPI
FAN, STANDARD
ANTIFREEZE, -34C (-29F)
TIRES, 23.5R25 MX XHA2 * L3
SERIALIZED TECHNICAL MEDIA KIT
WINDOWS, STANDARD
CAB TRIM, DELUXE (HMU)
FILTRATION, STANDARD
SEAT BELT, 3"
AIR INLET STANDARD, RAIN CAP
FENDERS, BASIC +
HOOD, NON-METALLIC
SOUND SUPPRESSION, STANDARD
LUBRICATION, MANUAL, STD
GUARD, POWERTRAIN
QUICK COUPLER READY, STD
ROLL ON-ROLL OFF
FUEL ANTIFREEZE, -25C (-13F)
STORAGE PROTECTION
PROTECTION, CYLINDER ROD
BKTA GP ST 115" 4.50YD3 PO

SELL PRICE	$329,000.00
LESS GROSS TRADE ALLOWANCE	($164,000.00)
SUBTOTAL	**$165,000.00**
TRADE-IN PAYOUT	$133,330.00
TOTAL	**$298,330.00**

TRADE-INS

Model	Make	Serial Number	Year	Trade Allowance
950M	CATERPILLAR (AA)	EMB02566		$164,000.00

WARRANTY & COVERAGE

Standard Warranty:	12 Months Unlimited Hours, Parts and Labor (Travel Time included for the first 6 months)
Extended Coverage:	950-72 MO/6000 HR PREMIER

F.O.B/TERMS:
El Paso

PAYMENT TERMS

Lease Terms

CASH WITH ORDER	BALANCE TO FINANCE	TERM	MONTHLY PAYMENT	RATE	BUY OUT	DOCUMENT FEE
$0.00	$298,730.00	72 (Monthly)	$3,992.73		$116,970.00	$400.00

The above lease is based on the following:

- Taxes are extra on the monthly payments and the buy-out
- If the machine is not purchased at the end, then it must be returned in average condition with normal wear-and-tear
- The customer is responsible for all maintenance and repairs on the machine using genuine Cat parts only
- Tires, undercarriage, and all ground engaging tools (i.e. teeth, cutting edges) must be at 50% remaining, minimum, if the unit is not purchased at the end of the lease
- The above is subject to approval by Caterpillar Finance

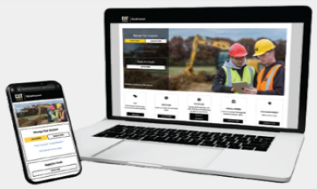
NEXT

Complete these five items to get started.

- ✓ Complete and sign all documents in this package.
- ✓ Submit completed and signed documents by clicking FINISH at the end of your documents.
- ✓ Open and review your executed document package after you receive your confirmation email confirming all parties have signed.
- ✓ Register for MyCatFinancial to manage your account anytime and anywhere via desktop or with the free mobile app.
- ✓ Enroll in Auto Pay for one less thing to worry about. Skip the hassle of manually paying your bill every month and focus on running your business.

REGISTER FOR MYCATFINANCIAL

1. Visit mycatfinancial.com and select your country/language. You can also download the free app on your mobile device from the App Store or Google Play.
2. Click CREATE ACCOUNT in the white box
3. Input the required registration information
4. Click CONTINUE
5. Enter the code sent to your email
6. Click VERIFY
7. Create your password
8. Click CONTINUE
9. Click LINK A CONTRACT



a. Contract Number: 001-70098883

b. Serial/Customer Number: EB500926

c. Commencement Date:_____

ACCOUNT FEATURES

- Apply for a Cat Card
- Make a payment
- Enroll in Auto Pay
- Request a payoff quote
- Review your contracts and invoices
- And more!

ENROLL IN AUTO PAY

1. Login to MyCatFinancial and click ENROLL/MANAGE AUTO PAY in account settings (located at the top right of your screen)
2. Select the contracts you want to enroll in Auto Pay and click ENROLL
3. Enter your banking information for the recurring payment
4. That's it. Your payment will be automatically withdrawn from your account every month

CONTACT US

Have questions about your account? We can help.

Hours: Monday – Friday | 7 a.m. – 6 p.m.

CST Phone: 1-800-651-0567

Email: NABC.CustomerService@cat.com



CAT® CARD

The fast, easy way to pay for equipment, parts, rentals, service, and attachments wherever the job takes you —with no annual fee, competitive rates, flexible payment terms and more. Use your Cat Card at participating Cat dealers and Cat Rental Stores to get what you need and get back to work. Learn more at catcard.com.

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CAT Financial

DOCUMENT CHECKLIST (Cat Value Option)
Contract Number 001-70098883 Transaction Number 4489733

CAT Financial

These documents were prepared especially for:

COUNTY OF LINCOLN, NM
300 CENTRAL AVE. P.O. BOX 711
CARRIZOZO, NM 88301-0711

Dealer: WAGNER EQUIPMENT CO., E35Z
Date: 01/25/2023 Time: 09:49:39 AM Comments:

Customer Executed Documents	Comments
☐ Government - Local	_____
☐ Lease Return Conditions	_____
☐ Delivery Supplement	_____
☐ Insurance- Liability and Physical Damage	_____
☐ Advance Payment (cross out if N/A)	_____
☐ Guaranty of Payment (cross out if N/A)	_____
☐ Tax Exemption Certif. (cross out if N/A)	_____
☐ Title applied for (cross out if N/A)	_____
☐ Customer Information Verification	_____
☐ Any necessary Riders/Amendments	_____
☐ CVA DOC SELECTION FORM PROMISE TO PAY ADDENDUM (Multiple CVA offers at Doc Gen)	_____
☐ FINAL CVA AT ADDENDUM (Multiple CVA offers at Doc Gen)	_____
☐ FINAL CVA AT QUOTE (Customer Accepted CVA before Doc Gen)	_____
☐ PROMISE TO PAY ADDENDUM TO TAX LEASE (Customer Accepted CVA before Doc Gen)	_____
☐ Other	_____
☐ Request for Minutes	_____
☐ Opinion of Counsel	_____
☐ Governmental Resolution to Lease, Purchase, and/or Finance	_____
☐ Non ? Appropriations Addendum	_____

Dealer Executed Documents	Comments
☐ Purchase Agreement	_____
☐ Dealer Invoice	_____
☐ All Credit Conditions Met	_____

*If any of these documents are altered, or if the Buyer wishes to add or delete documents, please contact your CFSC Credit Analyst to obtain acceptance of any and all changes.

1. PARTIES

LESSOR ("we", "us", or "our"):

CATERPILLAR FINANCIAL SERVICES CORPORATION
2120 West End Avenue
Nashville, TN 37203

LESSEE ("you" or "your"):

COUNTY OF LINCOLN, NM
300 CENTRAL AVE., P.O. BOX 711
CARRIZOZO, NM 88301-0711

In reliance on your selection of the equipment described below (each, a "Unit"), we have agreed to acquire and lease the Units to you, subject to the terms of this Lease. **Until this Lease has been signed by our duly authorized representative, it will constitute an offer by you to enter into this Lease with us on the terms stated herein.**

2. DESCRIPTION OF THE UNITS

DESCRIPTION OF UNITS Whether the Unit is new or used, the model number, the manufacturer, and the model name	**SERIAL/VIN** Unique ID number for this Unit	**MONTHLY RENT** This is due per period, as stated below in section 4.	**OPTION PURCHASE PRICE** Payment at end of lease for purchase of Unit (see Section 18).	**MAX ANNUAL HOURS/MILEAGE** Maximum annual usage of Unit (see Return Agreement).	**DELIVERY DATE** Enter date machine was delivered to you.
1 New 2023 Caterpillar 150-15AWD Motor Grader	EB500926	$4,501.50	$180,810.00	1000	_____

LOCATION OF UNITS: 325 TIGER DR
CAPITAN, NM 88316

You acknowledge that the Units described above were delivered to you in good working condition and that you accepted them on the date indicated.

The Lease Return Conditions agreement ("Return Agreement") submitted by you to us for each Unit is made a part of and incorporated into this Lease.

SIGNATURES

By signing this Lease, you certify that you have received and read this Lease, including the following 4 pages titled "Terms and Conditions", which make up part of this Lease, and all the other Lease Documents, including Schedule A and each Return Agreement.

LESSOR:

CATERPILLAR FINANCIAL SERVICES CORPORATION

Signature _____

Name (Print) _____

Title _____

Date _____

LESSEE:

COUNTY OF LINCOLN, NM

Signature Ira Pearson

Name (Print) Ira Pearson

Title County Manager

Date January 25, 2023

TERMS AND CONDITIONS

3. **Lease Term** The Lease Term will start on the date we sign the Lease and will continue for 60 months, unless earlier terminated or canceled as permitted herein.

4. **Rent** You will pay us the Monthly Rent beginning December 10, 2022 and on the same date of each month thereafter for the entire Lease Term. Monthly Rent will be due without demand. You will also pay us all other amounts payable under the terms of this Lease and under any other document executed in connection with this Lease, including each Return Agreement (the "Lease Documents") ("Other Payments", and together with the Monthly Rent, collectively, the "Rent"). You will pay the Rent to us at CATERPILLAR FINANCIAL SERVICES CORP., P.O. BOX 100647, PASADENA, CA 91189-0647 or such other location that we designate in writing. **You agree this Lease constitutes a non-cancelable net lease. You also agree that your duties and liabilities under this Lease and the other Lease Documents are absolute and unconditional. Your payment and performance obligations are not subject to cancelation, reduction, or setoff for any reason. You agree to settle all claims, defenses, setoffs, counterclaims and other disputes you may have with the Supplier (as defined below), the manufacturer of each Unit, or any other third party directly with the Supplier, the manufacturer or the third party, as the case may be. You will not assert, allege or make any such claim, defense, setoff, counterclaim or other dispute against us or with respect to the payments due us under this Lease.**

5. **Late Charges** If we do not receive a Rent payment on the date it is due, you will pay us, on demand, a late payment charge equal to five percent (5%) of the late Rent payment.

6. **Disclaimer of Warranties** You have selected each Unit based upon your own judgment. You understand that we are not the manufacturer or the seller of the Units. WE MAKE NO WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED, WITH RESPECT TO THIS LEASE OR TO ANY UNIT. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, EACH UNIT IS LEASED "AS IS, WHERE IS." WE MAKE NO WARRANTIES AS TO THE QUALITY OF MATERIALS OR WORKMANSHIP OR THAT THE MATERIALS OR WORKMANSHIP COMPLY WITH THE TERMS OF ANY PURCHASE ORDER OR AGREEMENT. WE EXPRESSLY DISCLAIM, AND YOU WAIVE ALL OTHER WARRANTIES AND CLAIMS EXPRESS OR IMPLIED, ARISING BY LAW OR OTHERWISE, WITH RESPECT TO ANY UNIT OR THIS LEASE, INCLUDING WITHOUT LIMITATION: (A) ANY IMPLIED WARRANTY THAT ANY UNIT IS MERCHANTABLE; (B) ANY IMPLIED WARRANTY THAT ANY UNIT IS FIT FOR A PARTICULAR PURPOSE; (C) ANY IMPLIED WARRANTY ARISING FROM COURSE OF PERFORMANCE, COURSE OF DEALING, OR USAGE OF TRADE; (D) ANY OBLIGATION, LIABILITY, RIGHT, CLAIM, OR REMEDY IN TORT; AND (E) ANY OBLIGATION, LIABILITY, RIGHT, CLAIM, OR REMEDY FOR LOSS OF OR DAMAGE TO ANY UNIT, FOR LOSS OF USE, REVENUE, OR PROFIT WITH RESPECT TO ANY UNIT, FOR ANY LIABILITY TO ANY THIRD PARTY, OR FOR ANY OTHER INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, INCLUDING STRICT OR ABSOLUTE LIABILITY IN TORT. Nothing in this Lease takes away any rights you may have against any other parties (such as the Supplier or the manufacturer of any Unit). You agree to pursue only these third parties for any and all claims concerning any Unit except as to ownership and title. You are entitled to all the promises and warranties made by the Supplier to us with respect to the Units, and you may contact the Supplier in order to receive a description of those promises and warranties.

7. **Possession, Use, and Maintenance** (a) At your own expense, you will use and keep the Units in good operating order and condition and at least in accordance with Supplier's and manufacturer's recommendations and all maintenance and operating manuals and service agreements, and in accordance with all applicable laws and regulations, including the rules or limits on idling, fleet average or site based exhaust emissions, or operational limitations, for which you have sole responsibility for compliance. (b) You will not abandon a Unit. (c) You will not sublease a Unit or permit the use of a Unit by anyone other than you. (d) You will not change the use of a Unit from that specified in the Return Agreement, without our prior written consent. (e) You will not change the Location of a Unit from that specified above without providing us with prompt written notice of such change. (f) You will not remove a Unit from the United States. (g) You will not sell, assign, transfer, create or allow to exist a lien, claim, security interest, or encumbrance on any of your rights under this Lease or with respect to a Unit. Each Unit is and will remain personal property regardless of its use or manner of attachment to realty. We have the right (but not the obligation) to inspect each Unit and its maintenance records. We also have the right to observe the use of each Unit and determine its hours of usage. You will not alter a Unit or affix any accessory or equipment to a Unit if doing so will impair its originally intended function or use or reduce its value. You will not make any "non-severable" addition (as defined for federal income tax purposes) to a Unit without our prior written consent. If added to a Unit, the following will immediately become our property: (i) replacement parts; (ii) parts essential to the operation of the Unit; and (iii) parts that cannot be detached from the Unit without interfering with the operation of the Unit or adversely affecting the value or utility the Unit would have had without the addition. All such parts will be deemed incorporated in the Unit and will be subject to the terms of this Lease as if originally leased under this Lease. If an Event of Default has occurred and is continuing, all parts, accessories, and equipment affixed to a Unit will become our property.

8. **Taxes** **Rent includes all taxes arising from, or due in connection with, this Lease or the Units. You will pay when due, or promptly reimburse us for payment of, all taxes (other than our federal, state, or local net income taxes) imposed on a Unit, or the Rent.** You will also pay or reimburse us for all (i) license and registration fees, (ii) fines, penalties, interest, or additions to any tax, (iii) charges similar to those stated in clauses (i) and (ii) that are imposed in connection with the ownership, possession, use, or lease of a Unit from the time we purchase the Unit until it is returned to us or purchased by you. You will remain responsible for the payment, or reimbursement of, any such charges, regardless of when we receive notice of the charge. You will prepare and file, in a manner satisfactory to us, all reports or returns required with respect to a Unit. You will reimburse us in full for any amounts that we pay or advance without regard to early payment discounts. We may estimate the amount of, and bill you periodically in advance for, any charge. You will be responsible, however, for any difference between the estimated amount and the actual amount. Except as provided in this section, you agree that we are entitled to receive any and all federal, state, or local tax credits and benefits, if any, applicable to a Unit. We are entitled to income tax depreciation deduction for each Unit based on the use as described in the Return Agreement.

9. **Tax Indemnity** This Lease is entered into on the basis that we are entitled to claim certain depreciation deductions on the Units in accordance with Section 168(a) of the Internal Revenue Code of 1986, as amended, (the "Code") based upon the applicable depreciation method and recovery period specified in Code Sections 168(b) and (c), and to similar state and local income tax deductions (collectively, the "Tax Benefits"). Our classification of a Unit under Code Section 168(e), our determination of the applicable depreciation method and recovery period, and our claim for an entitlement to the Tax Benefits are based solely upon your representations in Section 7 and the applicable Return Agreement. If we do not receive nor retain all of the Tax Benefits anticipated with respect to any Unit (a "Tax Loss"), because (a) of a change in the US federal income tax rate, (b) you move any Unit outside the United States, or (c) you use any Unit for a different purpose than stated in the applicable Return Agreement; you will pay us, within thirty (30) days after we provide you written notice of such Tax Loss, an amount which, in our opinion, will cause our net after-tax rate of return over the Lease Term in respect to the Unit to equal the net after-tax rate of return we would have realized if such Tax Loss had not occurred. For purposes of this section, we may be included in any affiliated group (within the meaning of Section 1504 of the Code) of which we are a member for any year in which a consolidated or combined income tax return is filed for the affiliated group.

10. **Loss or Damage** (a) You bear the risk of loss or damage to a Unit from the time we purchase the Unit (or from the beginning of the Lease Term, if earlier) until the Unit is returned to us or purchased by you in accordance with this Lease. Should any loss or damage occur, you will not be released from your obligations under the Lease or any

other Lease Document. (b) You will provide prompt, written notice to us of any Total Loss (as defined below) or any material damage to any Unit. Any such notice will include any damage reports provided to any governmental authority, an insurer, or the Supplier, and any documents pertaining to the repair of such damage, including copies of work orders and all invoices for related charges. (c) Without limiting any other term in this Lease, you will promptly repair all damage that does not constitute a Total Loss, to restore the Unit to the condition required by this Lease. (d) A Unit has incurred a "Total Loss" upon: (i) the disappearance, theft or destruction or any other total loss of such Unit; (ii) damage to the Unit that is uneconomical to repair; or (iii) the condemnation, confiscation, or other taking of title to or use of a Unit or the imposition of any lien on such Unit by any governmental authority. On the next Rent due date following a Total Loss (a "Loss Payment Date"), you will pay us the Monthly Rent due on that date plus the Casualty Loss Value of the Unit with respect to which the Total Loss has occurred (the "Lost Units"), together with any Other Payments due with respect to the Lost Units. Until such payment is made, you will continue to pay us the Monthly Rent on the due dates set forth in Section 4. Upon making the full payment required on the Loss Payment Date, your obligation to pay future Monthly Rent on the Lost Units will terminate, but you will remain liable for all Monthly Rent and all Other Payments on any remaining Units. Furthermore, upon receipt of the full payment required on the Loss Payment Date, we convey to you all of our right, title, and interest in the Lost Units, "AS IS WHERE IS", but subject to the requirements of any third party insurance carrier in order to settle an insurance claim. "Residual Value" means the future fair market value of a Unit at the end of the Lease Term (determined at Lease inception). "Casualty Loss Value" means the sum of: (i) the discounted present value of all unpaid future Rent for the Lost Units; (ii) the discounted present value of the Lost Unit's Residual Value as determined by us; and (iii) all other amounts then due under this Lease with respect to the Lost Units (including all Other Payments then owing and unpaid). If the Total Loss occurs after the final Rent due date of the Lease Term, the Casualty Loss Value will be determined as of the last Monthly Rent due date during the Lease Term. (e) We are not required to pursue any claim against any person in connection with a Total Loss or other loss or damage. (f) If we receive a payment under an insurance policy required under this Lease in connection with any Total Loss or other loss or damage to a Unit, and such payment is both unconditional and indefeasible, then provided you have complied with the applicable provisions of this section, we will either (i)) if the payment results from a Total Loss, send you proceeds up to an amount equal to the Casualty Loss Value you previously paid us, or credit the proceeds against any amounts you owe us or (ii) if the payment results from repairs made pursuant to Section 10(c), send you proceeds up to an amount equal to the amount of your actually incurred costs of repair.

11. Waiver and Indemnity You release and agree to indemnify, defend, and keep harmless, us (including any assignee of ours) and our directors, officers, agents and employees (each, an "Indemnitee"), from and against any and all Claims (defined below) (other than those directly resulting from the actual gross negligence or willful misconduct of the Indemnitee). To meet this obligation, you will pay, on a net after-tax basis, or otherwise discharge such Claims, when and as they become due. We will give you prompt notice of a Claim. You are entitled to control the defense of or to settle a Claim, so long as: (a) no Event of Default has occurred and is then continuing; (b) you are financially capable of satisfying your obligations under this section; and (c) we approve your proposed defense counsel. "Claims" means all claims, allegations, judgments, settlements, suits, actions, damages (whether incidental, consequential or direct), demands (for compensation, indemnification, reimbursement or otherwise), losses, penalties, fines, liabilities (including strict liability), and charges that we incur or for which we are or may be responsible, in the nature of interest, liens, and costs (including attorneys' fees and disbursements and any other legal or non-legal expenses of investigation or defense of any Claim, whether or not the Claim is ultimately defeated, or enforcing the rights, remedies, or indemnities provided for hereunder, or otherwise available at law or in equity to us), of whatever kind or nature, contingent or otherwise, matured or unmatured, foreseeable or unforeseeable, by or against any person. Claims include any of the foregoing arising from: (i) a Lease Document; (ii) a Unit, including the contents and any regulated or hazardous substances at any time contained in a Unit or emitted from a Unit, (iii) the premises at which any Unit may be located from time to time; (iv) the ordering, acquisition, delivery, installation, or rejection of a Unit; (v) the possession of a Unit or any property to which the Unit may be attached from time to time; (vi) the maintenance, use, condition, ownership or operation of any Unit, during the Lease Term; (vii) the existence of a latent or other defect (whether or not discoverable by you or us) with respect to a Unit; (viii) any Claim in tort for negligence or strict liability in relation to a Unit; (ix) any Claim for patent, trademark or copyright infringement in relation to a Unit; (x) the Total Loss or damage, return, surrender, sale, or other disposition of any Unit or any part thereof; or (xi) any Claim involving or alleging environmental damage, or any criminal or terrorist act, relating in any way to a Unit. To the extent necessary under law or regulation, in order to eliminate liability for us, we transfer and you accept the transfer from us of any and all liability associated with exhaust emissions in connection with the Units. If any Claim is made against you or an Indemnitee, the party receiving notice of the Claim will promptly notify the other. If the party receiving notice of the Claim fails to notify the other, however, your obligations are still in effect. You agree to be responsible for all costs and expenses, including reasonable attorneys' fees, incurred by us or our directors, officers, employees, agents, or assigns in defending such claims or in enforcing this section. Under no condition or cause of action will we be liable for any loss of actual or anticipated business or profits or any special, indirect, or consequential damages.

12. Insurance You, at your expense, must keep each Unit insured with a commercial insurance policy for our benefit. This insurance must include physical damage insurance that will protect each Unit against all risks for an amount at least equal to the then-applicable Casualty Loss Value. You will also maintain commercial general liability insurance (including product and broad form contractual liability) covering each Unit for at least $1,000,000 combined coverage for bodily injury and property damage per occurrence. All insurance must be in a form and with companies approved by us. The physical damage insurance shall specify you as named insured and us as loss payee, and the general liability policy shall specify you as named insured and us as additional insured. The insurance shall be primary, without the right of contribution from any insurance carried by us. You must promptly notify us of any occurrence that may become the basis of a claim. You must also provide us with all requested pertinent data. Upon demand, you must promptly deliver to us evidence of insurance coverage. Notwithstanding anything to the contrary, you acknowledge and authorize us to receive the return of any unearned premiums, including without limitation any refunds resulting from cancellation, nonrenewal, voidance or adjustment of your insurance policy financed with us, if the policy is underwritten by Caterpillar Insurance Company or its affiliates. You agree that such unearned premiums are being forwarded on your behalf, credited to you and will be applied by us to any unpaid balances on your account.

13. Events of Default Each of the following is an event of default ("Event of Default"): (a) You fail to make a payment when due. (b) A representation or warranty made to us in connection with this Lease is incorrect or misleading. (c) You fail to observe or perform a covenant, agreement, or warranty and the failure continues for ten days after written notice to you. (d) A default occurs under any other agreement between you or a guarantor of this Lease (each a "Guarantor") and us or an affiliate of ours. (e) You, or a Guarantor, cease to do business, die, become insolvent, make an assignment for the benefit of creditors or file a petition or action under a bankruptcy, reorganization, insolvency or moratorium law, or a law for the relief of, or relating to, debtors. (f) Any filing of an involuntary petition under a bankruptcy statute against you or a Guarantor, or appointment of a receiver, trustee, custodian or similar official to take possession of your properties or those of a Guarantor, unless the petition or appointment ceases to be in effect within thirty days after filing or appointment. (g) There is a material adverse change in your, or a Guarantor's, financial condition, business operations or prospects. (h) There is a termination, breach, or repudiation of a Guarantor's guaranty. (i) There is a breach in any respect of any covenant or agreement in Section 18 hereof.

14. Remedies (a) If an Event of Default occurs, we will have the rights and remedies provided by this Lease and under the Uniform Commercial Code ("UCC") and any other law. Among these rights and remedies are to: (i) proceed at law or in equity, to enforce specifically your performance or to recover damages; (ii) declare this Lease in default, and cancel this Lease or otherwise terminate your right to use any Unit and your other rights, but not your obligations, (iii) require you to assemble Units and make them available to us at a place we designate; (iv) enter premises where a Unit may be located and take immediate possession of such Unit and remove (or disable in place) such Unit (and any unattached parts) without notice, liability, or legal process; (v) use your premises for storage without liability; (vi) sell or

lease any of the Units, whether or not in our possession, at public or private sale, with or without notice to you, and apply or retain the net proceeds of such disposition in accordance with this Lease; (vii) enforce any or all of the preceding remedies with respect to any related collateral, and apply any deposit or other cash collateral, or any proceeds of any such collateral, at any time to reduce any amounts you owe us; (viii) demand and recover from you all Liquidated Damages (as defined below) and all Other Payments whenever they are due; and (ix) if we financed your obligations under a warranty agreement such as an Equipment Protection Plan, Customer Service Agreement, or similar agreement, we may cancel the agreement on your behalf and receive the refund of the fees that we financed but had not received from you as of the date of the Event of Default. As used herein, "Liquidated Damages" means the liquidated damages (all of which, you hereby acknowledge, are damages to be paid in lieu of future Monthly Rent and expected Residual Values and are reasonable in light of the anticipated harm arising by reason of an Event of Default, and are not a penalty) described in the first sentence of parts (i) or (ii) of Section 14(b) below, depending upon the recovery and disposition of the Units.

(b) If an Event of Default occurs and:

(i) we recover a Unit and dispose of it by a lease or elect not to dispose of the Unit after recovery, you will pay us on demand an amount equal to the *sum* of (A) any accrued and unpaid Rent as of the date we recover the Unit, *plus* (B) the present value as of such date of the total Monthly Rent for the then remaining Lease Term, *minus* (C) either (1) the present value, as of the commencement date of any substantially similar re-lease of the Unit, of the re-lease rent payable to us for the period, commencing on such commencement date, which is comparable to the then remaining Lease Term or (2) the present value of the “market rent” for such Unit (as computed pursuant to Article 2A of the UCC ("Article 2A")) in the continental United States as of the date on which we have a reasonable opportunity to remarket the Unit for the period, commencing on such date, which is comparable to the then remaining Lease Term, as applicable; provided, however, you acknowledge that if we are unable after a reasonable effort to dispose of the Unit at a reasonable price and pursuant to other reasonable terms, or the circumstances reasonably indicate that such an effort will be unavailing, the "market rent" in such event will be deemed to be $0.00, but in the event that we do eventually re-lease or otherwise dispose of the Unit, we will apply the net proceeds of such disposition, to the extent received in good and indefeasible funds, as a credit or reimbursement, as applicable, in a manner consistent with the terms of this Lease and the applicable provisions of Article 2A. Any amounts discounted to present value, shall be discounted at the rate of three percent (3%) per annum, compounded annually;

(ii) you fail to return a Unit in the manner and condition required by this Lease, or we recover and sell the Unit, you will pay to us on demand an amount calculated as the Casualty Loss Value of the Unit (determined as of the next Monthly Rent payment date after the date of the Event of Default), together with all costs and expenses (as defined below), *less* a credit for any disposition proceeds, if applicable pursuant to the application provisions in the next sentence. If we demand the Liquidated Damages under this part (ii) and recover and sell the Unit, we will apply any proceeds received in good and indefeasible funds: first, to pay all costs and expenses not already paid; second, to pay us an amount equal to any unpaid Rent due and payable, together with the Liquidated Damage amounts specified in this part (ii), to the extent not previously paid; third, to pay us any interest accruing on the amounts covered by the preceding clauses, plus late charges, from and after the date the same becomes due, through the date of payment; fourth, to pay us an amount equal to any remaining obligations that you owe us under this Lease.

The remedies provided to us are cumulative and in addition to all other remedies at law or in equity. You will remain liable for any deficiency and we will retain any excess after our exercise of these remedies. You agree to pay all charges, costs, expenses and reasonable attorney's fees incurred by us in enforcing this Lease. To the extent you are entitled to a refund from us, you agree we have the right to offset any obligation that you have with us or our affiliates with such refund.

15. **Return of Unit** On expiration of the Lease Term or if we demand possession of a Unit pursuant to the terms of the Lease, you will, at your expense, promptly deliver the Unit to us properly protected and in the condition required by Section 7 and the applicable Return Agreement. You will deliver the Unit, at our option, (a) to the nearest Caterpillar dealer selling equipment of the same type as the Unit; or (b) on board a carrier named by us and shipping the Unit, freight collect, to a destination designated by us. If the Unit is not in the condition required by Section 7 and the applicable Return Agreement, you must pay us, on demand, all costs and expenses incurred by us to bring the Unit into the required condition. You are obligated to pay holdover rent in the amount equal to 1/30th of the Monthly Rent plus any other costs and expenses for each day following the end of the Lease Term on any Unit that is not returned or purchased pursuant to the terms of this Lease.

16. **Purchase Option** At the expiration of the Lease, if no Event of Default has occurred and is continuing, you may choose to purchase any Unit for the Option Purchase Price set forth on the front of this Lease if this Lease includes an Option Purchase Price. In order to exercise a purchase option, you must send written notice to us at least sixty (60) days prior to the end of the Lease Term. Upon receipt of the Option Purchase Price and all other amounts owing under the Lease, plus any taxes or our other costs and expenses arising from the sale of the Unit or the delivery of the bill of sale, we will deliver to you, upon request, a bill of sale without warranties except that the Unit is free of all encumbrances of any person claiming through us. You agree to purchase the Unit "**AS IS, WHERE IS, WITH ALL FAULTS**." Any applicable purchase option must be exercised as of the last day of the Lease Term and it is not available during any holdover period. You agree with us that the Option Purchase Price, if set forth in Table A and identified as a Cat Value Option, is not less than the reasonably expected Residual Value (as defined in Section 10) of such Unit.

17. **Your Assurances and Representations** Each of us intends that: (i) this Lease constitutes a true "lease" and a "finance lease" as such terms are defined in Article 2A and not a sale or retention of a security interest; (ii) you have selected the "Supplier" (as defined in Article 2A) and have directed us to purchase each Unit from this Supplier; (iii) you were informed, before your execution of this Lease and are hereby informed in writing that you are entitled under Article 2A to the promises and warranties, including those of any third party, provided to us by the Supplier in connection with or as part of the purchase of the Units, and that you may communicate directly with the Supplier and receive an accurate and complete statement of those promises and warranties, including any disclaimers and limitations on remedies relating thereto; and (iv) we are and shall remain the owner of each Unit (unless sold by us pursuant to any Lease Document), and you shall not acquire any right, title or interest in or to such Unit except the right to use it in accordance with the terms hereof.

You represent and warrant to us that: (a) You will use each Unit for business purposes only and not for personal, family or household use. (b) You will provide all financial information and reporting as we may reasonably require. (c) All credit, financial and other information submitted by you or on your behalf to us in connection with this Lease is and shall be true, correct and complete. (d) You will not change your name, principal place of business or primary residence and, if you are a business entity, your state of formation or form of business organization (including by merger, consolidation, reincorporation or restructure) without prior written notice to us. (e) We may share any of your information provided by you, or gathered by us, with any affiliate of ours that has or may extend credit to you. (f) You will not assign this Lease or any right or obligation under it without our prior written consent. (g) In the event any Unit is equipped with a Unit monitoring system such as Cat® Product Link, you agree not to remove, disable or impair the Unit monitoring system. You agree to permit Caterpillar Inc. and/or its subsidiaries or affiliates, including us (collectively “Caterpillar”), and/or Caterpillar dealers to access data concerning the Unit, its condition and its operation transmitted from the monitoring system. The information may be used: (1) to administer, implement and enforce the terms of this Lease (including any addendum hereto), (2) to recover the Unit if necessary, and/or (3) to improve or manage Caterpillar’s products and services. You agree that information transmitted may include, among other things, the serial number, VIN, location, and operational and other data, including but not limited to fault codes, emissions data, fuel usage, service meter hours, software and hardware version numbers, and installed attachments.

You agree that messages regarding active transactions you have with us may be delivered by telephone call (whether prerecorded voice or autodialed or not) or sent via text message or SMS (whether autodialed / texted or not), or message sent through a social media or similar platform, to any landline or mobile phone number submitted in connection with the credit application process or subsequently as a business contact number for you. You agree to update your business contact information, including any mobile number submitted as a contact, with us if it changes during the duration of this Lease. You understand and agree that collections messaging may occur, even if you have registered certain preferences regarding a mobile number that is also a business contact number.

Caterpillar publishes its Data Governance Statement ("Data Governance Statement") covering matters relating to data collected by Caterpillar, including geolocation and operational data relating to equipment or owners or operators of the Units. In addition, Caterpillar's Global Data Privacy Statement ("Privacy Statement") describes how Caterpillar collects, processes and shares information that relates to an identified or identifiable individual ("Personal Information") and rights that individuals might have under applicable data privacy laws. By entering into this Lease, Lessee agrees: (1) that it has received and reviewed the Data Governance Statement online at https://www.caterpillar.com/datagovernance and the Privacy Statement online at https://www.caterpillar.com/dataprivacy; (2) to the collection, use, disclosure and sharing of information, including personal information, as set forth in the Data Governance Statement and the Privacy Statement; and (3) that it will provide any individuals access to or a copy of the Data Governance Statement and the Privacy Statement before providing the individual's information to us or our affiliates. Lessee (or individuals representing Lessee) may also authorize and/or consent to the collection, use, disclosure and sharing of information and/or Personal Information in other agreements or documents with us, our affiliates or Caterpillar dealers, and nothing contained herein shall interfere with or affect such agreements or documents in any way.

You agree, at your expense, to do any act and execute, acknowledge, authorize, deliver, file, register, and record any documents that we deem desirable in our reasonable discretion to protect our title or rights in a Unit and our rights and benefits under this Lease. You hereby irrevocably appoint us as your attorney-in-fact for the signing and filing of such documents and authorize us to delegate these limited powers.

18. **Sanctions** None of (a) you, or any of your respective directors, officers or employees, subsidiaries, or any Guarantor, or any beneficial owner of you or any Guarantor, or any person holding a controlling interest in you or any Guarantor (each, a "Relevant Person"), or (b) to your knowledge, having made reasonable enquiries, any agent of yours that will act in any capacity in connection with or benefit from this Lease (including any addendum hereto) and the leasing hereunder, is currently or at any time a Sanctioned Person.

"Sanctioned Person" means, at any time, (I) a person listed in any sanctions-related list of designated persons maintained by the U.S. Department of the Treasury, the U.S. Department of Commerce, the U.S. Department of State, or by the United Nations Security Council, the European Union, or any EU member state, or (II) any person owned or controlled by any such person or persons in aggregate.

No Unit or other proceeds received under the terms of this Lease will be used by you or any Guarantor, or any other Relevant Person, or to your knowledge, having made reasonable enquiries, by any of your agents, sublessees, or other users of the Unit, in violation of, or which shall cause us or our affiliates to be in violation of, any applicable laws, rules, or regulations relating to (A) bribery or corruption, (B) anti-money laundering, (C) terrorism, (D) economic or financial sanctions, or (E) trade embargoes.

19. **Assignment; Counterparts** We may assign, sell or encumber all or any part of this Lease, the Rent, and the Units with or without notice to you. THE RIGHTS OF ANY SUCH ASSIGNEE WILL NOT BE SUBJECT TO ANY DEFENSE, COUNTERCLAIM OR SET OFF WHICH YOU MAY HAVE AGAINST US. If requested by us, you will assist us in the assignment of any of our rights under this Lease. If requested by us, you will also sign a notice of assignment in a form approved by us. If notified by us, you will make all payments due under this Lease to the party designated in the notice without offset or deduction. In connection with any potential or actual assignment, you consent to the sharing of your credit file information, including personal information relating to your principals, with any potential assignee. Upon any assignment by us of our rights under this Lease, and except as may otherwise be provided herein, all references in this Lease to "Lessor", "we", "us", and "our" will mean the assignee. This Lease is for the benefit of, and is binding upon, your and our respective successors and assigns. Though multiple counterparts of this document may be signed, only the counterpart accepted, acknowledged, and certified by us on the signature page as the original will constitute original chattel paper. A photocopy or facsimile of this Lease will be legally admissible under the "best evidence rule." A signed copy of this Lease and any related document sent electronically will be treated as an original document and will be admissible as evidence thereof, and all signatures thereon will be binding as if manual signatures were personally delivered.

20. **Effect of Waiver; Entire Agreement; Notices; Applicable Law** Our delay or omission in exercising any right or remedy will not impair such right or remedy. A delay or omission by us will not be construed as a waiver of any Event of Default. Any waiver or consent by us must be in writing. This Lease and the Lease Documents completely state our and your rights and supersedes all prior agreements with respect to a Unit. All notices must be in writing, addressed to the other party at the address stated on the front of this Lease or at such other address as may be furnished in writing. This Lease is governed by and construed under the laws of the State of Tennessee, without giving effect to the conflict-of-laws principles. You consent to the jurisdiction of any state or federal court located within the State of Tennessee. **THE PARTIES WAIVE THE RIGHT TO TRIAL BY JURY IN ANY ACTION ARISING OUT OF OR RELATED TO THIS LEASE, THE OBLIGATIONS, OR THE UNITS.**

21. **No Agency; Modification of Lease; Miscellaneous** No person or entity, including, without limitation, the supplier or the manufacturer of the Units, is authorized to act as our agent regarding this Lease. No waiver, modification, or change in this Lease will bind us unless provided by us in writing. Oral agreements are not binding. You agree that we may correct patent errors in this Lease and the Lease Documents and fill in blanks including for example correcting or filling in serial numbers, VIN numbers, and dates. Headings in this Lease are inserted for convenience only. Headings do not affect the meaning or interpretation of this Lease. If a provision of this Lease is invalid under any law, it shall be deemed omitted. Any such omission will not invalidate the remaining provisions. To the extent any payment due us under this Lease is deemed to be usurious, the payment obligation shall be amended and limited to the maximum lawful amount. All obligations under this Lease survive the expiration or termination of the Lease if necessary to give full effect to the terms of this Lease.

NON-APPROPRIATIONS ADDENDUM TO TAX LEASE
Contract Number 001-70098883

PARTIES

LESSOR *("we", "us" or "our"):*

CATERPILLAR FINANCIAL SERVICES CORPORATION
2120 West End Avenue
Nashville, TN 37203

LESSEE *("you" or "your"):*

COUNTY OF LINCOLN, NM
300 CENTRAL AVE., P.O. BOX 711
CARRIZOZO, NM 88301-0711

We and you agree to add the following paragraph to the Lease:

You represent and warrant to us that you (i) have sufficient appropriations or other funds available to pay all amounts due hereunder for the current fiscal year and (ii) reasonably believe that funds can be obtained sufficient to make all rental payments during the term of the Lease. You hereby covenant that you will do all things reasonably within your power to obtain funds from which the rental payments may be made, including (i) providing for such payments to the extent necessary in each budget submitted for the purpose of obtaining funding and (ii) using your *bona fide* best efforts to have such portion of the budget approved. It is your intent to make rental payments for the full term of this Lease if funds are available therefor, and you represent that the use of the Units is essential to your proper, efficient and economic operation. In the event no funds or insufficient funds are appropriated and budgeted or are otherwise not available in any fiscal year for rental payments due under this Lease, then you will immediately notify us of such occurrence and this Lease will terminate on the last day of the fiscal year for which appropriations were received. You will not incur any penalty or expense as a result of any such termination of this Lease, and you will have no obligation to make rental payments with respect to the remainder of the Lease, but you will be obligated to pay rental payments to the extent funds shall have been appropriated and budgeted or are otherwise available. In the event of such termination, you agree to return the Units to us pursuant to Section 15 of this Lease, and we will have all legal and equitable rights and remedies to take possession of the Units. Notwithstanding the foregoing, you agree that you will not cancel this Lease if any funds are appropriated for the acquisition, retention or operation of the Units or other equipment performing functions similar to the Units.

SIGNATURES

LESSOR

CATERPILLAR FINANCIAL SERVICES CORPORATION

Signature _____

Name (Print) _____

Title _____

Date _____

LESSEE

COUNTY OF LINCOLN, NM

Signature Ira Pearson

Name (Print) Ira Pearson

Title County Manager

Date 1/25/2023

Purchase Agreement
Contract Number 001-70098883

This Purchase Agreement is between **WAGNER EQUIPMENT CO.** ("Vendor") and **Caterpillar Financial Services Corporation** ("Cat Financial"). Vendor agrees to sell to Cat Financial and Cat Financial agrees to buy from Vendor the equipment described below (the "Unit(s)"), subject to the terms and conditions set forth below and on the reverse side hereof.

Description of Unit(s)	Serial#	VIN #	Freight	Total Price
(1) 150-15AWD CATERPILLAR Motor Grader	EB500926		$	$338,400.00

Lessee:
COUNTY OF LINCOLN, NM
300 CENTRAL AVE., P.O. BOX 711
CARRIZOZO, NM 88301-0711

Subtotal	**$338,400.00**
Federal Excise Tax	**$0.00**
Other Tax	**$0.00**
Total Purchase Price	**$338,400.00**

Unit(s) Delivery Point:
325 TIGER DR
CAPITAN, NM 88316

See next page for additional terms and conditions.

SIGNATURES

CATERPILLAR FINANCIAL SERVICES CORPORATION

Signature _____

Name (Print) _____

Title _____

Date _____

WAGNER EQUIPMENT CO.

Signature _____

Name (Print) _____

Title _____

Date _____

1. The lessee named on the front hereof (the "Lessee") has selected the Unit(s), instructed Cat Financial to purchase the Unit(s) from Vendor, and agreed to lease the Unit(s) from Cat Financial.

2. Cat Financial (or its assignee) will have no obligation hereunder (and any sums previously paid by Cat Financial to Vendor with respect to the Unit(s) shall be promptly refunded to Cat Financial) unless (a) all of the conditions set forth in Section 1.3 (if a master lease agreement) or Section 1 (if a non-master lease agreement) of the lease with the Lessee covering the Unit(s) have been timely fulfilled and (b) the Lessee has not communicated to Cat Financial (or its assignee), prior to "Delivery" (as hereinafter defined) of the Unit(s), an intent not to lease the Unit(s) from Cat Financial. All conditions specified in this paragraph shall be deemed timely fulfilled unless prior to Delivery of the Unit(s), Cat Financial (or its assignee) shall notify Vendor to the contrary in writing. which shall include fax or email. "Delivery" shall mean the later of the time (a) Cat Financial executes this Purchase Agreement or (b) the Lessee or its agent takes control and/or physical possession of the Unit(s).

3. Upon timely satisfaction of the conditions specified in Paragraph 2 above, ownership, title and risk of loss to the Unit(s) shall transfer to Cat Financial (or its assignee) upon Delivery of the Unit(s).

4. Vendor warrants that (a) upon Delivery of the Unit(s), Cat Financial (or its assignee) will be the owner of and have absolute title to the Unit(s) free and clear of all claims, liens, security interests and encumbrances and the description of the Unit(s) set forth herein is correct and (b) the Unit Transaction Price set forth on the front hereof for each unit of Unit(s) leased under a lease is equal to such Unit(s)'s fair market value.

5. Vendor shall forever warrant and defend the sale of the Unit(s) to Cat Financial (or its assignee), its successors and assigns, against any person claiming an interest in the Unit(s).

6. Provided that no event of default exists under any agreement between Lessee and Cat Financial and upon timely satisfaction of the conditions specified in Paragraph 2 above, and unless otherwise agreed to in this Purchase Agreement, Cat Financial (or its assignee) shall pay Vendor the total Purchase Price set forth on the front hereof for the Unit(s) within three business days following (a) the receipt and approval by Cat Financial of all documentation deemed necessary by Cat Financial in connection with the lease transaction and (b) all credit conditions have been satisfied.

7. Vendor shall deliver the Unit(s) to the Lessee at the delivery point set forth on the front hereof.

8. This Purchase Agreement may be assigned by Cat Financial to a third party. Vendor hereby consents to any such assignment.

9. This Purchase Agreement shall become effective only upon execution by Cat Financial.

GOVERNMENTAL ENTITY RESOLUTION TO LEASE, PURCHASE AND/OR FINANCE

WHEREAS, the laws of the State of New Mexico (the "State") authorize COUNTY OF LINCOLN, NM (the "Governmental Entity"), a duly organized political subdivision, municipal corporation or similar public entity of the State, to purchase, acquire and lease personal property for the benefit of the Governmental Entity and its inhabitants and to enter into any necessary contracts; and

the Governmental Entity wants to lease, purchase and/or finance equipment ("Equipment") from **Caterpillar Financial Services Corporation** and/or an authorized Caterpillar dealer ("Caterpillar") by entering into certain contracts or related documents (the "Agreement") with Caterpillar; and

the form of the Agreement has been presented to the governing body of the Governmental Entity at this meeting.

RESOLVED, that: (i) the Agreement, including all schedules and exhibits attached to the Agreement, is approved in substantially the form presented at the meeting, with any Approved Changes (as defined below), (ii) the Governmental Entity enter into the Agreement with Caterpillar and (iii) the Agreement is adopted as a binding obligation of the Governmental Entity; and

that changes may later be made to the Agreement if the changes are approved by the Governmental Entity's counsel or members of the governing body of the Governmental Entity signing the Agreement (the "Approved Changes") and that the signing of the Agreement and any related documents is conclusive evidence of the approval of the changes; and

that the persons listed below, who are the incumbent officers of the Governmental Entity (the "Authorized Persons"):

[PLEASE INSERT NAME AND TITLE OF EACH AUTHORIZED PERSON BELOW]

Name (Print or Type)	**Title (Print or Type)**
_____	_____
_____	_____
_____	_____

be, and each is, authorized, directed and empowered, on behalf of the Governmental Entity, to (i) sign and deliver to Caterpillar, and its successors and assigns, the Agreement and any related documents, and (ii) take or cause to be taken all actions he/she deems necessary or advisable to acquire the Equipment, including the signing and delivery of the Agreement and related documents; and

that the signatory below is authorized to attest to these resolutions and affix the seal of the Governmental Entity to the Agreement, these resolutions, and any related documents; and

that nothing in these resolutions, the Agreement or any other document imposes a pecuniary liability or charge upon the general credit of the Governmental Entity or against its taxing power, except to the extent that the payments payable under the Agreement are special limited obligations of the Governmental Entity as provided in the Agreement; and

that a breach of these resolutions, the Agreement or any related document will not impose any pecuniary liability upon the Governmental Entity or any charge upon its general credit or against its taxing power, except to the extent that the payments payable under the Agreement are special limited obligations of the Governmental Entity as provided in the Agreement; and

that the authority granted by these resolutions will apply equally and with the same effect to the successors in office of the Authorized Persons.

I, _____, of COUNTY OF LINCOLN, NM, certify that the resolutions above are a full, true and correct copy of resolutions of the governing body of the Governmental Entity. I also certify that the resolutions were duly and regularly passed and adopted at a meeting of the governing body of the Governmental Entity. I also certify that such meeting was duly and regularly called and held in all respects as required by law, at the Governmental Entity's office. I also certify that at such meeting, a majority of the governing body of the Governmental Entity was present and voted in favor of these resolutions.

I also certify that these resolutions are still in full force and effect and have not been amended or revoked.

IN WITNESS of these resolutions, the signatory named below executes this document on behalf of the Governmental Entity.

SIGNATURE [To be signed by authorized individual.]

Signature _____

Title _____

Date _____

Opinion of Counsel

Re: Governmental Equipment Lease-Purchase Agreement (Contract Number 001-70098883) (the "Lease")
Between COUNTY OF LINCOLN, NM ("Lessee") and Caterpillar Financial Services Corporation ("Lessor")

Sir/Madam:

I am an attorney for Lessee, and in that capacity, I am familiar with the above-referenced transaction, the Lease, and all other documents pertaining to the Lease (the Lease and such other documents pertaining to the Lease being referred to as the "Lease Agreements").

Based on my examination of these and such other documents, records and papers and matters of fact and laws as I deemed to be relevant and necessary as the basis for my opinion set forth below, upon which opinion Lessor and any subsequent assignee of Lessor's interest may rely, it is my opinion that:

1. Lessee is a fully constituted political subdivision or agency duly organized and existing under the Constitution and laws of the State of New Mexico (the "State"), and is authorized by such Constitution and laws (i) to enter into the transaction contemplated by the Lease Agreements and (ii) to carry out its obligations thereunder.

2. The Lease Agreements (i) have been duly authorized, executed and delivered by Lessee and (ii) constitute valid, legal and binding obligations and agreements of Lessee, enforceable against Lessee in accordance with their terms, assuming due authorization and execution thereof by Lessor.

3. No further approval, license, consent, authorization or withholding of objections is required from any federal, state or local governmental authority with respect to the entering into or performance by Lessee of the Lease Agreements and the transactions contemplated by the Lease Agreements.

4. Lessee has sufficient appropriations or other funds available to pay all amounts due under the Lease Agreements for the current fiscal year.

5. The interest payable to Lessor by Lessee under the Lease Agreements is exempt from federal income taxation pursuant to Section 103 of the Internal Revenue Code of 1986, as amended.

6. The entering into and performance of the Lease Agreements will not (i) conflict with, or constitute a breach or violation of, any judgment, consent decree, order, law, regulation, bond, indenture or lease applicable to Lessee, or (ii) result in any breach of, or constitute a default under, or result in the creation of, any lien, charge, security interest or other encumbrance upon any assets of Lessee or the Units (as defined in the Lease) pursuant to any indenture, mortgage, deed of trust, bank loan, credit agreement or other instrument to which Lessee is a party, or by which it or its assets may be bound.

7. No litigation or proceeding is pending or, to the best of my knowledge, threatened to, or which may, (a) restrain or enjoin the execution, delivery or performance by Lessee of the Lease Agreements, (b) in any way contest the validity of the Lease Agreements, (c) contest or question (i) the creation or existence of Lessee or its governing body or (ii) the authority or ability of Lessee to execute or deliver the Lease Agreements or to comply with or perform its obligations under the Lease Agreements. There is no litigation or proceeding pending or, to the best of my knowledge, threatened that seeks to or could restrain or enjoin Lessee from annually appropriating sufficient funds to pay the Lease Payments (as defined in the Lease) or other amounts contemplated by the Lease Agreements. In addition, I am not aware of any facts or circumstances which would give rise to any litigation or proceeding described in this paragraph.

8. The Units are personal property and, when subjected to use by Lessee, will not be or become fixtures under the laws of the State.

9. The authorization, approval and execution of the Lease Agreements, and all other proceedings related to the transactions contemplated by the Lease Agreements, have been performed in accordance with all applicable open meeting, public records, public bidding and all other applicable laws, rules and regulations of the State.

10. The appropriation of moneys to pay the Lease Payments coming due under the Lease and any other amounts contemplated by the Lease Agreements does not and will not result in the violation of any constitutional, statutory or other limitation relating to the manner, form or amount of indebtedness which may be incurred by Lessee.

11. The Lessor will have a perfected security interest in the Units upon the filing of an executed UCC-1 or other financing statement at the time of acceptance of the Units with the Secretary of State for the State.

SIGNATURE

COUNTY OF LINCOLN, NM

Name(Print): _____ Date: _____

Signature: _____ Address: _____

Title: _____ _____

_____

CATERPILLAR INSURANCE COMPANY (CIC) SELECTION FORM

Before financing your equipment, you must arrange physical damage insurance on the equipment identified below. The insurance may be provided through an insurance agent or insurance company of your choice, provided the insurance company satisfies minimum financial requirements.

As an alternative to obtaining your own insurance, you may elect to have your equipment insured under coverage arranged by Caterpillar Insurance Services Corporation, that has been designed specifically for the purchasers of Cat® equipment.

Please complete this form if you elect to insure your equipment with Caterpillar Insurance Company (CIC).

CIC Physical Damage Insurance Policy Summary

Please note: This is only a brief description of the CIC Physical Damage Insurance Program. Contractual provisions contained in the policy will govern.

Coverage

CIC Physical Damage Insurance protects your equipment against physical damage losses, including collision, fire, theft, vandalism, upset or overturn, floods, sinking, earthquakes and other unfortunate acts of nature. The protection has been designed for owners of heavy equipment and provides superior benefits you most likely would not find in other plans.

The CIC Physical Damage Insurance does include normal exclusions. Some important exclusions are wear and tear, rust, loss of income, war, nuclear damage, and mechanical breakdown, automobiles, watercraft, waterborne shipments, tires or tubes or mobile track belts damaged by blow-out, puncture, and road damage.

Repairs

When a covered loss occurs, this plan will pay for Cat® replacement parts on all your new or used Caterpillar equipment.On all equipment from other manufacturers, the plan will pay for comparable replacement parts.

Transportation

Your CIC plan will pay for round-trip transportation of covered damaged equipment to and from your Cat dealer’s repair facility, up to $2,500 limit.

Rental Reimbursement

The plan allows for rental costs up to $2,500 that you incur to rent similar equipment following a covered loss. You are automatically protected with up to $100,000 of coverage for damage to the similar equipment you rent.

Claims

In the event of a total loss, the policy will pay the greatest of the following:

- The payoff value of the loan on the damaged parts or equipment as of the date of loss or
- The actual cash value of that covered property; or
- The cost of replacing that property with property of like kind and quality

The policy will pay 10% of scheduled loss, up to a $10,000 maximum for debris removal.

The policy will pay fire department service fees up to $5,000.

Deductible

$1,000 Construction and Agricultural Equipment Deductibles:
$5,000 deductible all logging Equipment

Customer Service

If you have any questions or need additional details, see your Authorized Cat Dealer or call CIC toll free at **1-800-248-4228.**
You may also e-mail CIC at physicaldamage@cat.com

POLICYHOLDER DISCLOSURE
NOTICE OF TERRORISM RISK INSURANCE ACT OF 2002
(as extended by the Terrorism Risk Insurance Extension Act of 2005, and as amended in 2007)

You are hereby notified that under the Terrorism Risk Insurance Act, as amended in 2007, the definition of act of terrorism has changed. As defined in Section 102(1) of the Act: The term "act of terrorism" means any act that is certified by the Secretary of the Treasury - in concurrence with the Secretary of State, and the Attorney General of the United States - to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property,or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

Under your coverage, any losses resulting from certified acts of terrorism may be partially reimbursed by the United States Government under a formula established by the Terrorism Risk Insurance Act, as amended in 2007. However, your policy may contain other exclusions, which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government generally reimburses 85% of covered terrorism losses exceeding the statutorily established deductible paid by the insurance company providing the coverage. The Terrorism Risk Insurance Act, as amended, contains a $100 billion cap that limits U.S. Government reimbursement as well as insurers' liability for losses resulting from certified acts of terrorism when the amount of such losses exceeds $100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed $100 billion, your coverage may be reduced. The portion of your premium that is attributable to coverage for terrorist acts certified under the Act is: $ 0.00

APPLICATION FOR CIC PHYSICAL DAMAGE INSURANCE

Model #	Equipment Description	Serial #	VIN	Value Including Total Tax	Pymt Method-3 Total Premium	Pymt Method-1 Finance Pymt
1. 150-15AWD	Caterpillar Motor Grader	EB500926		$338,400.00	$19,085.00	$391.47

Marsha Blaisdell

Marsha Blaisdell, Authorized Insurance Producer

Arranged by Caterpillar Insurance Services Corporation

I understand that the total insurance premium for 60 months will be $19,085.00, which is $3817.00 per year based upon the total equipment value of $338,400.00.

Method 1	☐	I will finance the insurance premium, including finance charges, of $391.47 per scheduled equipment payment. The finance charge is calculated at 8.49% per annum on the total insurance premium covering the full term of the finance agreement. By choosing Method 1 and signing this document you are agreeing to finance the insurance along with the equipment payments with Caterpillar Financial Services Corporation.
Method 2	☐	I desire coverage for an initial 12 month term. I will pay the $3817.00 premium and return the payment with the signed equipment documents. Please make check payable to CIC.
Method 3	☐	I will pay the total premium and return the payment with the signed equipment documents. Please make check payable to CIC.
Method 4	☐	I decline Caterpillar Insurance. I elect to obtain my own commercial insurance on the equipment shown from an agent or insurance company of my choice.

I understand that the quote I receive is not a binder of insurance. If I elect to obtain coverage from CIC, coverage will be effective in accordance with the terms and conditions of the issued Policy and that I may terminate the coverage at any time with advance written notice.

I acknowledge that I have been notified that, under the TERRORISM RISK INSURANCE ACT of 2002 (as extended by the Terrorism Risk Insurance Extension Act of 2005), any losses caused by certified acts of terrorism under my policy will result in coverage under my policy that will be partially reimbursed by the United States as outlined in the attached policyholder disclosure notification.

I also acknowledge I have been advised that, if I accept this insurance, an appointed licensed insurance producer will receive commission compensation.

Customer Name: COUNTY OF LINCOLN, NM
Dealer Name: WAGNER EQUIPMENT CO.

Please note: If you would like a no obligation quote on your additional equipment, call 1-800-248-4228 extension 5754.

Accepted By: _____ Name (PRINT): _____

Title: _____ Date: _____

Fraud Warning:

Applicable in AL, AR, DC, LA, MD, NM, RI and WV: Any person who knowingly (or willfully)* presents a false or fraudulent claim for payment of a loss or benefit or knowingly (or willfully)* presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison. *Applies in MD Only.

Applicable in CO: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

Applicable in FL and OK: Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony (of the third degree)*. *Applies in FL Only.

Applicable in KS: Any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer, broker or any agent thereof, any written statement as part of, or in support of, an application for the issuance of, or the rating of an insurance policy for personal or commercial insurance, or a claim for payment or other benefit pursuant to an insurance policy for commercial or personal insurance which such person knows to contain materially false information concerning any fact material thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act.

Applicable in KY, NY, OH and PA: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties (not to exceed five thousand dollars and the stated value of the claim for each such violation)*. *Applies in NY Only.

Applicable in ME, TN, VA and WA: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties (may)* include imprisonment, fines and denial of insurance benefits. *Applies in ME Only.

Applicable in NJ: Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.

Applicable in OR: Any person who knowingly and with intent to defraud or solicit another to defraud the insurer by submitting an application containing a false statement as to any material fact may be violating state law.

Applicable in PR: Any person who knowingly and with the intention of defrauding presents false information in an insurance application, or presents, helps, or causes the presentation of a fraudulent claim for the payment of a loss or any other benefit, or presents more than one claim for the same damage or loss, shall incur a felony and, upon conviction, shall be sanctioned for each violation by a fine of not less than five thousand dollars ($5,000) and not more than ten thousand dollars ($10,000), or a fixed term of imprisonment for three (3) years, or both penalties. Should aggravating circumstances [be] present, the penalty thus established may be increased to a maximum of five (5) years, if extenuating circumstances are present, it may be reduced to a minimum of two (2) years.

INSURANCE SELECTION FORM-OUTSIDE INSURANCE CARRIER

Before funding your equipment, you must arrange physical damage insurance on the equipment identified below. The insurance may be provided through an insurance agent or insurance company of your choice, provided the insurance company satisfies minimum financial requirements.

Physical Damage coverage must show that Caterpillar Financial Services Corporation has been named as loss payee for the equipment's replacement value. The deductible must be shown. Liability Coverage must be a minimum of $1,000,000 or combined coverage for bodily injury and property damage per occurrence. Caterpillar Financial Services Corporation must be named as additional insured.

As an alternative to obtaining your own Physical Damage coverage, you may elect to have your equipment insured under coverage arranged by Caterpillar Financial Services Corporation designed specifically for the purchasers of Caterpillar equipment. If a quote is not included in your document package, please contact your Caterpillar Dealer, call **1-800-248-4228,** or e-mail PhysicalDamage@cat.com.

Please complete this form to provide contact information for your liability coverage, as well as your physical damage coverage if you did not elect Caterpillar Insurance for physical damage.

Transaction Number: **Dealer Name:** WAGNER EQUIPMENT CO.
Customer's Name: COUNTY OF LINCOLN, NM
Address: 300 CENTRAL AVE. P.O. BOX 711
CARRIZOZO, NM 88301-0711

I have entered into the above agreement under which **I am responsible for providing insurance** against **ALL RISKS** of direct physical loss or damage for the actual cash value of the following equipment, subject to common exclusions such as damage caused by corrosion, rust, mechanical or electrical breakdown, etc.

Model #	Equipment Description	Serial #	VIN#	Value Including Tax
1. 150-15AWD	2023 Caterpillar Motor Grader	EB500926		$338,400.00

Insurance Agency _____ Insurance Agent's Name _____

Street Address _____

City _____ State _____ Zip _____

Agent's Phone Number _____ Fax Number _____ E-mail Address _____

TO CUSTOMER'S INSURANCE AGENT

I hereby instruct you to add Caterpillar Financial Services Corporation as a Loss Payee for physical damage and as an Additional Insured for general liability:

[ ] To my existing policy number(s)_____, which now provide the coverage required, or

[ ] To a policy or policies which you are authorized to issue in the name listed above which will provide the coverage required.

Signature _____

Name(Print) _____

Title _____

Date _____

PROCESSING OF THIS TRANSACTION MAY BE HELD PENDING RECEIPT OF THIS INFORMATION

PLEASE FORWARD A COPY OF THE CERTIFICATE OR BINDER EVIDENCING COVERAGE TO:
CATERPILLAR FINANCIAL SERVICES CORPORATION
2120 West End Avenue
Nashville, TN 37203

PLEASE ATTACH A COPY OF THIS NOTICE TO PROOF OF INSURANCE

CUSTOMER INFORMATION VERIFICATION
Contract Number 001-70098883

CAT Financial

CUSTOMER INFORMATION — CHANGES TO CUSTOMER INFORMATION

Customer Name:	**COUNTY OF LINCOLN, NM**	
Physical Address:	**300 CENTRAL AVE., P.O. BOX 711**	
	CARRIZOZO, NM, 88301-0711	
Mailing Address:	**300 CENTRAL AVE., P.O. BOX 711**	
	CARRIZOZO, NM, 88301-0711	
Equipment Location:	**325 TIGER DR**	
	CAPITAN, NM, 88316	
Business Phone:	**5056482385**	
E-mail Address:	**ntaylor@lincolncountynm.gov**	

The changes above apply to: ☐ **Current Request for financing** ☐ **All active contracts**

TAX INFORMATION

Tax Exempt** **Non-Exempt**

Asset outside the City limits Yes _____ No _____

***A Tax Exemption Certificate is required for all tax exempt customer. If you are tax exempt – please enclose a current tax exemption certificate to be returned with your documents.*

AUTO PAY INFORMATION (Checking Account Information)

☐ **I decline** Auto Pay authorization at this time

☐ **I request and authorize Caterpillar** Financial Services Corporation ("Cat Financial") to begin debiting my account for the amounts due under the contract(s) indicated below, with debits made to my account and withdrawn by Cat Financial, provided my account has sufficient collected funds to pay the debit when presented. If my financial institution dishonors any debit for any reason, Cat Financial may issue another debit in substitution for the dishonored debit and will have no liability on account of a dishonored debit. I agree that Cat Financial's rights relating to each debit will be the same as if I had personally signed a check. I agree that I will be liable to make payment promptly, including any applicable late fees, if any debit is not paid, unless Cat Financial or its agents or affiliates are directly responsible for the nonpayment. I acknowledge that I may cancel this authorization at any time by written notice to Cat Financial, which notice will be effective 10 days after receipt; however, my cancellation of this authorization does not terminate, cancel or reduce my obligations under the contract(s). I understand that Cat Financial will not notify me in advance of any withdrawal and I agree to waive all pre-notification requirements in respect of all debits drawn under this authorization. Please use the information below to set up Auto Pay on:

Bank Name

Account Name (exactly as it appears on Check)

Routing Number

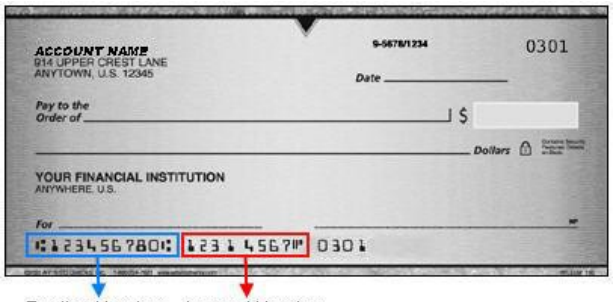
9 digits

Account Number

3-17 digits

Re-Enter Account Number

3-17 digits



CUSTOMER SIGNATURE

The information above has been reviewed and is accurate to the best of my knowledge. For a joint account, all account holders must sign if more than one signature is required on checks issued against the account.

_____

Name _____

Title _____

For questions or assistance with Auto Pay, or for information about your account, please contact Customer Service, 1-800-651-0567.

WAGNER EQUIPMENT CO.
4000 OSUNA RD NE
ALBUQUERQUE, NM 87109-4423

Reference:

COUNTY OF LINCOLN, NM

We are requesting a copy of the minutes of the appropriation meeting during which the funds for this deal were allocated.

A copy of this information is necessary to complete the documentation package and to fund the deal. Your ability to return a complete package will ensure timely payment to you.

Thank you for your assistance.

CATERPILLAR FINANCIAL SERVICES CORPORATION
DOCUMENTATION DEPARTMENT

Lease Return Conditions (Not for use with On-Highway Vehicles, Drills, Draglines, Electric Rope Shovels, Highwall Miners and Underground Equipment)

CAT Financial

This Lease Return Conditions agreement (this "Return Agreement"), which may also be referred to as an "Application Survey," is part of and incorporated into that certain Cat Value Option, Transaction No. 4489733 (the "Lease") entered into between the Lessee and the Lessor named in the Lease. Capitalized terms used in this Return Agreement but not defined shall have the meaning ascribed to them in the Lease.

1. EQUIPMENT DESCRIPTION

Make: CATERPILLAR Model: 150-15AWD Serial No.: EB500926

Unit Configuration and Attachments: Tires, Joystick, Cab // Ripper, Autoshift Transmission, Push Plate

Unit Usage & Primary Operating Environment: Standard Environment - Ag-Crop, Ag Non-Manure, Airport, Clay, Coal, Commercial, Crushed & Screened Aggregate, Dams & Bridges, Frac Sand, Landfill-Site Prep Only, Landscaping, Moving Mulch, Pipeline, Residential, Road Building, Site Development, Snow, Utilities.

If there are any changes to your Unit usage or operating environment, please communicate this change to Caterpillar Financial immediately.

2. RETURN OF UNIT / EXCESS USAGE

Lessee will notify Lessor of its intention to return the Unit at least sixty (60) days before the end of the Lease Term, and will return the Unit to the Lessor in accordance with the terms in the Lease. Lessee will be responsible for performing any loading, unloading, disassembly, reassembly, testing, inspecting, and transportation of the Unit (including all leased attachments), and will do so in a manner consistent with the manufacturer's recommendations and practices.

Total Lease Hours: 1000 Current Hours: 8 Total Allowable Unit Hours: 5008

If any Unit is returned with hours of use exceeding the Total Allowable Unit Hours (the "Excess Hours"), Lessee will pay Lessor additional rent in an amount equal the Excess Hours multiplied by $59.42. The hours of use for the Unit shall be determined, at Lessor's option, by the hour meter attached to the Unit, the engine Electronic Control Module (ECM), or Cat® Product Link (if available).

3. RETURN CONDITIONS

A. **General Condition**

i. Lessee shall return the Unit in the same configuration and with all the components, accessories and attachments that were included on the Unit at the beginning of the Lease Term (including any items stated on the invoice to Lessor) regardless of operating condition, and shall not modify a Unit from its original configuration without written approval by Lessor.

ii. Lessee shall use only the manufacturer's genuine or specifically recommended replacement parts for all maintenance, repairs and overhauls. Will fit, off brand, and parts that have not been specifically recommended by the manufacturer are NOT acceptable, and Lessee will be assessed for the full cost of replacing such parts (including labor).

iii. Lessee shall operate the Unit in accordance with the manufacturer's published operation, application, loading, lubrication, and maintenance guidelines and policies; ensure all repairs, maintenance, and overhauls are performed at recommended intervals and in a manner consistent with the manufacturer's recommendations and practices; and make all warranty repairs and manufacturer recommended product updates prior to the return of the Unit.

iv. Cooling, hydraulic, power generation, power train, power transmission, air, heating, fuel, and lubrication systems may not have any damage, system leaks or be contaminated. All internal fluids and reservoirs, such as coolant, lube oil, grease, and hydraulic fluids must be filled at operating levels, all filler caps must be secured with no leaks, all filters must be new and meet or exceed manufacturer standards. Lessee must enroll Unit in a Caterpillar dealer Scheduled Oil Sampling (or comparable) program.

v. If Lessee elected to purchase and finance as part of the Lease a Cat® Customer Value Agreement, extended protection plan, and/or other similar product(s) (collectively, "Additional Products"), Lessee acknowledges that, in entering the Lease, Lessor may have relied upon Lessee maintaining such Additional Products in effect for the entirety of the Lease Term. If Lessee cancelled or terminated any Additional Products during the Lease Term, such cancellation or termination may have a negative effect on the condition of the Unit, which may result in a Condition Charge (as defined below).

B. **Cleaning.** Each Unit must be cleaned to a commercially acceptable appearance and all rust and corrosion properly removed or treated. All foreign and/or hazardous material (e.g. waste, dirt, non-OEM decals, refuse, coal, rock, limestone, cement, phosphate, concrete, asphalt, gypsum, etc.) on or adhered to the Unit must be properly removed and disposed of in accordance with all applicable federal, state and local laws and regulations.

C. **Undercarriage/Tires and Ground Engaging Tools (GET).** The wear surface in use of each individual GET item and track component (e.g., belts, links, pads, sprockets, idlers, undercarriage pins & bushings) shall be no more than 50% worn according to the manufacturer's wear specifications and guidelines. Recapped tires are not acceptable. All tires shall be the same size, type and brand (or similar quality brand if the original brand is no longer available) as the tires on the Unit when it was first delivered to Lessee. Lessee shall be charged for wear on tires, undercarriage, and GET based on the following payment schedule:

Wear %	Charge to Lessee

0 - 50%	→	No charge
50 - 90%	→	Charge will be between 0% to 100% of estimated replacement cost depending on where the wear % falls within this range (e.g., 60% wear would result in a charge equal to 25% of the estimated replacement cost).
90 - 100%	→	100% of estimated replacement cost

If any tire, undercarriage component, or GET component is inoperable, broken, missing, damaged, bent, leaking, cracked, includes section repairs or rated Poor, Lessee will be responsible for 100% of the estimated replacement cost regardless of its wear percentage.

D. **Electrical System.** The alternator/generator, starter, electric motors, drives, and electronic control units must operate as intended. All electrical harnesses and connections must be in functional condition and properly secured with no sectional repairs. All electronic functions and accessories, controls, monitoring systems, touch screens, gauges, cameras, internal & external lighting, senders, and switches must be fully readable and functional as originally intended. All batteries must be fully operational without any dead cells or cracked cases.

E. **Engine.** All engine components, as well as engine retarder brakes and emissions aftertreatment devices, must meet or exceed the manufacturer's minimum recommended specifications while operated under full load. This determination will be made by subjecting the engine to standard industry testing and will be conducted by an inspection agent approved by Lessor (normally the local Cat dealer).

F. **Mechanical & Hydrostatic Drive Train.** All drive train components (e.g., drive train controls, accessories, transmissions, hydrostatic drive systems, power transfer gearboxes, differentials, planetaries, swing gear boxes, and torque convertors) shall operate as intended at full load with no overheating, leaks, or excessive vibrations or noise.

G. **Brakes.** All parts of the brake system (e.g., the brake controls, service brakes, parking or emergency brake, swing brake, planetary and wet brake systems) shall function as intended and operate without leaks, noise, or vibrations.

H. **Hydraulic Equipment.** All hydraulic equipment (e.g., hydraulic controls, accessories, pumps, motors, cylinders, valves, pipe/tubing and hoses) must be properly secured and operate as intended with no leaks, vibration, noise, drift, bent or damaged cylinders, excessive motor case drain, or linkage bushings/pins worn past service limits. Hydraulic cycle times must meet the manufacturer's minimum performance specifications.

I. **Air Conditioning & Heating Systems.** All air conditioning systems and components (e.g., controls, compressors, evaporators, condensers, motors, valves, lines, fittings, louvers, ducting, recirculation components and filters) must operate as intended and without leaks, noise, or vibrations.

J. **Structures, Parts, & Components.** All of the Unit's components (e.g., welds, plates, frames, tanks, beds, winches, drums, booms, sticks, buckets, blades, hitches, trunnions, articulation/oscillation joints, as well as rotating, reciprocating, pumping, compression, temperature control, reservoir, conveyance, supporting, lifting and positioning machinery) must be operating as intended and be structurally sound, without deformities, cracks, corrosion, leaks, or damage.

K. **ROPS/FOPS and Safely Items.** The cab, Roll Over Protective Structure ("ROPS"), and Falling Object Protective Structure ("FOPS") shall not be damaged or require any repair. ROPS/FOPS certification and integrity must be maintained throughout the Lease Term and must be certified upon return. All safety items (e.g., restraint devices, steps, stairways, safety rails, grab irons, walkways, catwalks, fire suppression systems, warning alarms, decals, placards, signage) shall be complete, unexpired and in working order.

L. **Sheet Metal & Plastic Surfaces.** All sheet metal and plastic surfaces shall operate as intended; be without holes, breaks, bends, abrasions, corrosion; and be in the same configuration as they were at the beginning of the Lease Term.

M. **Paint, Decals & Operator's Compartment.** The paint and decals shall not have any peeling, bubbling, mismatched shades, or otherwise be in a poor condition relative to the original paint. Non-OEM paint color, decals, or markings are not acceptable. The operator's compartment shall be free of any interior soiling, odors, trash, or debris, and the interior (e.g., dash, seats, floor covers, headliners and upholstery) shall not have any holes, tears or burns. All window glass and mirrors shall be clear and free from damage. All window frames, doors, and weather stripping shall be complete.

N. **Documents and Records.** The Unit must have all appropriate licensing and inspection certificates, permits and any other certifications necessary to operate the Unit. Lessee shall maintain complete records (including dates and hour meter readings) of all maintenance, repairs, overhauls, part purchases, fluid sample analysis reports, and service-related agreements or programs relating to the Unit. Lessee shall make such records available to Lessor for verification and review at any time during Lessee's normal business hours. Copies of these documents and records shall be made available to Lessor upon return of the Unit.

4. CONDITION ASSESSMENT & CHARGES

If, in the sole judgment of Lessor, any Unit does not meet the standards set forth in this Return Agreement, or if Lessee fails to perform its obligations set forth above, Lessee shall pay to Lessor the estimated cost to return a Unit to the condition specified in the Lease and this Return Agreement ("Condition Charge"). The Condition Charge shall be due and payable to Lessor regardless of whether the repairs and service are completed. All repair and service charges will be based upon a Caterpillar dealer's retail estimated repair costs, and will include the cost of parts and labor. All amounts owed to Lessor pursuant to the Lease and this Return Agreement (including Excess Use Charges and Condition Charges) shall be due and payable upon demand.

MINIMUM CHARGE THRESHOLD: Lessee shall not be responsible for any charges incurred in connection with this Return Agreement if the total amount of the charges does not exceed Five Hundred Dollars ($500.00). Please note, however, that if the total amount of the charges exceeds $500, Lessee will be responsible for the entire amount.

SIGNATURES (By signing below, you certify that you have read this Return Agreement.)

Lessee: COUNTY OF LINCOLN, NM

Signature:	Name (Print):	Title:	Date:

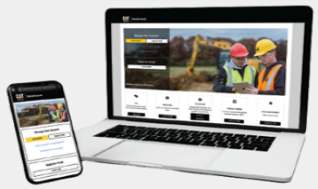
NEXT

Complete these five items to get started.

- Complete and sign all documents in this package.
- Submit completed and signed documents by clicking FINISH at the end of your documents.
- Open and review your executed document package after you receive your confirmation email confirming all parties have signed.
- Register for MyCatFinancial to manage your account anytime and anywhere via desktop or with the free mobile app.
- Enroll in Auto Pay for one less thing to worry about. Skip the hassle of manually paying your bill every month and focus on running your business.

REGISTER FOR MYCATFINANCIAL

1. Visit mycatfinancial.com and select your country/language. You can also download the free app on your mobile device from the App Store or Google Play.
2. Click CREATE ACCOUNT in the white box
3. Input the required registration information
4. Click CONTINUE
5. Enter the code sent to your email
6. Click VERIFY
7. Create your password
8. Click CONTINUE
9. Click LINK A CONTRACT



a. Contract Number: 001-70098600

b. Serial/Customer Number: EB500928

c. Commencement Date:_____

ACCOUNT FEATURES

- Apply for a Cat Card
- Make a payment
- Enroll in Auto Pay
- Request a payoff quote
- Review your contracts and invoices
- And more!

ENROLL IN AUTO PAY

1. Login to MyCatFinancial and click ENROLL/MANAGE AUTO PAY in account settings (located at the top right of your screen)
2. Select the contracts you want to enroll in Auto Pay and click ENROLL
3. Enter your banking information for the recurring payment
4. That's it. Your payment will be automatically withdrawn from your account every month

CONTACT US

Have questions about your account? We can help.

Hours: Monday – Friday | 7 a.m. – 6 p.m.

CST Phone: 1-800-651-0567

Email: NABC.CustomerService@cat.com



CAT® CARD

The fast, easy way to pay for equipment, parts, rentals, service, and attachments wherever the job takes you —with no annual fee, competitive rates, flexible payment terms and more. Use your Cat Card at participating Cat dealers and Cat Rental Stores to get what you need and get back to work. Learn more at catcard.com.

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CAT Financial

DOCUMENT CHECKLIST (Cat Value Option)
Contract Number 001-70098600 Transaction Number 4488055

CAT Financial

These documents were prepared especially for:

COUNTY OF LINCOLN, NM
300 CENTRAL AVE. P.O. BOX 711
CARRIZOZO, NM 88301-0711

Dealer: WAGNER EQUIPMENT CO., E35Z
Date: 01/20/2023 Time: 08:47:02 AM Comments:

Customer Executed Documents	Comments
☐ Government - Local	_____
☐ Lease Return Conditions	_____
☐ Delivery Supplement	_____
☐ Insurance- Liability and Physical Damage	_____
☐ Advance Payment (cross out if N/A)	_____
☐ Guaranty of Payment (cross out if N/A)	_____
☐ Tax Exemption Certif. (cross out if N/A)	_____
☐ Title applied for (cross out if N/A)	_____
☐ Customer Information Verification	_____
☐ Any necessary Riders/Amendments	_____
☐ CVA DOC SELECTION FORM PROMISE TO PAY ADDENDUM (Multiple CVA offers at Doc Gen)	_____
☐ FINAL CVA AT ADDENDUM (Multiple CVA offers at Doc Gen)	_____
☐ FINAL CVA AT QUOTE (Customer Accepted CVA before Doc Gen)	_____
☐ PROMISE TO PAY ADDENDUM TO TAX LEASE (Customer Accepted CVA before Doc Gen)	_____
☐ Other	_____
☐ Request for Minutes	_____
☐ Opinion of Counsel	_____
☐ Governmental Resolution to Lease, Purchase, and/or Finance	_____
☐ Non ? Appropriations Addendum	_____

Dealer Executed Documents	Comments
☐ Purchase Agreement	_____
☐ Dealer Invoice	_____
☐ All Credit Conditions Met	_____

*If any of these documents are altered, or if the Buyer wishes to add or delete documents, please contact your CFSC Credit Analyst to obtain acceptance of any and all changes.

1. PARTIES

LESSOR ("we", "us", or "our"):

CATERPILLAR FINANCIAL SERVICES CORPORATION
2120 West End Avenue
Nashville, TN 37203

LESSEE ("you" or "your"):

COUNTY OF LINCOLN, NM
300 CENTRAL AVE., P.O. BOX 711
CARRIZOZO, NM 88301-0711

In reliance on your selection of the equipment described below (each, a "Unit"), we have agreed to acquire and lease the Units to you, subject to the terms of this Lease. **Until this Lease has been signed by our duly authorized representative, it will constitute an offer by you to enter into this Lease with us on the terms stated herein.**

2. DESCRIPTION OF THE UNITS

DESCRIPTION OF UNITS Whether the Unit is new or used, the model number, the manufacturer, and the model name	**SERIAL/VIN** Unique ID number for this Unit	**MONTHLY RENT** This is due per period, as stated below in section 4.	**OPTION PURCHASE PRICE** Payment at end of lease for purchase of Unit (see Section 18).	**MAX ANNUAL HOURS/MILEAGE** Maximum annual usage of Unit (see Return Agreement).	**DELIVERY DATE** Enter date machine was delivered to you.
1 New 2023 Caterpillar 150-15AWD Motor Grader	EB500928	$4,501.50	$180,810.00	1000	_____

LOCATION OF UNITS: 325 TIGER DR
CAPITAN, NM 88316

You acknowledge that the Units described above were delivered to you in good working condition and that you accepted them on the date indicated.

The Lease Return Conditions agreement ("Return Agreement") submitted by you to us for each Unit is made a part of and incorporated into this Lease.

SIGNATURES

By signing this Lease, you certify that you have received and read this Lease, including the following 4 pages titled "Terms and Conditions", which make up part of this Lease, and all the other Lease Documents, including Schedule A and each Return Agreement.

LESSOR:

CATERPILLAR FINANCIAL SERVICES CORPORATION

Signature _____

Name (Print) _____

Title _____

Date _____

LESSEE:

COUNTY OF LINCOLN, NM

Signature Ira Pearson

Name (Print) Ira Pearson

Title County Manager

Date January, 25 2023

TERMS AND CONDITIONS

3. **Lease Term** The Lease Term will start on the date we sign the Lease and will continue for 60 months, unless earlier terminated or canceled as permitted herein.

4. **Rent** You will pay us the Monthly Rent beginning One month after the date we sign this Lease and on the same date of each month thereafter for the entire Lease Term. Monthly Rent will be due without demand. You will also pay us all other amounts payable under the terms of this Lease and under any other document executed in connection with this Lease, including each Return Agreement (the "Lease Documents") ("Other Payments", and together with the Monthly Rent, collectively, the "Rent"). You will pay the Rent to us at CATERPILLAR FINANCIAL SERVICES CORP., P.O. BOX 100647, PASADENA, CA 91189-0647 or such other location that we designate in writing. **You agree this Lease constitutes a non-cancelable net lease. You also agree that your duties and liabilities under this Lease and the other Lease Documents are absolute and unconditional. Your payment and performance obligations are not subject to cancelation, reduction, or setoff for any reason. You agree to settle all claims, defenses, setoffs, counterclaims and other disputes you may have with the Supplier (as defined below), the manufacturer of each Unit, or any other third party directly with the Supplier, the manufacturer or the third party, as the case may be. You will not assert, allege or make any such claim, defense, setoff, counterclaim or other dispute against us or with respect to the payments due us under this Lease.**

5. **Late Charges** If we do not receive a Rent payment on the date it is due, you will pay us, on demand, a late payment charge equal to five percent (5%) of the late Rent payment.

6. **Disclaimer of Warranties** You have selected each Unit based upon your own judgment. You understand that we are not the manufacturer or the seller of the Units. WE MAKE NO WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED, WITH RESPECT TO THIS LEASE OR TO ANY UNIT. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, EACH UNIT IS LEASED "AS IS, WHERE IS." WE MAKE NO WARRANTIES AS TO THE QUALITY OF MATERIALS OR WORKMANSHIP OR THAT THE MATERIALS OR WORKMANSHIP COMPLY WITH THE TERMS OF ANY PURCHASE ORDER OR AGREEMENT. WE EXPRESSLY DISCLAIM, AND YOU WAIVE ALL OTHER WARRANTIES AND CLAIMS EXPRESS OR IMPLIED, ARISING BY LAW OR OTHERWISE, WITH RESPECT TO ANY UNIT OR THIS LEASE, INCLUDING WITHOUT LIMITATION: (A) ANY IMPLIED WARRANTY THAT ANY UNIT IS MERCHANTABLE; (B) ANY IMPLIED WARRANTY THAT ANY UNIT IS FIT FOR A PARTICULAR PURPOSE; (C) ANY IMPLIED WARRANTY ARISING FROM COURSE OF PERFORMANCE, COURSE OF DEALING, OR USAGE OF TRADE; (D) ANY OBLIGATION, LIABILITY, RIGHT, CLAIM, OR REMEDY IN TORT; AND (E) ANY OBLIGATION, LIABILITY, RIGHT, CLAIM, OR REMEDY FOR LOSS OF OR DAMAGE TO ANY UNIT, FOR LOSS OF USE, REVENUE, OR PROFIT WITH RESPECT TO ANY UNIT, FOR ANY LIABILITY TO ANY THIRD PARTY, OR FOR ANY OTHER INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, INCLUDING STRICT OR ABSOLUTE LIABILITY IN TORT. Nothing in this Lease takes away any rights you may have against any other parties (such as the Supplier or the manufacturer of any Unit). You agree to pursue only these third parties for any and all claims concerning any Unit except as to ownership and title. You are entitled to all the promises and warranties made by the Supplier to us with respect to the Units, and you may contact the Supplier in order to receive a description of those promises and warranties.

7. **Possession, Use, and Maintenance** (a) At your own expense, you will use and keep the Units in good operating order and condition and at least in accordance with Supplier's and manufacturer's recommendations and all maintenance and operating manuals and service agreements, and in accordance with all applicable laws and regulations, including the rules or limits on idling, fleet average or site based exhaust emissions, or operational limitations, for which you have sole responsibility for compliance. (b) You will not abandon a Unit. (c) You will not sublease a Unit or permit the use of a Unit by anyone other than you. (d) You will not change the use of a Unit from that specified in the Return Agreement, without our prior written consent. (e) You will not change the Location of a Unit from that specified above without providing us with prompt written notice of such change. (f) You will not remove a Unit from the United States. (g) You will not sell, assign, transfer, create or allow to exist a lien, claim, security interest, or encumbrance on any of your rights under this Lease or with respect to a Unit. Each Unit is and will remain personal property regardless of its use or manner of attachment to realty. We have the right (but not the obligation) to inspect each Unit and its maintenance records. We also have the right to observe the use of each Unit and determine its hours of usage. You will not alter a Unit or affix any accessory or equipment to a Unit if doing so will impair its originally intended function or use or reduce its value. You will not make any "non-severable" addition (as defined for federal income tax purposes) to a Unit without our prior written consent. If added to a Unit, the following will immediately become our property: (i) replacement parts; (ii) parts essential to the operation of the Unit; and (iii) parts that cannot be detached from the Unit without interfering with the operation of the Unit or adversely affecting the value or utility the Unit would have had without the addition. All such parts will be deemed incorporated in the Unit and will be subject to the terms of this Lease as if originally leased under this Lease. If an Event of Default has occurred and is continuing, all parts, accessories, and equipment affixed to a Unit will become our property.

8. **Taxes** **Rent includes all taxes arising from, or due in connection with, this Lease or the Units. You will pay when due, or promptly reimburse us for payment of, all taxes (other than our federal, state, or local net income taxes) imposed on a Unit, or the Rent.** You will also pay or reimburse us for all (i) license and registration fees, (ii) fines, penalties, interest, or additions to any tax, (iii) charges similar to those stated in clauses (i) and (ii) that are imposed in connection with the ownership, possession, use, or lease of a Unit from the time we purchase the Unit until it is returned to us or purchased by you. You will remain responsible for the payment, or reimbursement of, any such charges, regardless of when we receive notice of the charge. You will prepare and file, in a manner satisfactory to us, all reports or returns required with respect to a Unit. You will reimburse us in full for any amounts that we pay or advance without regard to early payment discounts. We may estimate the amount of, and bill you periodically in advance for, any charge. You will be responsible, however, for any difference between the estimated amount and the actual amount. Except as provided in this section, you agree that we are entitled to receive any and all federal, state, or local tax credits and benefits, if any, applicable to a Unit. We are entitled to income tax depreciation deduction for each Unit based on the use as described in the Return Agreement.

9. **Tax Indemnity** This Lease is entered into on the basis that we are entitled to claim certain depreciation deductions on the Units in accordance with Section 168(a) of the Internal Revenue Code of 1986, as amended, (the "Code") based upon the applicable depreciation method and recovery period specified in Code Sections 168(b) and (c), and to similar state and local income tax deductions (collectively, the "Tax Benefits"). Our classification of a Unit under Code Section 168(e), our determination of the applicable depreciation method and recovery period, and our claim for an entitlement to the Tax Benefits are based solely upon your representations in Section 7 and the applicable Return Agreement. If we do not receive nor retain all of the Tax Benefits anticipated with respect to any Unit (a "Tax Loss"), because (a) of a change in the US federal income tax rate, (b) you move any Unit outside the United States, or (c) you use any Unit for a different purpose than stated in the applicable Return Agreement; you will pay us, within thirty (30) days after we provide you written notice of such Tax Loss, an amount which, in our opinion, will cause our net after-tax rate of return over the Lease Term in respect to the Unit to equal the net after-tax rate of return we would have realized if such Tax Loss had not occurred. For purposes of this section, we may be included in any affiliated group (within the meaning of Section 1504 of the Code) of which we are a member for any year in which a consolidated or combined income tax return is filed for the affiliated group.

10. **Loss or Damage** (a) You bear the risk of loss or damage to a Unit from the time we purchase the Unit (or from the beginning of the Lease Term, if earlier) until the Unit is returned to us or purchased by you in accordance with this Lease. Should any loss or damage occur,

you will not be released from your obligations under the Lease or any other Lease Document. (b) You will provide prompt, written notice to us of any Total Loss (as defined below) or any material damage to any Unit. Any such notice will include any damage reports provided to any governmental authority, an insurer, or the Supplier, and any documents pertaining to the repair of such damage, including copies of work orders and all invoices for related charges. (c) Without limiting any other term in this Lease, you will promptly repair all damage that does not constitute a Total Loss, to restore the Unit to the condition required by this Lease. (d) A Unit has incurred a "Total Loss" upon: (i) the disappearance, theft or destruction or any other total loss of such Unit; (ii) damage to the Unit that is uneconomical to repair; or (iii) the condemnation, confiscation, or other taking of title to or use of a Unit or the imposition of any lien on such Unit by any governmental authority. On the next Rent due date following a Total Loss (a "Loss Payment Date"), you will pay us the Monthly Rent due on that date plus the Casualty Loss Value of the Unit with respect to which the Total Loss has occurred (the “Lost Units”), together with any Other Payments due with respect to the Lost Units. Until such payment is made, you will continue to pay us the Monthly Rent on the due dates set forth in Section 4. Upon making the full payment required on the Loss Payment Date, your obligation to pay future Monthly Rent on the Lost Units will terminate, but you will remain liable for all Monthly Rent and all Other Payments on any remaining Units. Furthermore, upon receipt of the full payment required on the Loss Payment Date, we convey to you all of our right, title, and interest in the Lost Units, "AS IS WHERE IS", but subject to the requirements of any third party insurance carrier in order to settle an insurance claim. “Residual Value” means the future fair market value of a Unit at the end of the Lease Term (determined at Lease inception). "Casualty Loss Value" means the sum of: (i) the discounted present value of all unpaid future Rent for the Lost Units; (ii) the discounted present value of the Lost Unit’s Residual Value as determined by us; and (iii) all other amounts then due under this Lease with respect to the Lost Units (including all Other Payments then owing and unpaid). If the Total Loss occurs after the final Rent due date of the Lease Term, the Casualty Loss Value will be determined as of the last Monthly Rent due date during the Lease Term. (e) We are not required to pursue any claim against any person in connection with a Total Loss or other loss or damage. (f) If we receive a payment under an insurance policy required under this Lease in connection with any Total Loss or other loss or damage to a Unit, and such payment is both unconditional and indefeasible, then provided you have complied with the applicable provisions of this section, we will either (i)) if the payment results from a Total Loss, send you proceeds up to an amount equal to the Casualty Loss Value you previously paid us, or credit the proceeds against any amounts you owe us or (ii) if the payment results from repairs made pursuant to Section 10(c), send you proceeds up to an amount equal to the amount of your actually incurred costs of repair.

11. Waiver and Indemnity You release and agree to indemnify, defend, and keep harmless, us (including any assignee of ours) and our directors, officers, agents and employees (each, an "Indemnitee"), from and against any and all Claims (defined below) (other than those directly resulting from the actual gross negligence or willful misconduct of the Indemnitee). To meet this obligation, you will pay, on a net after-tax basis, or otherwise discharge such Claims, when and as they become due. We will give you prompt notice of a Claim. You are entitled to control the defense of or to settle a Claim, so long as: (a) no Event of Default has occurred and is then continuing; (b) you are financially capable of satisfying your obligations under this section; and (c) we approve your proposed defense counsel. "Claims" means all claims, allegations, judgments, settlements, suits, actions, damages (whether incidental, consequential or direct), demands (for compensation, indemnification, reimbursement or otherwise), losses, penalties, fines, liabilities (including strict liability), and charges that we incur or for which we are or may be responsible, in the nature of interest, liens, and costs (including attorneys' fees and disbursements and any other legal or non-legal expenses of investigation or defense of any Claim, whether or not the Claim is ultimately defeated, or enforcing the rights, remedies, or indemnities provided for hereunder, or otherwise available at law or in equity to us), of whatever kind or nature, contingent or otherwise, matured or unmatured, foreseeable or unforeseeable, by or against any person. Claims include any of the foregoing arising from: (i) a Lease Document; (ii) a Unit, including the contents and any regulated or hazardous substances at any time contained in a Unit or emitted from a Unit, (iii) the premises at which any Unit may be located from time to time; (iv) the ordering, acquisition, delivery, installation, or rejection of a Unit; (v) the possession of a Unit or any property to which the Unit may be attached from time to time; (vi) the maintenance, use, condition, ownership or operation of any Unit, during the Lease Term; (vii) the existence of a latent or other defect (whether or not discoverable by you or us) with respect to a Unit; (viii) any Claim in tort for negligence or strict liability in relation to a Unit; (ix) any Claim for patent, trademark or copyright infringement in relation to a Unit; (x) the Total Loss or damage, return, surrender, sale, or other disposition of any Unit or any part thereof; or (xi) any Claim involving or alleging environmental damage, or any criminal or terrorist act, relating in any way to a Unit. To the extent necessary under law or regulation, in order to eliminate liability for us, we transfer and you accept the transfer from us of any and all liability associated with exhaust emissions in connection with the Units. If any Claim is made against you or an Indemnitee, the party receiving notice of the Claim will promptly notify the other. If the party receiving notice of the Claim fails to notify the other, however, your obligations are still in effect. You agree to be responsible for all costs and expenses, including reasonable attorneys' fees, incurred by us or our directors, officers, employees, agents, or assigns in defending such claims or in enforcing this section. Under no condition or cause of action will we be liable for any loss of actual or anticipated business or profits or any special, indirect, or consequential damages.

12. Insurance You, at your expense, must keep each Unit insured with a commercial insurance policy for our benefit. This insurance must include physical damage insurance that will protect each Unit against all risks for an amount at least equal to the then-applicable Casualty Loss Value. You will also maintain commercial general liability insurance (including product and broad form contractual liability) covering each Unit for at least $1,000,000 combined coverage for bodily injury and property damage per occurrence. All insurance must be in a form and with companies approved by us. The physical damage insurance shall specify you as named insured and us as loss payee, and the general liability policy shall specify you as named insured and us as additional insured. The insurance shall be primary, without the right of contribution from any insurance carried by us. You must promptly notify us of any occurrence that may become the basis of a claim. You must also provide us with all requested pertinent data. Upon demand, you must promptly deliver to us evidence of insurance coverage. Notwithstanding anything to the contrary, you acknowledge and authorize us to receive the return of any unearned premiums, including without limitation any refunds resulting from cancellation, nonrenewal, voidance or adjustment of your insurance policy financed with us, if the policy is underwritten by Caterpillar Insurance Company or its affiliates. You agree that such unearned premiums are being forwarded on your behalf, credited to you and will be applied by us to any unpaid balances on your account.

13. Events of Default Each of the following is an event of default ("Event of Default"): (a) You fail to make a payment when due. (b) A representation or warranty made to us in connection with this Lease is incorrect or misleading. (c) You fail to observe or perform a covenant, agreement, or warranty and the failure continues for ten days after written notice to you. (d) A default occurs under any other agreement between you or a guarantor of this Lease (each a “Guarantor”) and us or an affiliate of ours. (e) You, or a Guarantor, cease to do business, die, become insolvent, make an assignment for the benefit of creditors or file a petition or action under a bankruptcy, reorganization, insolvency or moratorium law, or a law for the relief of, or relating to, debtors. (f) Any filing of an involuntary petition under a bankruptcy statute against you or a Guarantor, or appointment of a receiver, trustee, custodian or similar official to take possession of your properties or those of a Guarantor, unless the petition or appointment ceases to be in effect within thirty days after filing or appointment. (g) There is a material adverse change in your, or a Guarantor’s, financial condition, business operations or prospects. (h) There is a termination, breach, or repudiation of a Guarantor’s guaranty. (i) There is a breach in any respect of any covenant or agreement in Section 18 hereof.

14. Remedies (a) If an Event of Default occurs, we will have the rights and remedies provided by this Lease and under the Uniform Commercial Code ("UCC") and any other law. Among these rights and remedies are to: (i) proceed at law or in equity, to enforce specifically your performance or to recover damages; (ii) declare this Lease in default, and cancel this Lease or otherwise terminate your right to use any Unit and your other rights, but not your obligations, (iii) require you to assemble Units and make them available to us at a place we designate; (iv) enter premises where a Unit may be located and take immediate possession of such Unit and remove (or disable in place) such Unit (and any unattached parts) without notice, liability, or legal

process; (v) use your premises for storage without liability; (vi) sell or lease any of the Units, whether or not in our possession, at public or private sale, with or without notice to you, and apply or retain the net proceeds of such disposition in accordance with this Lease; (vii) enforce any or all of the preceding remedies with respect to any related collateral, and apply any deposit or other cash collateral, or any proceeds of any such collateral, at any time to reduce any amounts you owe us; (viii) demand and recover from you all Liquidated Damages (as defined below) and all Other Payments whenever they are due; and (ix) if we financed your obligations under a warranty agreement such as an Equipment Protection Plan, Customer Service Agreement, or similar agreement, we may cancel the agreement on your behalf and receive the refund of the fees that we financed but had not received from you as of the date of the Event of Default. As used herein, "Liquidated Damages" means the liquidated damages (all of which, you hereby acknowledge, are damages to be paid in lieu of future Monthly Rent and expected Residual Values and are reasonable in light of the anticipated harm arising by reason of an Event of Default, and are not a penalty) described in the first sentence of parts (i) or (ii) of Section 14(b) below, depending upon the recovery and disposition of the Units.

(b) If an Event of Default occurs and:

(i) we recover a Unit and dispose of it by a lease or elect not to dispose of the Unit after recovery, you will pay us on demand an amount equal to the *sum* of (A) any accrued and unpaid Rent as of the date we recover the Unit, *plus* (B) the present value as of such date of the total Monthly Rent for the then remaining Lease Term, *minus* (C) either (1) the present value, as of the commencement date of any substantially similar re-lease of the Unit, of the re-lease rent payable to us for the period, commencing on such commencement date, which is comparable to the then remaining Lease Term or (2) the present value of the “market rent” for such Unit (as computed pursuant to Article 2A of the UCC ("Article 2A")) in the continental United States as of the date on which we have a reasonable opportunity to remarket the Unit for the period, commencing on such date, which is comparable to the then remaining Lease Term, as applicable; provided, however, you acknowledge that if we are unable after a reasonable effort to dispose of the Unit at a reasonable price and pursuant to other reasonable terms, or the circumstances reasonably indicate that such an effort will be unavailing, the "market rent" in such event will be deemed to be $0.00, but in the event that we do eventually re-lease or otherwise dispose of the Unit, we will apply the net proceeds of such disposition, to the extent received in good and indefeasible funds, as a credit or reimbursement, as applicable, in a manner consistent with the terms of this Lease and the applicable provisions of Article 2A. Any amounts discounted to present value, shall be discounted at the rate of three percent (3%) per annum, compounded annually;

(ii) you fail to return a Unit in the manner and condition required by this Lease, or we recover and sell the Unit, you will pay to us on demand an amount calculated as the Casualty Loss Value of the Unit (determined as of the next Monthly Rent payment date after the date of the Event of Default), together with all costs and expenses (as defined below), *less* a credit for any disposition proceeds, if applicable pursuant to the application provisions in the next sentence. If we demand the Liquidated Damages under this part (ii) and recover and sell the Unit, we will apply any proceeds received in good and indefeasible funds: first, to pay all costs and expenses not already paid; second, to pay us an amount equal to any unpaid Rent due and payable, together with the Liquidated Damage amounts specified in this part (ii), to the extent not previously paid; third, to pay us any interest accruing on the amounts covered by the preceding clauses, plus late charges, from and after the date the same becomes due, through the date of payment; fourth, to pay us an amount equal to any remaining obligations that you owe us under this Lease.

The remedies provided to us are cumulative and in addition to all other remedies at law or in equity. You will remain liable for any deficiency and we will retain any excess after our exercise of these remedies. You agree to pay all charges, costs, expenses and reasonable attorney's fees incurred by us in enforcing this Lease. To the extent you are entitled to a refund from us, you agree we have the right to offset any obligation that you have with us or our affiliates with such refund.

15. **Return of Unit** On expiration of the Lease Term or if we demand possession of a Unit pursuant to the terms of the Lease, you will, at your expense, promptly deliver the Unit to us properly protected and in the condition required by Section 7 and the applicable Return Agreement. You will deliver the Unit, at our option, (a) to the nearest Caterpillar dealer selling equipment of the same type as the Unit; or (b) on board a carrier named by us and shipping the Unit, freight collect, to a destination designated by us. If the Unit is not in the condition required by Section 7 and the applicable Return Agreement, you must pay us, on demand, all costs and expenses incurred by us to bring the Unit into the required condition. You are obligated to pay holdover rent in the amount equal to 1/30th of the Monthly Rent plus any other costs and expenses for each day following the end of the Lease Term on any Unit that is not returned or purchased pursuant to the terms of this Lease.

16. **Purchase Option** At the expiration of the Lease, if no Event of Default has occurred and is continuing, you may choose to purchase any Unit for the Option Purchase Price set forth on the front of this Lease if this Lease includes an Option Purchase Price. In order to exercise a purchase option, you must send written notice to us at least sixty (60) days prior to the end of the Lease Term. Upon receipt of the Option Purchase Price and all other amounts owing under the Lease, plus any taxes or our other costs and expenses arising from the sale of the Unit or the delivery of the bill of sale, we will deliver to you, upon request, a bill of sale without warranties except that the Unit is free of all encumbrances of any person claiming through us. You agree to purchase the Unit "**AS IS, WHERE IS, WITH ALL FAULTS**." Any applicable purchase option must be exercised as of the last day of the Lease Term and it is not available during any holdover period. You agree with us that the Option Purchase Price, if set forth in Table A and identified as a Cat Value Option, is not less than the reasonably expected Residual Value (as defined in Section 10) of such Unit.

17. **Your Assurances and Representations** Each of us intends that: (i) this Lease constitutes a true "lease" and a "finance lease" as such terms are defined in Article 2A and not a sale or retention of a security interest; (ii) you have selected the "Supplier" (as defined in Article 2A) and have directed us to purchase each Unit from this Supplier; (iii) you were informed, before your execution of this Lease and are hereby informed in writing that you are entitled under Article 2A to the promises and warranties, including those of any third party, provided to us by the Supplier in connection with or as part of the purchase of the Units, and that you may communicate directly with the Supplier and receive an accurate and complete statement of those promises and warranties, including any disclaimers and limitations on remedies relating thereto; and (iv) we are and shall remain the owner of each Unit (unless sold by us pursuant to any Lease Document), and you shall not acquire any right, title or interest in or to such Unit except the right to use it in accordance with the terms hereof.

You represent and warrant to us that: (a) You will use each Unit for business purposes only and not for personal, family or household use. (b) You will provide all financial information and reporting as we may reasonably require. (c) All credit, financial and other information submitted by you or on your behalf to us in connection with this Lease is and shall be true, correct and complete. (d) You will not change your name, principal place of business or primary residence and, if you are a business entity, your state of formation or form of business organization (including by merger, consolidation, reincorporation or restructure) without prior written notice to us. (e) We may share any of your information provided by you, or gathered by us, with any affiliate of ours that has or may extend credit to you. (f) You will not assign this Lease or any right or obligation under it without our prior written consent. (g) In the event any Unit is equipped with a Unit monitoring system such as Cat® Product Link, you agree not to remove, disable or impair the Unit monitoring system. You agree to permit Caterpillar Inc. and/or its subsidiaries or affiliates, including us (collectively “Caterpillar”), and/or Caterpillar dealers to access data concerning the Unit, its condition and its operation transmitted from the monitoring system. The information may be used: (1) to administer, implement and enforce the terms of this Lease (including any addendum hereto), (2) to recover the Unit if necessary, and/or (3) to improve or manage Caterpillar’s products and services. You agree that information transmitted may include, among other things, the serial number, VIN, location, and operational and other data, including but not limited to fault

codes, emissions data, fuel usage, service meter hours, software and hardware version numbers, and installed attachments.

You agree that messages regarding active transactions you have with us may be delivered by telephone call (whether prerecorded voice or autodialed or not) or sent via text message or SMS (whether autodialed / texted or not), or message sent through a social media or similar platform, to any landline or mobile phone number submitted in connection with the credit application process or subsequently as a business contact number for you. You agree to update your business contact information, including any mobile number submitted as a contact, with us if it changes during the duration of this Lease. You understand and agree that collections messaging may occur, even if you have registered certain preferences regarding a mobile number that is also a business contact number.

Caterpillar publishes its Data Governance Statement ("Data Governance Statement") covering matters relating to data collected by Caterpillar, including geolocation and operational data relating to equipment or owners or operators of the Units. In addition, Caterpillar's Global Data Privacy Statement ("Privacy Statement") describes how Caterpillar collects, processes and shares information that relates to an identified or identifiable individual ("Personal Information") and rights that individuals might have under applicable data privacy laws. By entering into this Lease, Lessee agrees: (1) that it has received and reviewed the Data Governance Statement online at https://www.caterpillar.com/datagovernance and the Privacy Statement online at https://www.caterpillar.com/dataprivacy; (2) to the collection, use, disclosure and sharing of information, including personal information, as set forth in the Data Governance Statement and the Privacy Statement; and (3) that it will provide any individuals access to or a copy of the Data Governance Statement and the Privacy Statement before providing the individual's information to us or our affiliates. Lessee (or individuals representing Lessee) may also authorize and/or consent to the collection, use, disclosure and sharing of information and/or Personal Information in other agreements or documents with us, our affiliates or Caterpillar dealers, and nothing contained herein shall interfere with or affect such agreements or documents in any way.

You agree, at your expense, to do any act and execute, acknowledge, authorize, deliver, file, register, and record any documents that we deem desirable in our reasonable discretion to protect our title or rights in a Unit and our rights and benefits under this Lease. You hereby irrevocably appoint us as your attorney-in-fact for the signing and filing of such documents and authorize us to delegate these limited powers.

18. **Sanctions** None of (a) you, or any of your respective directors, officers or employees, subsidiaries, or any Guarantor, or any beneficial owner of you or any Guarantor, or any person holding a controlling interest in you or any Guarantor (each, a "Relevant Person"), or (b) to your knowledge, having made reasonable enquiries, any agent of yours that will act in any capacity in connection with or benefit from this Lease (including any addendum hereto) and the leasing hereunder, is currently or at any time a Sanctioned Person.

"Sanctioned Person" means, at any time, (I) a person listed in any sanctions-related list of designated persons maintained by the U.S. Department of the Treasury, the U.S. Department of Commerce, the U.S. Department of State, or by the United Nations Security Council, the European Union, or any EU member state, or (II) any person owned or controlled by any such person or persons in aggregate.

No Unit or other proceeds received under the terms of this Lease will be used by you or any Guarantor, or any other Relevant Person, or to your knowledge, having made reasonable enquiries, by any of your agents, sublessees, or other users of the Unit, in violation of, or which shall cause us or our affiliates to be in violation of, any applicable laws, rules, or regulations relating to (A) bribery or corruption, (B) anti-money laundering, (C) terrorism, (D) economic or financial sanctions, or (E) trade embargoes.

19. **Assignment; Counterparts** We may assign, sell or encumber all or any part of this Lease, the Rent, and the Units with or without notice to you. THE RIGHTS OF ANY SUCH ASSIGNEE WILL NOT BE SUBJECT TO ANY DEFENSE, COUNTERCLAIM OR SET OFF WHICH YOU MAY HAVE AGAINST US. If requested by us, you will assist us in the assignment of any of our rights under this Lease. If requested by us, you will also sign a notice of assignment in a form approved by us. If notified by us, you will make all payments due under this Lease to the party designated in the notice without offset or deduction. In connection with any potential or actual assignment, you consent to the sharing of your credit file information, including personal information relating to your principals, with any potential assignee. Upon any assignment by us of our rights under this Lease, and except as may otherwise be provided herein, all references in this Lease to "Lessor", "we", "us", and "our" will mean the assignee. This Lease is for the benefit of, and is binding upon, your and our respective successors and assigns. Though multiple counterparts of this document may be signed, only the counterpart accepted, acknowledged, and certified by us on the signature page as the original will constitute original chattel paper. A photocopy or facsimile of this Lease will be legally admissible under the "best evidence rule." A signed copy of this Lease and any related document sent electronically will be treated as an original document and will be admissible as evidence thereof, and all signatures thereon will be binding as if manual signatures were personally delivered.

20. **Effect of Waiver; Entire Agreement; Notices; Applicable Law** Our delay or omission in exercising any right or remedy will not impair such right or remedy. A delay or omission by us will not be construed as a waiver of any Event of Default. Any waiver or consent by us must be in writing. This Lease and the Lease Documents completely state our and your rights and supersedes all prior agreements with respect to a Unit. All notices must be in writing, addressed to the other party at the address stated on the front of this Lease or at such other address as may be furnished in writing. This Lease is governed by and construed under the laws of the State of Tennessee, without giving effect to the conflict-of-laws principles. You consent to the jurisdiction of any state or federal court located within the State of Tennessee. **THE PARTIES WAIVE THE RIGHT TO TRIAL BY JURY IN ANY ACTION ARISING OUT OF OR RELATED TO THIS LEASE, THE OBLIGATIONS, OR THE UNITS.**

21. **No Agency; Modification of Lease; Miscellaneous** No person or entity, including, without limitation, the supplier or the manufacturer of the Units, is authorized to act as our agent regarding this Lease. No waiver, modification, or change in this Lease will bind us unless provided by us in writing. Oral agreements are not binding. You agree that we may correct patent errors in this Lease and the Lease Documents and fill in blanks including for example correcting or filling in serial numbers, VIN numbers, and dates. Headings in this Lease are inserted for convenience only. Headings do not affect the meaning or interpretation of this Lease. If a provision of this Lease is invalid under any law, it shall be deemed omitted. Any such omission will not invalidate the remaining provisions. To the extent any payment due us under this Lease is deemed to be usurious, the payment obligation shall be amended and limited to the maximum lawful amount. All obligations under this Lease survive the expiration or termination of the Lease if necessary to give full effect to the terms of this Lease.

NON-APPROPRIATIONS ADDENDUM TO TAX LEASE
Contract Number 001-70098600

PARTIES

LESSOR ***("we", "us" or "our"):***

CATERPILLAR FINANCIAL SERVICES CORPORATION
2120 West End Avenue
Nashville, TN 37203

LESSEE ***("you" or "your"):***

COUNTY OF LINCOLN, NM
300 CENTRAL AVE., P.O. BOX 711
CARRIZOZO, NM 88301-0711

We and you agree to add the following paragraph to the Lease:

You represent and warrant to us that you (i) have sufficient appropriations or other funds available to pay all amounts due hereunder for the current fiscal year and (ii) reasonably believe that funds can be obtained sufficient to make all rental payments during the term of the Lease. You hereby covenant that you will do all things reasonably within your power to obtain funds from which the rental payments may be made, including (i) providing for such payments to the extent necessary in each budget submitted for the purpose of obtaining funding and (ii) using your *bona fide* best efforts to have such portion of the budget approved. It is your intent to make rental payments for the full term of this Lease if funds are available therefor, and you represent that the use of the Units is essential to your proper, efficient and economic operation. In the event no funds or insufficient funds are appropriated and budgeted or are otherwise not available in any fiscal year for rental payments due under this Lease, then you will immediately notify us of such occurrence and this Lease will terminate on the last day of the fiscal year for which appropriations were received. You will not incur any penalty or expense as a result of any such termination of this Lease, and you will have no obligation to make rental payments with respect to the remainder of the Lease, but you will be obligated to pay rental payments to the extent funds shall have been appropriated and budgeted or are otherwise available. In the event of such termination, you agree to return the Units to us pursuant to Section 15 of this Lease, and we will have all legal and equitable rights and remedies to take possession of the Units. Notwithstanding the foregoing, you agree that you will not cancel this Lease if any funds are appropriated for the acquisition, retention or operation of the Units or other equipment performing functions similar to the Units.

SIGNATURES

LESSOR

CATERPILLAR FINANCIAL SERVICES CORPORATION

Signature _____

Name (Print) _____

Title _____

Date _____

LESSEE

COUNTY OF LINCOLN, NM

Signature Ira Pearson

Name (Print) Ira Pearson

Title County Manager

Date 1/25/2023

Purchase Agreement
Contract Number 001-70098600

This Purchase Agreement is between **WAGNER EQUIPMENT CO.** ("Vendor") and **Caterpillar Financial Services Corporation** ("Cat Financial"). Vendor agrees to sell to Cat Financial and Cat Financial agrees to buy from Vendor the equipment described below (the "Unit(s)"), subject to the terms and conditions set forth below and on the reverse side hereof.

Description of Unit(s)	Serial#	VIN #	Freight	Total Price
(1) 150-15AWD CATERPILLAR Motor Grader	EB500928		$	$338,400.00

Lessee:
COUNTY OF LINCOLN, NM
300 CENTRAL AVE., P.O. BOX 711
CARRIZOZO, NM 88301-0711

Subtotal	**$338,400.00**
Federal Excise Tax	**$0.00**
Other Tax	**$0.00**
Total Purchase Price	**$338,400.00**

Unit(s) Delivery Point:
325 TIGER DR
CAPITAN, NM 88316

See next page for additional terms and conditions.

SIGNATURES

CATERPILLAR FINANCIAL SERVICES CORPORATION

Signature _____

Name (Print) _____

Title _____

Date _____

WAGNER EQUIPMENT CO.

Signature _____

Name (Print) _____

Title _____

Date _____

1. The lessee named on the front hereof (the "Lessee") has selected the Unit(s), instructed Cat Financial to purchase the Unit(s) from Vendor, and agreed to lease the Unit(s) from Cat Financial.

2. Cat Financial (or its assignee) will have no obligation hereunder (and any sums previously paid by Cat Financial to Vendor with respect to the Unit(s) shall be promptly refunded to Cat Financial) unless (a) all of the conditions set forth in Section 1.3 (if a master lease agreement) or Section 1 (if a non-master lease agreement) of the lease with the Lessee covering the Unit(s) have been timely fulfilled and (b) the Lessee has not communicated to Cat Financial (or its assignee), prior to "Delivery" (as hereinafter defined) of the Unit(s), an intent not to lease the Unit(s) from Cat Financial. All conditions specified in this paragraph shall be deemed timely fulfilled unless prior to Delivery of the Unit(s), Cat Financial (or its assignee) shall notify Vendor to the contrary in writing. which shall include fax or email. "Delivery" shall mean the later of the time (a) Cat Financial executes this Purchase Agreement or (b) the Lessee or its agent takes control and/or physical possession of the Unit(s).

3. Upon timely satisfaction of the conditions specified in Paragraph 2 above, ownership, title and risk of loss to the Unit(s) shall transfer to Cat Financial (or its assignee) upon Delivery of the Unit(s).

4. Vendor warrants that (a) upon Delivery of the Unit(s), Cat Financial (or its assignee) will be the owner of and have absolute title to the Unit(s) free and clear of all claims, liens, security interests and encumbrances and the description of the Unit(s) set forth herein is correct and (b) the Unit Transaction Price set forth on the front hereof for each unit of Unit(s) leased under a lease is equal to such Unit(s)'s fair market value.

5. Vendor shall forever warrant and defend the sale of the Unit(s) to Cat Financial (or its assignee), its successors and assigns, against any person claiming an interest in the Unit(s).

6. Provided that no event of default exists under any agreement between Lessee and Cat Financial and upon timely satisfaction of the conditions specified in Paragraph 2 above, and unless otherwise agreed to in this Purchase Agreement, Cat Financial (or its assignee) shall pay Vendor the total Purchase Price set forth on the front hereof for the Unit(s) within three business days following (a) the receipt and approval by Cat Financial of all documentation deemed necessary by Cat Financial in connection with the lease transaction and (b) all credit conditions have been satisfied.

7. Vendor shall deliver the Unit(s) to the Lessee at the delivery point set forth on the front hereof.

8. This Purchase Agreement may be assigned by Cat Financial to a third party. Vendor hereby consents to any such assignment.

9. This Purchase Agreement shall become effective only upon execution by Cat Financial.

GOVERNMENTAL ENTITY RESOLUTION TO LEASE, PURCHASE AND/OR FINANCE

WHEREAS, the laws of the State of New Mexico (the "State") authorize COUNTY OF LINCOLN, NM (the "Governmental Entity"), a duly organized political subdivision, municipal corporation or similar public entity of the State, to purchase, acquire and lease personal property for the benefit of the Governmental Entity and its inhabitants and to enter into any necessary contracts; and

the Governmental Entity wants to lease, purchase and/or finance equipment ("Equipment") from **Caterpillar Financial Services Corporation** and/or an authorized Caterpillar dealer ("Caterpillar") by entering into certain contracts or related documents (the "Agreement") with Caterpillar; and

the form of the Agreement has been presented to the governing body of the Governmental Entity at this meeting.

RESOLVED, that: (i) the Agreement, including all schedules and exhibits attached to the Agreement, is approved in substantially the form presented at the meeting, with any Approved Changes (as defined below), (ii) the Governmental Entity enter into the Agreement with Caterpillar and (iii) the Agreement is adopted as a binding obligation of the Governmental Entity; and

that changes may later be made to the Agreement if the changes are approved by the Governmental Entity's counsel or members of the governing body of the Governmental Entity signing the Agreement (the "Approved Changes") and that the signing of the Agreement and any related documents is conclusive evidence of the approval of the changes; and

that the persons listed below, who are the incumbent officers of the Governmental Entity (the "Authorized Persons"):

[PLEASE INSERT NAME AND TITLE OF EACH AUTHORIZED PERSON BELOW]

Name (Print or Type)	**Title (Print or Type)**
_____	_____
_____	_____
_____	_____

be, and each is, authorized, directed and empowered, on behalf of the Governmental Entity, to (i) sign and deliver to Caterpillar, and its successors and assigns, the Agreement and any related documents, and (ii) take or cause to be taken all actions he/she deems necessary or advisable to acquire the Equipment, including the signing and delivery of the Agreement and related documents; and

that the signatory below is authorized to attest to these resolutions and affix the seal of the Governmental Entity to the Agreement, these resolutions, and any related documents; and

that nothing in these resolutions, the Agreement or any other document imposes a pecuniary liability or charge upon the general credit of the Governmental Entity or against its taxing power, except to the extent that the payments payable under the Agreement are special limited obligations of the Governmental Entity as provided in the Agreement; and

that a breach of these resolutions, the Agreement or any related document will not impose any pecuniary liability upon the Governmental Entity or any charge upon its general credit or against its taxing power, except to the extent that the payments payable under the Agreement are special limited obligations of the Governmental Entity as provided in the Agreement; and

that the authority granted by these resolutions will apply equally and with the same effect to the successors in office of the Authorized Persons.

I, _____, of COUNTY OF LINCOLN, NM, certify that the resolutions above are a full, true and correct copy of resolutions of the governing body of the Governmental Entity. I also certify that the resolutions were duly and regularly passed and adopted at a meeting of the governing body of the Governmental Entity. I also certify that such meeting was duly and regularly called and held in all respects as required by law, at the Governmental Entity's office. I also certify that at such meeting, a majority of the governing body of the Governmental Entity was present and voted in favor of these resolutions.

I also certify that these resolutions are still in full force and effect and have not been amended or revoked.

IN WITNESS of these resolutions, the signatory named below executes this document on behalf of the Governmental Entity.

SIGNATURE [To be signed by authorized individual.]

Signature _____

Title _____

Date _____

Opinion of Counsel

Re: Governmental Equipment Lease-Purchase Agreement (Contract Number 001-70098600) (the "Lease")
Between COUNTY OF LINCOLN, NM ("Lessee") and Caterpillar Financial Services Corporation ("Lessor")

Sir/Madam:

I am an attorney for Lessee, and in that capacity, I am familiar with the above-referenced transaction, the Lease, and all other documents pertaining to the Lease (the Lease and such other documents pertaining to the Lease being referred to as the "Lease Agreements").

Based on my examination of these and such other documents, records and papers and matters of fact and laws as I deemed to be relevant and necessary as the basis for my opinion set forth below, upon which opinion Lessor and any subsequent assignee of Lessor's interest may rely, it is my opinion that:

1. Lessee is a fully constituted political subdivision or agency duly organized and existing under the Constitution and laws of the State of New Mexico (the "State"), and is authorized by such Constitution and laws (i) to enter into the transaction contemplated by the Lease Agreements and (ii) to carry out its obligations thereunder.

2. The Lease Agreements (i) have been duly authorized, executed and delivered by Lessee and (ii) constitute valid, legal and binding obligations and agreements of Lessee, enforceable against Lessee in accordance with their terms, assuming due authorization and execution thereof by Lessor.

3. No further approval, license, consent, authorization or withholding of objections is required from any federal, state or local governmental authority with respect to the entering into or performance by Lessee of the Lease Agreements and the transactions contemplated by the Lease Agreements.

4. Lessee has sufficient appropriations or other funds available to pay all amounts due under the Lease Agreements for the current fiscal year.

5. The interest payable to Lessor by Lessee under the Lease Agreements is exempt from federal income taxation pursuant to Section 103 of the Internal Revenue Code of 1986, as amended.

6. The entering into and performance of the Lease Agreements will not (i) conflict with, or constitute a breach or violation of, any judgment, consent decree, order, law, regulation, bond, indenture or lease applicable to Lessee, or (ii) result in any breach of, or constitute a default under, or result in the creation of, any lien, charge, security interest or other encumbrance upon any assets of Lessee or the Units (as defined in the Lease) pursuant to any indenture, mortgage, deed of trust, bank loan, credit agreement or other instrument to which Lessee is a party, or by which it or its assets may be bound.

7. No litigation or proceeding is pending or, to the best of my knowledge, threatened to, or which may, (a) restrain or enjoin the execution, delivery or performance by Lessee of the Lease Agreements, (b) in any way contest the validity of the Lease Agreements, (c) contest or question (i) the creation or existence of Lessee or its governing body or (ii) the authority or ability of Lessee to execute or deliver the Lease Agreements or to comply with or perform its obligations under the Lease Agreements. There is no litigation or proceeding pending or, to the best of my knowledge, threatened that seeks to or could restrain or enjoin Lessee from annually appropriating sufficient funds to pay the Lease Payments (as defined in the Lease) or other amounts contemplated by the Lease Agreements. In addition, I am not aware of any facts or circumstances which would give rise to any litigation or proceeding described in this paragraph.

8. The Units are personal property and, when subjected to use by Lessee, will not be or become fixtures under the laws of the State.

9. The authorization, approval and execution of the Lease Agreements, and all other proceedings related to the transactions contemplated by the Lease Agreements, have been performed in accordance with all applicable open meeting, public records, public bidding and all other applicable laws, rules and regulations of the State.

10. The appropriation of moneys to pay the Lease Payments coming due under the Lease and any other amounts contemplated by the Lease Agreements does not and will not result in the violation of any constitutional, statutory or other limitation relating to the manner, form or amount of indebtedness which may be incurred by Lessee.

11. The Lessor will have a perfected security interest in the Units upon the filing of an executed UCC-1 or other financing statement at the time of acceptance of the Units with the Secretary of State for the State.

SIGNATURE

COUNTY OF LINCOLN, NM

Name(Print): _____ Date: _____

Signature: _____ Address: _____

Title: _____ _____

_____

CATERPILLAR INSURANCE COMPANY (CIC) SELECTION FORM

Before financing your equipment, you must arrange physical damage insurance on the equipment identified below. The insurance may be provided through an insurance agent or insurance company of your choice, provided the insurance company satisfies minimum financial requirements.

As an alternative to obtaining your own insurance, you may elect to have your equipment insured under coverage arranged by Caterpillar Insurance Services Corporation, that has been designed specifically for the purchasers of Cat® equipment.

Please complete this form if you elect to insure your equipment with Caterpillar Insurance Company (CIC).

CIC Physical Damage Insurance Policy Summary

Please note: This is only a brief description of the CIC Physical Damage Insurance Program. Contractual provisions contained in the policy will govern.

Coverage

CIC Physical Damage Insurance protects your equipment against physical damage losses, including collision, fire, theft, vandalism, upset or overturn, floods, sinking, earthquakes and other unfortunate acts of nature. The protection has been designed for owners of heavy equipment and provides superior benefits you most likely would not find in other plans.

The CIC Physical Damage Insurance does include normal exclusions. Some important exclusions are wear and tear, rust, loss of income, war, nuclear damage, and mechanical breakdown, automobiles, watercraft, waterborne shipments, tires or tubes or mobile track belts damaged by blow-out, puncture, and road damage.

Repairs

When a covered loss occurs, this plan will pay for Cat® replacement parts on all your new or used Caterpillar equipment.On all equipment from other manufacturers, the plan will pay for comparable replacement parts.

Transportation

Your CIC plan will pay for round-trip transportation of covered damaged equipment to and from your Cat dealer’s repair facility, up to $2,500 limit.

Rental Reimbursement

The plan allows for rental costs up to $2,500 that you incur to rent similar equipment following a covered loss. You are automatically protected with up to $100,000 of coverage for damage to the similar equipment you rent.

Claims

In the event of a total loss, the policy will pay the greatest of the following:

- The payoff value of the loan on the damaged parts or equipment as of the date of loss or
- The actual cash value of that covered property; or
- The cost of replacing that property with property of like kind and quality

The policy will pay 10% of scheduled loss, up to a $10,000 maximum for debris removal.

The policy will pay fire department service fees up to $5,000.

Deductible

$1,000 Construction and Agricultural Equipment Deductibles:
$5,000 deductible all logging Equipment

Customer Service

If you have any questions or need additional details, see your Authorized Cat Dealer or call CIC toll free at **1-800-248-4228.**
You may also e-mail CIC at physicaldamage@cat.com

POLICYHOLDER DISCLOSURE
NOTICE OF TERRORISM RISK INSURANCE ACT OF 2002
(as extended by the Terrorism Risk Insurance Extension Act of 2005, and as amended in 2007)

You are hereby notified that under the Terrorism Risk Insurance Act, as amended in 2007, the definition of act of terrorism has changed. As defined in Section 102(1) of the Act: The term "act of terrorism" means any act that is certified by the Secretary of the Treasury - in concurrence with the Secretary of State, and the Attorney General of the United States - to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property,or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

Under your coverage, any losses resulting from certified acts of terrorism may be partially reimbursed by the United States Government under a formula established by the Terrorism Risk Insurance Act, as amended in 2007. However, your policy may contain other exclusions, which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government generally reimburses 85% of covered terrorism losses exceeding the statutorily established deductible paid by the insurance company providing the coverage. The Terrorism Risk Insurance Act, as amended, contains a $100 billion cap that limits U.S. Government reimbursement as well as insurers' liability for losses resulting from certified acts of terrorism when the amount of such losses exceeds $100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed $100 billion, your coverage may be reduced. The portion of your premium that is attributable to coverage for terrorist acts certified under the Act is: $ 0.00

APPLICATION FOR CIC PHYSICAL DAMAGE INSURANCE

Model #	Equipment Description	Serial #	VIN	Value Including Total Tax	Pymt Method-3 Total Premium	Pymt Method-1 Finance Pymt
1. 150-15AWD	Caterpillar Motor Grader	EB500928		$338,400.00	$19,085.00	$391.47

Marsha Blaisdell

Marsha Blaisdell, Authorized Insurance Producer

Arranged by Caterpillar Insurance Services Corporation

I understand that the total insurance premium for 60 months will be $19,085.00, which is $3817.00 per year based upon the total equipment value of $338,400.00.

Method 1	☐	I will finance the insurance premium, including finance charges, of $391.47 per scheduled equipment payment. The finance charge is calculated at 8.49% per annum on the total insurance premium covering the full term of the finance agreement. By choosing Method 1 and signing this document you are agreeing to finance the insurance along with the equipment payments with Caterpillar Financial Services Corporation.
Method 2	☐	I desire coverage for an initial 12 month term. I will pay the $3817.00 premium and return the payment with the signed equipment documents. Please make check payable to CIC.
Method 3	☐	I will pay the total premium and return the payment with the signed equipment documents. Please make check payable to CIC.
Method 4	☐	I decline Caterpillar Insurance. I elect to obtain my own commercial insurance on the equipment shown from an agent or insurance company of my choice.

I understand that the quote I receive is not a binder of insurance. If I elect to obtain coverage from CIC, coverage will be effective in accordance with the terms and conditions of the issued Policy and that I may terminate the coverage at any time with advance written notice.

I acknowledge that I have been notified that, under the TERRORISM RISK INSURANCE ACT of 2002 (as extended by the Terrorism Risk Insurance Extension Act of 2005), any losses caused by certified acts of terrorism under my policy will result in coverage under my policy that will be partially reimbursed by the United States as outlined in the attached policyholder disclosure notification.

I also acknowledge I have been advised that, if I accept this insurance, an appointed licensed insurance producer will receive commission compensation.

Customer Name: COUNTY OF LINCOLN, NM
Dealer Name: WAGNER EQUIPMENT CO.

Please note: If you would like a no obligation quote on your additional equipment, call 1-800-248-4228 extension 5754.

Accepted By: _____ Name (PRINT): _____

Title: _____ Date: _____

Fraud Warning:

Applicable in AL, AR, DC, LA, MD, NM, RI and WV: Any person who knowingly (or willfully)* presents a false or fraudulent claim for payment of a loss or benefit or knowingly (or willfully)* presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison. *Applies in MD Only.

Applicable in CO: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

Applicable in FL and OK: Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony (of the third degree)*. *Applies in FL Only.

Applicable in KS: Any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer, broker or any agent thereof, any written statement as part of, or in support of, an application for the issuance of, or the rating of an insurance policy for personal or commercial insurance, or a claim for payment or other benefit pursuant to an insurance policy for commercial or personal insurance which such person knows to contain materially false information concerning any fact material thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act.

Applicable in KY, NY, OH and PA: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties (not to exceed five thousand dollars and the stated value of the claim for each such violation)*. *Applies in NY Only.

Applicable in ME, TN, VA and WA: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties (may)* include imprisonment, fines and denial of insurance benefits. *Applies in ME Only.

Applicable in NJ: Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.

Applicable in OR: Any person who knowingly and with intent to defraud or solicit another to defraud the insurer by submitting an application containing a false statement as to any material fact may be violating state law.

Applicable in PR: Any person who knowingly and with the intention of defrauding presents false information in an insurance application, or presents, helps, or causes the presentation of a fraudulent claim for the payment of a loss or any other benefit, or presents more than one claim for the same damage or loss, shall incur a felony and, upon conviction, shall be sanctioned for each violation by a fine of not less than five thousand dollars ($5,000) and not more than ten thousand dollars ($10,000), or a fixed term of imprisonment for three (3) years, or both penalties. Should aggravating circumstances [be] present, the penalty thus established may be increased to a maximum of five (5) years, if extenuating circumstances are present, it may be reduced to a minimum of two (2) years.

INSURANCE SELECTION FORM-OUTSIDE INSURANCE CARRIER

Before funding your equipment, you must arrange physical damage insurance on the equipment identified below. The insurance may be provided through an insurance agent or insurance company of your choice, provided the insurance company satisfies minimum financial requirements.

Physical Damage coverage must show that Caterpillar Financial Services Corporation has been named as loss payee for the equipment's replacement value. The deductible must be shown. Liability Coverage must be a minimum of $1,000,000 or combined coverage for bodily injury and property damage per occurrence. Caterpillar Financial Services Corporation must be named as additional insured.

As an alternative to obtaining your own Physical Damage coverage, you may elect to have your equipment insured under coverage arranged by Caterpillar Financial Services Corporation designed specifically for the purchasers of Caterpillar equipment. If a quote is not included in your document package, please contact your Caterpillar Dealer, call **1-800-248-4228,** or e-mail PhysicalDamage@cat.com.

Please complete this form to provide contact information for your liability coverage, as well as your physical damage coverage if you did not elect Caterpillar Insurance for physical damage.

Transaction Number: **Dealer Name:** WAGNER EQUIPMENT CO.
Customer's Name: COUNTY OF LINCOLN, NM
Address: 300 CENTRAL AVE. P.O. BOX 711
CARRIZOZO, NM 88301-0711

I have entered into the above agreement under which **I am responsible for providing insurance** against **ALL RISKS** of direct physical loss or damage for the actual cash value of the following equipment, subject to common exclusions such as damage caused by corrosion, rust, mechanical or electrical breakdown, etc.

Model #	Equipment Description	Serial #	VIN#	Value Including Tax
1. 150-15AWD	2023 Caterpillar Motor Grader	EB500928		$338,400.00

Insurance Agency _____ Insurance Agent's Name _____

Street Address _____

City _____ State _____ Zip _____

Agent's Phone Number _____ Fax Number _____ E-mail Address _____

TO CUSTOMER'S INSURANCE AGENT

I hereby instruct you to add Caterpillar Financial Services Corporation as a Loss Payee for physical damage and as an Additional Insured for general liability:

[ ] To my existing policy number(s)_____, which now provide the coverage required, or

[ ] To a policy or policies which you are authorized to issue in the name listed above which will provide the coverage required.

Signature _____

Name(Print) _____

Title _____

Date _____

PROCESSING OF THIS TRANSACTION MAY BE HELD PENDING RECEIPT OF THIS INFORMATION

PLEASE FORWARD A COPY OF THE CERTIFICATE OR BINDER EVIDENCING COVERAGE TO:
CATERPILLAR FINANCIAL SERVICES CORPORATION
2120 West End Avenue
Nashville, TN 37203

PLEASE ATTACH A COPY OF THIS NOTICE TO PROOF OF INSURANCE

CUSTOMER INFORMATION VERIFICATION
Contract Number 001-70098600

CAT Financial

CUSTOMER INFORMATION		CHANGES TO CUSTOMER INFORMATION
Customer Name:	**COUNTY OF LINCOLN, NM**	
Physical Address:	**300 CENTRAL AVE., P.O. BOX 711**	
	CARRIZOZO, NM, 88301-0711	
Mailing Address:	**300 CENTRAL AVE., P.O. BOX 711**	
	CARRIZOZO, NM, 88301-0711	
Equipment Location:	**325 TIGER DR**	
	CAPITAN, NM, 88316	
Business Phone:	**5056482385**	
E-mail Address:	**ntaylor@lincolncountynm.gov**	

The changes above apply to: ☐ **Current Request for financing** ☐ **All active contracts**

TAX INFORMATION

Tax Exempt** **Non-Exempt**

Asset outside the City limits Yes _____ No _____

****A Tax Exemption Certificate is required for all tax exempt customer. If you are tax exempt – please enclose a current tax exemption certificate to be returned with your documents.***

AUTO PAY INFORMATION (Checking Account Information)

☐ **I decline** Auto Pay authorization at this time

☐ **I request and authorize Caterpillar** Financial Services Corporation ("Cat Financial") to begin debiting my account for the amounts due under the contract(s) indicated below, with debits made to my account and withdrawn by Cat Financial, provided my account has sufficient collected funds to pay the debit when presented. If my financial institution dishonors any debit for any reason, Cat Financial may issue another debit in substitution for the dishonored debit and will have no liability on account of a dishonored debit. I agree that Cat Financial's rights relating to each debit will be the same as if I had personally signed a check. I agree that I will be liable to make payment promptly, including any applicable late fees, if any debit is not paid, unless Cat Financial or its agents or affiliates are directly responsible for the nonpayment. I acknowledge that I may cancel this authorization at any time by written notice to Cat Financial, which notice will be effective 10 days after receipt; however, my cancellation of this authorization does not terminate, cancel or reduce my obligations under the contract(s). I understand that Cat Financial will not notify me in advance of any withdrawal and I agree to waive all pre-notification requirements in respect of all debits drawn under this authorization. Please use the information below to set up Auto Pay on:

Bank Name

Account Name (exactly as it appears on Check)

Routing Number

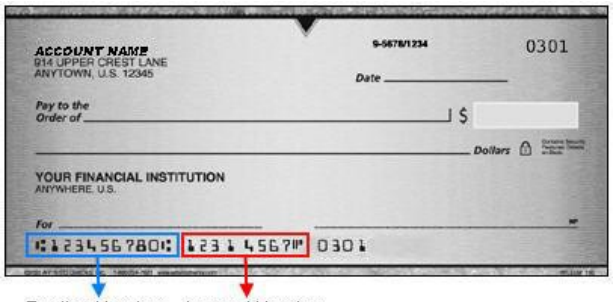
9 digits

Account Number

3-17 digits

Re-Enter Account Number

3-17 digits



CUSTOMER SIGNATURE

The information above has been reviewed and is accurate to the best of my knowledge. For a joint account, all account holders must sign if more than one signature is required on checks issued against the account.

_____

Name _____

Title _____

For questions or assistance with Auto Pay, or for information about your account, please contact Customer Service, 1-800-651-0567.

WAGNER EQUIPMENT CO.
4000 OSUNA RD NE
ALBUQUERQUE, NM 87109-4423

Reference:

COUNTY OF LINCOLN, NM

We are requesting a copy of the minutes of the appropriation meeting during which the funds for this deal were allocated.

A copy of this information is necessary to complete the documentation package and to fund the deal. Your ability to return a complete package will ensure timely payment to you.

Thank you for your assistance.

CATERPILLAR FINANCIAL SERVICES CORPORATION
DOCUMENTATION DEPARTMENT

Lease Return Conditions (Not for use with On-Highway Vehicles, Drills, Draglines, Electric Rope Shovels, Highwall Miners and Underground Equipment)

CAT Financial

This Lease Return Conditions agreement (this "Return Agreement"), which may also be referred to as an "Application Survey," is part of and incorporated into that certain Cat Value Option, Transaction No. 4488055 (the "Lease") entered into between the Lessee and the Lessor named in the Lease. Capitalized terms used in this Return Agreement but not defined shall have the meaning ascribed to them in the Lease.

1. EQUIPMENT DESCRIPTION

Make: CATERPILLAR Model: 150-15AWD Serial No.: EB500928

Unit Configuration and Attachments: Joystick, Tires, Cab // Push Plate, Autoshift Transmission, Ripper

Unit Usage & Primary Operating Environment: Standard Environment - Ag-Crop, Ag Non-Manure, Airport, Clay, Coal, Commercial, Crushed & Screened Aggregate, Dams & Bridges, Frac Sand, Landfill-Site Prep Only, Landscaping, Moving Mulch, Pipeline, Residential, Road Building, Site Development, Snow, Utilities.

If there are any changes to your Unit usage or operating environment, please communicate this change to Caterpillar Financial immediately.

2. RETURN OF UNIT / EXCESS USAGE

Lessee will notify Lessor of its intention to return the Unit at least sixty (60) days before the end of the Lease Term, and will return the Unit to the Lessor in accordance with the terms in the Lease. Lessee will be responsible for performing any loading, unloading, disassembly, reassembly, testing, inspecting, and transportation of the Unit (including all leased attachments), and will do so in a manner consistent with the manufacturer's recommendations and practices.

Total Lease Hours: 1000 Current Hours: 8 Total Allowable Unit Hours: 5008

If any Unit is returned with hours of use exceeding the Total Allowable Unit Hours (the "Excess Hours"), Lessee will pay Lessor additional rent in an amount equal the Excess Hours multiplied by $59.42. The hours of use for the Unit shall be determined, at Lessor's option, by the hour meter attached to the Unit, the engine Electronic Control Module (ECM), or Cat® Product Link (if available).

3. RETURN CONDITIONS

A. **General Condition**

i. Lessee shall return the Unit in the same configuration and with all the components, accessories and attachments that were included on the Unit at the beginning of the Lease Term (including any items stated on the invoice to Lessor) regardless of operating condition, and shall not modify a Unit from its original configuration without written approval by Lessor.

ii. Lessee shall use only the manufacturer's genuine or specifically recommended replacement parts for all maintenance, repairs and overhauls. Will fit, off brand, and parts that have not been specifically recommended by the manufacturer are NOT acceptable, and Lessee will be assessed for the full cost of replacing such parts (including labor).

iii. Lessee shall operate the Unit in accordance with the manufacturer's published operation, application, loading, lubrication, and maintenance guidelines and policies; ensure all repairs, maintenance, and overhauls are performed at recommended intervals and in a manner consistent with the manufacturer's recommendations and practices; and make all warranty repairs and manufacturer recommended product updates prior to the return of the Unit.

iv. Cooling, hydraulic, power generation, power train, power transmission, air, heating, fuel, and lubrication systems may not have any damage, system leaks or be contaminated. All internal fluids and reservoirs, such as coolant, lube oil, grease, and hydraulic fluids must be filled at operating levels, all filler caps must be secured with no leaks, all filters must be new and meet or exceed manufacturer standards. Lessee must enroll Unit in a Caterpillar dealer Scheduled Oil Sampling (or comparable) program.

v. If Lessee elected to purchase and finance as part of the Lease a Cat® Customer Value Agreement, extended protection plan, and/or other similar product(s) (collectively, "Additional Products"), Lessee acknowledges that, in entering the Lease, Lessor may have relied upon Lessee maintaining such Additional Products in effect for the entirety of the Lease Term. If Lessee cancelled or terminated any Additional Products during the Lease Term, such cancellation or termination may have a negative effect on the condition of the Unit, which may result in a Condition Charge (as defined below).

B. **Cleaning.** Each Unit must be cleaned to a commercially acceptable appearance and all rust and corrosion properly removed or treated. All foreign and/or hazardous material (e.g. waste, dirt, non-OEM decals, refuse, coal, rock, limestone, cement, phosphate, concrete, asphalt, gypsum, etc.) on or adhered to the Unit must be properly removed and disposed of in accordance with all applicable federal, state and local laws and regulations.

C. **Undercarriage/Tires and Ground Engaging Tools (GET).** The wear surface in use of each individual GET item and track component (e.g., belts, links, pads, sprockets, idlers, undercarriage pins & bushings) shall be no more than 50% worn according to the manufacturer's wear specifications and guidelines. Recapped tires are not acceptable. All tires shall be the same size, type and brand (or similar quality brand if the original brand is no longer available) as the tires on the Unit when it was first delivered to Lessee. Lessee shall be charged for wear on tires, undercarriage, and GET based on the following payment schedule:

Wear %	Charge to Lessee

0 - 50%	→	No charge
50 - 90%	→	Charge will be between 0% to 100% of estimated replacement cost depending on where the wear % falls within this range (e.g., 60% wear would result in a charge equal to 25% of the estimated replacement cost).
90 - 100%	→	100% of estimated replacement cost

If any tire, undercarriage component, or GET component is inoperable, broken, missing, damaged, bent, leaking, cracked, includes section repairs or rated Poor, Lessee will be responsible for 100% of the estimated replacement cost regardless of its wear percentage.

D. **Electrical System.** The alternator/generator, starter, electric motors, drives, and electronic control units must operate as intended. All electrical harnesses and connections must be in functional condition and properly secured with no sectional repairs. All electronic functions and accessories, controls, monitoring systems, touch screens, gauges, cameras, internal & external lighting, senders, and switches must be fully readable and functional as originally intended. All batteries must be fully operational without any dead cells or cracked cases.

E. **Engine.** All engine components, as well as engine retarder brakes and emissions aftertreatment devices, must meet or exceed the manufacturer's minimum recommended specifications while operated under full load. This determination will be made by subjecting the engine to standard industry testing and will be conducted by an inspection agent approved by Lessor (normally the local Cat dealer).

F. **Mechanical & Hydrostatic Drive Train.** All drive train components (e.g., drive train controls, accessories, transmissions, hydrostatic drive systems, power transfer gearboxes, differentials, planetaries, swing gear boxes, and torque convertors) shall operate as intended at full load with no overheating, leaks, or excessive vibrations or noise.

G. **Brakes.** All parts of the brake system (e.g., the brake controls, service brakes, parking or emergency brake, swing brake, planetary and wet brake systems) shall function as intended and operate without leaks, noise, or vibrations.

H. **Hydraulic Equipment.** All hydraulic equipment (e.g., hydraulic controls, accessories, pumps, motors, cylinders, valves, pipe/tubing and hoses) must be properly secured and operate as intended with no leaks, vibration, noise, drift, bent or damaged cylinders, excessive motor case drain, or linkage bushings/pins worn past service limits. Hydraulic cycle times must meet the manufacturer's minimum performance specifications.

I. **Air Conditioning & Heating Systems.** All air conditioning systems and components (e.g., controls, compressors, evaporators, condensers, motors, valves, lines, fittings, louvers, ducting, recirculation components and filters) must operate as intended and without leaks, noise, or vibrations.

J. **Structures, Parts, & Components.** All of the Unit's components (e.g., welds, plates, frames, tanks, beds, winches, drums, booms, sticks, buckets, blades, hitches, trunnions, articulation/oscillation joints, as well as rotating, reciprocating, pumping, compression, temperature control, reservoir, conveyance, supporting, lifting and positioning machinery) must be operating as intended and be structurally sound, without deformities, cracks, corrosion, leaks, or damage.

K. **ROPS/FOPS and Safely Items.** The cab, Roll Over Protective Structure ("ROPS"), and Falling Object Protective Structure ("FOPS") shall not be damaged or require any repair. ROPS/FOPS certification and integrity must be maintained throughout the Lease Term and must be certified upon return. All safety items (e.g., restraint devices, steps, stairways, safety rails, grab irons, walkways, catwalks, fire suppression systems, warning alarms, decals, placards, signage) shall be complete, unexpired and in working order.

L. **Sheet Metal & Plastic Surfaces.** All sheet metal and plastic surfaces shall operate as intended; be without holes, breaks, bends, abrasions, corrosion; and be in the same configuration as they were at the beginning of the Lease Term.

M. **Paint, Decals & Operator's Compartment.** The paint and decals shall not have any peeling, bubbling, mismatched shades, or otherwise be in a poor condition relative to the original paint. Non-OEM paint color, decals, or markings are not acceptable. The operator's compartment shall be free of any interior soiling, odors, trash, or debris, and the interior (e.g., dash, seats, floor covers, headliners and upholstery) shall not have any holes, tears or burns. All window glass and mirrors shall be clear and free from damage. All window frames, doors, and weather stripping shall be complete.

N. **Documents and Records.** The Unit must have all appropriate licensing and inspection certificates, permits and any other certifications necessary to operate the Unit. Lessee shall maintain complete records (including dates and hour meter readings) of all maintenance, repairs, overhauls, part purchases, fluid sample analysis reports, and service-related agreements or programs relating to the Unit. Lessee shall make such records available to Lessor for verification and review at any time during Lessee's normal business hours. Copies of these documents and records shall be made available to Lessor upon return of the Unit.

4. CONDITION ASSESSMENT & CHARGES

If, in the sole judgment of Lessor, any Unit does not meet the standards set forth in this Return Agreement, or if Lessee fails to perform its obligations set forth above, Lessee shall pay to Lessor the estimated cost to return a Unit to the condition specified in the Lease and this Return Agreement ("Condition Charge"). The Condition Charge shall be due and payable to Lessor regardless of whether the repairs and service are completed. All repair and service charges will be based upon a Caterpillar dealer's retail estimated repair costs, and will include the cost of parts and labor. All amounts owed to Lessor pursuant to the Lease and this Return Agreement (including Excess Use Charges and Condition Charges) shall be due and payable upon demand.

MINIMUM CHARGE THRESHOLD: Lessee shall not be responsible for any charges incurred in connection with this Return Agreement if the total amount of the charges does not exceed Five Hundred Dollars ($500.00). Please note, however, that if the total amount of the charges exceeds $500, Lessee will be responsible for the entire amount.

SIGNATURES (By signing below, you certify that you have read this Return Agreement.)

Lessee: COUNTY OF LINCOLN, NM

Signature:	Name (Print):	Title:	Date:

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 18

1) New Mexico Counties (NMC) Legislative Conference – January 17-19

Many county employees and elected officials attended the conference. Affiliate meetings had many joint sessions that included:

Workshop I-Recruitment & Retention NM Workforce Solutions Workshop II-NACo Eryn Hurley
Workshop II-Bernalillo County ARPA Funds Workshop II-Valencia County ARPA Funds

2) ENMU Legislative Reception – 1/18/2023

Commissioner Serna and I attended the ENMU reception in Santa Fe on behalf of Lincoln County. President, Ryan Trosper appreciated our attendance.

3) NMC Lobbyist Meetings

NMC hosts a virtual ZOOM meeting every morning at 7:30am. Updates are provided regarding the introduction of new Bills, the status of existing Bills and the support / no-support positions of many counties.

NMC and lobbyists advocate for the NMC 2023 priorities as well take positions on newly introduced legislation.

4) NMDHSEM Visit to Lincoln County – 1/23/2023.

M.E. Cormier visited Lincoln County to inspect the damage from the McBride fire. Joe Kenmore was able to navigate a one-hour drive through the burn scar.

5) Carrizozo Courthouse Complex Inspection – 1/24/2023

Zeke Greer (White Sands Construction) and I walked the entire complex to inspect and evaluate building needs.

The main focus was on courthouse security while identifying failing infrastructure. Proposals will be brought before the BOCC during the March meeting.

6) New Assessors Training – January 31, 2023

The New Mexico Property Tax division hosted a ZOOM meeting for new Assessors. I was able to sit in on a few topics: Sales Ration Study / Protest Process / Exemptions

This online training is designed to help new Assessors as well as updating experienced personnel.

7) Lincoln County Legislative Reception in Santa Fe – 2/1/2023

The Ruidoso Chamber of Commerce encouraged all Chamber members and area businesses to join in representing the voice of our community at the Chamber's annual "Lincoln County Day in Santa Fe" on February 1, 2023.
The reception allowed many Lincoln County attendees to interact with legislators and discuss the 2023 legislative session.

8) Bernalillo County Fentanyl Initiative - Keep NM alive Campaign.

Bernalillo County reached out to all NM counties offering to share their Fentanyl Education and Awareness Campaign.
Bernalillo County Commission approved Fentanyl Education and Awareness Campaign as one of its 2023 Legislative Priorities:

Bernalillo County and the City of Albuquerque started with "Community Conversation About Fentanyl" event on October 13, 2022, with over 500 attendees at the Albuquerque Convention Center and over 1,662 online views (live streaming on: keepNMalive.com)

The statewide campaign would include, but not be limited to, video productions, printed materials, media placement, community-based presentations, and mixed-media advertisements focused on youth and family support systems.

Updates will be coming soon.

9) Bonito / Sun Valley Fire Station – Certificate of Occupancy – 2/1/2023

The Fire Station is ready for the Bonito VFD to move in! Transition from the old station has started and will take several months to adjust to the new building. A "Ribbon Cutting" will be scheduled to meet schedules.

10) Director's Reports

Catechis, Jennifer, OSI <Jennifer.Catechis@osi.nm.gov> Fri, Jan 20, 3:38 PM (6 days ago)

to me, Kim,

Thank you for reaching out and your well wishes. The state, as you know, currently has the FAIR plan and we are looking to see how we can leverage some legislation with regard to the FAIR plan. There has been a large amount of discussion at the federal level in recent months about creating a Fire Insurance Plan such as the National Flood Insurance Plan but as you know that isn't always a perfect solution. I have been watching with curiosity to see how different regulatory approaches being implemented by both CA and FL (taking affect this month) will work out down the line. With a small population it is difficult to bend the ear or interest of industry, so being able to learn best practices from other larger states can be helpful. Finally, I do believe that the Governor spoke about implementing some legislation to assist with recovery from disasters that would expedite getting assistance to people without having to wait through a lengthy FEMA process, I have not seen anything introduced yet. I would be open to meeting after the legislative session and discuss further any ideas you have and what may be going on at the national level as this has become a major issue of discussion at the NAIC. I hope you are well and stay warm (it is snowing here). I am ccing my Executive Assistant Kim Sewell to have her remind me to reach out and set something up with you after the legislature is over.

Sincerely,

Jennifer A. Catechis

Interim Superintendent of Insurance

Media Contact
Susan D. Mayes
smayes@nmcounties.org
505.469.0042 c

FOR IMMEDIATE RELEASE: January 20, 2023

10 Counties Recognized for Audit Accountability

FY2021 Audit and Accountability Awards to Counties

SANTA FE, NM – New Mexico Counties and State Auditor's Office selected Doña Ana, San Juan, Sandoval, Lea, Lincoln, McKinley, Roosevelt, Guadalupe, and Quay Counties as recipients for the annual Audit and Accountability Awards and Cibola County for most improved county. The awards were presented at the NMC Legislative Conference Thursday, January 19, 2023. The awards are given in recognition to large, mid- size, and small counties for outstanding work on their audits, submitting timely audits, and sustaining excellence with the highest audit opinions. An unmodified opinion is the best opinion that can be given and means that the financial statements are presented fairly by following generally accepted accounting principles.

A good audit reflects a county's strong finance department, elected officials, and management.

The following counties received the FY2021 Audit & Accountability Awards:

Large County Award

Doña Ana County – Continues on their streak of overall audit achievement with an unmodified opinion and financial management excellence. This is the county's fourth award since FY2011.

San Juan County – Continues their streak of overall audit achievement and financial management excellence with its sixth award since FY2012. The county also received the Government Finance Officers Association (GFOA) Certificate of Achievement for an incredible 16 consecutive years for excellence in financial programming.

Sandoval County – This is Sandoval County's second audit award with an unmodified opinion and financial management excellence.

Mid- Size County Award

Lea County – Continuing its tradition of excellent audits, Lea County received the FY2021 award for an unmodified opinion and zero repeat findings. This is the county's third award since Fy2011.

444 Galisteo Street
Santa Fe, NM 87501

877-983-2101
505-983-2101
Fax: 505-983-4396

NMCOUNTIES.ORG

Lincoln County – This is Lincoln County's second audit award since FY2017. The county had an unmodified opinion with zero repeat findings.

McKinley County – This is the fourth audit award for McKinley County. The county continues to have clean audits with an unmodified opinion and zero findings.

Roosevelt County - Roosevelt County continues their audit award streak since FY2016 with an unmodified opinion and financial management excellence. This is the county's fourth award.

Small County Award

Guadalupe County – Continues its audit excellence and received its sixth small county award since Fy2016 with an unmodified opinion and zero repeat findings.

Quay County – Quay County received its fourth award since FY2012 with an unmodified opinion and zero repeat findings. The last time the county received the small county award was for FY2016.

The following county received the FY2021 Most Improved Award in recognition of continued audit achievement and financial management excellence:

Most Improved County Award

Cibola County – Recognized for its path to financial management excellence, the county went from 14 findings in FY2020 to only 3 findings in Fy2021 with an unmodified opinion.

###



29810

STATE OF NEW MEXICO
REGULATION AND LICENSING DEPARTMENT
CONSTRUCTION INDUSTRIES DIVISION
GENERAL CONSTRUCTION BUREAU

THIS BUILDING HAS BEEN OCCUPIED BEFORE A FINAL INSPECTION HAS BEEN CONDUCTED.

X PERMANENT _____ TEMPORARY, _____
EXPIRATION DATE

~CERTIFICATE OF OCCUPANCY~

THE FOLLOWING BUILDING OR PORTION THEREOF HAS BEEN INSPECTED FOR COMPLIANCE WITH THE REQUIREMENTS OF OCCUPANCY GROUP B AS SPECIFIED BY THE NEW MEXICO BUILDING CODE.

959 New Mexico 48 Alto, N.M.
BUILDING ADDRESS

Ira Pearson 959 NM 48 Alto NM.
NAME AND ADDRESS OF OWNER

Roper Construction Inc
NAME(S) OF LICENSED NEW MEXICO CONTRACTOR(S)

IF NO LICENSED CONTRACTOR, NAME(S) OF OWNER-BUILDER(S)

2022325158
BUILDING PERMIT NUMBER

Total
PORTION OF BUILDING

Matt Seely
INSPECTOR'S NAME

February 1, 2023
DATE

COMMENTS

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

Director's Report

Date: 2/14/2023

Name: Joe P. Kenmore

Department: OES

Vacancies in Department: 0

Activities:

- Call in last 30 days- 4- brush fires, 3- vehicle accidents, 3-alarms, 1- compactor fire, 2-smoke calls,

  Bonito FD moving into the New Sun Valley Station!
- Getting quotes and creating P.O.'s for the grants both Fire marshals office and VFA grants.

  Put into the system by OES
- The new trucks for Nogal and Lincoln have been outfitted with equipment and ready for service.
- Getting Fire extinguishers replaced after safety walk. Having extinguisher checks with signoff.
- Fire Chiefs meeting with USFS, all County Chiefs, Capitan and Corona. This is the meeting to get everyone on board with the

  Wildland fire season coming up and putting a plan in place.
- Wildland refreshers are being set up. This is an annual refresher for safety on Wildland fires put on by OES Office for all Dept's.
- We have had driving in class room and will start setting up driving in trucks for the new members for those that can before

  Wildland season.

Future Projects / Plans:

We are still working on getting fiber to OES office and hope to have that by middle of March. This will help with EOC operations

The State Fire Marshals office has started annual station inspections which has been dropped with the issues over the past 2 1/2 years

OES Office Arron and Brian going to Leadership Conference in Carlsbad.

Lincoln County Fire & Emergency Services

Fire Administration

111 Copper Ridge Road Capitan, N.M. 88316 * Office 575-336-8600 * Fax 575-336-8638

OES 2/14/2023

1/20/23 Sotel Fire, HWY 285 MM 160.5, and 20 miles west on Sotel Rd. Arron responded from home at around 17:00 when Corona FD was dispatched. It was closer to go to Roswell and up 285 north to MM 160.5 and met with BLM to find that Chaves County and De Baca Counties were on scene. BLM took the fire and Arron got the information for OES report. This was to confirm needed apparatus was on scene. It was mapped at 285 ac.

2/5/23 401 Fire on Base Road just off Gap Road was ½ ac. Capitan FD with OES Arron, Brian, and myself responded. Arron and Brian supported Capitan FD and I stayed at the office to get support if needed. Arron called the USFS duty person and informed him of the fire on FS property and if need for investigation.

2/12/23 MM45 on NM 246 Motorhome on fire no occupants around the scene. Capitan FD, call to Pecos Valley Dispatch for mutual aid from Berrendo FD as we weren't to sure what was there. Arron and I went out as it could have been investigation scene. Capitan FD was on scene and the fire was out. No other action needed.

2/13/23 MM 112 on Hwy 54 south of Carrizozo a near head-on Tractor trailer and Suburban. Fire reported and possible several patients. Brian and I went towards Carrizozo, Brian informed me that fire was out and that EMS was transporting one to Carrizozo Airport. I arrived to have Omni flight on approach to airport. Helped coordinate comm's with LCEMS Med-1 to inform flight crew of needed action when Med-1 arrived at airport. Helped both crews and loaded patient on aircraft.

The need for OES to be at these incidents to know if more assistance is needed and be able to get the appropriate station and apparatus in route.

Vehicle accident response from OES is to help with both Fire and EMS. Keep the scene as safe for all departments on scene.

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Director's Report

Date: 02.15.2023

Name: Francesca Herrera

Department: Public Works

Vacancies in Department: 0

Activities:

- Per our conversation on the December 2022 Commissioners' meeting, Commissioner Crunk directed Solid Waste to come up with a plan for the GRT money that was now available for Solid Waste expenditures. I am working on the budget, which includes compactors for locations that are on the "wish list", adding trash receptacles and locations to address the increase of trash being produced where more residential population, as well as short term rentals, are moving in. We will hopefully have access to the GRT money that was used for Solid Waste previously and is now uncommitted. This will also help alleviate the cost of Solid Waste vs the revenue of Solid Waste.
- Per Commissioners direction in September 2022, we are working on cleaning up the Solid Waste Database compared to the Assessor's database in order to determine a true number of billable accounts. Until such a time as that we have a clean database, any forward movement in accomplishing an enterprise for solid Waste, is paused. Between Solid Waste team and the Assessor's office, we should have a clean database this month. The Assessor's office has designated a dedicated employee to assist Solid Waste in determining viable billable properties as well as assisting in determining non-billable properties.
- Currently, Kyla Helton began working December 19, 2022. We billed for the January quarter on January 2, 2023. Kyla is learning the process and taking initiative to learn the many aspects of Solid Waste Clerk position. In February, Kyla has been learning and producing notifications and File Lien documents on severely delinquent accounts. She has been learning the research, calculations and processes to create Liens. We have 12 liens ready for signature and filing with the Clerk's office. Kyla has also taken on review and assessment of the skip list that is for accounts that have not been billed for various reasons and is part of the issue within Solid Waste.
- As of February 13, 2023, we have receipted 214,661.95, with an 87% collection rate. We continue to work on collections to increase the rate of collections. Beginning the week of February 21, 2023, our new hire for the second Solid Waste Clerk will begin working with us. We are very excited to have Brandi Cupit Newbill join our team.
- Solid Waste has received multiple complaints about illegal dumping and overflowing trash. We have increased the number of dumpsters in a few locations, as well as placing a few in new locations to help alleviate the increased amount of garbage disposal throughout the county. Sierra Contracting is working on repairing dumpsters without lids.

Future Projects / Plans:

Complete database cleanup and charge accounts that have been missing in the database. Implement new billing system.

Review waivers in the ordinance and update accordingly if determined as needed. Clean up and obtain correct applications as applied for waivers.

Revisit Solid Waste department as possible enterprise.

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Director's Report

Date: 02.15.2023

Name: Francesca Herrera

Department: Public Works

Vacancies in Department: 0

Activities:

- We are evaluating the trouble spots and what remedies we can implement short-term, until we can implement long-term solutions. For the long-term solutions, we are working a budget that will take care of the concerns. This will include more I am working on the budget, which includes compactors for locations that are on the "wish list", adding trash receptacles and locations to address the increase of trash being produced
- where surveillance equipment for the worst locations (we are currently reaching out for quotes for a system implementation), process for notification to the Sheriff's Office with usable data to cite offenders for illegal dumping (already being documented), and evaluation of locations for compactors or additional dumpsters.
- The compactor located at Eagle Creek has the fencing almost complete.
  At Hondo dumpster site, the concrete pad is scheduled to be laid this week. We are currently waiting on the State of NM to inspect the electric pole to supply electricity to the compactor we will be installing
- soon. Once the electricity is hooked up and the pad is solid, we will be moving a compactor to that location and removing the 8 dumpsters currently being used.
  We are evaluating this while keeping in mind that the contract with our current Solid Waste company is up for renewal/bid/RFP in November this year.
- In mid-January, we hired Michelle Williams as Lodging Tax Vendors Administrator. She has been in training for this position and the requirements needed. She has currently been notifying Vendors of the timeline to get certified or re-certified for the current year. Please see the following numbers that she has reached out to and received a response from in the last 3 weeks. We continue to work with the Treasurer's
- office to refine the expectations of this role. At this time, there are 334 active Vendors in Lincoln County, 151 of them have certified for 2023 so far. 33 letters have been mailed to owners that have been found on Rentalscape that have not been certified at all. 7 have responded and have been certified so far. 51 recertification letters have been mailed and 10 have responded to re-certify.
- Gary has reviewed and updated the database for Alarm Permits. There is now a clean database we can work off of and implement once we get the new program from Trashflow installed. This program is for Solid Waste and Alarm Permits.
  For planning, I receive and review construction applications for floodplain data. I have applied for CFM exam, waiting on notification on date. I have approved 1 Claim of Exemption and am reviewing 4 more for February.

Future Projects / Plans:

Complete database cleanup and charge accounts that have been missing in the database. Implement new billing system.

Review waivers in the ordinance and update accordingly if determined as needed. Clean up and obtain correct applications as applied for waivers.

Revisit Solid Waste department as possible enterprise.

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Director's Report

Date: February 15, 2023

Name: Billie-Jo Guevara

Department: Finance

Vacancies in Department: None

Activities:

- Requested Reimbursement for Lincoln County Fairgrounds Project in the amount of $28,632.88. Requested to date $65,853.14

  Grant Balance $150,763.98 Total amount of Grant is $245,250.00. Received reimbursement January 27, 2023
- Attended Winter Conference in Santa Fe January 17-19, 2023 - County Received an Award for No Findings for FY 21 Audit.
-
-
-
-
-

Future Projects / Plans:

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Director's Report

Date: 02/16/2023

Name: Brianna Ventura **Department:** HR/AA

Vacancies in Department: 0

Activities:

- Continually working on learning how to navigate and update the public's side of the new website that went live last month.
- Attended the Legislative Conference and had joint sessions with Risk Management to go over multiple items to include accident reporting, ways to prevent accidents, Clearinghouse reporting requirements and OSHA requirements.
- Worked with Joe Kenmore regarding accident reporting and had a discussion with Elected Officials/Department Heads and representatives from each department.
- Filled quite a few vacancies including Deputy Treasurer I, Archivist Records Clerk, Solid Waste Billing & Collections Clerk, Lodging Vendor's Tax Administrator and Custodian.
- Held interviews for Uncertified Sheriff's Deputy and Certified Sheriff's Deputy utilizing a new process and working with the Sheriff's Office to create and execute the new process.
- Recently implemented a new work order system in our maintenance department.
- Attended a workplace violence prevention training for supervisors and employees.

Future Projects / Plans:

Currently working on a designated lactation space for nursing mothers.
Plan to review and update current workplace violence policy.
Hold CPR/First Aid training for employees with Joe Kenmore and the OES staff.
Hold a training for accident reporting requirements to include OSHA guidelines and the state of NM requirements.
Attend a 30-hour OSHA class put on by NMC in May.
Attend Harassment Prevention Training on February 23rd.
Attend Effective Employee Discipline Training on February 28th.

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AGENDA ITEM NO. 19

SUBJECT:

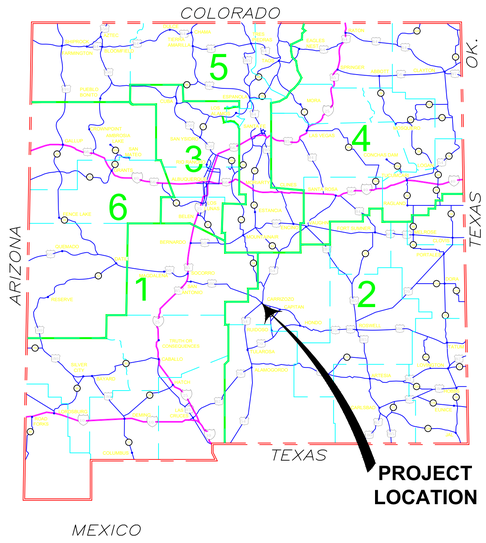
Approval to issue Requests for Proposals (RFP) and/or Invitation For Bids (IFB)

a. On-Call Electrical Contractor
b. Carrizozo Courthouse Complex Courtyard Renovation

Tuesday, February 21, 2023

LINCOLN COUNTY COURTHOUSE COURT YARD

LINCOLN COUNTY, NEW MEXICO



LOCATION MAP

SHEET LIST

C-001	COVER SHEET
C-002	GENERAL NOTES, SUMMARY OF QUANTITIES
CG-101	CIVIL GRADING PLAN
CS-101	CIVIL SITE PLAN
CS-501	GENERAL DETAILS

CONTACTS

OWNER
LINCOLN COUNTY
XXX
XXXX
XXXX

CIVIL ENGINEERING
PETTIGREW & ASSOCIATES, P.A.
100 E NAVAJO DRIVE, SUITE 100
HOBBS, NM 88240
(575) 393-9827
DAVID ROYBAL PE, ENGINEER MANAGER



VICINITY MAP

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

THE LOCATIONS OF EXISTING UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED BY THE OWNER OR ITS REPRESENTATIVE. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL EXISTING UTILITIES BEFORE COMMENCING WORK, AND AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES WHICH MIGHT BE OCCASIONED BY THE CONTRACTOR'S FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL UNDERGROUND UTILITIES.

NOTE:
A DESIGN SURVEY WAS NOT PERFORMED BY PETTIGREW & ASSOCIATES PA.

PETTIGREW & ASSOCIATES PA
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T 575 393 9827 F 575 393 1543
Pettigrew.us

DAVID A. ROYBAL
NEW MEXICO
23576
PROFESSIONAL ENGINEER

2/06/2023

PROJECT ENGINEER: David Roybal, PE
PROJECT DESIGNER: Juan C. Dominguez, EI
DRAWN BY: JCD

REVISIONS

No.	DATE	DESCRIPTION

COVER SHEET

LINCOLN COUNTY
COURTHOUSE
LINCOLN COUNTY

LINCOLN COUNTY

PROJECT NUMBER: 2016.1194

SHEET: C-001

GENERAL NOTES

1. NEW MEXICO DEPARTMENT OF TRANSPORTATION STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION 2019 EDITION SHALL APPLY TO THIS PROJECT.
2. THE CONTRACTOR SHALL OBTAIN ALL NECESSARY PERMITS TO PERFORM WORK WITHIN THE COUNTY RIGHT-OF-WAY.
3. THE CONTRACTOR SHALL CONFINE THEIR OPERATIONS TO THE CONSTRUCTION LIMITS OF THIS PROJECT AND WILL BE HELD RESPONSIBLE FOR ANY AGREEMENTS NECESSARY OR DAMAGE CAUSED BY HIS EQUIPMENT TO PUBLIC OR PRIVATE PROPERTY.
4. CONTRACTOR SHALL HAVE PERSONNEL AVAILABLE 24 HOURS PER DAY, 7 DAYS PER WEEK TO INSPECT AND MAINTAIN TRAFFIC CONTROL DEVICES, AS DIRECTED BY THE PROJECT ENGINEER. NO SEPARATE MEASUREMENT OR PAYMENT WILL BE MADE FOR THIS WORK, BUT SHALL BE CONSIDERED AS INCIDENTAL TO THE PROJECT.
5. CONTRACTOR SHALL SALVAGE AND REUSE EXISTING DOWNSPOUT NOZZLE WHEN ADJUSTING AND EXTENDING EXISTING ROOF DRAIN.
6. IT IS THE CONTRACTOR'S RESPONSIBILITY TO DEVELOP AND IMPLEMENT A STORM WATER POLLUTION PREVENTION PLAN (SWPPP) OR A LOW EROSIVITY WAIVER (LEW) IN ACCORDANCE WITH THE CONSTRUCTION GENERAL PERMIT (CGP) OF THE EPA. THE STORM WATER POLLUTION PREVENTION PLAN SHALL INCLUDE DEVELOPING, PERMITTING, INSTALLING AND MAINTAINING SWPPP BMP'S AS WELL AS PERMANENT SEEDING WHEN THE PROJECT IS COMPLETED.
7. THE CONTRACTOR SHALL CONFORM TO ALL CITY, COUNTY, STATE AND FEDERAL DUST AND EROSION CONTROL REGULATIONS. THE CONTRACTOR SHALL PREPARE AND OBTAIN ANY NECESSARY DUST OR EROSION CONTROL PERMITS FROM REGULATORY AGENCIES.
8. THE CONTRACTOR SHALL PROMPTLY REMOVE ANY MATERIAL EXCAVATED WITHIN THE PUBLIC RIGHT-OF-WAY TO KEEP IT FROM WASHING OFF THE PROJECT SITE.
9. MAINTENANCE AND REPLACEMENT OF DAMAGED OR DIRTY TRAFFIC CONTROL DEVICES SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR. THIS SHALL BE CONSIDERED INCIDENTAL TO CONSTRUCTION AND NO SEPARATE MEASUREMENT OR PAYMENT WILL BE MADE THEREFOR.
10. ITEMS INDICATED FOR REMOVAL WITHOUT SALVAGE, UNSUITABLE CONSTRUCTION MATERIALS AND DEBRIS FROM CLEARING AND GRUBBING ARE TO BE DISPOSED BY THE CONTRACTOR IN ACCORDANCE WITH SUB-SECTION 107.14.8 - DISPOSAL OF OTHER MATERIALS AND DEBRIS.
11. CONTACT NEW MEXICO ONE-CALL AT 811 OR 505-260-1990 TWO DAYS PRIOR TO ANY EXCAVATION.
12. ALL DATA SHOWN HEREIN CONCERNING EXISTING PRIVATE AND/OR PUBLIC OWNED UTILITIES HAVE BEEN OBTAINED FROM THE OWNERS' RECORDS AND/OR FIELD OBSERVATION. THESE MAY OR MAY NOT BE ACCURATE. THE CONTRACTOR IS CAUTIONED THAT HE IS RESPONSIBLE FOR THE EXACT LOCATION AND PROTECTION OF ALL LINES DURING CONSTRUCTION.
13. THE CONTRACTOR SHALL NOT STORE EQUIPMENT OR MATERIAL WITHIN THE RIGHT OF WAY UNLESS THE EQUIPMENT OR MATERIAL IS PROPERLY SHIELDED, UTILIZING CURRENT SAFETY DESIGN AND INSTALLATION METHODS. THE SAFETY DESIGN FOR SHIELDING SHALL BE PROVIDED BY THE CONTRACTOR AND MUST BE APPROVED BY THE ENGINEER BEFORE IMPLEMENTING. THIS WORK, INCLUDING DESIGN, INSTALLATION, AND REMOVAL OF THE SHIELDING, SHALL BE CONSIDERED INCIDENTAL TO THE COMPLETION OF THE PROJECT AND NO SEPARATE MEASUREMENT OR PAYMENT WILL BE MADE THEREFOR.
14. PROTECTION OF WORK. THE CONTRACTOR IS RESPONSIBLE FOR THE PROTECTION OF HIS WORK FROM RAINFALL, STORM DRAINAGE, OR FLOOD SO THAT IT DOES NOT DELAY CONSTRUCTION OR DAMAGE COMPLETED WORK OR DOWNSTREAM PROPERTIES.
15. INCIDENTAL CONSTRUCTION. THERE WILL BE NO MEASUREMENT OR PAYMENT FOR ANY ITEMS OF WORK NOT SPECIFICALLY LISTED IN THE BID PROPOSAL. ALL OTHER ITEMS OR WORK OR MATERIALS SHOWN AS REQUIRED TO COMPLETE THE PROJECT SHALL BE CONSIDERED INCIDENTAL TO CONSTRUCTION OR TO OTHER ITEMS OF WORK.
16. CONSTRUCTION MATERIALS TESTING SHALL BE PERFORMED BY AN AASHTO-ACCREDITED LABORATORY. THE OWNER WILL PAY FOR PASSING TESTS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR FAILED OR NON-COMPLIANT TESTS. THE CONTRACTOR SHALL PROVIDE THE ENGINEER 24 HOURS NOTICE OF ANY TESTING REQUIRED. ANY ITEM INSTALLED WITHOUT BEING TESTED OR CERTIFIED SHALL BE REMOVED AND REPLACED AT CONTRACTOR'S EXPENSE.

SUMMARY OF QUANTITIES

ITEM	ITEM DESCRIPTION	UNIT	USE QUANTITY
1	CONCRETE SIDEWALK	SQ. YD.	110.00
2	5' VALLEY GUTTER	LINEAR FT.	60.00
3	CONCRETE REMOVAL AND DISPOSAL	SQ. YD.	120.00
4	SAW CUT	LINEAR FT.	180.00
5	HEADER CURB	LINEAR FT.	50.00
6	REINFORCED CONCRETE, CLASS A	CU. YD	10.00
7	BORROW	CU. YD	20.00
8	DOWNSPOUT ADJUSTMENT	EACH	3.00
9	PEDESTRIAN TRAFFIC CONTROL	LUMP SUM	1.00
10	CONSTRUCTION STAKING	LUMP SUM	1.00

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Pettigrew.us

DAVID A. ROYBAL NEW MEXICO 23576 PROFESSIONAL ENGINEER

2/06/2023

PROJECT ENGINEER: David Roybal, PE
PROJECT DESIGNER: Juan C. Dominguez, EI
DRAWN BY: JCD

REVISIONS

No.	DATE	DESCRIPTION

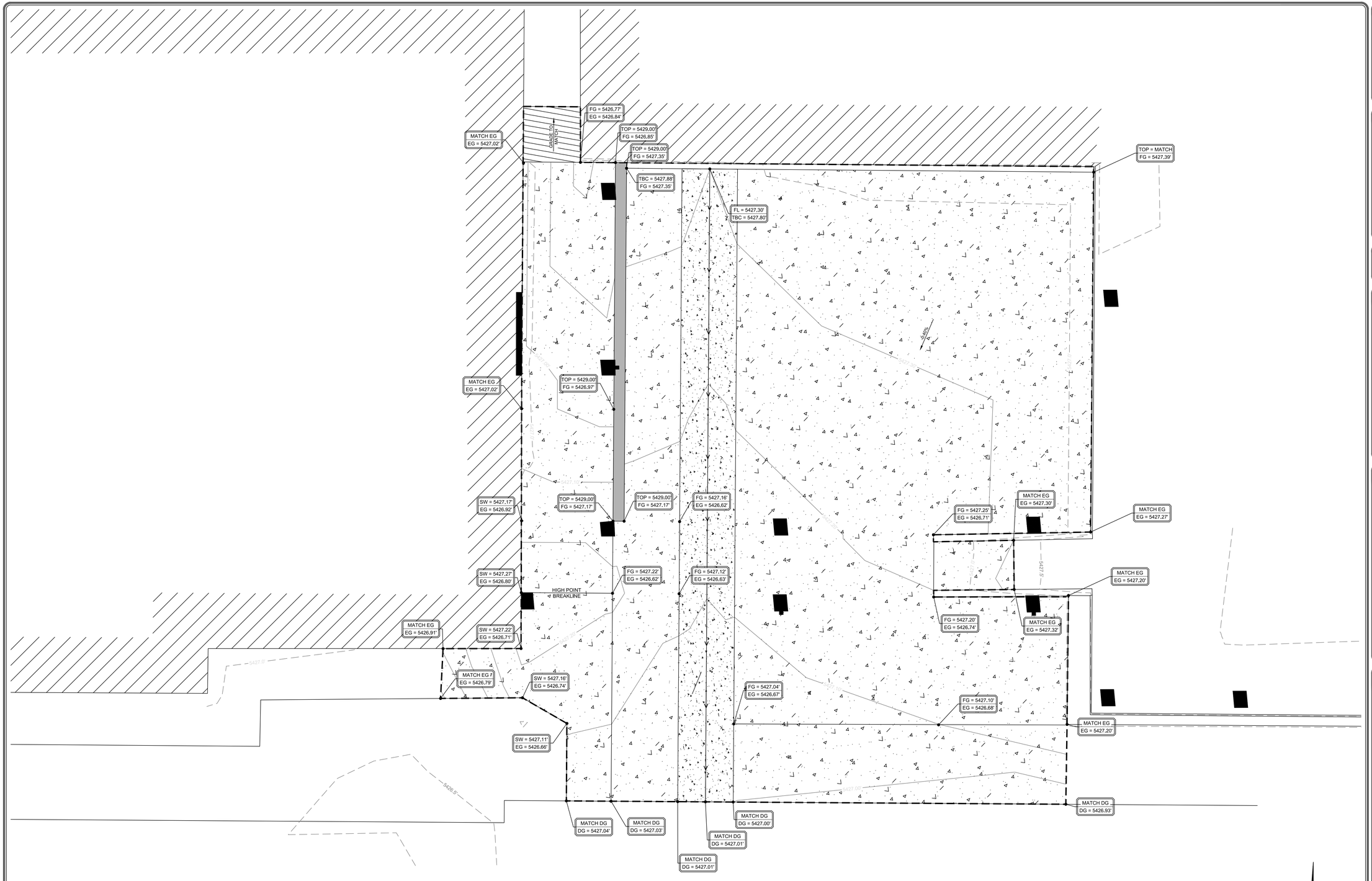
GENERAL NOTES
SUMMARY OF
QUANTITIES

LINCOLN COUNTY
COURTHOUSE
LINCOLN COUNTY

LINCOLN COUNTY

PROJECT NUMBER:
2016.1194

SHEET:
C-002



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DAVID A. ROYBAL
NEW MEXICO
23576
PROFESSIONAL ENGINEER

2/06/2023

PROJECT ENGINEER:	David Roybal, PE
PROJECT DESIGNER:	Juan C. Dominguez, EI
DRAWN BY:	JCD

LEGEND

- FINISH GRADE 0.1' CONTOUR
- FINISH GRADE 0.5' CONTOUR
- EXIST. GRADE 1.0' CONTOUR
- EXIST. GRADE 5.0' CONTOUR
- FLOWLINE
- CONSTRUCTION LIMITS

TOP - TOP OF CONCRETE SEAT WALL
EG- EXISTING GRADE
FG- FINISH GRADE
FL- FLOWLINE
SW- SIDEWALK
TBC- TOP BACK OF CURB
DG- DESIGN GRADE PER NMDOT PLAN SET CN2100721
CONCRETE

REVISIONS

No.	DATE	DESCRIPTION

CIVIL GRADING PLAN

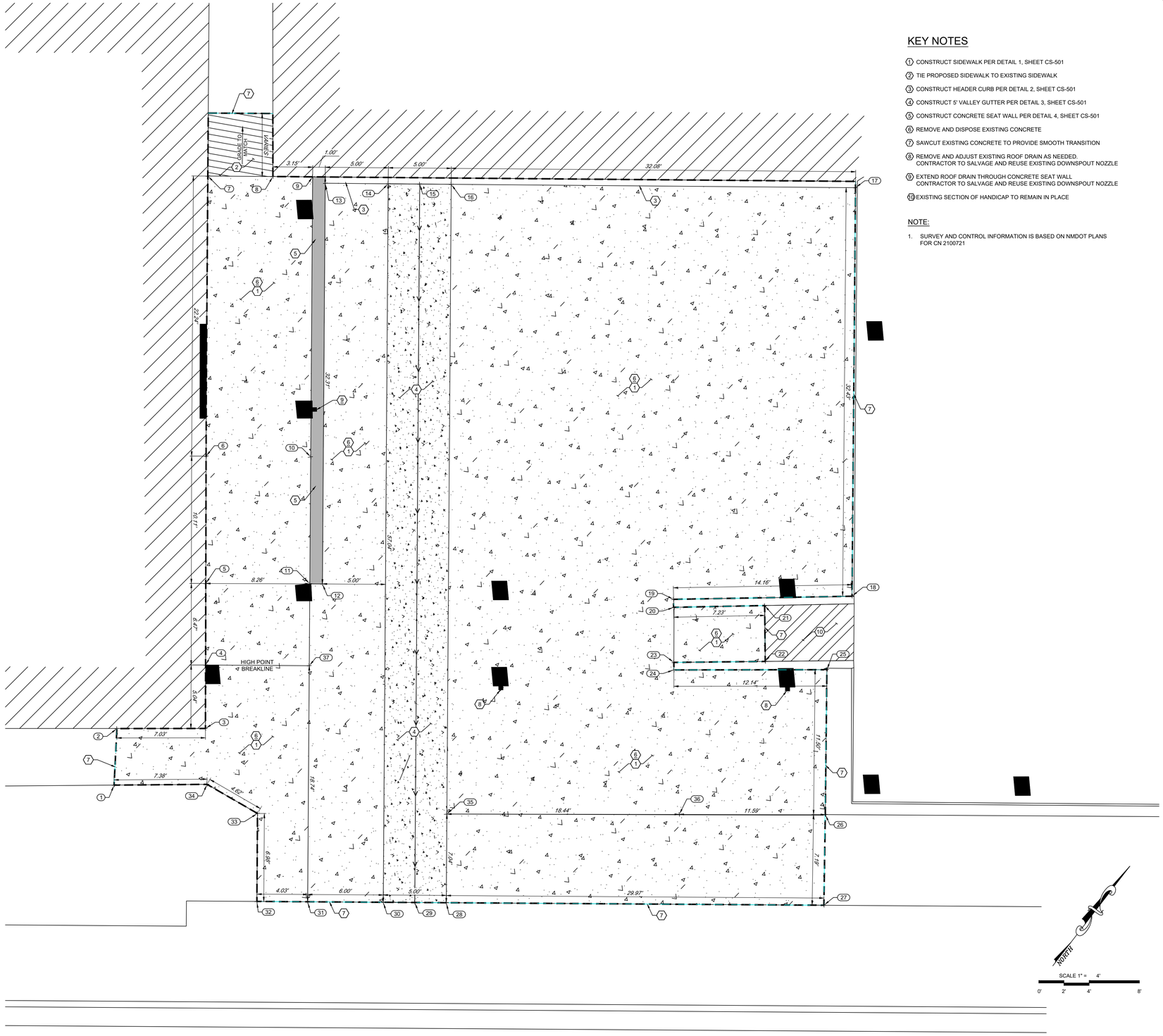
LINCOLN COUNTY COURTHOUSE COURT YARD

LINCOLN COUNTY

PROJECT NUMBER:
2016.1194

SHEET:
CG-101

POINT TABLE			
POINT #	DESCRIPTION	NORTHING	EASTING
1	MATCH	962273.26	1755041.18
2	MATCH	962276.94	1755038.60
3	SW	962281.27	1755044.14
4	SW	962285.25	1755041.06
5	SW	962290.36	1755037.08
6	SW	962298.35	1755030.89
7	MATCH	962315.98	1755017.33
8	SW	962319.12	1755021.43
9	SW	962321.04	1755023.93
10	SW	962303.41	1755037.48
11	SW	962295.41	1755043.61
12	SW	962296.02	1755044.41
13	SW	962321.25	1755025.03
14	SW	962324.29	1755029.00
15	FL	962325.81	1755030.99
16	SW	962327.33	1755032.97
17	SW	962346.83	1755058.45
18	MATCH	962321.08	1755078.16
19	SW	962312.18	1755067.14
20	SW	962311.70	1755067.56
21	RAMP	962316.23	1755073.15
22	RAMP	962312.76	1755075.91
23	SW	962308.25	1755070.24
24	SW	962307.78	1755070.60
25	MATCH	962315.25	1755080.17
26	MATCH	962306.10	1755087.14
27	MATCH	962300.35	1755091.47
28	MATCH	962282.10	1755067.71
29	MATCH	962280.57	1755065.73
30	MATCH	962279.05	1755063.75
31	MATCH	962275.40	1755058.99
32	MATCH	962272.94	1755055.79
33	SW	962278.48	1755051.54
34	SW	962277.84	1755046.96
35	SW	962287.68	1755063.42
36	SW	962298.99	1755077.99
37	SW	962290.26	1755047.57
38	CP-PK 2100720-20	962113.57	1754937.60
103	CP-PK	962314.38	1755208.14



KEY NOTES

1. CONSTRUCT SIDEWALK PER DETAIL 1, SHEET CS-501
2. TIE PROPOSED SIDEWALK TO EXISTING SIDEWALK
3. CONSTRUCT HEADER CURB PER DETAIL 2, SHEET CS-501
4. CONSTRUCT 5' VALLEY GUTTER PER DETAIL 3, SHEET CS-501
5. CONSTRUCT CONCRETE SEAT WALL PER DETAIL 4, SHEET CS-501
6. REMOVE AND DISPOSE EXISTING CONCRETE
7. SAWCUT EXISTING CONCRETE TO PROVIDE SMOOTH TRANSITION
8. REMOVE AND ADJUST EXISTING ROOF DRAIN AS NEEDED. CONTRACTOR TO SALVAGE AND REUSE EXISTING DOWNSPOUT NOZZLE
9. EXTEND ROOF DRAIN THROUGH CONCRETE SEAT WALL CONTRACTOR TO SALVAGE AND REUSE EXISTING DOWNSPOUT NOZZLE
10. EXISTING SECTION OF HANDICAP TO REMAIN IN PLACE

NOTE:

1. SURVEY AND CONTROL INFORMATION IS BASED ON NMDOT PLANS FOR CN 2100721

CONTROL POINT
PK-2100720-20
N=962113.574
E=1754937.602
EL=5427.58
38
5427.58
CP-PK 2100720-20

CONTROL POINT
PK NAIL
N=962314.378
E=1755208.138
EL=5427.50
103
5427.50
CP-PK

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23576
PROFESSIONAL ENGINEER

2/06/2023

PROJECT ENGINEER:	David Roybal, PE
PROJECT DESIGNER:	Juan C. Dominguez, EI
DRAWN BY:	JCD

LEGEND

- FLOWLINE
- CONSTRUCTION LIMITS
- SAW CUT
- EXISTING BUILDING COLUMN TO REMAIN IN PLACE

TOP - TOP OF CONCRETE SEAT WALL
EG- EXISTING GRADE
FG- FINISH GRADE
FL- FLOWLINE
SW- SIDEWALK
TBC- TOP BACK OF CURB

- CONCRETE
- EXISTING HANDICAP RAMP

REVISIONS

No.	DATE	DESCRIPTION

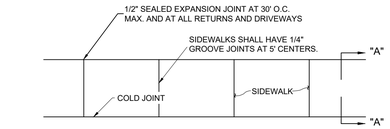
CIVIL SITE PLAN

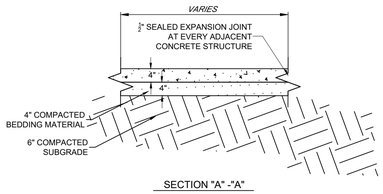
LINCOLN COUNTY COURTHOUSE COURT YARD

LINCOLN COUNTY

PROJECT NUMBER:
2016.1194

SHEET:
CS-101



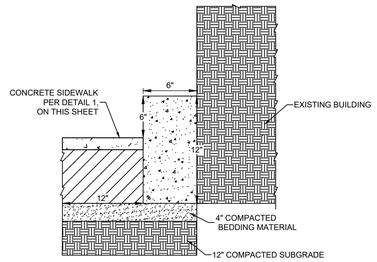


SECTION "A" -"A"

NOTES

1. NEW MEXICO DEPARTMENT OF TRANSPORTATION STANDARD SPECIFICATION FOR HIGHWAY AND BRIDGE CONSTRUCTION CURRENT EDITION SHALL APPLY TO THIS PROJECT.
2. COMPACTION OF SUBGRADE MATERIALS SHALL BE A MINIMUM OF 95% AS DETERMINED BY A.A.S.H.T.O T-180.
3. COMPACTION OF BEDDING MATERIAL SHALL BE A MINIMUM OF 95% AS DETERMINED BY A.A.S.H.T.O T-180.
4. CONCRETE SHALL BE STRUCTURAL CONCRETE CLASS "A."
5. CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH AT 28 DAYS OF 3000 PSI.

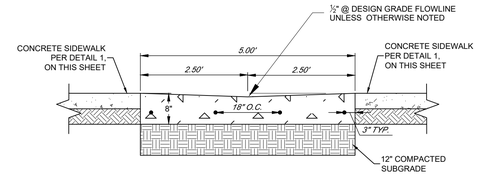
1 CONCRETE SIDEWALK TYPICAL DETAIL SCALE: N.T.S.



NOTES:

1. NEW MEXICO DEPARTMENT OF TRANSPORTATION STANDARD SPECIFICATION FOR HIGHWAY AND BRIDGE CONSTRUCTION CURRENT EDITION SHALL APPLY TO THIS PROJECT.
2. COMPACTION OF SUBGRADE MATERIALS SHALL BE A MINIMUM OF 95% AS DETERMINED BY A.A.S.H.T.O. T-180.
3. COMPACTION OF BEDDING MATERIAL SHALL BE A MINIMUM OF 95% AS DETERMINED BY A.A.S.H.T.O T-180.
4. ALL CONCRETE SHALL BE CLASS A UNLESS OTHERWISE NOTED ON THE PLANS OR SPECIFICATIONS.
5. HEADER CURB SHALL HAVE ½" EXPANSION JOINTS ON 30' O.C. MAX AND AT ALL CURB RETURNS.
6. SUBGRADE PREPARATION AND BEDDING COURSE SHALL EXTEND A MINIMUM OF 1' BEYOND THE HEADER CURB.

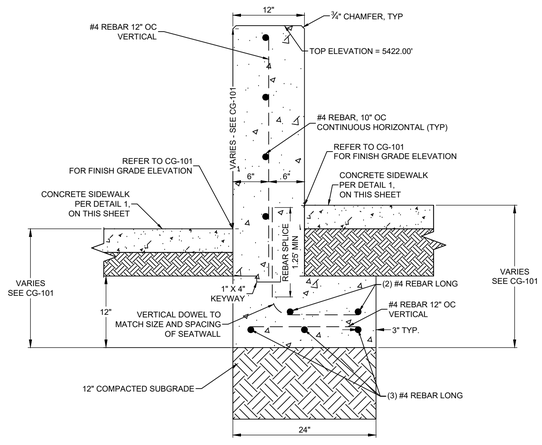
2 HEADER CURB SCALE: N.T.S.



NOTES:

1. COMPACTION OF SUBGRADE MATERIALS SHALL BE A MINIMUM OF 95% AS DETERMINED BY A.A.S.H.T.O T-180.
2. ALL VALLEY GUTTERS SHALL HAVE 1/4" GROOVE JOINTS PLACED AT 10' INTERVALS.
3. NEW MEXICO DEPARTMENT OF TRANSPORTATION STANDARD SPECIFICATION FOR HIGHWAY AND BRIDGE CONSTRUCTION CURRENT EDITION SHALL APPLY TO THIS PROJECT.
4. COMPACTION OF SUBGRADE MATERIALS SHALL BE A MINIMUM OF 95% AS DETERMINED BY A.A.S.H.T.O. T-180.
5. ALL CONCRETE SHALL BE CLASS A- UNLESS OTHERWISE NOTED ON THE PLANS OR SPECIFICATIONS.

3 5' VALLEY GUTTER SCALE: N.T.S.



NOTES

1. ALL CONCRETE REINFORCEMENT SHALL BE NEW STEEL CONFORMING TO ASTM A615, GRADE 60.
2. ALL REINFORCING BARS SHALL BE LAPPED A LENGTH OF 40 BAR DIAMETERS (2'-0" MINIMUM) AT SPLICES UNLESS NOTED OTHERWISE ON PLANS OR DETAILS. DEVIATIONS IN SPLICE LOCATIONS AND LENGTHS ARE NOT ALLOWED UNLESS APPROVED BY THE ENGINEER OF RECORD.
3. CONCRETE STRENGTH SHALL HAVE A 28 DAY COMPRESSIVE STRENGTH OF $f'C = 3000$ PSI.
4. CONCRETE REINFORCEMENT AND APPURTENANCES SHALL BE DETAILED AND FABRICATED IN ACCORDANCE WITH ACI 315 AND ACI 318.
5. LAP SPLICES OF CONTINUOUS BEAM REINFORCEMENT (IF NEEDED) SHALL BE MADE AT MIDSPAN FOR TOP BARS AND AT SUPPORTS FOR BOTTOM BARS.
6. MINIMUM CONCRETE COVER AS PROTECTION FOR REINFORCEMENT SHALL BE 2" FOR WOOD OR METAL FORMS AND 3" FOR EARTHEN/ROCK WALLS OR FLOORS.

4 SEAT WALL SCALE: N.T.S.

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PROFESSIONAL ENGINEER

2/06/2023

PROJECT ENGINEER:	David Roybal, PE
PROJECT DESIGNER:	Juan C. Dominguez, EI
DRAWN BY:	JCD

REVISIONS

No.	DATE	DESCRIPTION

GENERAL DETAILS

LINCOLN COUNTY
COURTHOUSE
COURT YARD

LINCOLN COUNTY

PROJECT NUMBER:
2016.1194

SHEET:
CS-501

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 20

SUBJECT:

Lincoln County Solid Waste

a. Consideration of Administrative Appeal of Solid Waste Lien and Habitable Designation of Customer #2878 – Richard Purcella and Frances Martinez
b. Consideration and Approval of Slash, Debris Removal Quote from Sierra Contracting in the Amount of $2,999.71
c. Approval to File Solid Waste Liens:
    i. Harlan H.R. Blake and Mary L. Melancon - **$463.14**
    ii. Steve Dyer - **$1,079.64**
    iii. Kenneth B. Ellard - **$617.52**
    iv. Jennifer Lin Garcia and Kenneth B. Ellard - **$816.68**
    v. Steven Dean Hutson - **$991.56**
    vi. Irene Lueras or Fred Lueras - **$1,141.18**
    vii. Gerardo Medina - **$2,060.82**
    viii. B. Craig Newkirk - **$1,372.34**
    ix. Luis Polaco and Ernestina Polaco - **$1,197.72**
    x. Thomas J. Pollock - **$715.40**
    xi. Crystal I. Tivis - **$1,440.04**

County of Lincoln
109 Kansas City Road, Ruidoso, New Mexico 88345 * (575) 258-5934
www.lincolncountynm.gov

February 10, 2023

Richard Purcella
Email: ricksav8tion@live.com

RE: Claim of Lien Solid Waste Cust #2878

Dear Rick,

Please be advised I have reviewed all the documentation regarding the Solid Waste Customer Account #2868. I requested a County Assessor to visit the location to review the parameters of what is considered uninhabitable. Although the residence has the electricity, gas and water shut off, the structure is intact and considered habitable. Unfortunately, this affects both your request to have the structure considered uninhabitable and the consideration of the Lien to be released. I am unable to deem the structure uninhabitable.

As we spoke of previously, I cannot make the decision to deem the Lien to be released. We will have this added as an agenda item at the next Commissioner's meeting on February 21, 2023. I do not know exactly what time this will be presented for consideration. We do have the ability to participate via Zoom or you can present in person at the Commissioners Chambers located in Carrizozo, NM.

Please feel free to reach out to me regarding any questions you may have and I will do my best to assist you.

Thank you.

Respectfully,

Francesca T Herrera
County of Lincoln
Public Works Director
575-258-5934
575-937-6531
publicworks@lincolncountynm.gov
fherrera@lincolncountynm.gov

On Feb 3, 2023, at 2:39 PM, Francesca Herrera <FHerrera@lincolncountynm.gov> wrote:

From: Francesca Herrera
Sent: Friday, February 3, 2023 2:37 PM
To: 'ricks8tion@live.com' <ricks8tion@live.com>
Subject: 128 Marjorie Dr
Importance: High

Good day, Rick,

Per our conversation today, please return the application for Uninhabitable Solid Waste Exemption to 109 Kansas City Road, Ruidoso, NM 88345 or email it back to me at this email address. Please be sure to include photos of the house that show the possible uninhabitable status of the dwelling. I will reach out to Brianna Ventura at the Carrizozo office to clarify how we will have this information given to the Commissioners on February 21, 2023 and will email you with the information.

Please let me know what other questions you may have or how else I can assist you.

Respectfully,

Francesca T Herrera
County of Lincoln
Public Works Director
575-648-2385
575-937-6531
publicworks@lincolncountynm.gov
fherrera@lincolncountynm.gov

Lincoln County Solid Waste Inspection Request

Form will not be accepted without information marked by *

* Owner Number:	311725
* Person Requesting Inspection:	Richard Purcella
* E-Mail Address:	ricksav8tion@live.com
*Phone Number:	972-523-7435

Utilities	Yes	No
Water	X	
Gas		X
Electricity		X

Physical Characteristics	Yes	No
Windows Intact		
Exterior Door Intact	X	

Exterior	Good	Avg.	Fair	Poor
Exterior Walls Condition				X
Roof Condition	X			
Foundation Condition				X

Interior	Good	Avg.	Fair	Poor
Plumbing Fixtures Condition				
Kitchen Fixtures Condition				
Interior Walls Condition				
Flooring Condition				X
Ceiling Condition			X	

	Good	Avg.	Fair	Poor
Overall Condition of Residence				X

	Yes	No
Was Owner/Representative Present For Inspection?		X

	Yes	No
Change Of Classification		X

	Yes	No
Pictures Taken?	X	

Inspected by: Dena Badore

Date of Inspection 2/8/2023

Internal Use Only

This home is in poor condition. Had a contractor trash bin sitting in the front yard. A couple broken windows in the back. This building could still be lived in, despite condition. No one appears to be living in it presently. Will remain 201 residential code.

The Lincoln County Assessor's Office does not make any decisions or determinations as to whether a property is inhabitable or uninhabitable. Our only function in this process is to site-inspect the subject property and confirm its classification/condition.

2/06/2023 16:48:10 **LINCOLN COUNTY ASSESSOR** Year 2023 ASSR34A

0311725 Dist 280 — **0 Centrl** — **154194 Full**

PURCELLA, RICHARD W — FinCo — **41124 Land** — **51398 Txbl**

MARTINEZ, FRANCES J — **113070 Impr** — **0 Exmpt**

0 P.P.

151 BRIAR GROVE DR — **0 M.H.** — **51398 Net**

PRINCETON TX 75407 — **0 Livstk**

Pos to() **Print=Y**

Property Description	Code	ValueDesc	Quantity	Rate	Taxable
	SW	SW BILL	1		
4 076 049 414 345 000000	102	SF LOTS R			13708
128 MARJORIE DR	201	S-RES BLD			37690
FILE 1 305 PG 593 200301416 021103	009	FRONT-F	675.50		
TIMBERLANE HILLS SD.					
BLOCK 1					
TRACT 3					

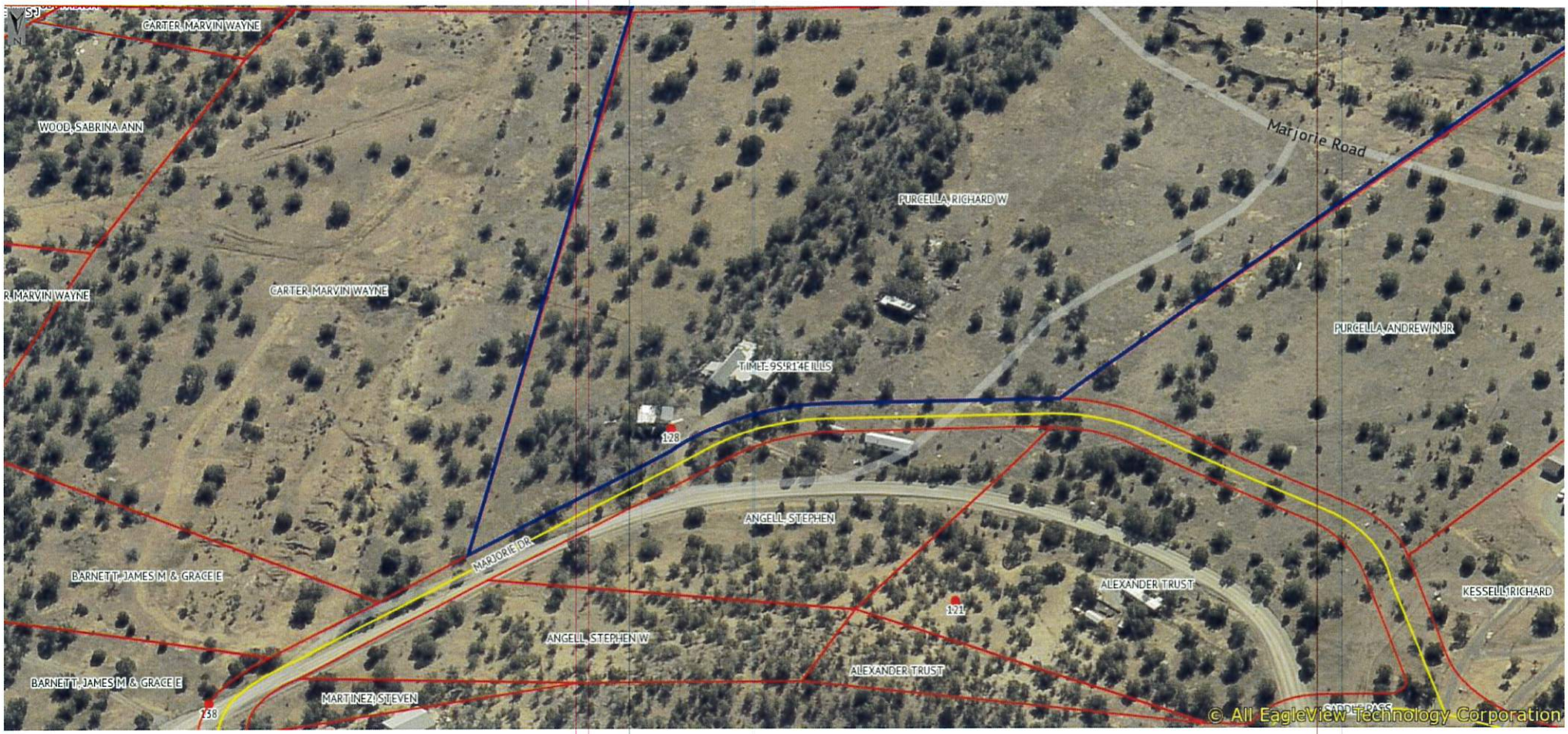
Res-Values Full	154194
Res-Values Taxable	51398
Res-Values Net	51398

Bottom

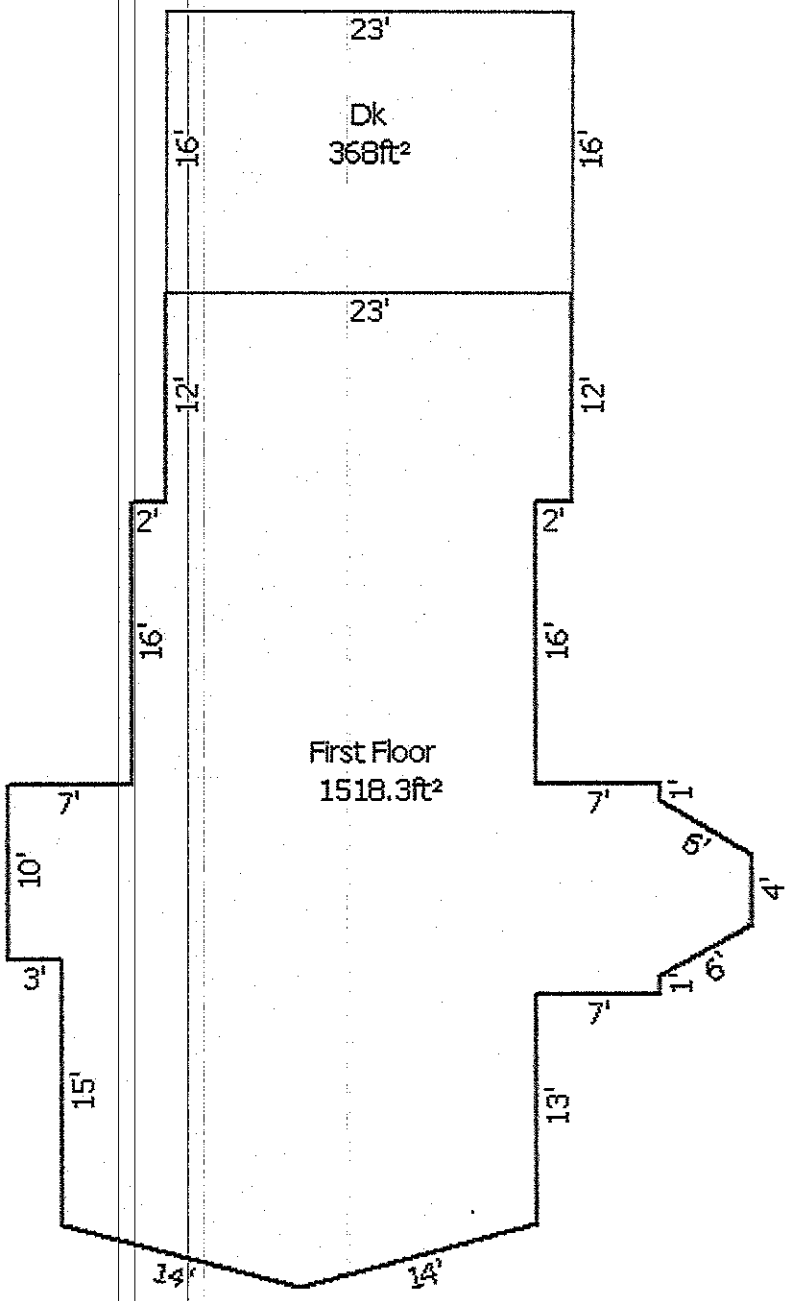
F3=Cancel **F4=Prompt()** **F6=Chg Yrs** **F12=Return**

No signs of life, broken windows in back no one living in it. huge trash bin in front, has debris. They may have started remodel. Code with remain. It is liveable but in poor condition

#311725-Purcella, Richard



12/03/2019



Sketch by MobileSketch(tm)

2023 APPRAISAL MAINTENANCE OWNER#-0311725 4-076-049-414-345-

PURCELLA, RICHARD W (CmdKey)

<-X=Basic	<-X=grades	<-X=other
1.Foundation C-Block	3	
2.Ext F SidShg	3	
3.Roof Gable-T & G	3	
4.Floors Softwood	3	
5.Int Finish SheetRock	4	
6.Built-Ins	3	
7.Heating Forced	3	
8.Plumbing	3	3,720
9.Electric Yes/Adequ...	3	
0.Design CustomBuilt	4	
Air Condition	3.2 avg grade	
Y=Prt UPC/PRC	Base value	86,266
Y=Prt appraisal	1 Sty sqft	1,520
Curr Table	base% .00	

By YOLUCERO chg Conversion 1995/12/14

Basement	2nd Story	3rd Story
	14,665	
Grade/diff	Story/diff	Overhang
4,313	15,398	
Fireplace	Garage	Por/Car/Stg
	12,360	9,396

Base	X CDU	X cnty%	= Net Base
131,453	.69	1.00	90,703

Depreciation%	.00
Ecological%	
Economic%	.00
Neighborhood-%	.000
Total ->	

Fences	Paving/walk	Pool tub

Adds/Dlts & Other ->	1,640
Neighborhood% Adj-2	92,343
SG494 .000 X=	

Imp 92343	Imp	Other	Land()	Total	new() 6964
sub% Full	92343			92343	sqft 1878.00
Net	30781			30781	$per" 49.17
Before--->	71451			71451	''b4 38.05
SaleComp() Y=UseVal->		1	2		3

2023 APPRAISAL MAINTENANCE OWNER#-0311725 4-076-049-414-345-

PURCELL **APPRAISAL BASIC INFORMATION**

	Appraised by		Yr blt	Yr Remod	Dist	Del()	
X <-X=B	12 14 1995	Conversion	1974	1995	280		
1.Fo	1 4 2012	YOLUCERO	<-(Inspection date & who)				

#of floors 2.0 Usage 1 Value Code 201

sqft 1st floor 1,520 Sqft Overhang %Fin/good

" 2nd floor 358 /

" 3rd floor Rent

" Basement Finished

Ornamentalwall> #feet> Common wall=Y>

()Neighborhood #rooms #bedrooms #baths| Rent

SG494

Effect age<65	Phys Cond	CDU %	Economic Obs/fact	County factor	Neighbr Factor	Base Adj Factor
	3	.69		1.00		

Date of sale $ Sales ()

source:

memo:

Comments 1

2

Permit# date 00000000 amt

F1=Temp/Save,F12=Returns,F4=Prompt()

y	3rd Story
65	
y/diff	Overhang
98	
e _	Por/Car/Stg
60	9,396
nty%	= Net Base
.00	90,703
00	
00	
00	
->	
alk _	Pool tub
->	1,640
j-2	92,343
X=	
w()	6964
qft	1878.00
er"	49.17
'b4	38.05
_ 3	

Air Con

_ Y=Prt

_ Y=Prt

_ Curr

By YOLU

Imp

sub% F

Before-

SaleCom

LINCOLN COUNTY-NM
RHONDA B BURROWS, CLERK
201607121
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1 of 6
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COUNTY CLERK
CLERK
LINCOLN COUNTY, NM

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to: **Richard W Purcella & Frances J. Martinez** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2016-01, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2016-01 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing A Penalty For Violation Of The Ordinance; Repealing Ordinance 2015-03 and Repealing Ordinance 1993-07".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Richard Purcella & Frances J Martinez.**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A

5. Amount **of Lien**: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 400.78, representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from January 1, 2016 to September 30, 2016, the later statement being for service through September 30, 2016. Charges for solid waste collection, transportation and disposal will continue to accrue.

LINCOLN COUNTY-NM
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SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

THE COUNTY OF LINCOLN

By: Rhonda B. Burrows
Rhonda B. Burrows on Behalf of the Lincoln County Commissioners
Its: Lincoln County Clerk

STATE OF NEW MEXICO)
) ss
COUNTY OF LINCOLN)

Rhonda B. Burrows, being first duly sworn according to law, upon her oath, deposes and states that she is the County Clerk of the County of Lincoln, that she has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of her knowledge and belief.

Rhonda B. Burrows
RHONDA B. BURROWS

Acknowledged, subscribed and sworn to before me on this the 16th day of December, 2016, by Rhonda B. Burrows, County Clerk of the County of Lincoln, for and on behalf of said County.

My Commission Expires:
8-27-2018

Allysanne Huey
Notary Public

ALLYSANNE HUEY NOTARY PUBLIC STATE OF NEW MEXICO

LINCOLN COUNTY-NM
RHONDA B BURROWS, CLERK
20160712 1
Book 2016 Page 7121
3 of 6
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Exhibit A: Richard W Purcella & Frances J Martinez

Tract 3 Block 1 of Timberlane Hills Subdivision, Lincoln County, New Mexico, as shown by the plat thereof filed in the Office of the County Clerk and Ex-officio Recorder of Lincoln County, New Mexico, on the 5th day of May, 1969, in Tube 336

LINCOLN COUNTY-NM
RHONDA B BURROWS, CLERK
201607121
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SPECIAL WARRANTY DEED
(Tenants in Common)

ANDREW N. PURCELLA and RAYITOS C. PURCELLA, husband and wife, for consideration paid, grant to **RICHARD W. PURCELL**, a married man dealing in his sole and separate property, an undivided one-half interest in and to the following described real property, and to **FRANCES J. MARTINEZ**, a married woman dealing in her sole and separate property, an undivided one-half interest in and to the following described real property, as Tenants in Common, whose address is Post Office Box 309, Capitan, New Mexico, 88316-0309, which property is located in Lincoln County, New Mexico:

> Tract 3, Block 1 of TIMBERLANE HILLS SUBDIVISION, Lincoln County, New Mexico, as shown by the plat thereof filed in the Office of the County Clerk and Ex-officio Recorder of Lincoln County, New Mexico, on the 5th day of May, 1969, in Tube 336;
>
> EXCEPTING all minerals heretofore reserved or excepted by Owners' predecessors in interest;
>
> RESERVING unto Grantors, ANDREW N. PURCELLA and/or RAYITOS C. PURCELLA, a life estate in and to said property;
>
> SUBJECT TO reservations, restrictions, and easements of record;

with special warranty covenants.

WITNESS our hands and seals this 7th day of February, 2003.

Andrew N. Purcella
ANDREW N. PURCELLA

Rayitos C. Purcella
RAYITOS C. PURCELLA

593

BASIC EMPLOYEE INFORMATION MAINTENANCE

Help

Solid Waste Maintenance

Enter Update Prompt () Printer Return Cancel

MNGR20A 2/01/23 10:39:48

Cust # 2878 Owner # 311725 Who

Subtype IR Agency L Units 1.0

Name PURCELLA, RICHARD W

Addr1 MARTINEZ, FRANCES J ☐ Alert

Addr2 151 BRIAR GROVE DR

City PRINCETON

St Texas Zip 75407

Phone 972 523 7435 District 280 Property 4076049414345000000

Description TIMBERLANE HILLS SD. | 1| 1 TRACT 3

Position to

	Standard Charge	Current Charge
Charge	53.85	1404.88
Tax	2.69	70.16
Penalties		80.00
Total		1555.04
Date Charged		1/01/2023
Date Paid		3/27/2017

Master Balance Reprint Reciept

Pymt Charge Adjust Void Mod Delete Detail Curr Loc Print History

D A T E	Charge	Tax	Penalty	Type	Description
05072019	.00	.00	5.00	C	PENALTY 05072019
07012019	53.85	2.69	.00	C	CHARGED 06272019
08122019	.00	.00	5.00	C	PENALTY 08122019
10012019	53.85	2.69	.00	C	CHARGED 09262019
01012020	53.85	2.69	.00	C	CHARGED 12262019
02192020	.00	.00	5.00	C	PENALTY 02192020
04012020	53.85	2.69	.00	C	CHARGED 03272020
05182020	.00	.00	5.00	C	PENALTY 05182020
06292020	53.85	2.69	.00	C	CHARGED 06292020
08122020	.00	.00	5.00	C	PENALTY 08142020
10012020	53.85	2.69	.00	C	CHARGED 09292020
11122020	.00	.00	5.00	C	PENALTY 11122020

(All underline text are clickable)

BASIC EMPLOYEE INFORMATION MAINTENANCE

Help

Solid Waste Maintenance

Enter Update Prompt () Printer Return Cancel

MNGR20A 2/01/23 10:39:48

Cust # 2878 Owner # 311725 Who

Subtype IR Agency L Units 1.0

Name PURCELLA, RICHARD W

Addr1 MARTINEZ, FRANCES J ☐ Alert

Addr2 151 BRIAR GROVE DR

City PRINCETON

St Texas Zip 75407

Phone 972 523 7435 District 280 Property 40760494143450000000

Description TIMBERLANE HILLS SD. | 1| 1 TRACT 3

Position to

	Standard Charge	Current Charge
Charge	53.85	1404.88
Tax	2.69	70.16
Penalties		80.00
Total		1555.04
Date Charged		1/01/2023
Date Paid		3/27/2017

Master Balance Reprint Reciept

Pymt Charge Adjust Void Mod Delete Detail Curr Loc Print History

D A T E	Charge	Tax	Penalty	Type	Description
01012021	53.85	2.69	.00	C	CHARGED 12292020
02092021	.00	.00	5.00	C	PENALTY 02092021
03292021	53.85	2.69	.00	C	CHARGED 03292021
05072021	.00	.00	5.00	C	PENALTY 05102021
07012021	53.85	2.69	.00	C	CHARGED 06302021
08062021	.00	.00	5.00	C	PENALTY 08092021
10012021	53.85	2.69	.00	C	CHARGED 09282021
11052021	.00	.00	5.00	C	PENALTY 11052021
01012022	53.85	2.69	.00	C	CHARGED 12282021
02072022	.00	.00	5.00	C	PENALTY 02072022
04012022	53.85	2.69	.00	C	CHARGED 03252022
05102022	.00	.00	5.00	C	PENALTY 05102022

(All underline text are clickable)

EASIC EMPLOYEE INFORMATION MAINTENANCE
Help

Solid Waste Maintenance

Enter Update Prompt () Printer Return Cancel

MNGR20A 2/01/23 10:39:48

Cust # 2878 Owner # 311725 Who
Subtype IR Agency L Units 1.0
Name PURCELLA, RICHARD W
Addr1 MARTINEZ, FRANCES J ☐ Alert
Addr2 151 BRIAR GROVE DR
City PRINCETON
St Texas Zip 75407
Phone 972 523 7435 District 280 Property 4076049414345000000
Description TIMBERLANE HILLS SD. | 1| 1 TRACT 3
Position to

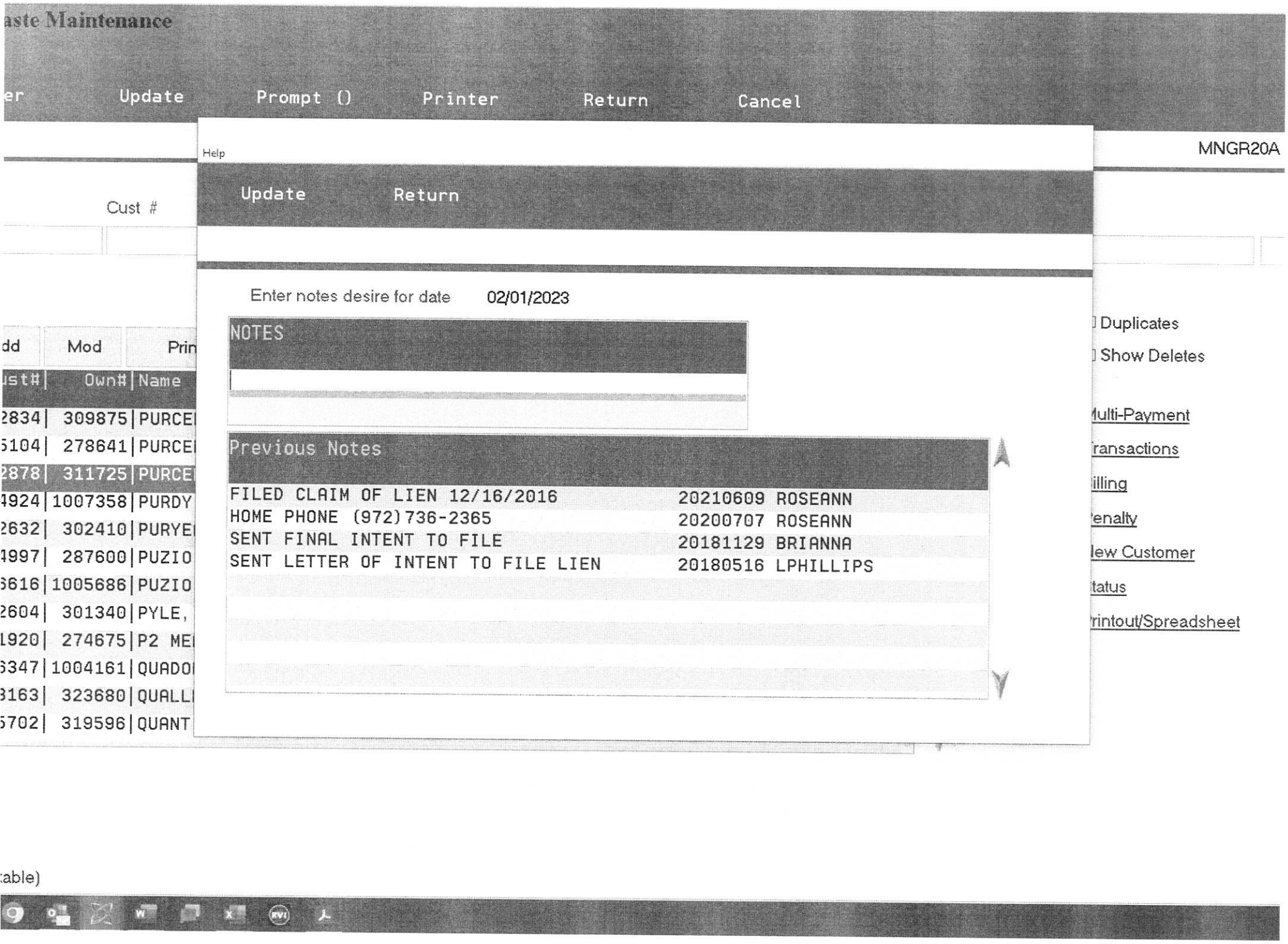
	Standard Charge	Current Charge
Charge	53.85	1404.88
Tax	2.69	70.16
Penalties		80.00
Total		1555.04
Date Charged		1/01/2023
Date Paid		3/27/2017

Master Balance Reprint Reciept

Pymt Charge Adjust Void Mod Delete Detail Curr Loc Print History

D A T E	Charge	Tax	Penalty	Type	Description
07012022	53.85	2.69	.00	C	CHARGED 06282022
08082022	.00	.00	5.00	C	PENALTY 08082022
10012022	53.85	2.69	.00	C	CHARGED 09272022
11102022	.00	.00	5.00	C	PENALTY 11102022
01012023	53.85	2.69	.00	C	CHARGED 12302022

(All underline text are clickable)


aste Maintenance
er
Update
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Help
Update
Return
Cust #
Enter notes desire for date 02/01/2023
NOTES
Previous Notes
FILED CLAIM OF LIEN 12/16/2016 20210609 ROSEANN
HOME PHONE (972)736-2365 20200707 ROSEANN
SENT FINAL INTENT TO FILE 20181129 BRIANNA
SENT LETTER OF INTENT TO FILE LIEN 20180516 LPHILLIPS
dd
Mod
Prin
ust# Own# Name
2834| 309875|PURCE
5104| 278641|PURCE
2878| 311725|PURCE
4924|1007358|PURDY
2632| 302410|PURYE
4997| 287600|PUZIO
3616|1005686|PUZIO
2604| 301340|PYLE,
1920| 274675|P2 ME
6347|1004161|QUADO
3163| 323680|QUALL
5702| 319596|QUANT
Duplicates
Show Deletes
Multi-Payment
Transactions
Billing
Penalty
New Customer
Status
Printout/Spreadsheet
table)

12/13/2016 16:24:46 **LINCOLN COUNTY ASSESSOR** Year 2016 W7

0311725 Dist 280 **0 Centrl 130401 Full**

PURCELLA, RICHARD W FinCo **34779 Land 43467 Txbl**

MARTINEZ, FRANCES J **95622 Impr 0 Exmpt**

0 P.P.

151 BRIAR GROVE DR **0 M.H. 43467 Net**

PRINCETON TX 75407 **0 Livstk**

Pos to() **Print=Y**

Property Description	Code	ValueDesc	Quantity	Rate	Taxable
4 076 049 414 345 000000	102	SF LOTS R			11593
128 MARJORIE DR	201	S-RES BLD			31874
FILE 1 305 PG 593 200301416 021103	009	FRONT-F	675.50		
TIMBERLANE HILLS SD.					
BLOCK 1					
TRACT 3					

Res-Values Full	130401
Res-Values Taxable	43467
Res-Values Net	43467

Bottom

F3=Cancel **F4=Prompt()** **F6=Chg Yrs** **F12=Return**



LINCOLN COUNTY-NM
RHONDA B BURROWS, CLERK
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Cust# 2878 Ownr# 311725 ___ **Chg** 53.85 **Tax** 2.69 **Pen**
Subtype IR agency units 1.0 **430.80** **21.52** **5.00**
W7 Name PURCELLA, RICHARD W Alert Total **457.32**
12/13/16 Addr1 MARTINEZ, FRANCES J A-> charge paid
16:24:34 Addr2 151 BRIAR GROVE DR **10/01/2016**
City PRINCETON St TX Zip 75407 Tele Dist 280
Des TIMBERLANE HILLS SD.| 1| 1 TRACT 3 Prop 4076049414345000000
V=Void,P=Pymt,C=Chg,A=Adj,2=Mod,4=Del,F5=w/cur **Master-Y** _ **Pos** __ __ ____ **B/P** _

	D A T E	Charge	Tax	Penalty	Type	Description
_	01022015	53.85	2.69	.00	C	CHARGED 01022015
_	04012015	53.85	2.69	.00	C	CHARGED 03202015
_	07012015	53.85	2.69	.00	C	CHARGED 06242015
_	10012015	53.85	2.69	.00	C	CHARGED 09172015
_	01012016	53.85	2.69	.00	C	CHARGED 12222015
_	04012016	53.85	2.69	.00	C	CHARGED 03212016
_	06212016	.00	.00	5.00	C	PENALTY 06212016
_	07012016	53.85	2.69	.00	C	CHARGED 06212016
_	10012016	53.85	2.69	.00	C	CHARGED 09282016

Bottom

(Help) F3=END JOB F12=Previous
F24=Lockup

LINCOLN COUNTY-NM
RHONDA B BURROWS,CLERK
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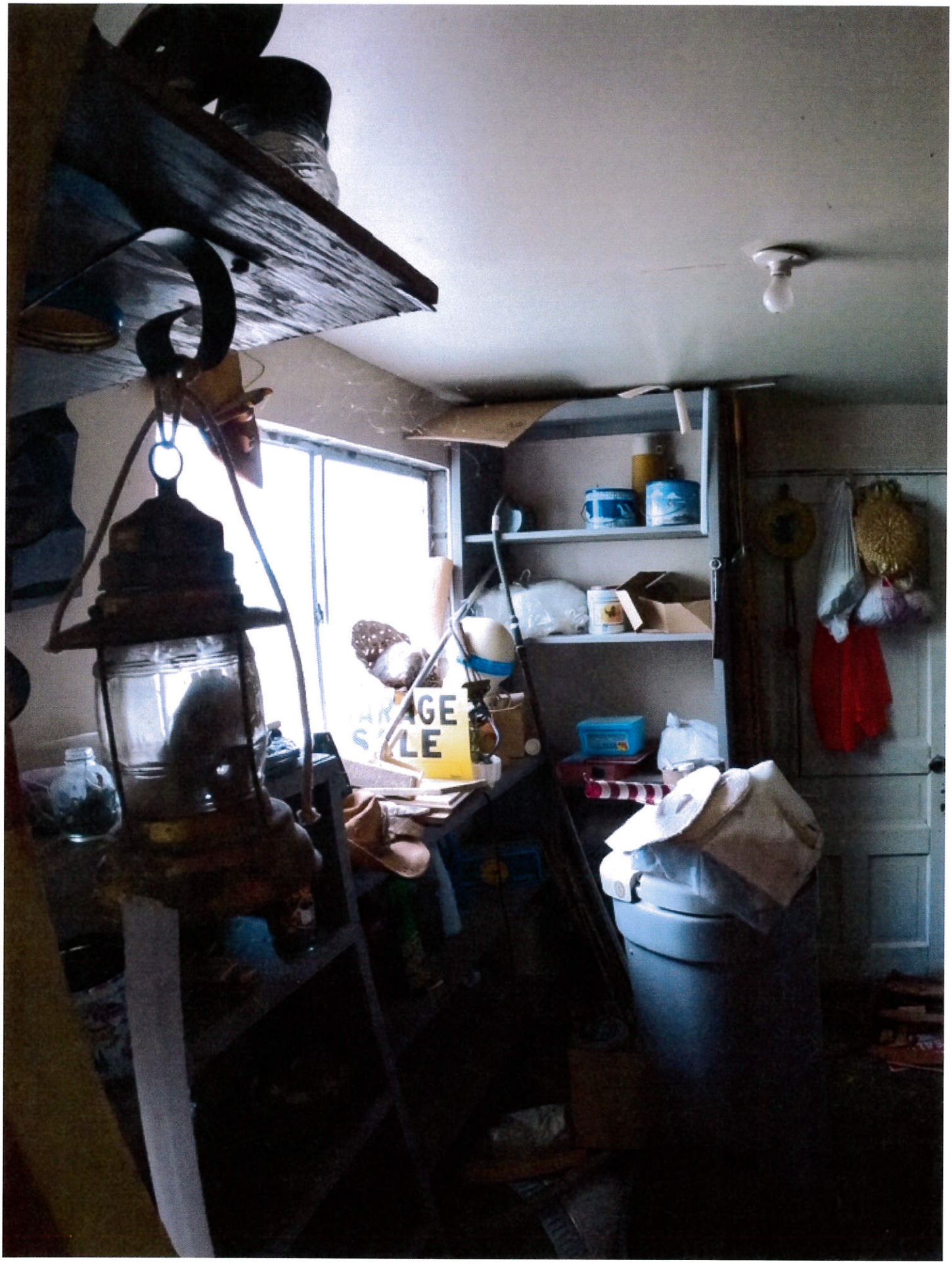

GE
LE



Richard Purcella	2878
AMOUNT OF LIEN =	400.78
PAST DUE AMOUNT =	1154.26
DATE LIEN FILED =	12/16/2016
TODAYS DATE =	2/13/2023

PAYOFF DATE	PAYOFF AMOUNT
2/13/2023	$2,051.51
2/14/2023	$2,051.64
2/15/2023	$2,051.77
2/16/2023	$2,051.90
2/17/2023	$2,052.03
2/18/2023	$2,052.17
2/19/2023	$2,052.30
2/20/2023	$2,052.43
2/21/2023	$2,052.56
2/22/2023	$2,052.69
2/23/2023	$2,052.83
2/24/2023	$2,052.96
2/25/2023	$2,053.09
2/26/2023	$2,053.22
2/27/2023	$2,053.35
2/28/2023	$2,053.48
3/1/2023	$2,053.62
3/2/2023	$2,053.75
3/3/2023	$2,053.88
3/4/2023	$2,054.01
3/5/2023	$2,054.14
3/6/2023	$2,054.27
3/7/2023	$2,054.41
3/8/2023	$2,054.54
3/9/2023	$2,054.67
3/10/2023	$2,054.80
3/11/2023	$2,054.93
3/12/2023	$2,055.07
3/13/2023	$2,055.20
3/14/2023	$2,055.33
3/15/2023	$2,055.46
3/16/2023	$2,055.59

Sierra Contracting, Inc.

P.O. Box 935
Alto, NM 935
(575) 378-1091

Quote:

SCI Agent VAN PATTEN Date 2/14/23

Accepted By _____ Date _____
(Name & Title)

Date Expires: 2/28/23

Description	Qty	Unit price	Total price
TRUCK (GRAPPLE) DRIVER LABOR & MATIAL INCLUDING DISPOSAL APPOX 275 CUBIC YARDS GREEN WASTE (SEE EXHIBIT A)			2800.00

Notes:

Subtotal 2800.00
Tax 199.71
1999.71

"EXHIBIT A"

Location		Size Of Piles
149 Huters Lane		10ft X 4ft X 2ft H
170 Big Sky		4ft X 4ft x 2ft H
120 Big Sky		2ft X 2ft X 2ft H
322 Enchanted Forest Lp		5ft X 5ft X 4ft H
Near, 351 Enchanted Forest Lp		6ftX8ftX4ft H
381 Enchanted Forest Lp		6ftX4ftx3ft H
501 Enchanted Forest Lp		12ftx8ftX5ft H
142 Pine Hill		24ftX6ftx3ft H
Legacy Ln Cul-de-sac		30ftX15ftX4ft H
111 Las Estrelas	4 piles	6ftX4ftx3ft H, 6ftX6ftX4ft H, 4ftX10ftX4ft H, 2ftx8ftx3ft H
Near, 126 Las Estrelas		21ftX8ftX3ft H
Near, 139 Altimira		24ftX10X3ft H, 10ftX5ftX2.5ft H
130 Altamont		20ftX5ftX5ft H
DELETE ~~Eagle Creek Compactor~~		6ftX6ftx4ft
Biscuit Hill		4ftX4ftX4ft
Apache Trail		8ftX4ftX3ft
Hideaway		10ftX4ftX3ft
ADD Alpine Village	3/4 piles	

2/14/23 (VP)

A's Tree Service

Anthony Sanchez
POB 2404
Ruidoso, NM 88355

BID

Submitted on 02--01-2023

TO:

Lincoln County Public Works
300 Central Av.
Carrizozo, NM 88301

Payable to

Anthony Sanchez

Invoice

1

Project

Slash pick-up

Description	Qty	Unit price	Total price
remove slash from designated areas listed on list provided by Lincoln County Public works Director, Francesca T Herrera.		25.00 per yard	$5,125.00
208 +/- yards of slash and delivered to Sierra Contractors.			
taxes 5.375%			$275.47
MAKE CHECK PAYABLE TO: ANTHONY SANCHEZ		total	**$5,400.47**

All work is Guaranteed

price is based on amount of debris, slope and removal

$5,400.47

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Harlan H.R. Blake and Mary L. Melancon** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Harlan H.R. Blake and Mary L. Melancon**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 463.14 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from October 1, 2021 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Harlan H.R. Blake and Mary L. Melancon

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Steve Dyer** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Steve Dyer**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 1079.64 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from October 1, 2019 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Steve Dyer

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Kenneth B. Ellard** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Kenneth B. Ellard**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 617.52 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from April 1, 2021 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Kenneth B. Ellard

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Jennifer Lin Garcia and Kenneth B. Ellard** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Jennifer Lin Garcia and Kenneth B. Ellard**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 816.68 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from April 1, 2021 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Jennifer Lin Garcia and Kenneth B. Ellard

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Steven Dean Hutson** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Steven Dean Hutson**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 991.56 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from January 1, 2015 to February 13, 2023 , the later statement being for service through March 31, 2023 . Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Steven Dean Hutson

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Irene Lueras or Fred Lueras** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Irene Lueras or Fred Lueras**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 1,141.18 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from January 1, 2023 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Irene Lueras or Fred Lueras

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Gerardo Medina** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Gerardo Medina**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 2060.82 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from January 1, 2015 to February 13, 2023 , the later statement being for service through March 31, 2023 . Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Gerardo Medina

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **B. Craig Newkirk** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **B. Craig Newkirk**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 1372.34 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from January 1, 2018 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

B. Craig Newkirk

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Luis Polaco and Ernestina Polaco** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Luis Polaco and Ernestina Polaco**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 1197.72 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from October 1, 2018 to February 13, 2023 , the later statement being for service through March 31, 2023 . Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Luis Polaco and Ernestina Polaco

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Thomas J. Pollock** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Thomas J. Pollock**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 715.40 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from 10/1/2020 to 2/13/2023, the later statement being for service through 3/31/2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Thomas J. Pollock

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

CLAIM OF LIEN OF THE COUNTY OF LINCOLN

To all concerned and to**:** **Crystal I. Tivis** owner and/or reputed owner of the herein described property. YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the County of Lincoln, whose address is 300 Central, Carrizozo, New Mexico, 88301, (hereinafter "Claimant", pursuant to the authority given it by New Mexico Statutes Annotated, Section 4-56-1 et. seq. N.M.S.A. 1978 and Lincoln County Ordinance No. 2017-07, hereby claims a lien against the property described below:

1. Ordinance Under Which the Lien is Established: This Lien is established pursuant to the County of Lincoln Ordinance No. 2017-07 titled "An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing Ordinance 2016-01".

2. General Purpose of the Lien: The general purpose of this Lien is to obtain payment for collection, transportation and disposal of solid waste.

3. Owner of the Subject Property: The County Tax Assessor's records indicate that the subject property is owned by: **Crystal I. Tivis**

4. Property Legal Description: The Lien is claimed upon the following property:
See Exhibit A attached

5. Amount of Lien: After deducting all just credits and offsets, there is now due and owing to Claimant the sum of $ 1440.04 representing the balance due and the administrative fee for preparation and filing of this Lien of $100.00). (Note: Interest will accrue at the rate of 12% per year from the date of filing of this Lien, in addition to an additional Administrative Fee in the sum of $100.00 for preparation and filing of a Release releasing this Lien.)

6. Lien Assessment Period: The Lien amount above, is claimed for unpaid quarterly billing statements and late charges for the period from October 1, 2017 to February 13, 2023 , the later statement being for service through March 31, 2023. Charges for solid waste collection, transportation and disposal will continue to accrue.

SIGNATURE/NOTARY PAGE TO CLAIM OF LIEN
(Non-Payment of Solid Waste Collection Services Fees)

Crystal I. Tivis

STATE OF NEW MEXICO)
)ss
COUNTY OF LINCOLN)

Todd F. Proctor, being first duly sworn according to law, upon his oath, deposes and states that he is the Chairman of the Board of County Commissioners of the County of Lincoln, that he has read the statements contained in the Claim of Lien, and that the matters therein contained are true and correct to the best of his knowledge and belief.

THE COUNTY OF LINCOLN

By: _____
Todd F. Proctor
Its: Chairman

Acknowledged, subscribed and sworn to before me on this the _____ day of _____, 20____, by Todd F. Proctor, Chairman of the Board of County Commissioners of the County of Lincoln, for and on behalf of said County.

_____
Notary Public

My Commission Expires:
_____

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 21

SUBJECT:

Lodger's Tax Funding:

a. Lodger's Tax Funding Request Procedure Update
b. Approval of Lodger's Tax Funding Requests
    i. Event: Lincoln County Art Loop
    Amount Requested: $5,000
    Date (s) of Event: 6/30/2023-7/2/2023
    Presenter: Lynn Eckman

    ii. Event: Alto Artist Tour
    Amount Requested: $5,000.00
    Date(s) of Event(s): August 4-6, 2023
    Presenter: Lynn Eckman

    iii. Event: Aim High
    Amount Requested: $11,000.00
    Date(s) of Event(s): 6/30/2023-7/1/2023
    Presenter: Rhonda Vincent

    iv. Event: Flying J Chuckwagon Dinner & Show
    Amount Requested: $9,000.00
    Date(s) of Event(s): 5/27/2023-9/4/2023
    Presenter: James Hobbs – President of Flying J

Brianna Ventura

From: Shamara.Metts@Ferguson.com
Sent: Wednesday, January 25, 2023 10:57 AM
To: Brianna Ventura
Subject: RE: LODGERS TAX REINBURSEMENT LINCOLN PAGEANT & FESTIVALS

Good morning, Brianna.

I was just going to let you know the reason I was so late with the reimbursement for the Lodgers Tax.

Kent Mcinnes at the time turned our advertising over the to the Friends of Lincoln. I did not have a list for the advertising or where we submitted advertising.

Therefore, I just had to wait until I received an invoice. I got invoices until the end of November. Therefore, I had to wait until the December bank statement for them to clear to get copies that you needed.

I hope that they will still honor the lodgers tax reimbursement.

If you need anything else from me, please let me know.

Shamara
Lincoln Pageant & Festivals, Inc.

-----Original Message-----
From: Brianna Ventura <BVentura@lincolncountynm.gov>
Sent: Wednesday, January 25, 2023 9:58 AM
To: Shamara Metts <Shamara.Metts@Ferguson.com>
Cc: Ira Pearson <IPearson@lincolncountynm.gov>
Subject: RE: LODGERS TAX REINBURSEMENT LINCOLN PAGEANT & FESTIVALS

Good morning Shamara,

Unfortunately, that purchase order was closed on November 23, 2022.
The attached agreement stated that these invoices and requests for reimbursement needed to be submitted no later than November 5, 2022.
Therefore, these funds are not reimbursable.
Per the agreements that vendors sign, they have 90 days from the last date of the event to submit for reimbursement.

Regards,

Brianna Ventura
County of Lincoln
HR Director/Admin. Assistant
575-648-2385 ext. 100
575-937-0674

bventura@lincolncountynm.gov
hr@lincolncountynm.gov

-----Original Message-----
From: Shamara.Metts@Ferguson.com <Shamara.Metts@Ferguson.com>
Sent: Tuesday, January 24, 2023 1:37 PM
To: Brianna Ventura <BVentura@lincolncountynm.gov>
Subject: LODGERS TAX REINBURSEMENT LINCOLN PAGEANT & FESTIVALS

Good afternoon Brianna,

Per the attached is the paperwork for reimbursement for the lodgers tax.

Sorry it has taken me so long to get this to you but have been waiting on checks to clear.

If you need anything else please let me know.

Thanks

Shamara

CONTRACTUAL AGREEMENT FOR AWARD AND EXPENDITURE OF LODGER'S TAX FUNDS

THIS AGREEMENT is entered into as of April 19, 2022 by and between the Board of County Commissioners of the County of Lincoln, New Mexico (Grantor) and Lincoln Pageant & Festivals (Grantee) as authorized and required by the New Mexico Lodger's Tax Act, Sections 3-38-13 through 3-38-24, NMSA 1978.

WITNESS:

1. For the event scheduled August 5-7, 2022, Grantor has awarded to Grantee the total amount of $15,000.00 to be expended by Grantee as follows:

2. During the term of this Agreement, as required by Section 3-38-21.1, NMSA 1978 of the New Mexico Lodger's Tax Act, Grantee shall:

A. Provide to Grantor periodic reports, at least quarterly, listing the expenditures made ands to be made under this Agreement for said period; and,

B. File with Lincoln County Manager quarterly invoices for all expenditures authorized under this Agreement; and,

C. Maintain complete and accurate financial records of each expenditure of Lodger's Tax fund revenue awarded by Grantor, and upon Grantor's request, Grantee shall make such records available for inspection; and

D. Refrain from sub-contracting any of the work and service which are the subject of this Agreement without the express written consent and approval of Grantor; and,

E. Ensure that the funds which are the subject of this Agreement are expended no later than November 5, 2022, and that by said date Grantee file with the Lincoln County Finance Department all corresponding invoices and receiving reports; and,

F. Maintain accurate and complete records of the number of persons actually participating in or benefitting from the events or services listed and funded under Paragraph 1 herein above of this Agreement and make such records available to the Lincoln County Manager upon request.

3. Upon Grantee's violation of any provision of this Agreement, or any provision of the New Mexico Lodger's Tax Act, supra, Grantor may revoke the award of public funds which is the subject of this Agreement and avail itself of any other remedy provided by law.

4. This Agreement is limited to the fiscal year beginning July 1, 2022 and ending June 30, 2023 and nothing herein contained shall or is intended to create in Grantee any rights or expectations for any other or future grants, awards, or terms.

5. The funding which is the subject of this Agreement was approved by the Board of County Commissioners of the County of Lincoln, New Mexico in public session, at its regular meeting which took place April 19, 2022.

6. Grantee represents and covenants that it is a lawfully constituted business association, authorized and existing under and by virtue of the laws of the State of New Mexico, and that the person whose signature is affixed hereto on behalf of Grantee, has been authorized and empowered by Grantee to enter into this Agreement and to fully bind Grantee hereto.

NOW, THEREFORE, THE PARTIES HAVE SET THEIR HANDS AND SEALS HERETO AS OF THE DAY AND YEAR FIRST WRITTEN ABOVE.

RECIPIENT OF FUNDS

By: _____

DATE: MAY 22, 2022

COUNTY OF LINCOLN, NEW MEXICO

By: _____
County Manager

DATE: May 4, 2022

Received

DEC 06 2022

Administration
Lincoln County, NM

Lincoln County
Art Loop Studio Tour

Art Loop is partially funded by artist entry fees and through our sales on our brochure/map. Art Loop has grown over the past 28 years to become the top studio tour in New Mexico. Art Loop is a self-guided three-day open studio tour that features artists demonstrating how they create their artwork in their studios. Art Loop not only showcases professional artists living and working in Lincoln County, but teaches the general public about art processes.

We have visitor traveling from Texas, Arizona, Colorado, and from areas in New Mexico. Our estimated visitor's attendance is 4,000 people. From our surveys, we know how many visit Lincoln County because of the tour. These visitors stay in hotels, cabins, and RV parks, stay in home rentals, summer homes and in bed and breakfasts. Most eat out, especially while traveling across the county, while visiting the various artists. Our community benefits directly from theses travelers through increased retail and service revenue.

This year we have 20 Artists participating. We have provided a consistent high quality tour for twenty-eight years and we respectfully request assistance from the Lodgers Tax funding to expand our advertising of our tour.

Sincerely,

Lynn Eckman

Lynn Eckman
Art Loop President

County of Lincoln

P.O Box 711 • 300 Central Ave. • Carrizozo, New Mexico 88301-0711 • (575) 648-2385

www.lincolncountynm.net

LODGER'S TAX REQUEST FORM

Name of Event: Lincoln County Art Loop Date(s) of Event: June 30, July 1-2 2023

Name of Organization(s) applying for Funding: ArtLoop

Amount requested for consideration: $ 5,000.00

The following list of items will be considered as the Board of County Commissioners and the Lodger's Tax Committee reviews your request for funding. If any space is left blank, please provide reasoning.

Describe Event:
This is Art Loop's 20th year, the longest running Tour in NM. We bring in vistors from TX, CO, AZ and all parts of NM. It is a self-guided tour with a full color map in the brochure

Have Lincoln County Lodger's Tax funds been requested for this event before? Please circle one: (yes) no

If yes:

How many years has Lincoln County Lodger's Tax funds been used for the Event listed below? 20

List past years' requested funding amount(s):

Year: 2022 Amount requested: $ 5,000.00 Amount funded: $ 5,000.00

Year: 2021 Amount requested: 4,500.- Amount funded: $ 4,500.00

Year: 2020 Amount requested: 3500.00 Amount funded: $ 3500.-

What is the estimated total cost of the Event listed above for this year? $ 11,000.00

What percentage of the cost of the Event listed above are you requesting from the County? 30%

How will the Event track guests who attend to determine how many out-of-town guests utilized County lodging as a result of the Event? ~~We, each artist, gives away a piece of their art at their~~ locations. Please see other side →

Are there any in-kind or matching funds anticipated for the Event? no

If funding is granted by the Board of County Commissioners, please list dollar amounts of how funds are anticipated to be used in advertising:

Newspaper advertising: 1050.00	Radio: 0
Magazines: & internet $ ~~1,000.~~ $1050.-	Internet:
Printing: Brochures $ 4,000.-	Other: We recruit funds from local business as Sponsors of our event

How we track guests who attend: Each artist is required to give away a piece of their artwork, at their locations. The artwork is part of a drawing and in order to win they must completely fill out our Survey, which is included in this packet. This way we can determine, how they heard about and where they are staying.

5053

What percentage of your budget is planned to be used for out-of-County advertising? 35%

What sources and what amount of funding have been requested elsewhere?
Artists pay $200.00 to be included in the event

Please feel free to add additional pages for consideration, and samples of past advertising or brochures.

STATEMENT OF UNDERSTANDING

I understand that I am requesting public funds and they are to be administered according to State Law and County Ordinances, and I agree to submit a follow-up report with a financial statement within ninety (90) days following the event or I may forfeit the funds. I understand that funding recommended for approval by the Lincoln County Lodger's Tax Committee must be approved by the Lincoln County Board of County Commissioners. I also understand that approved funding amounts may differ from the amount requested on this application.

Name of Applicant (Please Print):	Lynn Eckman
Signature of Applicant:	Lynn Eckman
Address: Street/City/Zip:	164 Antelope Trail Nogal 88341
Phone: (509) 389-0514 cell (575) 354-0027 Email:	lynn55e
Date submitted:	

Please supply a list of attached documents, and include previous years' Event budgets:

see attached

FOR COUNTY USE:
Date received:
Received by:
Added to Lodger's Tax Committee Agenda scheduled for:

2022 ART LOOP LODGER'S TAX SURVEY

Ruidoso Visitor's Guide	119
Ruidoso Chamber of Commerce	55
Local Paper	25
Out of State Magazine or newspaper	11
Internet(including website/Facebook	59
Mailed invite	135
Friend	285
Brochure pick up local establishment	289
Signs Banner etc	109

WHERE WERE YOU STAYING

Lodging-Hotel, Cabin rental, RV Park	149
Friends Home	154
Full Time Resident	228
Summer Home	283

Attended before: Yes 239 No 227

Total of 1050 Surveys

Actual number of survey customers 408

Percentage of out of town vistor's 75%

ART LOOP 2019

Art Loop Survey

By completing this survey you are helping us obtain money from the Lodger's Tax

TO ENTER THIS ARTIST'S DRAWING PLEASE COMPLETE THIS FORM
FORM MUST BE COMPLETE TO QUALIFY FOR DRAWING

How did you learn about this year's Art Loop Studio Tour? Check all that apply

____ Ruidoso Visitor Guide
____ Ruidoso Chamber of Commerce
____ Local Newspaper
____ Out of state magazine or newspaper ad
____ Internet (including Art Loop website/Facebook)
____ Mailed invite or brochure
____ Friend
____ Brochure picked up at a local establishment
____ Signs, banner etc.

Where are you staying?

____ Lodging, hotel, cabin rental, RV park, etc.
____ Friend's home
____ Summer home
____ Full time resident

Have you ever attended Art Loop before? Yes No
Would you like to be on our mailing list? Yes No

If you have a temporary Summer PO Box, please write your permanent mailing address. Please Print.

_____
Your Name

_____
Mailing Address (Street or PO Box)

_____ _____
City State

_____
ZIP

_____
Email

_____
Phone (AC) (###-####)

PRIZE NOT REDEEMABLE FOR CASH VALUE

ART LOOP 2019

Art Loop Survey

By completing this survey you are helping us obtain money from the Lodger's Tax

TO ENTER THIS ARTIST'S DRAWING PLEASE COMPLETE THIS FORM
FORM MUST BE COMPLETE TO QUALIFY FOR DRAWING

How did you learn about this year's Art Loop Studio Tour? Check all that apply

____ Ruidoso Visitor Guide
____ Ruidoso Chamber of Commerce
____ Local Newspaper
____ Out of state magazine or newspaper ad
____ Internet (including Art Loop website/Facebook)
____ Mailed invite or brochure
____ Friend
____ Brochure picked up at a local establishment
____ Signs, banner etc.

Where are you staying?

____ Lodging, hotel, cabin rental, RV park, etc.
____ Friend's home
____ Summer home
____ Full time resident

Have you ever attended Art Loop before? Yes No
Would you like to be on our mailing list? Yes No

If you have a temporary Summer PO Box, please write your permanent mailing address. Please Print.

_____
Your Name

_____
Mailing Address (Street or PO Box)

_____ _____
City State

_____
ZIP

_____
Email

_____
Phone (AC) (###-####)

PRIZE NOT REDEEMABLE FOR CASH VALUE

* Did this event draw you to Ruidoso

Lubbock



Migrants stand outside Pournara migrant reception center in Kokkinotrimithia, outside the capital Nicosia, Cyprus. PETROS KARADJIAS/AP

EU: Turkish Cypriots must curb migrants

Menelaos Hadjicostis
ASSOCIATED PRESS

NICOSIA, Cyprus – Breakaway Turkish Cypriots on ethnically divided Cyprus must do their share in stemming migrant arrivals, a senior European Union official said Saturday, as the number of asylum-seekers has shot up significantly this year.

European Commission Vice President Margaritis Schinas said Turkish Cypriot authorities should also be held accountable for curbing migrant arrivals.

"We won't let the Turkish Cypriot community to consider itself neutral in what is going on," Schinas said. "They must also assume their share of responsibility and we'll find a way to remind them."

Cyprus was split along ethnic lines in 1974 when Turkey invaded following a coup aimed at union with Greece. Only Turkey recognizes a Turkish Cypriot declaration of independence. Cypriot government authorities said the overwhelming majority of migrant arrivals occurs via Turkey and the Turkish Cypriot north through a loosely regulated student visa system.

Thousands then cross a porous U.N.-controlled buffer zone to seek asylum in the Greek Cypriot south where the internationally recognized government is seated. Although Turkish Cypriots receive EU funding, only the south enjoys full membership benefits.

Schinas said EU Commissioner Elisa Ferreira will hold contacts in Cyprus in July to explore ways of best handling the issue. He also said Turkey has demonstrated a willingness to help ease the number of migrants arriving in Cyprus.

The EU will also help Cypriot authorities bolster monitoring and surveillance of the buffer zone to deter crossings in a way that is compatible with EU law because the 120-mile-long area isn't a formal border, Schinas said.

Cyprus Interior Minister Nicos Nouris said the number of asylum-seekers doubled to 10,000 in the first five months of this year compared to the same period in 2021.

He said Cypriot authorities are working with the EU to facilitate the return of asylum-seekers whose claims have been rejected, as well as more funding from the 27 member-nation bloc to the tune of $75.6 million to build a migrant reception center.

27th Annual
ART LOOP STUDIO TOUR
RUIDOSO, NEW MEXICO AND SURROUNDING AREA

JULY 1-2-3
Friday & Saturday 10-5
Sunday 11-5

17 Artists | 15 Locations


Lisa Frosch


Lynn Eckman


Rory Cramer

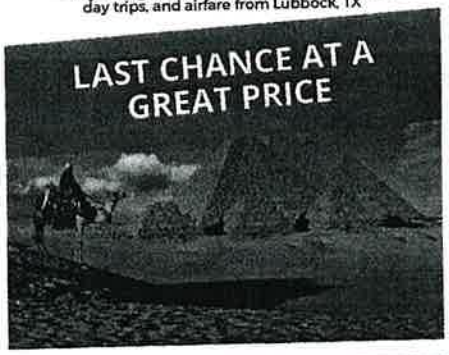

John Schooley


Deb Wyatt

www.artloop.org

Travel with the Lubbock Chamber of Commerce
LUBBOCK CHAMBER OF COMMERCE
CATALYST · CONVENER · CHAMPION

Egypt
The Land of the Pharaohs
The Pyramids - Luxor - Aswan - Valley of the Kings - Cario - Nile Cruise
October 21-30, 2022
from $3,799 air, land, cruise
10 days, 8 nights including hotels, cruise, meals, day trips, and airfare from Lubbock, TX



For more details and reservations, contact:
Theresa Hardin at the Lubbock Chamber
Email: theresa.hardin@lubbockbiz.org
Phone: (806) 761-7003



color

Art Loop™ Reimbursement Request

Requested by: Rory Combs

Date of Request: 5/30/21

Vendor/Name	Description	Receipt?	Amount
Rory Combs Graphic Designs	Design of brochure and poster	Yes	$553.03
Print Pelican	10,00 brochures incl. shipping	Yes	$2209.64
Echod Graphics	Street banner date patch, incl. shipping	Yes	$78.00
GotPrint.com	100 posters	Yes	$56.37
TOTAL:			**$2897.04**

Signed:_____

Lubbock 2022

27th Annual

ART LOOP™

STUDIO TOUR

RUIDOSO, NEW MEXICO
AND SURROUNDING AREA

JULY 1-2-3

Fri, & Sat. 10-5 | Sun. 11-5

17 Artists
15 Locations


John Bennett


Linda Caperton


Lori Lytle Coleman


Rory Combs


Nancy Crouse


Betty Day


Lynn Eckman


Bob and Yolanda Espinoza


Lisa Frosch


Sandra Hatch


Alan Miner


Zoe de Negri


Judy Pekelsma


Denise Puglia-Henry


Ali Schooley


John Schooley


Deb Wight

Advertising made possible through Lincoln County Lodgers Tax

www.artloop.org

EL PASO, INC
2022

27th Annual

ART LOOP™ STUDIO TOUR

RUIDOSO, NEW MEXICO
AND SURROUNDING AREA

JULY 1-2-3

Fri, & Sat. 10-5 | Sun. 11-5

17 Artists
15 Locations

For information, visit
www.artloop.org

Advertising made possible through
Lincoln County Lodgers Tax


John Bennett


Linda Caperton


Lori Lytle Coleman


Rory Combs


Nancy Crouse


Betty Day


Lynn Eckman


Bob and Yolanda Espinoza


Lisa Frosch


Sandra Hatch


Alan Miner


Zoe de Negri


Judy Pekelsma


Denise Puglia-Henry


Ali Schooley


John Schooley


Deb Wight

Las Cruces Ink
2022

27th Annual

ART LOOP™ STUDIO TOUR

LINCOLN COUNTY, NM

JULY 1-2-3

Fri, & Sat. 10-5 | Sun. 11-5

17 Artists
15 Locations

For information, visit
www.artloop.org

Advertising made possible through
Lincoln County Lodgers Tax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Linda Caperton


Lori Lytle Coleman


Rory Combs


Nancy Crouse


Betty Day

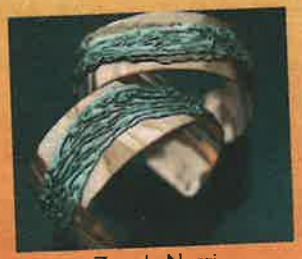

Lynn Eckman


Bob and Yolanda Espinoza


Lisa Frosch


Sandra Hatch


Alan Miner


Zoe de Negri


Judy Pekelsma


Denise Puglia-Henry


Ali Schooley


John Schooley


Deb Wight

ART LOOP™ SPONSORS

The Lincoln County Art Loop would like to thank all of our sponsors (Benefactors, Patrons and Enthusiasts) for their generous support. Their contributions make it possible for us to put on a great event each year.

At each artist's studio you will be able to fill out one survey form. This form makes you eligible for a drawing (at the close of business on Sunday evening) for the artist's gift.

BENEFACTORS

SIERRA BLANCA PHARMACY
258-2456 | www.SBRx.com

RUIDOSO Ford LINCOLN
575-378-4400
www.ruidosoford.com
FREE LIFETIME MAINTENANCE

SIERRA BLANCA MOTORS
WE MAKE IT SIMPLE.
RUIDOSO, NM 800-626-6867
ROSWELL, NM 575-622-7907

JOSIE'S FRAMERY
575-257-4156

L | R
Lynn Rae
Fine Jewelry
www.lynnraefinejewelry.com
509.389.0514

LOVERIN REAL ESTATE TEAM
Richard & Sean
(575)258-5008
www.ruidosorealestate.com
RUIDOSO, NM.
COLDWELL BANKER SDC
575-257-5111

SHUTTLE RUIDOSO
877-903-7483
KINDNESS, CARING & RESPECT X
ESTABLISHED 1999

DebWight Studios
www.debwightstudios.com
210-508-6750

NANCY'S SANTIES
Crousescreations@gmail.com
512 905-3220

HEART OF THE RAVEN
JUDY A PEKELSMA, MFA
ARTIST, POTTER, TEACHER
(575) 937-7459

PATRONS

All Lathered Up — Batik Designs — Cozy Cabins Real Estate — Daub Stop: Travel Essentials
Honey Girls Café — Malkerson Gallery 408 — MGM Elegante Lodge
Pinnacle Real Estate — Summit Dental — Therapy Associates Inc.

ENTHUSIASTS

All Quality Electric — Craig McCurdy — The Gourd Bloom — Grill Caliente — Hall of Flames
Postal Annex — Micheal J's — Smokey Bear Restaurant — Two Deer Gourd Art — The Village Buttery
Washington Federal

This brochure is funded by Lincoln County Lodgers Tax.

ARTISTS DEMONSTRATIN

View Demonstrations On All Three Days



STUDIO 1 —
Judy Pekelsma
Demonstrating raku from noon to each day.



STUDIO 3 —
Bob and Yolanda Espinoza
We will be teaching burning on a gourd.



STUDIO 4 —
Linda Caperton
Demonstrating nuno felting techniques and/or eco botanical pr on silk using leaves and flowers.



STUDIO 5 —
Betty Day
I will show how to etch on a gourd with a dremel tool.



STUDIO 8 —
Alan Miner
Demonstrating throwing a pot on the potter's wheel.



STUDIO 10 —
Lisa Frosch
Demonstrating Encaustic painting, layering technique of hot bees wax creating a beautiful, translucent eff when mixed with pigments.



STUDIO 16 —
Lori Lytle Coleman
I will be cutting, coring and polishi rocks.

All artists are happy to explain their techniques and creative processes to anyone interested.

ne 2022 Art Loop™ Studio Tour

The Lincoln County
Art Loop Studio Tour
egan as a creative venture among ists 27 years ago and continues as ne of the most successful studio tours in Southern New Mexico. eventeen artists show in fifteen locations this year demonstrating their craft and iscussing their creative process.



Look for the yellow sandwich board, and follow the directional signs. A flag will mark each location.



io to www.artloop.org

27th Annual
ART LOOP™ STUDIO TOUR

JULY 1-2-3, 2022

Friday & Saturday 10-5, Sunday 11-5


Lisa Frosch
Lynn Eckman
Rory

27th Annual

ART LOOP™ STUDIO TOUR

JULY 1-2-3, 2022

Friday & Saturday 10-5, Sunday 11-5



1 Judy Pekelsma
Heart of the Raven
415 12th Street
Carrizozo, NM
(575) 937-7459
JPek@windstream.net



2 Lynn Eckman
Lynn Rae Fine Jewelry
164 Antelope Trail
Nogal, NM
(509) 389-0514
lynn55e@gmail.com
Lynnraefinejewelry.com



3 Bob and Yolanda Espinoza
Two Deer Gourd Art
208 Aster Way
Capitan, New Mexico
(575) 993-4479
bobandyoli@hotmail.com
twodeergourdart.com



4 Linda Caperto
537 Calle La Placita
Lincoln, NM
(575) 802-3433
lindafcaperton@gmail.co



Courthouse



17 Zoe de Negri
1300 Hwy 48
Angus, NM
(575) 336-7854
zoe2@windstream.net



15 Nancy Crouse
215 Lee Trevino Ct.
Alto, NM
(515) 905-3220
crousecreations@gmail.com



16 Lori Lytle Coleman
SS Stone Gallery
156 Hill Country Rd., Alto
(575) 545-2814
lorilytlecoleman@gmail.com
www.ssrockshop.com



13 John Schooley
Schooley Artworks
135 Midiron Rd.
Alto NM
(575) 636-9701
schooleyjg@gmail.com



14 Alison Schooley
Schooley Artworks
135 Midiron Rd.
Alto NM
(575) 202-8778
alivida63@gmail.com



11 Sandra Hatch
Showing at: Studio 22
206 Crown Ridge Rd., Alto
(575) 937-8459
sandrahatch@yahoo.com



12 Deb Wight
Deb Wight Studios
106 Woodridge Court
Alto NM
(210) 508-6750
deb@debwightstudios.com
debwightstudios.com



9 John T. Bennett
Thunderbird Origins
Showing at:
Century 21 Real Estate
109 Fort Stanton Rd., Alto
(575) 973-2653
jnbennett@windstream.net
www.thunderbirdorigins.net



10 Lisa Frosch
Studio 22
206 Crown Ridge Rd., Alto
(432) 352-8110
lisa.studio22@gmail.com



7 Denise Puglia-Henry
Atelier De Puglia
2117 Sudderth, Ste. 8
Gazebo Shopping Center
Ruidoso, NM
(575) 937-5448
dsnph@outlook.com
Etsy.com



8 Alan Miner
Earth-n-Stone Gallery
2117 Sudderth, Ste. 14
Gazebo Shopping Center
Ruidoso, NM
(575) 808-1157
the_clayminer@yahoo.com



6 Rory Combs
Bronze Sculptures
108 Merlyn Dr.
Ruidoso, NM
(575) 630-8065
rory@combsdesign.com
rorycombs.com



5 Betty Day
The Gourd Bloom
111 North Lane
Ruidoso Downs, NM
(575) 378-4195
alisakenyon@yahoo.com

Lincoln County Lodgers Tax

Lodgers Tax Request Information

Alto Artist Tour 2023

Describe Event: 2023 marks the 20th year the Alto Artist Tour has been in operation. Every year our goal is to draw people from outside Lincoln County and the State of New Mexico to the area, allowing them to experience the "magic" of our unique location. This year attendees will have the opportunity to visit 10 locations and with 22 local artists.

By bringing in outsiders, locals with visiting guests and others, the Alto Artist Tour creates awareness to our pristine area while increasing revenue for local hotels, RV parks, bed and breakfasts, restaurants, realtors, stores and shop. The Tour also introduces people to the many extremely talented local artists who in turn sell their work. All of these people generate increased tax revenues, benefiting all residents of Lincoln County.

How Will Attendance and Origin Be Measured: Each location will conduct a survey utilizing our 2023 Participant Questioner. From the Questioner we will determine: How they heard about the show, where they are from and where they are staying. This data helps us determine the attendance numbers and allow us to focus on where and how to advertise in the future.

Other Funding Sources: Artist Fees, a Silent Auction and sponsors have been our other sources of funding.

Alto Artist Tour
Lynn Eckman

County of Lincoln

P.O Box 711 • 300 Central Ave. • Carrizozo, New Mexico 88301-0711 • (575) 648-2385

www.lincolncountynm.net

LODGER'S TAX REQUEST FORM

Name of Event: Alto Artist Tour Date(s) of Event: 8/4/23-8/6/23

Name of Organization(s) applying for Funding: Alto Artists

Amount requested for consideration: $5,000.00

The following list of items will be considered as the Board of County Commissioners and the Lodger's Tax Committee reviews your request for funding. If any space is left blank, please provide reasoning.

Describe Event:

Alto Tour is a self guided tour. We print 15,000 full color brochures with a map of the artists studios and pictures of their artwork. Local sponsors are also included. We have a preview →

Have Lincoln County Lodger's Tax funds been requested for this event before? Please circle one: (yes) no

If yes:

How many years has Lincoln County Lodger's Tax funds been used for the Event listed below? 6 years

List past years' requested funding amount(s):

Year: 2022 Amount requested: $5,000.- Amount funded: $5,000.-

Year: 2021 Amount requested: $3,500.00 Amount funded: 3,500.00

Year: 2020 Amount requested: 3,000. Amount funded: 3,000.- not used because of Covid- cancelled Tour

What is the estimated total cost of the Event listed above for this year? $12,000.-

What percentage of the cost of the Event listed above are you requesting from the County? 30%

How will the Event track guests who attend to determine how many out-of-town guests utilized County lodging as a result of the Event? Survey forms - attached

Are there any in-kind or matching funds anticipated for the Event? We are asking for $3,000.- from Ruidoso Village Lodger Tax

If funding is granted by the Board of County Commissioners, please list dollar amounts of how funds are anticipated to be used in advertising:

Newspaper advertising: 5386.00	Radio: -0-
Magazines:	Internet: $ 218.00
Printing: 3,998.35	Other: Spencer Theater $ 3,165.00

What percentage of your budget is planned to be used for out-of-County advertising? 90%

What sources and what amount of funding have been requested elsewhere?
Local Sponsors, Ruidoso Village Lodgers tax

Please feel free to add additional pages for consideration, and samples of past advertising or brochures.

STATEMENT OF UNDERSTANDING

I understand that I am requesting public funds and they are to be administered according to State Law and County Ordinances, and I agree to submit a follow-up report with a financial statement within ninety (90) days following the event or I may forfeit the funds. I understand that funding recommended for approval by the Lincoln County Lodger's Tax Committee must be approved by the Lincoln County Board of County Commissioners. I also understand that approved funding amounts may differ from the amount requested on this application.

Name of Applicant (Please Print):	Lynn Eckman
Signature of Applicant:	Lynn Eckman
Address: Street/City/Zip:	164 Antelope Trail
Phone: 575 354-0027	Email: lynn55e@gmail.com
Date submitted:	

Please supply a list of attached documents, and include previous years' Event budgets:
Survey results, newspaper ads, brochure, tear sheets

FOR COUNTY USE:
Date received:
Received by:
Added to Lodger's Tax Committee Agenda scheduled for:

2022 Alto Artists Tour Lodgers' Tax Report

The Alto Artists Tour was held August 5th through 7th of this year. People and businesses in the area offered eleven sites for the twenty artists to display their art.

A preview party was held August 4th for the 20 artists to show a sampling of their work and to discuss different art techniques. One hundred and ninety people attended the preview at Spencer Theater of Performing Arts. Artwork donated by the artists was sold to pay for the use of the Spencer. The Spencer also exchanged advertisement in the Tour's brochure for advertisement in the theater program.

A total of 450 people visited the 11 sites during the three days of the Tour. The following information was compiled from the participants' surveys:

60%	**Out of town visitors**
14%	Other towns in New Mexico
42%	Texas
4%	Other states
40 %	**Local**

In response to "Where are you staying?", the out of town participants responded as follows:

27%	Hotels/ VRBO/airbnb
5%	RV Park
41%	Friends/Family
26 %	Own summer homes in area

The question, "How did you hear about the 2022 Alto Artist Tour?" provided information about the effectiveness of our advertising.

100	AAT brochures
88	Ruidoso Visitor Guide
52	AAT Facebook/web page
46	Banners/signs
120	Word of mouth
30	Chamber of Commerce
4	The Ink (Las Cruces)
10	The Ink (El Paso)
12	Spencer program
12	Lubbock Avalanche Journal
10	AAT postcards
2	Midland Reporter

This year's attendance was up over 100 people and there was an increase in the number of survey respondents.

Respectfully submitted,

Sandra Hatch

Sandra Hatch

Alto Artists Tour Treasurer

Spencer Theater for the Performing Arts

A 501 (c) (3) non profit public charitable organization

Artist's Studio Tour
Aug-22

Final Invoice

Founders Lobby rental	$	750.00	
Trade for Advertising	$	(750.00)	
Setup & Restore	$	375.00	475
10 tables (rounds and recs)	$	100.00	80
Tableclothes	$	80.00	555
Fruits & Dessert Assortment	$	1,500.00	
Hors d'oeuvre choice for 120 guests	$	960.00	

Reception Total	$	3,015.00
Donation to Ticket Angel Fund	$	150.00
Total Due Spencer Theater	$	3,165.00

ALTO ARTISTS TOUR 2022

JOIN THE PARTY!

AUGUST 5-6-7

20 ARTISTS at 11 Sites!

Friday 10-5 • Saturday 10-5 • Sunday Noon-4

PREVIEW PARTY

THE SPENCER THEATER - FOUNDER'S ROOM

Thursday, August 4th 5pm-7pm



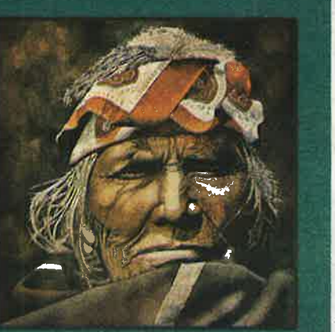
SANDRA HATCH



LISA FROSCH



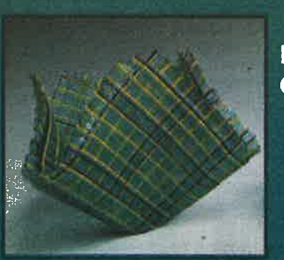
ALI SCHOOLEY



JOHN SCHOOLEY

ALTO ARTISTS TOUR

NEW MEXICO



DEBORAH CHRISTOPHERSON

SID HILBURN





DEBORAH HARRIS



ZOE DE NEGRI



SALLY WIMBERLY

Follow us on Facebook or visit our website for updates and information about our 20 artists

Brochures are available at the *RUIDOSO VALLEY CHAMBER OF COMMERCE, local businesses and from the individual artists*

altoartists.com

• **August 3, 10, 17, & 24: Zentangle Art**, classes via Zoom by Yehudit Steinberg M.Ed. CZT, 2–4pm, $150, pre-register, www.yehuditsteinberg.com/zentangle-classes

• **August 3: The Magic of Science**, program, Museum of Nature & Science, 411 N. Main, Las Cruces, 5–7pm, free, las-cruces.org/museums or 575-522-3120

THURSDAY, AUGUST 4

• **August 4, 11, 18, & 25: Zentangle Art**, in-studio classes by Yehudit Steinberg M.Ed. CZT, Las Cruces, 2–4pm, $150, pre-register, www.yehuditsteinberg.com/zentangle-classes

• **August 4, 11, 18 & 25: Social Dancing**, Ruidoso Community Center, 501 Sudderth Dr., Ruidoso, class 7–8pm, social dancing 8–9:30pm, $10 donation, 575-257-4565

• **August 4 & 18: The Great Courses**, streaming-talks, Conference Room, Branigan Library, 200 E. Picacho, Las Cruces, 3:30pm, free, pre-register, 575-528-4000

• **August 4: Storybook Station**, stories/activities for ages 2+, Railroad Museum, 351 N. Mesilla St., Las Cruces, 11am–12pm, 575-528-3444

• **August 4: Creating Cross Cultural Solidarity**, program for age 18+ via Zoom, 5:30–6:30pm, free, education@las-crucesorg

• **August 4: Alto Artists Tour Preview Party**, Spencer Theater, 108 Spencer Rd., Alto (Ruidoso), 5–7pm, altoartists.com

• **August 4: Sip N Paint**, class, Amaro Winery & Tap Room, 402 S. Melendres, Las Cruces, 6pm, pre-register, 575-527-5310

FRIDAY, AUGUST 5

• **August 5–21: Nunsense**, play, Las Cruces Community Theatre, 313 N. Main, Las Cruces, Fri. & Sat. 7:30pm, Sun. 2pm, $5–$17, 575-523-1200 or lcctnm.org

• **August 5–14: Chitty Chitty Bang Bang**, performance by Alamogordo Music Theatre, Flickinger Center, 1110 New York, Alamogordo, Fri. & Sat. 7pm, Sun. 2pm, 575-437-2202

• **August 5–7: Alto Artists Tour**, self-guided studio tour, venues vary, Alto (Ruidoso), Fri. & Sat. 10am–5pm, Sun. 12–4pm, altoartists.com

• **August 5–7: Art & Wine in the Cool Pines**, wine, food, music, arts & crafts, Sacramento Mountains Historical Society & Museum, Cloudcroft, Fri. 5–8pm, Sat. 12–9pm, Sun. 12–4pm, $5–$35 (age 12 & under free), 575-682-2733

• **August 5–7: Elephant Butte Balloon Regatta**, Elephant Butte Lake State Park, Elephant Butte, park fee, 575-894-1968

• **August 5: Meet & Greet with Dr. Juan Robles**, Indigo Mermaid, 4001 W. Picacho, Las Cruces, 6–8pm, 575-339-7920 or indigomermaidllc@gmail.com

SATURDAY, AUGUST 6

• **August 6–27: Birds in Art**, Artventurous art projects, Museum of Nature & Science, 411 N. Main, Las Cruces, Sat. 10am–12pm, free, 575-522-3120

• **August 6 & 7: Tony Orlando**, music, Spencer Theater, 108 Spencer Rd., Airport Hwy. 220, Alto (Ruidoso), Sat. 8pm & Sun. 2pm, $76–$79, buffets ($25) Sat. 6pm & Sun. 12pm, www.spencertheater.com

• **August 6, 13, 20, & 27: Saturday Magick Classes**, topics vary, Funky Karma Incense & Tea, 3207 S. Main, Las Cruces, 1–2:30pm, $20/week, 575-993-9797

• **August 6 & 13: Live Animal Feedings**, Museum of Nature & Science, 411 N. Main, Las Cruces, 10–11am, 575-522-3120

• **August 6: Family Fun Walk**, Wetlands Trail, from Sage Crest Park, 601 Roadrunner Parkway, Las Cruces, pre-register, $2, check in 7am, 575-541-2454

• **August 6: Saturday Family Science—Solar Ovens**, class for age 6+, Museum of Nature & Science, 411 N. Main, Las Cruces, 10–11am, 575-522-3120

• **August 6: Ranger Guided Tour**, Fort Selden Historic Site, 1280 Fort Selden Rd., Radium Springs (N. of Las Cruces), 11am, $5/adult, age 16 & under free, 575-526-8911

• **August 6: Dark Entities & Your Protection**, class, Indigo Mermaid, 4001 W. Picacho, Las Cruces, 5–7pm, $25, 575-339-7920 or indigomermaidllc@gmail.com

SUNDAY, AUGUST 7

• **August 7: Black Cat Poetry Reading**, Ingo's Art Cafe, 422 N. Broadway, Truth or Consequences, 1pm, 575-202-8642

• **August 7: Lift Up Las Cruces**, music by Brendan Dawes & Lincoln County Line, Apodaca Park, 801 E. Madrid, Las Cruces, 7–9pm, 575-541-2550

• **August 7: Open Choir Hymn Sing** led by Catherine Massey, service, in-person & via Zoom, Unitarian Universalist Church of Las Cruces, 2000 S. Solano Dr., Las Cruces, 10am, uuchurchlc.org

Scholarship Fundraiser, mu
& CW Ayon, High Desert
Hadley, Las Cruces, 5–8pm, 5

• **August 10: Native Plants**
Desert, talk/walk, Fort Sel
1280 Fort Selden Rd., Radi
Las Cruces), 11am–2pm, $5
free, 575-526-8911

• **August 10: Reading Art**
Photography Became Contem
an Artistic Revolution from
Age by Andy Grundberg),
Studio, 491 N. Main, Las Cr
2:30pm, free, blee@las-cruce

THURSDAY, AUG

• **August 11: Furr Ball—T**
fundraiser, Alto Lakes Golf
1 Country Club Rd., Alto
furrball.org or 575-808-8424

• **August 11: History Not**
1–2pm, free, education@las-

FRIDAY, AUGU

• **August 12–14: Chili the**
Festival, Ruidoso Downs Ra
26225 Hwy. 70, Ruidoso D
raceruidoso.com or 575-378-

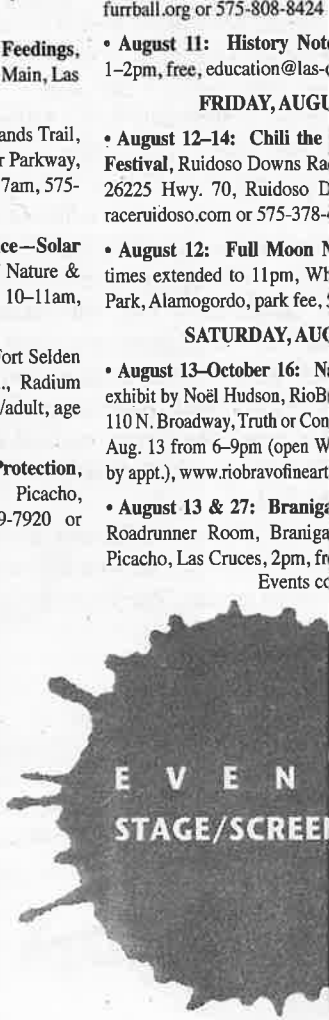
• **August 12: Full Moon**
times extended to 11pm, Wh
Park, Alamogordo, park fee,

SATURDAY, AUG

• **August 13–October 16: N**
exhibit by Noël Hudson, RioB
110 N. Broadway, Truth or Con
Aug. 13 from 6–9pm (open W
by appt.), www.riobravofineart

• **August 13 & 27: Braniga**
Roadrunner Room, Braniga
Picacho, Las Cruces, 2pm, fr

Events co



Performing Arts is Airport Hwy. 220. service is available or show and buffet the Box Office at pencertheater.com.

captures a moment and the energy of the experience through drawing with charcoal. Justus uses bold gestures to describe the human form. Depending upon the subject, his drawings and paintings define the subject as much by what is drawn as what is suggested.

For details, visit www.oteroarts.org or follow on Facebook.



Shady Pines Chamber Players

Cloudcroft | The Shady Pines Chamber Players' 10th Jubilee Season will offer the following events. Garden Strolls at the Shady Pines' Fairy Garden at 200 Fox will be held September 2–7 from 2–5pm daily (or call to set an appointment). Bonnie's Piano Debut (featuring Oscar Macchioni) will be held on Saturday, September 17 at 3pm in the Cloudcroft High Commons. Donations are always needed and welcome. For details, call 361-557-1960 or follow on Facebook and YouTube.

Alto Artists Tour

Alto | The Alto Artists Tour will be holding its 18th tour on August 5–7. Tour hours are Friday and Saturday 10am–5pm and Sunday 12–4pm. The tour will be held at 11 sites around the beautiful Alto area. Many sites will be hosts to multiple artists and the tour layout is designed so that patrons can see the entire tour in an afternoon. There are 19 returning artists and 1 new artist who will be sharing their creations in a variety of mediums. On display is everything from acrylics, oils, and watercolor to batiks, photography, thunder eggs, and jewelry.

Participating artists include: Zoë de Negri (jewelry), Linda Caperton (watercolor & fiber), Linda Hand (mixed media & watercolor), Sally Wimberly (acrylics, pastels, & watercolor), Kai Brown (watercolor), Deborah Harris (oil, watercolor, & sculptures), Lynn Eckman (fine jewelry), Deborah Christopherson (fused glasswork), Barbara Cooper (oil), Sid Hilburn (sterling silver jewelry), Judy Pekelsma (ceramics & paintings), John Bennett (jewelry), Lori Lytle Coleman (thundereggs), Lisa Frosch (abstract paintings in a variety of mediums), Sandra Hatch (batik), Paul Maxwell (paintings in watercolor, acrylic, & oils), Ali Schooley (photography, decorative skulls, & acrylic abstracts), John Schooley (watercolor), Kay Smith (watercolor), and Deb Wight (glass & copper).

A Preview Party will be held for the Alto Artists Tour on August 4 from 5–7pm in the Founder's Room of the Spencer Theater, located at 108 Spencer Road. There will be a silent auction of art donated by each artist as well as a cash bar.

Pick up a brochure and map to visit all of the tour sites. They will be available at the Ruidoso Valley Chamber and Visitor's Center as well as many businesses, hotels, motels, and cabin lodging locations around the area. For details, visit altoartists.com.

Heart of th Desert

Alamogordo | Heart located at 7288 Hwy. 54/7 pistachio ranch and vineya for their farm fresh pistach winning New Mexico wi store, on the ranch in offers farm tours that sh pistachios are grown a as well as a stunning Tus patio that overlooks the available for private partie a relaxing glass of wine. are Monday–Saturday 8a Sunday 9am–6pm. For det 434-0035.

Other Heart of the include Eagle Ranch M Snack Bar at Farm & Ra Museum in Las Cruces and Desert Pistachios & Wine (near Las Cruces). Each wine and pistachio tastings

ALAMOGOR
CLOUDCRO
D E M I N
RUIDOSO/AL

ALTO ARTISTS TOUR 2022

JOIN THE PARTY!

AUGUST 5-6-7

20 ARTISTS - 11 Sites!

Friday 10-5 • Saturday 10-5
Sunday Noon-4

PREVIEW PARTY
THE SPENCER THEATER
FOUNDER'S ROOM
Thursday, August 4th



LORI COLEMAN



LYNN ECKMAN



DEB WIGHT



JOHN BENNETT



BARBARA COOPER

ALTO ARTISTS TOUR

NEW MEXICO

MORE INFO & UPDATES > altoartists.com

CENTURY 21 ASPEN REAL ESTATE
101 High Mesa Dr.



John Bennett
(575) 973-2653
bennett@windstream.net
ww.thunderbirdorigins.com
Sterling Silver Jewelry

HILBURN STUDIO
205 Brentwood Dr.



Sid Hilburn
(214) 212-9464
@packagedesignstudio.com
Sterling Silver Jewelry

FROSCH STUDIO
206 Crown Ridge Rd.



Lisa Frosch
(432) 352-8110
lilifrosch@gmail.com
Acrylic - Oil - Encaustic



Sandra Hatch
(575) 937-8459
andrahatch@yahoo.com
Batiks

WIGHT STUDIO
106 Woodridge Ct.

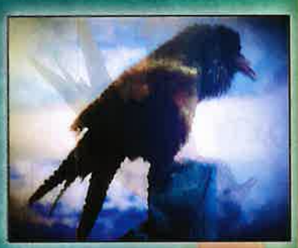


5 SMITH STUDIO
164 Lincoln Hills



Kay Smith
(432) 213-1153
1971ks@att.net
www.kaysmith.artspan.com
Watercolor

6 SCHOOLEY ARTWORKS
135 Midiron Rd.



Alison Schooley
(575) 202-8778
alivida63@gmail.com
Acrylic - Mixed Media
Photography



John Schooley
(575) 636-9701
alivida63@gmail.com
Watercolor

7 MAXWELL STUDIO
140 Broadmoor



Paul Maxwell
(915) 276-3024
pmaxwell@bnsl.org
www.maxnewmexart.com
Acrylic - Oil - Watercolor

8 ENCHANTED VINE
492 Fort Stanton Rd.



ENCHANTED VINE *cont'd*



Deborah Christopherson
(575) 937-4973
deborahscout@gmail.com
Fused Glasswork



Judy Pekelsma
(575) 937-7459
jpek@windstream.net
Clay - Painting - Raku



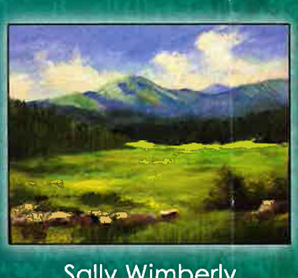
Linda Caperton
(575) 802-3953
lindafcaperton@gmail.com
Watercolor - Fiber



Linda Hand
(575) 937-5322
hand.linda@outlook.com
Mixed Media - Watercolor



Lynn Eckman
(509) 389-0514
lynn55e@gmail.com
www.lynnraefinejewelry.com
Fine Jewelry



Sally Wimberly

9 SPANISH STIRR ROCK SHOP
156 Hill Country Rd.



Lori Coleman
(575) 545-2814
www.ssrockshop.com
Jaspers - Agates - Thundereg

10 HARRIS GALLE
168 Wildrose Circle



Deborah Harris
(575) 336-1037
harrdeb3@aol.com
Oil - Watercolor - Sculpture



Kai Brown
(575) 973-0422
happycritterdesigns@gmail.c
Watercolor

11 ZOE STUDIO
1300 State HWY 48



Zoe de Negri
(575) 336-7854
zoedenegri@gmail.com
Sterling Silver Jewelry

Thank you for helping us make this year's **ALTO ARTISTS TOUR** *a success!*

GOLD SPONSORS

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SPENCER THEATER

RUIDOSO REALTORS.COM

Manda Tomison

RPM | PRESS MEDIA

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Paul | Las Cruces

Weaver Real Estate
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MARY WEAVER

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Dr. S. Rath, MD, DABA

Illusions

BEAR SKY GRAPHICS
HELE MORONEY

Spanish Stirrup ROCK SHOP

Century 21
ASPEN REAL ESTATE
THE ALTO TEAM

SILVER SPONSORS

Deb Wight Studios
Harris Gallery • Thunderbird Jewe
Malkerson Gallery 408
Heart of the Raven
Daub Stop and Honey Girl's Café
Kirsten Eidenbach
Michael Dudman • Don Jugenhei
Kay Smith Studio
Pinnacle Real Estate, Scott Miller
Lynn Rae Fine Jewelry • Batik Desi
Yesterday Antiques • All Lathered
Mountain Oasis Water • Club Go
Shamana/Zoe's Jewelry
Ruidoso True Value Hardware
Sally Wimberly Art
Behr Barn, Tom and Donna Reec

BRONZE SPONSORS

MCM Elegante • Grill Caliente
Martha's Fabrics and Boutique
Patsy Blasdell • Bonita Park
Angus Mountain Painters Fine Ar
Joe and Christine Citarella
Gaylord and Roxann Rich
Dancing Dog Gallery
Pearl Tippin • Nancy Fleharty

ALTO ARTISTS TOUR MAP

CENTURY 21 ASPEN REAL ESTATE
101 High Mesa Dr.
John Bennett

1 HILBURN STUDIO
205 Brantwood Dr,
Sid Hilburn

2 FROSCH STUDIO
206 Crown Ridge Rd.
Lisa Frosch | Sandra Hatch

3 WIGHT STUDIO
106 Woodridge Ct.
Deb Wight

4 SMITH STUDIO
164 Lincoln Hills
Kay Smith

5 SCHOOLEY ARTWORKS
135 Midiron Rd.
Alison Schooley | John Schooley

6 MAXWELL STUDIO
140 Broadmoor
Paul Maxwell

7 ENCHANTED VINE
492 Fort Stanton Rd.
Barbara Cooper | Deborah Christopherson
Judy Pekelsma | Linda Caperton
Linda Hand | Lynn Eckman
Sally Wimberly

8 SPANISH STIRRUP ROCK SHOP
156 Hill Country Rd..
Lori Coleman

9 HARRIS GALLERY
168 Wildrose Circle.
Deborah Harris | Kai Brown

205 STUDIO

Join the Fun!

FREE TO THE PUBLIC

ALTO ARTISTS TOUR
AUGUST 5-6-7

Friday 10-5
Saturday 10-5
Sunday Noon-4

20 ARTISTS at 11 Sites!

altoartists.com

Follow us!

Partially funded by the Ruidoso and Lincoln County Lodgers Tax Funds

20 ARTISTS
at 11 Sites!

AUGUST 5-6-7, 2023

www.altoartists.com

ALTO ARTISTS TOUR
NEW MEXICO

JAN 23 2023

County of Lincoln

P.O Box 711 • 300 Central Ave. • Carrizozo, New Mexico 88301-0711 • (575) 648-2385

www.lincolncountynm.net

LODGER'S TAX REQUEST FORM

Name of Event: AIM HIGH Date(s) of Event: 06/30-7/01/2023

Name of Organization(s) applying for Funding: ENMU-Ruidoso Foundation

Amount requested for consideration: $11,000.00

The following list of items will be considered as the Board of County Commissioners and the Lodger's Tax Committee reviews your request for funding. If any space is left blank, please provide reasoning.

Describe Event:
Please See Attachment

Have Lincoln County Lodger's Tax funds been requested for this event before? Please circle one: (yes) no

If yes:

How many years has Lincoln County Lodger's Tax funds been used for the Event listed below? 5

List past years' requested funding amount(s):

Year: 2019 Amount requested: $10,500.00 Amount funded: $6,500.00

Year: 2021 Amount requested: $8,500.00 Amount funded: $8,500.00

Year: 2022 Amount requested: $8,500.00 Amount funded: $8,500.00

What is the estimated total cost of the Event listed above for this year? $55,000.00

What percentage of the cost of the Event listed above are you requesting from the County? 20%

How will the Event track guests who attend to determine how many out-of-town guests utilized County lodging as a result of the Event? Please See Attachment

Are there any in-kind or matching funds anticipated for the Event? yes-see attachment

If funding is granted by the Board of County Commissioners, please list dollar amounts of how funds are anticipated to be used in advertising:

Newspaper advertising: $1,800.00	Radio: $10,000.00
Magazines: $800.00	Internet: $3,000.00
Printing: $1,200.00	Other:

What percentage of your budget is planned to be used for out-of-County advertising? 90%

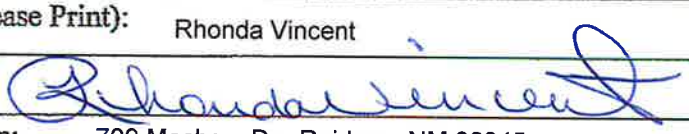
What sources and what amount of funding have been requested elsewhere?

Village of Ruidoso/ $5,000

Please feel free to add additional pages for consideration, and samples of past advertising or brochures.

STATEMENT OF UNDERSTANDING

I understand that I am requesting public funds and they are to be administered according to State Law and County Ordinances, and I agree to submit a follow-up report with a financial statement within ninety (90) days following the event or I may forfeit the funds. I understand that funding recommended for approval by the Lincoln County Lodger's Tax Committee must be approved by the Lincoln County Board of County Commissioners. I also understand that approved funding amounts may differ from the amount requested on this application.

Name of Applicant (Please Print):	Rhonda Vincent
Signature of Applicant:	
Address: Street/City/Zip:	709 Mechem Dr. Ruidoso, NM 88345
Phone: 575-937-1475	Email: rhonda.vincent@enmu.edu
Date submitted: 01/11/2023	

Please supply a list of attached documents, and include previous years' Event budgets:

Please see attachement

FOR COUNTY USE:
Date received:
Received by:
Added to Lodger's Tax Committee Agenda scheduled for:

RUIDOSO FOUNDATION 709 Mechem Drive, Ruidoso, NM 88345 · ruidoso.enmu.edu

January 10, 2023

County of Lincoln
PO Box 711
Carrizozo, NM 88301

RE: Lodger's Tax Request

Describe Event:

AIM HIGH sporting clay event was developed as ENMU-Ruidoso Foundations annual fundraiser in 2016. Our event promotes shooting sports, the competitive sport of marksmanship, and encourages firearm safety. Revenues are used to support the vital educational programs ENMU-Ruidoso provides such as Police Science, Criminal Justice, Cyber Security, and Wildland Fire Science. Our vision is to generate support from individuals, corporations, and foundations to assist the college in optimizing the growth and development of its student community. Our event capitalizes on our unique demographics that draw in the sportsman and firearm enthusiasts. Since the inception of AIM HIGH, we have raised over $216,762.00 that is benefiting the Lincoln County community!

How will the event track guests who attend to determine how many out-of-town guests utilize County lodging as a result of the event?

Attendance and origin are measured by registration and entry fees. A questionnaire is given to participants, spectators, and vendors at the event to determine origin and how they heard about AIM HIGH. Our event promotes lodging throughout the entire county.

Please supply a list of attached documents, and include previous years' event budgets:

Attachments include: 2023 Save the Date, Registration Form, Sponsorship Form, Logo, and Budget

I am happy to attend the Lodger's Tax meeting and answer any of your questions pertaining to my request. I appreciate your assistance in attracting visitors to our County as well as support for ENMU-Ruidoso.

Respectfully,

Rhonda Vincent
ENMU-Ruidoso Foundation Development Director
rhonda.vincent@enmu.edu 575-937-1475 or 575-257-2120

Foundation Board (8)

Dr. Lynn Willard	Sandy Gladden	Leslie Sisk	Leslie Graham
Cheri LaCounte	Dr. Clayton Alred	Dr. Clara Farah	Eric Eggleston

AIM HIGH Fundraising NET:

2016 $10,685.64

2017 $23,188.26

2018 $31,875.92

2019 $37,048.61

2021 $53,868.18

2022 $60,096.36

TOTAL AIM HIGH $216,762.97

Budget 2016 (Actual)	INCOME
Sponsorships	$ 8,750.00
Silent Auction	$ 460.00
Entry Fees	$ 8,600.00
10 For 10	$ 380.00
Raffle	$ 2,371.00
	$20,456.90

Budget 2017 (Actual)	INCOME	EXPENSE
Sponsorships	$ 13,650.00	
Silent Auction	$ 900.00	
Entry Fees	$ 7,425.00	
Practice Shots/Ammo	$ 794.15	
Dinner Raffle	$ 1,671.00	
Polaris Raffle	$ 24,579.09	
Wal Mart Grant	$ 1,500.00	
Shirt Sales	$ 960.00	
Unused Targets sold	$ 1,160.00	
VofR Lodgers Tax	$ 1,500.00	
County of Lincoln Lodgers Tax	$ 6,300.00	
GROSS INCOME	**$ 60,439.24**	

Budget 2018 (Actual)	INCOME
Sponsorships	$ 17,775.00
Entry Fees	$ 12,500.00
Dinner Tickets	$ 830.00
Polaris Raffle	$ 19,320.00
Dinner Raffle	$ 4,050.00
Practice Shots	$ 200.00
Mulligans	$ 780.00
Shirt Sales	$ 1,275.00
Target Sales/Ammo	$ 542.44
County of Lincoln Lodgers Tax	$ 6,500.00
VofR Lodgers Tax	$ 2,500.00
	$ 66,272.44

Budget 2019 (Actual)	INCOME
Sponsorships	$ 17,150.00
Entry Fees	$ 15,450.00
Raffle	$ 20,771.31
Dinner Raffle	$ 2,010.00
Gun Board	$ 2,830.00
Dinner Tickets	$ 770.00
Practice Shots	$ 290.00
Perfect Station	$ 1,630.00
Auction	$ 700.00
Shirt Sales	$ 368.00
County Of Lincoln Lodgers Tax	$ 6,000.00
Vof R Lodgers Tax	$ 2,000.00
	$ 69,969.31

Budget 2021 (Actual)	INCOME
Sponsorships	$ 38,300.00
Entry Fees	$ 18,000.00
Practice	$ 325.00
Live Auction	$ 6,900.00
T-Shirts	$ 1,100.00
Banquet	$ 11,163.57
Gun Board	$ 5,200.00
Ammo	$ 8,000.00
County of Lincoln Lodgers Tax	$ 8,500.00
Vof R Lodgers Tax	$ 5,000.00
	$ 102,488.57

	EXPENSE
Marketing	$ 835.00
Facility IMG	$1,000.00
Insurance	$ 386.26
Targets	$ 540.00
Equipment Rental	$4,500.00
Prizes	$2,510.00
	$9,771.26

	EXPENSE
Marketing	$ 10,807.74
Facility	$ 1,000.00
Insurance	$ 643.77
Targets	$ 1,890.00
Equipment Rental	$ 4,620.00
Prizes	$ 3,082.64
Polaris Raffle	$ 10,593.98
Awards Ceremony	$ 4,112.85
Petty Cash	$ 500.00
	$ 37,250.98

	EXPENSE
Marketing	$ 10,441.85
Insurance	$ 643.77
Targets	$ 2,101.17
Equipment Rental	$ 4,800.00
Prizes	$ 2,380.00
Polaris Raffle	$ 9,850.00
Banquet Costs	$ 4,179.73
	$ 34,396.52

	EXPENSE
Marketing	$ 6,409.28
Facility	$ 4,000.00
Sportsmans Warehouse	$ 644.15
Targets	$ 1,777.02
Prizes	$ 3,636.66
Polaris Raffle	$ 10,150.00
Banquet Costs	$ 5,434.29
Ruidoso Septic	$ 464.20
Misc/Fuel/Walmart/Family	$ 405.10
	$ 32,920.70

	EXPENSE	
Marketing	$ 13,138.50	
Alpine Shooting Range	$ 7,000.00	
Robert Trobaugh	$ 138.00	
Sandman Armory	$ 7,416.00	
West Texas Golf Carts	$ 1,175.00	
Paul Turney	$ 2,000.00	
Jerry Rackley	$ 2,000.00	Includes Banc
2 Shots Down	$ 500.00	
R Septic Service	$ 382.97	
IMG	$ 9,939.99	
Sportsmans Warehouse	$ 665.59	
Eddy County Shooting Range	$ 3,315.34	
Mrs. O Studios/Shirts	$ 949.00	
	$ 48,620.39	

Total Net	**$10,685.64**		**$ 23,188.26**		**$ 31,875.92**		**$ 37,048.61**		**$ 53,868.18**

IN KIND DONATION for 2016	
Marketing/Web	$1,500.00
Marketing/Printing	$1,000.00
Marketing/Radio	$ 500.00
Marketing/Direct Mail	$ 250.00

IN KIND DONATIONS for 2017	
Marketing/Radio	$ 500.00
Marketing/Direct Mail	$ 250.00

IN KIND DONATIONS for 2018	
Marketing Radio	$ 2,000.00
Marketing Direct Mail	$ 700.00

SAVE THE DATE!





AIM HIGH

ENMU-Ruidoso Foundation Annual Sporting Clay Fundraiser



June 30 – July 1, 2023

at

Inn of the Mountain Gods

Mescalero, NM

Sporting Clay Course · Prizes
Banquet/Dance · Auction

ENMU RUIDOSO FOUNDATION

For more information, contact **Rhonda Vincent, 575-937-1475**
rhonda.vincent@enmu.edu · ruidoso.enmu.edu (Foundation -> Aim High)

AIM HIGH

ENMU-Ruidoso Foundation Annual Sporting Clay Fundraiser



June 30 & July 1, 2023

Inn of the Mountain Gods Mescalero, NM

MAIN EVENT:

100-Round Sporting Clay Course

Entry fee: $150/person
$125/person 17 & under

Main Event and Banquet are included in Registration
Ammo will be for sale at the event.

5-Stand Course (Additional Cost)
UTV's encouraged

ENMU RUIDOSO FOUNDATION

Prizes to:

Top 2 Teams
Top Youth Shooter
Overall High Shooter

SATURDAY BANQUET

Inn of the Mountain Gods

Cash Bar, 5:30 p.m.
Dinner, 6:30 p.m.
Dance, 7 p.m.
Awards, 8 p.m.

AUCTIONS/RAFFLES

All registrants will be automatically entered to win a

Beretta 686 Silver Pigeon Over/Under 12ga Shotgun; 32" Barrel, Floral Engraving, Oil Finished Wood

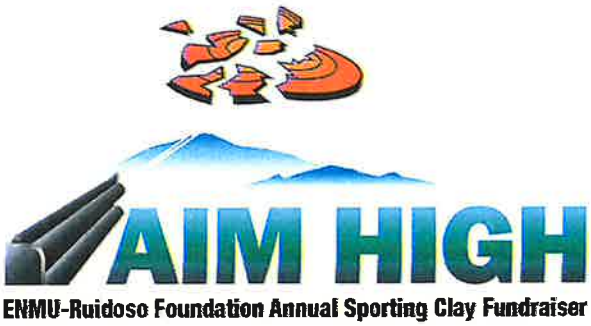


Hotel Discounts Available

Register Online:

www.ruidoso.enmu.edu
(Foundation → Aim High)

For more information, contact **Rhonda Vincent, 575-937-1475**
rhonda.vincent@enmu.edu · ruidoso.enmu.edu (Foundation -> Aim High)



ENMU-Ruidoso Foundation Annual Sporting Clay Fundraiser

Exclusive Sponsor Levels

Course Sponsor $10,000 (Limit one)

- 5 Four-man teams
- Includes 3 guns
- Top Billing on all promotions
- Company name announced at event
- Exclusive event signage
- Reserved tables for (20) at Banquet
- $1,600 Banquet Raffle tickets

Banquet Sponsor $7,500 (Limit two)

- 4 Four-man teams
- Includes 2 guns
- Top Billing on all promotions
- Company name announced at event
- Exclusive event signage
- Reserved tables for (20) at Banquet
- $1,200 Banquet Raffle tickets

Gun Sponsor $5,000 (Limit three)

- 3 Four-man teams
- Includes 2 guns
- Top Billing on all promotions
- Company name announced at event
- Exclusive event signage
- Reserved table for (20) at Banquet
- $800 Banquet Raffle tickets

Sponsor Levels

Master Shooter Sponsor $3,000

- Table includes a gun
- 2 Four-man teams
- Reserved table for (10) at Banquet
- $500 Banquet Raffle tickets
- Recognition @ Shoot & Banquet

Top Gun Sponsor $2,500

- Table includes a gun
- 2 Four-man Teams
- Reserved table for (10) at Banquet
- $300 Banquet Raffle tickets
- Recognition @ Shoot & Banquet

Marksman Sponsor $1,750

- 1 Four-man team
- Reserved table for (10) at Banquet
- $200 Banquet Raffle tickets
- Recognition @ Shoot & Banquet

Sharpshooter Sponsor $750

- Reserved table for (10) at Banquet
- Recognition @ Shoot & Banquet

Station Sponsor $500

- Signage on the course
- Recognition @ Banquet

Youth Team Sponsor $750

- Recognition @ Shoot & Banquet
- Youth teams will wear sponsored logo

SPONSORSHIP FORM

Company Name: _____

Contact Person: _____

Mailing Address: _____

City: _____

State: _____ Zip Code: _____

Phone Number(s): _____

Email: _____

Signature: _____

All entries include: 100 targets, Dinner/Banquet @ IMG, and one entry for the firearm. Shooters provide own ammunition. Ammo will be available for purchase at the shoot. Drawings will be held at the banquet Saturday evening. Eye and ear protection are required while on the field. UTV or Golf Carts are strongly advised. Participants and observers will all sign waivers and enter at their own risk and assume sole responsibility for personal injury.

PAYMENT INFORMATION

Sponsorship Level: _____

Payment Methods

☐ Send Invoice

☐ Check Included
Payable to: ENMU-Ruidoso Foundation

☐ Credit Card
(Contact Rhonda Vincent, 575-937-1475 to pay by credit card)

RETURN FORM & PAYMENT TO:
ENMU-Ruidoso Foundation
709 Mechem Dr., Ruidoso, NM 88345

FOR MORE INFO CONTACT:
Rhonda Vincent: 575-937-1475
Rhonda.Vincent@enmu.edu
ruidoso.enmu.edu/foundation/aim-high



ENMU-Ruidoso Foundation

Sporting Clay Competition Fundraiser

Inn of the Mountain Gods
July 1st 2023
Registration begins @ 7:00 am
SATURDAY FLIGHTS

Team Prizes for 1st & 2nd Place Winners

Prize for Top Shooter

Prize for Top Youth Shooter

Circle Your Choice	**1st Flight**	**2nd Flight**	**3rd Flight**
	8:00	**11:00**	**2:00**

TEAM NAME: _____

Shooter 1 (Team Captain)

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooter 2

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooter 3

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooter 4

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooting Fees: 4-Person Team- $600 ($150.00 per person/17 and under $125.00 per person, includes dinner and dance at the Inn of the Mountain Gods)

___ Check enclosed payable to ENMU-Ruidoso Foundation
709 Mechem Dr. Ruidoso, NM 88345

Questions? Rhonda Vincent- 575.937.1475
rhonda.vincent@enmu.edu

You can also register at www.ruidoso.enmu.edu

****You must pre-purchase any additional guest dinner tickets by June 20th****

Raffles- Games- Dinner-Dance

Each shooter has a chance to win a premier gun!



ENMU-Ruidoso Foundation

Sporting Clay Competition Fundraiser

Inn of the Mountain Gods
June 30th 2023
Registration begins @ 9:00 am
FRIDAY FLIGHTS

Team Prizes for 1st & 2nd Place Winners

Prize for Top Shooter

Prize for Top Youth Shooter

Circle Your Choice	1st Flight 10:00	2nd Flight 1:00	3rd Flight 4:00

TEAM NAME: _____

Shooter 1 (Team Captain)

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooter 2

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooter 3

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooter 4

Name_____

Address_____

City, State, Zip_____

Phone(_____)_____

Email_____

Shooting Fees: 4-Person Team- $600 ($150.00 per person/17 and under $125.00 per person, includes dinner and dance at the Inn of the Mountain Gods)

___ Check enclosed payable to ENMU-Ruidoso Foundation
709 Mechem Dr. Ruidoso, NM 88345
Questions? Rhonda Vincent- 575.937.1475
rhonda.vincent@enmu.edu
You can also register at www.ruidoso.enmu.edu

****You must pre-purchase any additional guest dinner tickets by June 20th****

Raffles- Games- Dinner-Dance

Each shooter has a chance to win a premier gun!

County of Lincoln

P.O Box 711 • 300 Central Ave. • Carrizozo, New Mexico 88301-0711 • (575) 648-2385

www.lincolncountynm.net

LODGER'S TAX REQUEST FORM

Name of Event: Flying J Chuckwagon Dinner & Show Date(s) of Event: May 27th 2023 to 9/4/23

Name of Organization(s) applying for Funding: Flying J Ranch, INC

Amount requested for consideration: $9,000

The following list of items will be considered as the Board of County Commissioners and the Lodger's Tax Committee reviews your request for funding. If any space is left blank, please provide reasoning.

Describe Event: Cowboy Dinner & Show 6 Nights a week from May 27th, 2023 thru Sept 4th, 2023 ~ Cowfights, pony rides, etc.

Have Lincoln County Lodger's Tax funds been requested for this event before? Please circle one: yes no

If yes:

How many years has Lincoln County Lodger's Tax funds been used for the Event listed below? _____

List past years' requested funding amount(s):

Year: 2021 Amount requested: 5000 Amount funded: 5000

Year: 2022 Amount requested: 7500 Amount funded: 7,500

Year: _____ Amount requested: _____ Amount funded: _____

What is the estimated total cost of the Event listed above for this year? _____

What percentage of the cost of the Event listed above are you requesting from the County? _____

How will the Event track guests who attend to determine how many out-of-town guests utilized County lodging as a result of the Event? thru ticket purchases, emails, cities

Are there any in-kind or matching funds anticipated for the Event? N/A

If funding is granted by the Board of County Commissioners, please list dollar amounts of how funds are anticipated to be used in advertising:

Newspaper advertising:	Radio:
Magazines:	Internet: TV ads - 100% out of state - TX
Printing:	Other:

What percentage of your budget is planned to be used for out-of-County advertising? 100%

What sources and what amount of funding have been requested elsewhere?

None at this time

Please feel free to add additional pages for consideration, and samples of past advertising or brochures.

STATEMENT OF UNDERSTANDING

I understand that I am requesting public funds and they are to be administered according to State Law and County Ordinances, and I agree to submit a follow-up report with a financial statement within ninety (90) days following the event or I may forfeit the funds. I understand that funding recommended for approval by the Lincoln County Lodger's Tax Committee must be approved by the Lincoln County Board of County Commissioners. I also understand that approved funding amounts may differ from the amount requested on this application.

Name of Applicant (Please Print):	James Hobbs - Pres. Flying J Ranch
Signature of Applicant:	
Address: Street/City/Zip:	Box 2505, Ruidoso, NM 88355
Phone: 575-937-0552	Email: flyingjranch@outlook.com
Date submitted: 1/12/23	

Please supply a list of attached documents, and include previous years' Event budgets:

FOR COUNTY USE:
Date received:
Received by:
Added to Lodger's Tax Committee Agenda scheduled for:

Lincoln County Lodgers' Tax Committee Minutes

Regular Meeting January 31, 2023

Meeting conducted via Zoom

Members present: Sheri Rodgers, Coda Omness, and John Hemphill.

Members absent: Kathleen McDonald

Guest: Gary Stout, Lori Colman, Sally Wimberley, Rhonda Vincent, James Hobbs, Brianna Ventura, Ira Pearson and Francesca Hererra.

1. Call to Order

The meeting was called to order by Chair Sheri Rodgers at 10:05 am.

2. Roll Call

Three members present. A quorum was established.

3. Coda Omness made a motion to nominate John Hemphill as Chair of the Lincoln County Lodgers Tax Committee, seconded by Sheri Rodgers. Motion passed.

The committee will table Vice Chair selection to the February meeting.

4. Approval of Agenda

Sheri Rodgers offered a motion to move funding request before selection of new officers and approve the agenda with changes, seconded by John Hemphill. The motion passed.

5. Approval of Minutes: Sheri Rodgers made a motion to accept the November 29, 2022 regular meeting minutes, seconded by John Hemphill. Motion passed.

6. Funding Request

a. Lincoln County Art Loop:

Request: $5000

Date(s) of Event: June 30, 2023-July 2, 2023

Presenter: Lori Colman

Coda Omness made a motion to fund $5000 for advertising for the Lincoln County Art Loop. John Hemphill seconded. The motion passed. Sheri Rodgers reminded Lori Colman that invoices were due 90 days after the event.

b. Alto Artist Tour

Request: $5000

Presenter: Sally Wimberley

Date(s) of Event: August 4-5, 2023

Coda Omness made a motion to fund $5000 for advertising the Alto Artist Tour. John Hemphill seconded. The motion passed. Sheri Rodgers reminded Sally Wimberley that invoices were due 90 days after the event.

c. Aim High

Request: $11,000

Presenter: Rhonda Vincent

Date(s) of Event: June 30, 2023-July 1, 2023

John Hemphill made a motion to fund $11,000 for advertising the Aim High Event. Sheri Rodgers seconded. The motion passed. Coda Omness, abstained from the vote.

d. Flying J Chuckwagon Dinner and Show

Request: $9000

Presenter: James Hobbs

Date(s) of Event: May 27, 2023-September 4, 2023

Coda Omness made a motion to fund $9,000 for advertising the Flying J Summer Season. John Hemphill seconded. The motion passed.

Brianna Ventura will be in contact with paperwork after the February Lincoln County Commission meeting.

7. Acceptance of Expense Budget Report Ending December 31, 2022

Brianna Ventura went through the line items for the committee.

Reports accepted by committee.

8. Other Items for Discussion:

No action taken

a. Appointment of new Lodgers Tax Committee Member:

Email names of potential committee members to Ira Pearson.

No action taken

c. Outstanding Purchase Orders:

No action taken

9. Next meeting:

February 28, 2023, Regular Meeting

10. Adjournment

John Hemphill offered a motion to adjourn, with Coda Omness offering a second. The motion passed. The meeting adjourned at 10:52 a. m.

Respectfully submitted,

Coda Omness, Committee Secretary

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 22

SUBJECT:

Appointment of Alternate to the Board of Registration – County Clerk, Shannan Hemphill

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 23

SUBJECT:

Lincoln County Finance

a. Discussion and Direction Regarding Lincoln County Procurement Process and Financial Obligations
b. Consideration and Approval of Pro-Vision Invoice in the Amount of $27,300.00

Tuesday, February 21, 2023

Payment Invoice

PRO-VISION
8626 Byron Commerce Dr SW
Byron Center, MI 49315

Date	01/11/2023
Acct. No.	1989021
Doc. No.	QUO2100808
Expires	02/10/2023
Terms	SecuraMax
PO #	
Sales Rep	Angie Mathews
Shipping Method	UPS® Ground

Bill To

Attn: Accounts Payable
Lincoln County Sheriff Dept (NM)
PO Box 278
Carrizozo NM 88301
United States

Ship To

Attn: Accounts Payable
Lincoln County Sheriff Dept (NM)
PO Box 278
Carrizozo NM 88301
United States

Qty	Item	Name	Description	Price	Amount
35	BC4-SMXUNL-5YR		SecuraMax 5 Year Unlimited BodyCam Bundle ** This invoice is for 1 year**	780.00	27,300.00

Subtotal $	27,300.00
Shipping/Handling (UPS® Ground)	0.00
Total	$27,300.00

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 24

SUBJECT:

Consideration and Approval of the State of New Mexico Department of Finance and Administration Fund 89200 Capital Appropriation Project in the amount of $250,000 to plan, design, construct, purchase and install improvements, including for accessibility compliance, to the county fairgrounds and rodeo arena in Capitan in Lincoln County

Tuesday, February 21, 2023

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
FUND 89200 CAPITAL APPROPRIATION PROJECT

THIS AGREEMENT is made and entered by the Department of Finance and Administration, State of New Mexico, acting through the Local Government Division, Bataan Memorial Building, Room 202, Santa Fe, New Mexico, 87501 hereinafter called the "Department" or abbreviation such as "DFA/LGD", and **Lincoln County,** hereinafter called the "Grantee". This Agreement shall be effective as of the date it is executed by the Department.

RECITALS

WHEREAS, in the Laws of 2022, Chapter 53, Section 53, Paragraph 30, the Legislature made an appropriation to the Department, funds from which the Department is making available to the Grantee pursuant to this Agreement; and

WHEREAS, the Department is granting to Grantee, and the Grantee is accepting the grant of, funds from this appropriation, in accordance with the terms and conditions of this Agreement; and

WHEREAS, pursuant to Sections 9-6-5 and 9-6-5.1 NMSA 1978, the Secretary of the Department of Finance and Administration has the power and the authority to (i) maintain long-range estimates and plans for capital projects and develop standards for measuring the need for, and utility of, proposed projects; (ii) contract for, receive and utilize any grants or other financial assistance made available by the United States government or by any other source, public or private; (iii) provide planning and funding assistance to units of local government, council of government organizations, Indian tribal governments situated within New Mexico, and to nonprofit entities having for their purpose local, regional or community betterment; (iv) incident to any such programs, may enter into contracts and agreements with such units of local government, council of government organizations, Indian tribal governments, nonprofit entities and the federal government; and (v) delegate such authority to the Local Government Division as being necessary and appropriate to such delegation;

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and obligations contained herein, the parties hereby mutually agree as follows:

ARTICLE I. PROJECT DESCRIPTION, AMOUNT OF GRANT AND REVERSION DATE

A. The project that is the subject of this Agreement is described as follows:

22-G2892 $250,000.00 APPROPRIATION REVERSION DATE: 30-Jun-2026
Laws of 2022, Chapter 53, Section 53, Paragraph 30, Two Hundred Fifty Thousand Dollars and Zero Cents ($250,000.00), to plan, design, construct, purchase and install improvements, including for accessibility compliance, to the county fairgrounds and rodeo arena in Capitan in Lincoln county.

The Grantee's total reimbursements shall not exceed Two Hundred Fifty Thousand Dollars and Zero Cents **($250,000.00)** to (the "Appropriation Amount") minus the allocation for Art in Public Places ("AIPP amount")[15], if applicable, **$0.00**, which equals Two Hundred Fifty Thousand Dollars and Zero Cents **($250,000.00)** (the "Adjusted Appropriation Amount").

In the event of a conflict among the Appropriation Amount, the Reversion Date, as defined herein and/or the purpose of the Project, as set forth in this Agreement, and the corresponding appropriation language in the laws cited above in this Article I(A), the language of the laws cited herein shall control.

This project is referred to throughout the remainder of this Agreement as the "Project"; the information contained in Article I(A) is referred to collectively throughout the remainder of this Agreement as the "Project Description." The Grantee shall reference the Project's number in all correspondence with and submissions to the Department concerning the Project, including, but not limited to, Requests for Payment and reports.

ARTICLE II. LIMITATION ON DEPARTMENT'S OBLIGATION TO MAKE GRANT DISBURSEMENT TO GRANTEE

A. Upon the Effective Date of this Agreement, for permissible purposes within the scope of the Project Description, the Grantee shall only be reimbursed monies for which the Department has issued and the Grantee has received a Notice of Department's Obligation to Reimburse[16] Grantee (hereinafter referred to as "Notice of Obligation"). This Grant Agreement and the disbursement of any and all amounts of the above referenced Adjusted Appropriation Amount are expressly conditioned upon the following:

(i) Irrespective of any Notice of Obligation, the Grantee's expenditures shall be made on or before the Reversion Date and, if applicable, an Early Termination Date (i.e., the goods have been delivered and accepted or the title to the goods has been transferred to the Grantee and/or the services have been rendered for the Grantee); and

(ii) The total amount received by the Grantee shall not exceed the lesser of: (a) the Adjusted Appropriation Amount identified in Article I(A) herein or (b) the total of all amounts stated in the Notice(s) of Obligation evidencing that the Department has received and accepted the Grantee's Third Party Obligation(s), as defined in subparagraph iii of this Article II(A); and

(iii) The Grantee's expenditures were made pursuant to the State Procurement Code and execution of binding written obligations or purchase orders with third party contractors or vendors for the provision of services, including professional services, or the purchase of tangible personal property and real property for the Project, hereinafter referred to as "Third Party Obligations"; and

(iv) The Grantee's submittal of timely Requests for Payment in accordance with the procedures set forth in Article IX of this Agreement; and

(v) In the event that capital assets acquired with Project funds are to be sold, leased, or licensed to or operated by a private entity, the sale, lease, license, or operating agreement:

a. must be approved by the applicable oversight entity (if any) in accordance with law; or

[15] The AIPP amount is "an amount of money equal to one percent or two hundred thousand dollars ($200,000), whichever is less, of the amount of money appropriated for new construction or any major renovation exceeding one hundred thousand dollars ($100,000)." Section 13-4A-4 NMSA 1978.

[16] "Reimburse" as used throughout this Agreement includes Department payments to the Grantee for invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee.

b. if no oversight entity is required to approve the transaction, the Department must approve the transaction as complying with law.

Prior to the sale, lease, license, or operating agreement being approved pursuant to Articles II(A)(v)(a) and II(A)(v)(b) herein, the Department may, in its sole and absolute discretion and unless inconsistent with State Board of Finance imposed conditions, reimburse the Grantee for necessary expenditures incurred to develop the Project sufficiently to make the sale, lease, license, or operating agreement commercially feasible, such as plan and design expenditures; and

(vi) The Grantee's submission of documentation of all Third Party Obligations and amendments thereto (including terminations) to the Department and the Department's issuance and the Grantee's receiving of a Notice of Obligation for a particular amount in accordance with the terms of this Agreement shall be governed by the following:

a. The Grantee shall submit to the Department one copy of all Third Party Obligations and amendments thereto (including terminations) as soon as possible after execution by the Third Party **but prior to execution by the Grantee.**

b. Grantee acknowledges and agrees that if it chooses to enter into a Third Party Obligation prior to receiving a Notice of Obligation that covers the expenditure, it is solely responsible for such obligations.

c. The Department may, in its sole and absolute discretion, issue to Grantee a Notice of Obligation for the particular amount of that Third Party Obligation that only obligates the Department to reimburse Grantee's expenditures made on or before the Reversion Date or an Early Termination Date. The current Notice of Obligation form is attached to this Agreement as Exhibit 2.

d. The date the Department signs the Notice of Obligation is the date that the Department's Notice of Obligation is effective. After that date, the Grantee is authorized to budget the particular amount set forth in the Notice of Obligation, execute the Third Party Obligation and request the Third Party to begin work. Payment for any work performed or goods received prior to the effective date of the Notice of Obligation is wholly and solely the obligation of the Grantee.

B. The Grantee shall implement, in all respects, the Project. The Grantee shall provide all necessary qualified personnel, material, and facilities to implement the Project. The Grantee shall finance its share (if any) of the costs of the Project, including all Project overruns.

C. Project funds shall not be used for purposes other than those specified in the Project Description.

D. Unless specifically allowed by law, Project funds cannot be used to reimburse Grantee for indirect Project costs.

ARTICLE III. NOTICE PROVISIONS AND GRANTEE AND DEPARTMENT DESIGNATED REPRESENTATIVES

Whenever written notices, including written decisions, are to be given or received, related to this Agreement, the following provisions shall apply.

The Grantee designates the person(s) listed below, or their successor, as their official representative(s) concerning all matters related to this Agreement:

Grantee: Lincoln County
Name: Ira Pearson
Title: Lincoln County Manager
Address: PO Box 711
Email: IPearson@lincolncountynm.gov
Telephone: 575-648-2385

The Grantee designates the person(s) listed below, or their successor, as their Fiscal Officer or Fiscal Agent concerning all matters related to this Agreement:

Grantee: Lincoln County
Name: Billie-Jo Guevara
Title: Lincoln County Finance Director
Address: PO Box 711
Email: bguevara@lincolncountynm.gov
Telephone: 575-648-2385

The Department designates the persons listed below, or their successors, as the Points of Contact for matters related to this Agreement.

Department: DFA/Local Government Division
Name: Maureen Ayers
Title: Program Manager
Address: Bataan Memorial Bldg. Room 202, Santa Fe, NM 87501
Email: Maureen.Ayers@dfa.nm.gov
Telephone: 505-470-0977

The Grantee and the Department agree that either party shall send all notices, including written decisions, related to this Agreement to the above named persons by email or regular mail. In the case of mailings, notices shall be deemed to have been given and received upon the date of the receiving party's actual receipt or five calendar days after mailing, whichever shall first occur. In the case of email transmissions, the notice shall be deemed to have been given and received on the date reflected on the delivery receipt of email.

ARTICLE IV. REVERSION DATE, TERM, DEADLINE TO EXPEND FUNDS

A. As referenced in Article I(A), the applicable law establishes a date by which Project funds must be expended by Grantee, which is referred to throughout the remainder of this Agreement as the "Reversion Date." Upon being duly executed by both parties, this Agreement shall be effective as of the date of execution by the Department. It shall terminate on **30-Jun-2026,** the Reversion Date unless Terminated Before Reversion Date ("Early Termination") pursuant to Article V herein.

B. The Project's funds must be expended on or before the Reversion Date and, if applicable, Early Termination Date of this Agreement. For purposes of this Agreement, it is not sufficient for the Grantee to encumber the Project funds on its books on or before the Project's Reversion Date or Early Termination Date. Funds are expended and an expenditure has occurred as of the date that a particular quantity of goods are delivered to and received by the Grantee or title to the goods is transferred to the Grantee and/or as of the date particular services are rendered for the Grantee. Funds are ***not*** expended and an expenditure has ***not*** occurred as of the date they are encumbered by the Grantee pursuant to a contract or purchase order with a third party.

ARTICLE V. EARLY TERMINATION

A. Early Termination Before Reversion Date Due to Completion of the Project or Complete Expenditure of the Adjusted Appropriation or Violation of this Agreement

Early Termination includes:

(i) Termination due to completion of the Project before the Reversion Date; or

(ii) Termination due to complete expenditure of the Adjusted Appropriation Amount before the Reversion Date; or

(iii) Termination for violation of the terms of this Agreement; or

(iv) Termination for suspected mishandling of public funds, including but not limited to, fraud, waste, abuse, and conflicts of interest.

Either the Department or the Grantee may early terminate this Agreement prior to the Reversion Date by providing the other party with a minimum of fifteen (15) days' advance, written notice of early termination. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V(A).

B. Early Termination Before Reversion Date Due to Non-appropriation

The terms of this Agreement are expressly made contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. Throughout this Agreement the term "non-appropriate" or "non-appropriation" includes the following actions by the New Mexico Legislature: deauthorization, reauthorization or revocation of a prior authorization. The Legislature may choose to non-appropriate the Appropriation referred to in Article I and, if that occurs, the Department shall early terminate this Agreement for non-appropriation by giving the Grantee written notice of such termination, and such termination shall be effective as of the effective date of the law making the non-appropriation. The Department's decision as to whether sufficient appropriations or authorizations are available shall be accepted by the Grantee and shall be final. Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department pursuant to Article V(B).

C. Limitation on Department's Obligation to Make Grant Disbursements to Grantee in the Event of Early Termination

In the event of Early Termination of this Agreement by either party, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth Article II.

ARTICLE VI. SUSPENSION OF NEW OR FURTHER OBLIGATIONS

A. The Department may choose, in its sole and absolute discretion, to provide written notice to the Grantee to suspend entering into new and further obligations. Upon the receipt of such written notice by the Grantee:

(i) The Grantee shall immediately suspend entering into new or further written obligations with third parties; and

(ii) The Department will suspend the issuance of any new or further Notice of Obligation under this Agreement; and

(iii) The Department may direct the Grantee to implement a corrective action plan in accordance with Article VI(D) herein.

B. In the event of Suspension of this Agreement, the Department's sole and absolute obligation to reimburse the Grantee is expressly conditioned upon the limitations set forth in Article II herein.

C. A suspension of new or further obligations under this Agreement shall remain in effect unless or until the date the Grantee receives written notice given by the Department informing the Grantee that the Suspension has been lifted or that the Agreement has been Early Terminated in accordance with Article V herein. If the Suspension is lifted, the Department will consider further requests for Notice of Obligation.

D. Corrective Action Plan in the Event of Suspension

In the event that the Department chooses, in its sole and absolute discretion to direct the Grantee to suspend entering into new or further written obligations with third parties pursuant to Article VI(A), the Department may, but is not obligated to, require the Grantee to develop and implement a written corrective action plan to remedy the grounds for the Suspension. Such corrective action plan must be approved by the Department and be signed by the Grantee. Failure to sign a corrective action plan or meet the terms and deadlines set forth in the signed corrective action plan, is hereby deemed a violation of the terms of this Agreement for purposes of Early Termination, Article V(A)(iii). The corrective action plan is in addition to, and not in lieu of, any other equitable or legal remedy, including but not limited to Early Termination.

ARTICLE VII. AMENDMENT

This Agreement shall not be altered, changed, or amended except by instrument in writing duly executed by both the parties hereto.

ARTICLE VIII. REPORTS

A. Database Reporting

The Grantee shall report monthly Project activity by entering such Project information as the Department and the Department of Finance and Administration may require, such information entered directly into a database maintained by the Department of Finance and Administration (http://cpms.dfa.state.nm.us). Additionally, the Grantee shall certify on the Request for Payment form (Exhibit 1) that updates have been maintained and are current in the database. The Grantee hereby acknowledges that failure to perform and/or certify updates into the database will delay or potentially jeopardize the reimbursement of funds. The Department shall give Grantee a minimum of thirty (30) days' advance written notice of any changes to the information the Grantee is required to report.

Monthly reports shall be due on the last day of each month, beginning with the first full month following execution of this Agreement by the Department and ending upon the submission of the final request for reimbursement for the Project.

B. Requests for Additional Information/Project Inspection

During the term of this Agreement and during the period of time during which the Grantee must maintain records pursuant to Article VIII, the Department may:

(i) request such additional information regarding the Project as it deems necessary; and

(ii) conduct, at reasonable times and upon reasonable notice, onsite inspections of the Project.

Grantee shall respond to such requests for additional information within a reasonable period of time, as established by the Department.

ARTICLE IX. REQUEST FOR PAYMENT PROCEDURES AND DEADLINES

A. The Grantee shall request payment by submitting a Request for Payment, in the form attached hereto as Exhibit 1. Payment requests are subject to the following procedures:

(i) The Grantee must submit a Request for Payment; and

(ii) Each Request for Payment must contain proof of payment by the Grantee or liabilities incurred by the Grantee showing that the expenditures are valid or are liabilities incurred by the Grantee in the form of actual unpaid invoices received by the Grantee for services rendered by a third party or items of tangible personal property received by the Grantee for the implementation of the Project; provided, however, that the Grantee may be reimbursed for unpaid liabilities only if the Department, in its sole and absolute discretion, agrees to do so and in accordance with any special conditions imposed by the Department.

(iii) In cases where the Grantee is submitting a Request for Payment to the Department based upon invoices received, but not yet paid, by the Grantee from a third party contractor or vendor, if the invoices comply with the provisions of this Agreement and are a valid liability of the Grantee, the Grantee shall make payment to those contractors or vendors within five (5) business days from the date of receiving reimbursement from the Department or such shorter period of time as the Department may prescribe in writing. The Grantee is required to certify to the Department proof of payment to the third party contractor or vendor within ten (10) business days from the date of receiving reimbursement from the Department.

B. The Grantee must obligate 5% of the Adjusted Appropriation Amount within six months of acceptance of the grant agreement and must have expended no less than 85% of the Adjusted Appropriation Amount six months prior to the reversion date.

C. **Deadlines**

Requests for Payments shall be submitted by Grantee to the Department on the earlier of:

(i) Immediately as they are received by the Grantee but at a minimum thirty (30) days from when the expenditure was incurred or liability of the Grantee was ~~a~~approved as evidenced by an unpaid invoice received by the Grantee from a third party contractor or vendor; or

(ii) Twenty (20) days from date of Early Termination; or

(iii) Twenty (20) days from the Reversion Date.

D. The Grantee's failure to abide by the requirements set forth in Article II and Article IX herein will result in the denial of its Request for Payment or will delay the processing of Requests for Payment. The Department has the right to reject a payment request for the Project unless and until it is satisfied that the expenditures in the Request for Payment are for permissible purposes within the meaning of the Project Description and that the expenditures and the Grantee are otherwise in compliance with this Agreement, including but not limited to, compliance with the reporting requirements and the requirements set forth in Article II herein to provide Third Party Obligations and the Deadlines set forth in Article IX herein. The Department's ability to reject any Request for Payment is in addition to, and not in lieu of, any other legal or equitable remedy available to the Department due to Grantee's violation of this Agreement.

ARTICLE X. PROJECT CONDITIONS AND RESTRICTIONS; REPRESENTATIONS AND WARRANTIES

A. The following general conditions and restrictions are applicable to the Project:

(i) The Project's funds must be spent in accordance with all applicable state laws, regulations, policies, and guidelines, including, but not limited to, the State Procurement Code (or local procurement ordinance, where applicable).

(ii) The Project must be implemented in accordance with the New Mexico Public Works Minimum Wage Act, Section 13-4-10 through 13-4-17 NMSA 1978, as applicable. Every contract or project in excess of sixty thousand dollars ($60,000) that the Grantee is a party to for construction, alteration, demolition or repair or any combination of these, including painting and decorating, of public buildings, public works or public roads and that requires or involves the employment of mechanics, laborers or both shall contain a provision stating the minimum wages and fringe benefits to be paid to various classes of laborers and mechanics, shall be based upon the wages and benefits that will be determined by the New Mexico Department of Workforce Solutions to be prevailing for the corresponding classes of laborers and mechanics employed on contract work of a similar nature in the locality. Further, every contract or project shall contain a stipulation that the contractor, subcontractor, employer or a person acting as a contractor shall pay all mechanics and laborers employed on the site of the project, unconditionally and not less often than once a week and without subsequent unlawful deduction or rebate on any account, the full amounts accrued at time of payment computed at wage rates and fringe benefit rates not less than those determined pursuant to Section 13-4-11 (B) NMSA 1978 to be the prevailing wage rates and prevailing fringe benefit rates issued for the project.

(iii) The Project may only benefit private entities in accordance with applicable law, including, but not limited to, Article IX, Section 14 of the Constitution of the State of New Mexico, the "Anti-Donation Clause."

(iv) The Grantee shall not for a period of 10 years from the date of this agreement convert any property acquired, built, renovated, repaired, designed or developed with the Project's funds to uses other than those specified in the Project Description without the Department's and the Board of Finance's express, advance, written approval, which may include a requirement to reimburse the State for the cost of the project, transfer proceeds from the disposition of property to the State, or otherwise provide consideration to the State.

(v) The Grantee shall comply with all federal and state laws, rules and regulations pertaining to equal employment opportunity. In accordance with all such laws, rules and regulations the Grantee agrees to assure that no person shall, on the grounds of race, color, national origin, sex, sexual preference, age or handicap, be excluded from employment with Grantee, be excluded

from participation in the Project, be denied benefits or otherwise be subject to discrimination under, any activity performed under this Agreement. If Grantee is found to be not in compliance with these requirements during the life of this Agreement, Grantee agrees to take appropriate steps to correct any deficiencies. The Grantee's failure to implement such appropriate steps within a reasonable time constitutes grounds for terminating this Agreement.

B. The Grantee hereby represents and warrants the following:

(i) The Grantee has the legal authority to receive and expend the Project's funds.

(ii) This Agreement has been duly authorized by the Grantee, the person executing this Agreement has authority to do so, and, once executed by the Grantee, this Agreement shall constitute a binding obligation of the Grantee, enforceable according to its terms.

(iii) This Agreement and the Grantee's obligations hereunder do not conflict with any law or ordinance or resolution applicable to the Grantee, the Grantee's charter (if applicable), or any judgment or decree to which the Grantee is subject.

(iv) The Grantee has independently confirmed that the Project Description, including, but not limited to, the amount and Reversion Date, is consistent with the underlying appropriation in law.

(v) The Grantee's governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the person identified as the official representative of the Grantee to sign the Agreement and to sign Requests for Payment.

(vi) The Grantee shall abide by New Mexico laws regarding conflicts of interest, governmental conduct and whistleblower protection. The Grantee specifically agrees that no officer or employee of the local jurisdiction or its designees or agents, no member of the governing body, and no other public official of the locality who exercises any function or responsibility with respect to this Grant, during their tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed or goods to be received, pursuant to this Grant. Further, Grantee shall require all of its contractors to incorporate in all subcontracts the language set forth in this paragraph prohibiting conflicts of interest.

(vii) No funds have been paid or will be paid, by or on behalf of the Grantee, to any person for influencing or attempting to influence an officer or employee of this or any agency or body in connection with the awarding of any Third Party Obligation and that the Grantee shall require certifying language prohibiting lobbying to be included in the award documents for all subawards, including subcontracts, loans and cooperative agreements. All subrecipients shall be required to certify accordingly.

ARTICLE XI. STRICT ACCOUNTABILITY OF RECEIPTS AND DISBURSEMENTS; PROJECT RECORDS

A. The Grantee shall be strictly accountable for receipts and disbursements relating to the Project's funds. The Grantee shall follow generally accepted accounting principles, and, if feasible, maintain a separate bank account or fund with a separate organizational code, for the funds to assure separate budgeting and accounting of the funds.

B. For a period of six (6) years following the Project's completion, the Grantee shall maintain all Project related records, including, but not limited to, all financial records, requests for proposals, invitations to bid, selection and award criteria, contracts and subcontracts, advertisements, minutes of pertinent meetings, as well

as records sufficient to fully account for the amount and disposition of the total funds from all sources budgeted for the Project, the purpose for which such funds were used, and such other records as the Department shall prescribe.

C. The Grantee shall make all Project records available to the Department, the Department of Finance and Administration, and the New Mexico State Auditor upon request. With respect to the funds that are the subject of this Agreement, if the State Auditor or the Department of Finance and Administration finds that any or all of these funds were improperly expended, the Grantee may be required to reimburse to the State of New Mexico, to the originating fund, any and all amounts found to be improperly expended.

ARTICLE XII. IMPROPERLY REIMBURSED FUNDS

If the Department determines that part or all of the Appropriation Amount was improperly reimbursed to Grantee, including but not limited to, Project funds reimbursed to Grantee based upon fraud, mismanagement, misrepresentation, misuse, violation of law by the Grantee, or violation of this Agreement, the Grantee shall return such funds to the Department for disposition in accordance with law.

ARTICLE XIII. LIABILITY

Neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to immunities and limitations of the New Mexico Tort Claims Act.

ARTICLE XIV. SCOPE OF AGREEMENT

This Agreement constitutes the entire and exclusive agreement between the Grantee and Department concerning the subject matter hereof. The Agreement supersedes any and all prior or contemporaneous agreements, understandings, discussions, communications, and representations, written or verbal.

ARTICLE XV. REQUIRED NON-APPROPRIATIONS CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT

The Grantee acknowledges, warrants, and agrees that Grantee shall include a "non-appropriations" clause in all contracts between it and other parties that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement that states:

"The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. If sufficient appropriations and authorization are not made by the Legislature, the **Lincoln County** may immediately terminate this Agreement by giving Contractor written notice of such termination. The **Lincoln County's** decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. Contractor hereby waives any rights to assert an impairment of contract claim against the **Lincoln County** or the Department of Finance and Administration, Local Government Division (DFA/LGD) or the State of New Mexico in the event of immediate or Early Termination of this Agreement by the **Lincoln County** or the Department."

ARTICLE XVI. REQUIRED TERMINATION CLAUSE IN CONTRACTS FUNDED IN WHOLE OR PART BY FUNDS MADE AVAILABLE UNDER THIS AGREEMENT

Grantee acknowledges, warrants, and agrees that Grantee shall include the following termination clause in all contracts that are (i) funded in whole or part by funds made available under this Agreement and (ii) entered into after the effective date of this Agreement:

"This contract is funded in whole or in part by funds made available under a DFA/LGD Grant Agreement. Should the DFA/LGD early terminate the grant agreement, the **Lincoln County** may early terminate this contract by providing Contractor written notice of such termination. In the event of termination pursuant to this paragraph, the **Lincoln County's** only liability shall be to pay Contractor for acceptable goods delivered and services rendered before the termination date."

Grantee hereby waives any rights to assert an impairment of contract claim against the Department or the State of New Mexico in the event of Early Termination of this Agreement by the Department.

XVII. COMPLIANCE WITH UNIFORM FUNDING CRITERIA.

A. Throughout the term of this Agreement, Grantee shall:

1. submit all reports of annual audits and agreed upon procedures required by Section 12-6-3(A)-(B) NMSA 1978 by the due dates established in 2.2.2 NMAC, reports of which must be a public record pursuant to Section 12-6-5(A) NMSA 1978 within forty-five days of delivery to the State Auditor;
2. have a duly adopted budget for the current fiscal year approved by its budgetary oversight agency (if any);
3. timely submit all required financial reports to its budgetary oversight agency (if any); and
4. have adequate accounting methods and procedures to expend grant funds in accordance with applicable law and account for and safeguard grant funds and assets acquired by grant funds.

B. In the event Grantee fails to comply with the requirements of Paragraph A of this Article XVII, the Department may take one or more of the following actions:

1. suspend new or further obligations pursuant to Article VI(A) of this Agreement;
2. require the Grantee to develop and implement a written corrective action plan pursuant to Article VI(D) of this Agreement to remedy the non-compliance;
3. impose special grant conditions to address the non-compliance by giving the Grantee notice of such special conditions in accordance with Article III of this Agreement; the special conditions shall be binding and effective on the date that notice is deemed to have been given pursuant to Article III; or
4. terminate this Agreement pursuant to Article V(A) of this Agreement.

ARTICLE XVIII. SEVERANCE TAX BOND AND GENERAL OBLIGATION BOND PROJECT CLAUSES

A. Grantee acknowledges and agrees that the underlying appropriation for the Project is a severance tax bond or general obligation bond appropriation, and that the associated bond proceeds are administered by the New Mexico State Board of Finance (SBOF), an entity separate and distinct from the Department. Grantee acknowledges and agrees that (i) it is Grantee's sole and absolute responsibility to determine through SBOF staff what (if any) conditions are currently imposed on the Project; (ii) the Department's failure to inform Grantee of a SBOF imposed condition does not affect the validity or enforceability of the condition; (iii) the

SBOF may in the future impose further or different conditions upon the Project; (iv) all SBOF conditions are effective without amendment of this Agreement; (v) all applicable SBOF conditions must be satisfied before the SBOF will release to the Department funds subject to the condition(s); and (vi) the Department's obligation to reimburse Grantee from the Project is contingent upon the then current SBOF conditions being satisfied.

B. Grantee acknowledges and agrees that the SBOF may in its sole and absolute discretion remove a project's assigned bond proceeds if the project doesn't proceed sufficiently. Entities must comply with the requirement to encumber five percent (5%) of Project funds within six months of bond issuance as certified by the grantee in the Bond Questionnaire and Certification documents submitted to the SBOF. Failure to comply may result in the bond proceeds reassignment to a new ready project. If this should occur this grant agreement will be suspended until the entity has demonstrated readiness as determined by the SBOF and the Department.

C. Grantee acknowledges and agrees that this Agreement is subject to the SBOF's Bond Project Disbursements rule, NMAC 2.61.6, as may be amended or re-codified. The rule provides definitions and interpretations of grant language for the purpose of determining whether a particular activity is allowable under the authorizing language of the agreement.

[THIS SPACE LEFT BLANK INTENTIONALLY]

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the date of execution by the Department.

GRANTEE

_____
Signature of Official with Authority to Bind Grantee

_____
Entity Name

By: _____
(Type or Print Name)

Its: _____
(Type or Print Title)

_____
Date

DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION

_____
By:

Its: Division Director

_____
Date

STATE OF NEW MEXICO
CAPITAL GRANT PROJECT
Request for Payment Form
Exhibit 1

I. Grantee Information

(Make sure information is complete & accurate)

A. Grantee: _____

B. Address: _____

(Complete Mailing, including Suite, if applicable)

_____

City, State, Zip

C. Contact Name/Phone #: _____

D. Grant No: _____

E. Project Title: _____

F. Grant Expiration Date: _____

II. Payment Computation

A. Payment Request No. _____

B. Grant Amount: _____

C. AIPP Amount *(If Applicable)* : $ 0.00

D. Funds Requested to Date: $ 0.00

E. Amount Requested this Payment: _____

F. Reversion Amount (I*f Applicable*): $ 0.00

G. Grant Balance: $ 0.00

H. ☐ GF ☐ GOB ☑ STB (*attach wire if first draw*)

I. ☐ Final Request for Payment (*if Applicable*)

III. Fiscal Year :

2023 (July 1, 2022-June 30, 2023)

(The State of NM Fiscal Year is July 1, 20XX through June 30, 20XX of the following year)

IV. ☐ Reporting Certification:

I hereby certify to the best of my knowledge and belief, that database reporting is up to date; to include the accuracy of expenditures and grant balance, project status, project phase, achievements and milestones; and in compliance with Article VIII of the Capital Outlay Grant Agreement.

V. ☐ Compliance Certification:

Under penalty of law, I hereby certify to the best of my knowledge and belief, the above information is correct; expenditures are properly documented, and are valid expenditures or actual receipts; and that the grant activity is in full compliance with Article IX, Sec. 14 of the New Mexico Constitution known as the "anti donation" clause.

Grantee Fiscal Officer
or **Fiscal Agent** (*if applicable*)

Grantee Representative

Printed Name

Printed Name

Date: _____

Date: _____

(State Agency Use Only)

Vendor Code: _____ **Fund No.:** _____ **Loc No.:** _____

I certify that the State Agency financial and vendor file information agree with the above submitted information.

Division Fiscal Officer Date

Division Project Manager Date

NOTICE OF OBLIGATION TO REIMBURSE GRANTEE
EXHIBIT 2

Notice of Obligation to Reimburse Grantee # _____

DATE: _____

TO: Department Representative: _____, Project Manager

FROM: Grantee Entity: _____

Grantee Official Representative: _____

SUBJECT: Notice of Obligation to Reimburse Grantee

Grant Number: _____

Grant Termination Date: _____

As the designated representative of the Department for Grant Agreement number _____ entered into between Grantee and the Department, I certify that the Grantee has submitted to the Department the following third party obligation executed, in writing, by the third party's authorized representative:

Vendor or Contractor: _____

Third Party Obligation Amount: _____

Vendor or Contractor: _____

Third Party Obligation Amount: _____

I certify that the State is issuing this Notice of Obligation to Reimburse Grantee for permissible purposes within the scope of the project description, subject to all the terms and conditions of the above referenced Grant Agreement.

Grant Amount (Minus AIPP if applicable): _____

The Amount of this Notice of Obligation: _____

The Total Amount of all Previously Issued Notices of Obligation: _____

The Total Amount of all Notices of Obligation to Date: $ 0.00

Note: Contract amounts may exceed the total grant amount, but the invoices paid by the grant will not exceed the grant amount.

Department Rep. Approver: _____

Title: Project Manager

Signature: _____

Date: _____

1 Administrative and/or Indirect Cost – generally, the legislation authorizing the issuance of bonds prohibits the use of its proceeds for indirect expenses (e.g. penalty fees or damages other than pay for work performed, attorney fees, and administrative fees). Such use of bond proceeds shall not be allowed unless specifically authorized by statute.

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 25

SUBJECT:

Discussion and Direction on Congressionally Directed Spending (CDS) Funding from the Office of Senator Lujan

Tuesday, February 21, 2023

BEN RAY LUJÁN
U.S. SENATOR FOR NEW MEXICO
(https://www.lujan.senate.gov)

FY24 CDS Preliminary Interest Form

New Mexico nonprofits and local governments are invited to fill out the below form with their preliminary ideas and proposals for FY24 Congressionally Directed Spending projects. Please read the information below for more information and resources on eligibility, previously funded projects, and how to get in touch with our office. Senator Luján's final FY24 CDS request form has not yet been posted, but this form provides an opportunity to get in touch with the office on your ideas and proposals early on in the process.

Fiscal Year 2024 CDS Preliminary Interest Form

Please fill out this form if you are interested in requesting Congressionally Directed Spending (CDS) funding from the Office of Senator Luján. This is a preliminary interest form intended to gauge interest, and to allow the office to offer feedback and guidance on any project ideas you are interested in pursuing. This is not the final funding request form, which will be posted and circulated in the early Spring. If you are not sure of a project but want to stay apprised of the process and deadlines, please submit just your contact information and we will continue to send information in the coming months.

Please submit this form once per project you are considering. This is merely an interest form- you can submit any idea you have had that you'd like considered, and the office can give you feedback and guidance on how to develop it. You may change your projects as you see fit between now and when the final CDS form is due this spring. The office may reach out if they have guidance, feedback, or questions on your project proposals.

If you would like more information on the Congressionally Directed Spending process and eligibility, please visit the Senate Appropriations website. HERE is a list of projects that were funded by the New Mexico delegation last year. Please note that eligibility requirements are subject to change from year to year, and final Appropriations Committee guidance for Fiscal Year 2024 is not yet available.

Once you fill out this form, the Office of Senator Luján will reach out in March/April with the full form required to request Congressionally Directed Spending funding. If you would like to discuss project with a member of Senator Luján's staff, or if you need a briefing on how to navigate the Congressionally Directed Spending process, please reach out at Appropriations@Lujan.Senate.Gov.

Requesting Organization Point of Contact

* Prefix

* First Name

* Last Name

* Title

* Organization

* Address Line 1

Address Line 2

* City

* State

* Zip

* Email

* Phone

Project Information

* Organization

* Location

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 26

SUBJECT:

Discussion and Direction Regarding Sheriff's Deputy Sergeant's Schedules and Benefits

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 27

SUBJECT:

Discussion and Direction Regarding County of Lincoln Cell Phone Policy and Procedure

Tuesday, February 21, 2023

RESOLUTION 2014-19
A RESOLUTION AMENDING RESOLUTION 2006-10, ENTITLED
COUNTY OF LINCOLN CELL PHONE POLICY AND PROCEDURE

PURPOSE
To establish uniform policy and procedures for assignment, use and payment of cellphones to those employees and elected officials who are required to be accessible by cell phone.

POLICY
Cell phones are provided to those employees and elected officials who are required to be accessible by phone to conduct official County business. Cell phones are the property of the County of Lincoln and are to be used for official purposes only. However, because individuals cannot control the calls they receive, incidental personal use of a cell phone shall not exceed 25% of the overall use of the time on the cell phone plan and the use shall not incur any additional cost to the County of Lincoln. Any additional cost to the County of Lincoln, above the normal plan, shall be reimbursed by the employee promptly. Official cell phone records shall be auditable to ensure official use. Each department will budget accordingly for expenses associated with cell phone use.

The County has determined that essentially two classes of employees receive County issued cell phones. The first category, "essential phones" include law enforcement, fire departments (one per department), emergency services personnel, County Manager, Road Superintendent, and Road Foreman. Law enforcement personnel eligible for County issued cell phones will be determined by the Sheriff, who will provide official list of eligible titles to County Manager.

The second category, non-essential (not on call 24/7) but still required to have communication when away from the office, includes elected officials and some departments where individuals are away from the office for extended periods while doing their respective jobs. Cell phones under this category are necessary for the efficient performance of their respective offices. The cell phones in this category include the Treasurer, Assessor, Clerk, Planning Director, Senior Citizen Director, Finance Director and Human Resources Director. Upon application letter to the County Manager, the County will offer a stipend of $20.00 per month for a personal cell phone to be used for County business; the stipend will be reflected in payroll.

County Manager is granted the authority to approve/disapprove additional titles for cell phone assignment and usage as petitioned in writing by elected officials and department heads.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners adopts this Cell Phone Policy, that is consistent with the County's IRS Fringe Benefit Policy, Resolution 2010-23.

PASSED, APPROVED AND ADOPTED this 16th day of September 2014.

Board of Commissioners, Lincoln County, State of New Mexico

Jackie Powell, Chairwoman

Preston Stone, Vice Chair

Mark Doth, Member

Kathryn Minter, Member

Dallas Draper, Member

SEAL

ATTEST:

Rhonda Burrows, County Clerk

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 28

SUBJECT:

American Rescue Plan Act (ARPA) / Local Assistance and Tribal Consistency Fund (LATCF) Allocation

Tuesday, February 21, 2023

	ARPA - 1	ARPA - 2	LATC - 1	LATC - 2
	$1,992,455	$1,900,000	$2,900,000	$2,900,000
LINCOLN WATER	$280,000			
ENCHANTED WATER	$35,000			
SHERIFF				
TASERS	$97,229			
K-9	$15,500			
VEHICLE EQUIP	$9,419			
FAIRGROUNDS - PHASE 1	$1,000,000			
WILSON & Co	$48,584			
MAGADO CREEK BRIDGE		$900,000		
DETENTION CENTER FACILITIES		$1,000,000		
CARRIZOZO COMPLEX FACILITIES			$2,900,000	$2,900,000
ROAD DEPARTMENT BUILDING				
EMERGENCY COMMUNICATION				
COMMAND VEHICLE	$95,000			
DRONE (search & rescue)	$8,000			
SAND TABLE SOFTWARE	$11,000			
GENERATOR OES	$40,000			
OES RADIOS	$12,000			
MOBILE BUS CAMERA	$20,000			
OES CAMERAS	$2,000			
OES WINDOWS	$5,000			
PARKING LOT	$15,000			
Road				
CULVERT AND STORMWATER CONTROL	$100,000			
SHERIFF				
MOBILE DATA TERMINALS	$198,723			
	$1,992,455	$1,900,000	$2,900,000	$2,900,000
	$0	$0	$0	$0

The $50,000 from NMFA was used for the Preliminary Engineering Report (PER). The referenced amount is shown in Item #6 as the Required Match. If you will recall, we told the Commission, based upon WTB statements, that the $2,800,000 total estimated project cost needed a 10% match. We asked the County for that $280,000. Once the documentation began to be completed, after we had met with our engineers and reduced our overall project costs, we found out that the WTB would make a portion of the funding as a loan which includes interest being charged. That's how we arrived at the $354,000. I am not accustom to dealing with government agencies who do not disclose all funding requirements. Thank God that my banker doesn't treat me that way.

Regards,

Rory

On 11/3/2022 8:52 AM, Ira Pearson wrote:
> Alan,
>
> Forwarded to you as requested by the Lincoln Water Association.
>
> Rory - In the document you reference, it shows a NMFA amount of $50,000 / Local amount of $280,000 = $330,000 (short $24,000).
> Is NMFA providing $50,000?
>
> Glad to see this project moving forward!
>
> Ira
>
> -----Original Message-----
> From: Rory McMinn <rory@rmcminn.com>
> Sent: Thursday, November 3, 2022 8:41 AM
> To: Ira Pearson <IPearson@lincolncountynm.gov>
> Subject: Lincoln Water System update
>
> Good Morning Ira,
>
> We received notice from the Virtue & Najjar law firm that the Lincoln water system will be awarded the funding requested. I have notified John Underwood, who is our transactional attorney of the closing process and would ask you to also notify Alan regarding the closing of the funding granted to us by the County.
>
> When you look at the PDF attachment you'll find the Water Trust Board
> (WTB) staff's synopsis of the funding is presented. Please note that
> the portion required of the Lincoln Water system if to provide
> $354,000 as the Local match. The Commissioners granted us $280,000.
> If the County is still looking to place any additional funds that may
> be made available we would appreciate changing our amount from
> $280,000 to the

> $354,000 or an additional $74,000. The additional funding will allow us to provide the full Loan amount to the WTB. We will be raising our monthly water volume rates to comply with the WTB's synopsis/analysis.
>
> As always, your assistance in our endeavor is greatly appreciated. Please let me know if I need to provide any additional information.
>
> Regards,
>
> Rory McMinn

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 29

SUBJECT:

Review, Discussion and Direction of All Lincoln County Ordinances

Tuesday, February 21, 2023

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
1984-2	LINCOLN COUNTY **LIVE MUSIC** SECURITY ORDINANCE	06/24/84	
1987-1	RELATING TO LINCOLN COUNTY, NEW MEXICO **SPECIAL ASSESSMENT DISTRICT NO. 1**	01/20/87	
1987-2	AIRPORT ZONING REGULATIONS - **SIERRA BLANCA REGIONAL AIRPORT,** LINCOLN COUNTY, NEW MEXICO	11/10/87	
1988-4	LINCOLN COUNTY, NEW MEXICO, **ZONING ORDINANCE**	11/22/88	
1989-5	AN ORDINANCE OF LINCOLN COUNTY, NEW MEXICO, PERTAINING TO THE **NUMBERING OF BUILDINGS AND THE NAMING OF STREETS** WITHIN THE UNINCORPORATED AREA OF ALTO VILLAGE; PROVIDING FOR PENALTIES FOR VIOLATING THEREOF	01/08/90	
1990-7	AN ORDINANCE ADOPTING A COUNTY **ENVIRONMENTAL SERVICES GROSS RECEIPTS TAX**	09/24/90	*1/8% GRT FOR THE ACQUISITION, CONSTRUCTION, OPERATION AND MAINTENANCE OF SOLID WASTE FACILITIES, ETC.*
1991-2	AN ORDINANCE ADOPTING A **FIVE MEMBER BOARD OF COUNTY COMMISSIONERS;** REQUIREMENT OF UNANIMOUS VOTE; PROVISION FOR THE DIVISION OF THE COUNTY INTO FIVE COMMISSION DISTRICTS; PROVISION FOR STAGGERED TERMS OF OFFICE FOR COUNTY OFFICIALS	04/16/91	
1991-3	A FRANCHISE ORDINANCE, GRANTING A FRANCHISE TO **ZIA NATURAL GAS COMPANY**, TO OPERATE AND MAINTAIN ITS SYSTEM FOR THE PURPOSE OF PROVIDING, FURNISHING, DISTRIBUTING AND SELLING NATURAL GAS TO THE INHABITANTS FO LINCOLN COUNTY; SETTING FORTH CONDITIONS ACCOMPANYING THE GRANT OF THIS FRANCHISE; PROVIDING FOR COUNTY REGULATIONS; AND PRESCRIBING PENALTIES FOR THE VIOLATION OF ITS PROVISIONS	10/22/91	*10/23/91 - 10/23/2016 25 YEARS*
1992-2	ENACTED BY THE LINCOLN COUNTY BOARD OF COUNTY COMMISSIONERS ADOPTING AN ORDINANCE **TO PROTECT THE PUBLIC PEACE, GENERAL WELFARE, AND HEALTH AND SAFETY OF THE CITIZENS AND THE GOVERNMENTS OF LINCOLN COUNTY FROM IMMEDIATE AND ONGOING ECONOMIC AND FINANCIAL DAMAGE;** AND PROVIDING PENALTIES FOR VIOLATIONS OF THE ORDINANCE	05/19/92	PUBLIC RANGE LANDS IMPROVEMENT ACT

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
1992-4	ENACTED BY THE LINCOLN COUNTY BOARD OF COUNTY COMMISSIONERS ADOPTING AN ORDINANCE TO PROTECT THE PUBLIC PEACE, GENERAL WELFARE, AND HEALTH AND SAFETY OF THE CITIZENS OF LINCOLN COUNTY FROM VIOLATIONS OF THE CONSTITUTIONAL RIGHTS OF THE CITIZENS; REAFFIRMING THE PROTECTIONS FOR PRIVATE PROPERTY AS PROVIDED IN **THE FIFTH AND FOURTEENTH AMENDMENTS TO THE U.S. CONSTITUTION AND THE CIVIL RIGHTS ACT;** AND REESTABLISHING THE DEFINITION OF PRIVATE PROPERTY PROTECTED BY THE CONSTITUTION AND THE CIVIL RIGHTS ACT AS DEFINED IN CURRENT FEDERAL CASE LAW AND REGULATION	05/19/92	
1993-1	An ordinance creating a method of choosing a Chairman and Vice-Chairman for the Lincoln County Board of Commissioners	02/02/1993	
1993-8	AN ORDINANCE REPEALING ORDINANCE NO. 1990-6, THE **RESOURCE TRANSPORTATION AND PASSENGER TRANSPORTATION DEVELOPMENT ACT** OF THE STATE OF NEW MEXICO, AND ORDINANCE NO. 1991-13, AN ORDINANCE AMENDING ORDINANCE NO. 1990-6	05/04/93	
1993-13	AN ORDINANCE RELATING TO TAXATION REQUIRING **PAYMENT OF CERTAIN PROPERTY TAXES IN A SINGLE PAYMENT** IF LESS THAN $10.00	10/05/93	
1993-14	AN ORDINANCE AUTHORIZING THE ISSUANCE OF THE CITY OF ALAMOGORDO, OTERO/LINCOLN COUNTY JPA **ENVIRONMENTAL SERVICES GROSS RECEIPTS** TAX FOR THE PURPOSE OF ACQUIRING AND CONSTRUCTING SOLID WASTE FACILITIES	10/19/93	
1994-3	A FRANCHISE ORDINANCE, GRANTING A FRANCHISE TO **RIFKIN CABLE INCOME PARTNERS, L.P., LINCOLN CABLEVISION**, TO OPERATE AND MAINTAIN ITS SYSTEM FOR THE PURPOSE OF PROVIDING, FURNISHING, DISTRIBUTING, AND SELLING CABLE TELEVISION SERVICES TO THE INHABITANTS OF LINCOLN COUNTY; SETTING FORTH CONDITIONS ACCOMPANYING THE GRANT OF THIS FRANCHISE; PROVIDING FOR COUNTY REGULATIONS; AND PRESCRIBING PENALTIES FOR THE VIOLATION OF ITS PROVISIONS	04/09/94	*04/09/94 - 04/09/2019* *25 YEARS* FRANCHISE ASSIGNED TO ORANGE BROADBAND OPERATING COMPANY BY RESOLUTION NO. 2005-38 ADOPTED ON 06/20/2006
1994-5	AN ORDINANCE ENACTED BY THE LINCOLN COUNTY BOARD OF COMMISSIONERS CREATING A LINCOLN	08/02/94	

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
	COUNTY **SENIOR CITIZENS OLYMPIC COMMITTEE**		
1996-3	An Ordinance repealing section 1 of Ordinance No. 1993-3 and Ordinance No. 1990-3	11/8/96	
1996-4	An ordinance repealing section one of Ordinance No. 1986-1 and Ordinance No. 1991-9	11/8/96	
1997-2	AN ORDINANCE RELATING TO THE APPLICABILITY OF THE NEW MEXICO **OPEN MEETINGS ACT AND PROCUREMENT CODE** TO COUNTY-OWNED PROPERTY AND FACILITIES	03/01/97	
1997-3	An Ordinance enacted by the Board of County Commissioners of Lincoln County, New Mexico, Creating a Lincoln County Glencoe Rural Events Board	4/08/1997	
1998-02	AN ORDINANCE ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF LINCOLN COUNTY, NEW MEXICO, REPEALING ORDINANCE NUMBER 1991-7 KNOWN AS THE LINCOLN COUNTY **INTERIM LAND USE PLAN**	03/10/98	
1999-01	AN ORDINANCE AMENDING THE RUIDOSO-LINCOLN COUNTY **EXTRATERRITORIAL ZONING ORDINANCE** NO. 83-3, ARTICLES I THROUGH XXIV RELATING TO ADMINISTRATIVE STRUCTURE AND PROVISIONS	08/09/99	
1999-02	AN ORDINANCE AMENDING THE RUIDOSO-LINCOLN COUNTY **EXTRATERRITORIAL ZONING ORDINANCE** NO. 99-01, ARTICLES I THROUGH III RELATING TO ADMINISTRATIVE STRUCTURE AND PROVISIONS	09/13/99	
1999-04	AN ORDINANCE ADOPTING A **COUNTY GROSS RECEIPTS TAX**	07/15/99	*ADOPTING THE SECOND ONE-EIGHTH (1/8th) OF ONE PERCENT GROSS RECEIPTS TAX FOR INDIGENT HEALTH CARE*
1999-06	AN ORDINANCE ADOPTING A **COUNTY GROSS RECEIPTS TAX**		*ADOPTING THE FIRST ONE-EIGHTH (1/8th) OF ONE PERCENT GROSS RECEIPTS TAX FOR THE COUNTY RESERVE FUND AND THE GENERAL FUND*
1999-07	An ordinance repealing Ordinance No. 1998-06, to consider the need of continuing the Lincoln County Glencoe Rural Events Board.	10/21/99	

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
2000-03	AUTHORIZING THE EXECUTION AND DELIVERY OF A **LOAN AGREEMENT** AND INTERCEPT AGREEMENT - NEW MEXICO FINANCE AUTHORITY	05/18/00	*PERTAINING TO THE LINCOLN COUNTY DETENTION CENTER*
2001-09	AN ORDINANCE **PROHIBITING CONTRABAND AND MAKING IT ILLEGAL TO POSSESS, SMOKE** OR USE TOBACCO PRODUCTS OR ANY OTHER WEED OR PLANT, ETC. WITHIN THE CONFINES OF THE LINCOLN COUNTY DETENTION CENTER	06/21/01	
2001-10	AN ORDINANCE PROVIDING FOR A **$25.00 ASSESSMENT ON UNPAID BANK DRAFTS** AND OTHER NEGOTIABLE INSTRUMENTS	06/21/01	
2001-16	AN ORDINANCE MAKING IT UNLAWFUL TO **PARK OR CAMP ON COUNTY ROADWAYS** OR COUNTY RIGHTS-OF-WAY; AMENDING, RECOMPILING, AND RE-ENACTING ORDINANCE NO. 2001-08	10/18/01	
2002-01	AN ORDINANCE AMENDING, RECOMPILING AND RE-ENACTING ORDINANCE 2001-13, WHICH **REGULATES ROAD CUTS**; REQUIRING PERSONS TO GIVE NOTICE PRIOR TO EXCAVATION IN RIGHTS-OF-WAY; PROVIDING FOR EMERGENCY EXCAVATION; REQUIRING THE INSTALLATION OF CULVERTS IN COUNTY RIGHTS-OF-WAY ACCESS; SETTING FEES; AND PROVIDING PENALTIES FOR VIOLATION	02/21/02	
2002-02	AN ORDINANCE GRANTING TO **TEXAS-NEW MEXICO POWER COMPANY** A RENEWAL OF AN ELECTRIC **FRANCHISE** FOR THE PURPOSE OF OPERATING AND MAINTAINING ITS PIPES, POLES, WIRES, CABLES, CONDUITS, TOWERS, TRANSFORMER STATIONS, AND OTHER NECESSARY FIXTURES, APPLIANCES, AND STRUCTURES FOR THE PURPOSE OF PROVIDING, FURNISHING, DISTRIBUTING, AND SELLING ELECTRICITY FOR POWER, LINES, AND OTHER USEFUL SERVICES AND ELEMENTS INCIDENTAL TO THE USE OF THE SAME FOR THE INHABITANTS OF LINCOLN COUNTY AND OTHERS WHO MAY DESIRE TO CONTRACT THEREFORE; SETTING FORTH CONDITIONS ACCOMPANYING THE GRANT OF THIS FRANCHISE; PROVIDING FOR THE COUNTY REGULATION AND USE OF THE SERVICES; AND PRESCRIBING PENALTIES FOR VIOLATION OF ITS PROVISIONS	02/21/02	*03/27/2002 - 03/27/2027 (25 YEARS)*
2002-05	AN ORDINANCE AUTHORIZING THE ISSUANCE OF LINCOLN COUNTY **GROSS RECEIPTS TAX REVENUE REFUNDING BONDS**, SERIES 2002 IN THE PRINCIPAL	04/18/02	See Folder 2012-02

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
	AMOUNT OF NOT TO EXCEED $4,035,000 FOR THE PURPOSE OF DEFRAYING THE COST OF REFUNDING, REFINANCING, PAYING AND DISCHARGING THE COUNTY=S OUTSTANDING LOAN FROM THE NEW MEXICO FINANCE AUTHORITY (DETENTION CENTER)		
2002-08	AN ORDINANCE REQUIRING A CERTIFICATE ISSUED BY THE LINCOLN COUNTY TREASURER ESTABLISHING THAT **PROPERTY TAX OBLIGATIONS** ARE CURRENT PRIOR TO ANY SUBDIVISION PLAT OR CLAIM OF EXEMPTION APPROVAL BY THE COUNTY OF LINCOLN; REPEALING ORDINANCES IN CONFLICT; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND PROVIDING AN EFFECTIVE DATE	10/17/02	Repealed by Ordinance 2013-05
2003-01	AN ORDINANCE REQUIRING THAT INDIVIDUALS AND ENTITIES MAKE APPLICATION AND OBTAIN PERMISSION FROM THE COUNTY OF LINCOLN PRIOR TO **CONSTRUCTION OF ACCESS** FOR ANY PURPOSE THROUGH OR ACROSS PLATTED TOWNSITES OR DEDICATED **COUNTY RIGHTS-OF-WAY**; PROVIDING PENALTIES FOR VIOLATION OF THIS ORDINANCE; REPEALING ORDINANCES IN CONFLICT; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND PROVIDING AN EFFECTIVE DATE	01/21/03	
2003-05	AN ORDINANCE RE-AFFIRMING THE CREATION OF THE **LINCOLN COUNTY ROAD REVIEW AND ADVISORY COMMITTEE**; ESTABLISHING PURPOSES THEREFORE; PROVIDING QUALIFICATIONS, APPOINTMENT, TERMS, CONDITIONS FOR REMOVAL OF COMMITTEE MEMBERS, AND REIMBURSEMENT COMPENSATION; ESTABLISHING LEGAL COUNSEL, AND PROCEDURES FOR MEETINGS AND VOTING; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND PROVIDING AND EFFECTIVE DATE	03/18/03	05/03/03
2003-06	AN ORDINANCE ESTABLISHING RESTRICTIONS ON THE SALE, POSSESSION, OR DISCHARGE OF **FIREWORKS**; ESTABLISHING FIREWORKS DESIGNATED AS PERMISSIBLE; PRIVATE FIREWORKS DISPLAYS; PROVIDING LICENSING AND PERMITTING REQUIREMENTS AND FEES; REGULATING AND/OR PROHIBITING THE USE OF FIREWORKS DURING EXTREME OR SEVERE DROUGHT CONDITIONS; ESTABLISHING ENFORCEMENT AND PENALTY PROVISIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND APPROVING AN EFFECTIVE DATE AND FOR THE REPEAL OF ORDINANCE NO. 1999-05	05/20/03	
2003-09	AN ORDINANCE CONTROLLING THE IMPORTATION OF	06/17/02	

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
	PRAIRIE DOGS AND OTHER RODENT PESTS INTO LINCOLN COUNTY, NEW MEXICO; PROVIDING PENALTIES FOR VIOLATION HEREOF; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; DECLARING AN EMERGENCY; AND PROVIDING AN EFFECTIVE DATE		
2004-4	AN ORDINANCE IMPOSING A TAX ON PERSONS USING COMMERCIAL **LODGING** FACILITIES; UTILIZING REVENUE THEREFROM FOR THE PURPOSE OF PROMOTING TOURISM WITHIN LINCOLN COUNTY; PROVIDING FOR EXEMPTIONS, LICENSING, COLLECTION OF TAXES, REPORTING, DUTIES OF VENDORS, AUDITS, AND ENFORCEMENT; REAFFIRMING THE LODGERS= TAX COMMITTEE; REQUIRING THE DISCLOSURE OF INFORMATION; PROVIDING FOR PENALTIES; SETTING REQUIREMENTS FOR FINANCIAL REPORTING; PROVIDING FOR THE SEVERABILITY OF PARTIES HEREOF, THE REPEAL OF ORDINANCES IN CONFLICT, AND FOR AN EFFECTIVE DATE.	05/18/04	06/20/04 REPEALED ORDINANCE NO. 2002-07
2004-5	AN ORDINANCE ESTABLISHING REGULATIONS TO PROTECT AND PRESERVE THE LINCOLN HISTORIC DISTRICT; ESTABLISHING **THE LINCOLN HISTORIC PRESERVATION** BOARD AND ITS POWERS; ENACTING ARCHITECTURAL GUIDELINES AND PROVISIONS FOR APPEALS, VARIANCES, VIOLATIONS, AND PENALTIES; GRAND-FATHERING AS TO REGULATION OF STRUCTURES AND CONDITIONS EXISTING PRIOR TO THE ENACTMENT OF ORDINANCE 1984-1; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH AND THE SEVERABILITY OF PARTS HEREOF; PROVIDING AN EFFECTIVE DATE, AND FOR THE REPEAL OF ORDINANCE NO. 1998-9	10/19/04	11/19/04 REPEALED ORDINANCES 1984-1 AND 1998-9
2004-07	An ordinance establishing restrictions and prohibitions to prevent visual pollution of the highway within theTownsite of Nogal through regulation of outdoor advertising; defining the area to be regulated; prohibiting billboards and making restrictions on signs; providing for exceptions; prohibiting abandoned and dangerous signs; establishing penalties for violations; providing for ordinances in conflict herewith; providing for the severability of parts hereof; and providing an effective date.	8-17-04	
2005-02	AN ORDINANCE ADOPTING A UNIFORM ROAD NAMING AND **RURAL ADDRESSING SYSTEM** FOR THE PURPOSES OF EMERGENCY SERVICES, PUBLIC SAFETY, ROAD NAMES, EMERGENCY SERVICES, PUBLIC SAFETY, ROAD NAMES, STREET SIGNS, AND ROAD MAPPING; REQUIRING OWNERS AND OCCUPANTS OF EVERY	04/19/05	REPEALED ORDINANCE NO. 1997-6

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
	HOUSE AND BUILDING IN THE AREA COVERED BY THE RURAL ADDRESSING SYSTEM TO DISPLAY ASSIGNED NUMBERS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; REPEALING ORDINANCE NO. 1997-6; PROVIDING FOR REPEAL OF ORDINANCES		
2005-04	AN ORDINANCE AMENDING LINCOLN COUNTY **PERSONNEL POLICIES AND PROCEDURES**; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; PROVIDING AN EFFECTIVE DATE AND THE REPEAL OF ORDINANCE NO. 2003-04	09/20/05	10/28/05 REPEALED ORD. #2003-04
2005-06	AN ORDINANCE AUTHORIZING THE EXECUTION AND DELIVERY OF A **LOAN AGREEMENT BY AND BETWEEN THE LINCOLN COUNTY SOLID WASTE AUTHORITY**, OF WHICH LINCOLN COUNTY IS A PARTICIPANT, AND THE NEW MEXICO FINANCE AUTHORITY , TO PAY A PRINCIPAL AMOUNT OF $2,701,492.00 TOGETHER WITH INTEREST THEREON AND APPLICABLE ADMINISTRATIVE FEES, FOR THE PURPOSE TO CONSTRUCT A SOLID WASTE FACILITY/TRANSFER STATION FOR THE AUTHORITY AND PARTICIPANTS, ETC.	10/18/05	11/18/05
2005-07	AN ORDINANCE RELATING TO **COLLECTIVE BARGAINING** FOR THE COUNTY OF LINCOLN, NEW MEXICO, PROVIDING RIGHTS, RESPONSIBILITIES, AND PROCEDURES IN THE EMPLOYMENT RELATIONSHIP BETWEEN EMPLOYEES AND THE EMPLOYER	12/15/05	01/15/2006 REPEALED ORDINANCE NO. 1996-1
2006-02	AN ORDINANCE ADOPTED PURSUANT TO THE **RETIREE HEALTH CARE** ACT, SECTIONS 10-7C-1, ET SEQ., NMSA 1978, EXERCISING THE IRREVOCABLE OPTION TO DETERMINE TO BE INCLUDED IN COVERAGE UNDER THE RETIREE HEALTH CARE ACT	05/16/06	06/16/06 ORDINANCE 1990-5 RESCINDED
2006-3	An Ordinance protecting Farm Privacy and Profitability by Nullifying the Federal and State Livestock Tracking and premises identification laws and regulations as it relates to the County of Lincoln; New Mexico; Providing for the severability of parts hereof; and providing an effective date.	06-20/2006	
2006-04	AN ORDINANCE PROHIBITING NOISE CAUSED BY THE USE OF **AN UN-MUFFLED ENGINE RETARDER OR UN-MUFFLED STRAIGHT PIPES** TO SLOW A MOTOR VEHICLE=S RATE OF SPEED; PROVIDING FOR PENALTIES, DESIGNATING THE ROADWAYS TO BE GOVERNED BY THIS ORDINANCE; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; REPEALING	06/20/06	07/21/06 ORDINANCE NO. 2001-15 REPEALED

CURRENT LINCOLN COUNTY ORDINANCES

ORD NO.	DESCRIPTION	DATE	COMMENTS
	ORDINANCE NO. 2001-15 AND ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE		
2006-06	AN ORDINANCE ESTABLISHING RESTRICTIONS AND PROHIBITIONS TO PROMOTE SAFETY OF TRAVELERS ALONG CERTAIN HIGHWAYS, TO PREVENT VISUAL POLLUTION OF THOSE HIGHWAYS THROUGH REGULATION OF **OUTDOOR ADVERTISING**, TO PROTECT THE INVESTMENT IN PUBLIC HIGHWAYS AND PRIVATE PROPERTY VALUES; DEFINING AREAS TO BE REGULATED; MAKING RESTRICTIONS ON SIGNS AND BILLBOARDS; REQUIRING A PERMIT PRIOR TO CONSTRUCTION OR ALTERATION; ETC.	10/17/06	11/17/06 ORDINANCE NO. 2004-10 REPEALED
2006-08	AN ORDINANCE INSTITUTING **FAIR HOUSING** POLICIES FOR THE COUNTY OF LINCOLN; DEFINING TERMS, UNLAWFUL PRACTICES, AND DISCRIMINATION AS THEY RELATE TO SALE OR RENTAL OF HOUSING, REAL ESTATE-RELATED TRANSACTIONS AND BROKERAGE SERVICES; PROVIDING FOR EXEMPTIONS; DESIGNATING THE FAIR PLAN ADMINISTRATOR; PROVIDING FOR ENFORCEMENT OF THE PROVISIONS HEREOF; PROHIBITING INTERFERENCE, COERCION, OR INTIMIDATION UNDER THE PROTECTIONS GRANTED HEREUNDER; PROVIDING FOR PENALTIES; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; REPEALING ORDINANCE 1993-2 AND ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE	11/21/06	REPEALED ORDINANCE NO. 1993-2
2007-01	AN ORDINANCE ENACTING A SYSTEM OF LOCAL APPROVAL, PERMITTING AND ADDRESSING PRIOR TO UTILITIES SERVICE CONNECTIONS TO AND/OR **RELOCATION OF MANUFACTURED HOMES**; PROVIDING PENALTIES FOR FAILURE TO COMPLY; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; REPEALING ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE	09/18/07	Effective 11/1/07
2007-02	AN ORDINANCE PROHIBITING THE IMPORT FOR RELEASE INTO THE WILD OF CERTAIN GENERA; REPEALING ORDINANCES IN CONFLICT; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND PROVIDING AN EFFECTIVE DATE	12/18/07	Effective 2/3/08 **REPEALED BY ORDINANCE 2014-2**
2007-03	AN ORDINANCE REGULATING WIRELESS COMMUNICATIONS FACILITIES, INCLUDING ANTENNAS, TOWERS AND OTHER FACILITIES, PRESCRIBING REGULATIONS FOR LOCATION, PLACEMENT, CONSTRUCTION, APPEARANCE, DESIGN, AND	12/18/07	EFFECTIVE 12/19/2007

ORDINANCE LOG - 2008 (JANUARY 1, 2008 THRU DECEMBER 31, 2008)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2008-1	AN ORDINANCE AMENDING LINCOLN COUNTY SUBDIVISION RULES AND REGULATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; PROVIDING AN EFFECTIVE DATE, AND REPEAL OF ORDINANCE NO.2006-5	02/19/08	03/25/08
2008-2	AN ORDINANCE AMENDING LINCOLN COUNTY ALARM SYSTEM	05/20/08	06/20/08
2008-3	AN ORDINANCE AMENDING LINCOLN COUNTY INDIGENT HOSPITAL/HEALTH CARE ORDINANCE	06/17/08	07/23/08
2008-4	AN ORDINANCE THAT REAFFIRMS THE CREATION OF AND ALTERS THE PURPOSE AND OBJECTIVES OF THE LAND AND NATURAL RESOURCES ADVISORY COMMITTEE; PROVIDING QUALIFICATIONS, APPOINTMENT, TERMS, PROVISIONS FOR REMOVAL OF COMMITTEE MEMBERS AND REIMBURSEMENT COMPENSATION; RE-ESTAB-LISHING LEGAL COUNSEL AND PROCEDURES FOR MEETINGS AND VOTING; REPEALING ORDINANCE 2006-07 AND OTHER ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND PROVIDING AN EFFECTIVE DATE.	08/19/08	
2008-5	AN ORDINANCE REPEALING THE PLANNING COMMISSION ORDINANCE ADOPTED DECEMBER 20, 1983, AS AMENDED BY ORDINANCE NOS. 1991-12, 1993-6 AND 2002-03; REAFFIRMING THE CREATION OF THE LINCOLN COUNTY PLANNING COMMISSION; PROVIDING QUALIFICATIONS, APPOINTMENT, TERMS, AND REMOVAL OF MEMBERS; PROVIDING FOR REIMBURSEMENT OF EXPENDITURES; MAKING ATTENDANCE REQUIREMENTS; DESIGNATING LEGAL COUNSEL FOR THE PLANNING COMMISSION; DESIGNATING PURPOSES AND AUTHORITY; STATING REQUIREMENTS FOR MEETINGS AND VOTING; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.	08/19/08	09/21/08

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2008-06	AMENDING ORDINANCE 2005-3 LINCOLN COUNTY SOLID WASTE SECTION 5B, TO HAVE THE SOLID WASTE AUTHORITY TO SET FEES FOR THE SOLID WASTE COLLECTION BASED ON THE ACTUAL COST TO COLLECT, TRANSPORT AND DISPOSE OF SUCH SOLID WASTE.	08/19/08	10/12/08
2008-07	AN ORDINANCE PROVIDING FOR THE EFFICIENT AND SANITARY COLLECTION OF SOLID WASTE IN LINCOLN COUNTY; PROVIDING FOR MANDATORY DISPOSAL AND ASSESSMENT OF FEES; PROVIDING A PENALTY FOR VIOLATION OF THE ORDINANCE AND SETTING FEES; PROHIBITING CRUELITY	10/21/08	12/19/08
2008-08	AN ORDINANCE PROVIDING FOR IMPOUNDMENT OF ANIMALS FOUND AT-LARGE, AND CONFINEMENT OF BITTING DOGS AND FEMALE DOGS AND CATS IN HEAT; REQUIRING ANTI-RABIES VACCINATION; SETTING FEES; PROHIBITING CRUELTY, NEGLECT, ABANDONMENT, AND ANIMAL NUISANCE; PROVIDING FOR PENALTIES FOR VIOLATION OF THIS ORDINANCE; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; REPEALING ORDINANCE 2003-10 AND ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE	12/16/08	
2008-09			

ORDINANCE LOG - 2009 (JANUARY 1, 2009 THRU DECEMBER 31, 2009)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2009-01	An ordinance providing a regulatory framework for the balance between protection of the unique resources of Lincoln County with the furtherance of commercial mining in the County	06/16/09	07/23/09
2009-02	Economic Development Planning	07/21/09	08/21/09
2009-03	An ordinance repealing Lincoln County Ordinance 2003-02 and enacting an ordinance which regulates refuse, solid waste, and litter in Lincoln County, repealing ordinances in conflict; providing for the severability of parts hereof; and providing an effective date.	10/20/09	
2009-04	An ordinance establishing a temporary moratorium on lot combining in Deer Park Valley Subdivision; repealing ordinance in conflict; providing for the severability of parts hereof; and providing an effective date	12/08/09	12/08/09
2009-05			

ORDINANCE LOG - 2010 (JANUARY 1, 2010 THRU DECEMBER 31, 2010)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2010-01	Business Retention Gross Receipts Tax	07/20/10	01/01/2011 If Election Passes
2010-02	Deer Park Assessing Ordinance	08/17/20	
2010-03	Deer Park Bonding Ordinance	08/17/20	
2010-04			
2010-05			
2010-06			
2010-07			
2010-08			

ORDINANCE LOG - 2011 (JANUARY 1, 2011 THRU DECEMBER 31, 2011)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2011-01	Contraband for Detention Center Amending Ordinance 2001-09	2/15/11	03/15/11
2011-02	Fire Restrictions Amending Ordinance 2004-01	8/16/11	9/16/11
2011-03	Wind Ordinance Conversion System	2/15/11	3/15/11
2011-04	Lincoln County Alarm System Ordinance Repeal 2008-02	6/21/11	7/21/11
2011-05	Flood Damage Prevention Repealing 2004-02	8/16/11	9/16/11
2011-06	Building Inspection	Didn't use	
2011-07	Rescind Ordinance 2004-01 ETZ	11/15/11	Didn't pass

ORDINANCE LOG - 2012 (JANUARY 1, 2012 THRU DECEMBER 31, 2012)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2012-01	Rescind ETZ Ordinance 2004-01	4/17/12	6/26/12
2012-02	Parameters Bond Ordinance for Lincoln County Detention Center Refund Option	4/17/12	5/19/12
2012-03	Wireless Communications Repeal 2007-03	10/16/12	10/16/12
2012-04	Temporary Moratorium on Subdivision Development within Lincoln County		
2012-05			

ORDINANCE LOG - 2013 (JANUARY 1, 2013 THRU DECEMBER 31, 2013)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2013-1	Personnel Policies & Procedures	04/16/13	05/25/13
2013-02	Subdivision Ordinance Repeal 2008-01	04/14/13	08/16/13
2013-03	Temporary Moratorium on Subdivision Development within Lincoln County	06/7/13	06/7/13
2013-04	Personnel Policy & Procedures	06/25/13	07/26/13
2013-05	Amend Ordinance 2002-08 Requiring certificate issued by Lincoln County Treasurer establishing that Property Tax Obligations are current prior to any subdivision plat or claim of exemption approval by the County of Lincoln	10/15/13	11/15/13
2013-06	Amend Planning Commission 2008-05	11/19/13	12/19/13

ORDINANCE LOG - 2014 (JANUARY 1, 2014 THRU DECEMBER 31, 2014)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2014-01	Amending 2013-4 Personnel Policies & Procedures	2/18/14	3/18/14
2014-02	An Ordinance Setting Forth Wolf-Human Protective Measures, Repealing Ordinance 2007-2 To Import for Release into the Wild of Certain Genera	02/18/14	03/21/14
2014-03	Hearing to consider a new County Ordinance 2014 -03 to be effective July 1, 2014 to dedicate to the Safety Net Care Pool fund an amount equal to a Gross Receipts Tax rate of one-twelfth percent applied to the taxable gross receipts reported during the prior fiscal year by persons engaging in business in the county	04/25/14	07/01/14
2014-04	Amend 2011-01 Contraband for Lincoln County Detention Center	06/10/14	07/11/14
2014-05	Amend 2011-05 Flood Damage Prevention	09/16/14	10/18/14
2014-06	Amend 2008-3 Lincoln County Indigent Hospital/Health Care	9/16/14	09/16/14
2014-07	An ordinance providing for the efficient & sanitary collection of Solid Waste in Lincoln County; providing for mandatory Disposal and assessment of fees; providing a penalty for violation of the ordinance; and repealing Ordinance 2008-07	11/19/14	01/01/15
2014-08	Amending 2014-01 Personnel Policies & Procedures	12/16/14	01/15/15

ORDINANCE LOG - 2015 (JANUARY 1, 2015 HRU DECEMBER 31, 2015)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2015-01	Amend Ordinance 2014-03 An ordinance providing for dedication to the safety net care pool fund	03/17/15	04/17/15
2015-02	Amend Ordinance 2004-04 Lodger's Tax Ordinance	04/21/15	05/28/15
2015-03	Amend Ordinance 2014-07 Collection of Solid Waste in Lincoln County	8/18/15	09/19/15
2015-04	Personnel Policies and Procedures Amending Ordinance 2014-08	11/17/15	12/18/15
2015-05	Litter Ordinance Amending Ordinance 2009-03	11/17/15	12/23/15

ORDINANCE LOG - 2016 (JANUARY 1, 2016 THRU DECEMBER 31, 2016)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2016-01	Amending Ordinance 2015-03 & 1993-07 An Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County	03/15/16	03/14/16
2016-02	Amending 2015-05 An ordinance which regulates acceptable and unacceptable waste in Lincoln County	08/16/16	09/16/16
2016-03			
2016-04			
2016-05			

ORDINANCE LOG - 2017 (JANUARY 1, 2017 THRU DECEMBER 31, 2017)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2017-01	Ordinance authorizing issuance and sale of up to $25,000,000 Lincoln County, New Mexico General Obligation Bonds, Series 2017, for the purpose of acquiring, constructing, designing, equipping and furnishing , and to acquire land for a county hospital .	2/23/17	03/25/17
2017-02	Amend Ordinance 2015-04 Personnel Policies and Procedures	03/21/17	04/21/17
2017-03	Amend Ordinance 2011-02 Open Burning Ordinance	04/18/17	05/19/17
2017-04	Amend 2011-3 Wind Energy Conversion System (WECS)	08/15/17	11/17/17
2017-05	Amend 2015-02 Lodger's Tax Ordinance	10/17/17	11/17/17
2017-06	Amend Alarm Ordinance 2011-04	11/21/17	12/22/17
2017-07	Amend Solid Waste Ordnance 2016-01	11/21/17	12/22/17

ORDINANCE LOG - 2018 (JANUARY 1, 2018 THRU DECEMBER 31, 2018)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2018-01	Right to Work Ordinance	5/15/18	06/14/18
2018-02	An Ordinance Authorizing the operation of Recreational Off-Highway vehicles on paved Streets or highways owned and controlled by the county of Lincoln, NM	10/15/18	11/16/18

ORDINANCE LOG - 2019 (JANUARY 1, 2019 THRU DECEMBER 31, 2019)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2019-01	Mesa Canyons Bond Ordinance	11/19/19	
2019-02	Rescind 2018-01 Right to work Ordinance	6/25/19	Passed
2019-03	Amending Lodger's Tax Ordinance 2017-05	11/19/19	1/1/20
2019-04	Ordinance No. 2019-04 Repealing Ordinances in Conflict: 2016-02 and 2017-07; and Enacting An Ordinance Which Regulates Acceptable And Unacceptable Waste In Lincoln County and Providing For Efficient And Sanitary Collection Of Waste, Providing For Mandatory Disposal and Assessment Of Fees, and Providing A Penalty For Violation of This Ordinance	12/17/19	DID NOT PASS

ORDINANCE LOG - 2020 (JANUARY 1, 2020 THRU DECEMBER 31, 2020)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2020-01	Red Cloud Wind LLC Project Industrial Revenue Bonds Ordinance Maximum Aggregate Principal Amount of $125,000,000	3/17/2020	4/16/2020
2020-02	Noisy Water Winery Local Economic Development Act (LEDA) Project Ordinance	05/28/2020	05/28/2020-05/28/2022

ORDINANCE LOG - 2020 (JANUARY 1, 2021 THRU JUNE 30, 2021)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2020-03	Providing for Dedication to the safety Net Care Pool Fund, Establishing Severability and an Effective Date	01/19/2021	02/18/2021
2020-04	Ordinance Providing for the Efficient and Sanitary Collection of Solid Waste in Lincoln County; Providing for Mandatory Disposal and Assessment of Fees; Providing a Penalty for Violation of the Ordinance; Repealing 2017-07	02/18/2021 & 04/23/2021 (Revised Exemptions)	3/20/2021 & 4/23/2021

ORDINANCE LOG – FY 2021/2022 (JULY 1, 2021 THRU JUNE 30, 2022)

ORDINANCE NO.	DESCRIPTION	DATE ADOPTED	DATE EFFECTIVE
2022-01	An Ordinance Providing for an Efficient and Fair Method of Enforcing the Ordinances of Lincoln County; Establishing the Position of Ordinance Sheriff's Department; Authorizing the Ordinance Enforcement Officer to Enforce the Provisions of Lincoln County Ordinances; Designating Authority and Procedures for Ordinance Enforcement Officers; Providing for the Severability of Parts Hereof; Repealing Ordinance in Conflict Herewith; and Providing an Effective Date.	01/18/2022	2/17/2022
2022-02	Road Cuts Ordinance – Referred to as "The Right-of-Way Permit and Excavation Ordinance"	05/17/2022	06/15/2022
2023-01	Authorizing the Issuance of Sale of Lincoln County, New Mexico Taxable Industrial Revenue Bonds (Mesa Canyons Wind LLC Project), Series 2022A, in an Aggregate Principal Amount Not to Exceed $3,600,000,000 (The "Bonds); to Provide Funds to Finance the Acquisition, Construction, Equipping and Installation of Wind Energy Facilities to be Constructed in One or More Phases for the Purpose of Generating Electricity and Located Within the County but Outside the Boundaries of Any Incorporated Municipality; Authorizing the Execution and Delivery of an Indenture, a Lease Agreement, a Bond Purchase Agreement, a Sublease Agreement, the Bonds, and Other Documents in Connection with the Issuance of the Bonds; Making Certain Determinations and Finding Relating to the Bonds; Ratifying Certain Actions Taken Previously; and Repealing All Actions Inconsistent with this Ordinance.	Passed (9/20/2022) 10/5/2022 (recorded)	Effective 11/4/2022
2023-02	An Ordinance Defining Engaging in Business and Related Terms; Providing for the Establishment of a System of Local Business Registration; Providing for the Collection of Fees; Prohibiting Operating an Unregistered Business; and Providing for a Fine for Violation	Not Adopted	N/A
2023-03	An Ordinance Amending and Restating Ordinance 2012-03, an Ordinance Regulating Wireless Communications Facilities, Including Antennas, Towers and Other Facilities, Prescribing Regulations for Location, Placement, Construction, Appearance, Design, and Conflict; Providing for the Severability of Parts Hereof; and Providing an Effective Date.	Passed (9/20/2022) Recorded (10/18/2022)	Effective (11/18/2022)

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 30

SUBJECT:

Authorization to Schedule Public Hearing to Consider Other Outdated or New Lincoln County Ordinances

Tuesday, February 21, 2023

County of Lincoln
PO Box 711 * 300 Central Ave. * Carrizozo, New Mexico 88301-0711 * (575) 648-2385
www.lincolncountynm.gov

AGENDA ITEM NO. 31

SUBJECT:

Lincoln County Executive Session Pursuant to the Open Meetings Act: Discussion of All Threatened and/or Pending Litigation, Section 10-15-1, Subparagraph (H)(7); Discussion of the Purchase Acquisition or Disposal of Real Property or Water Rights by the Public Body, Section 10-15-1, Subparagraph (H)(8); and Limited Personnel Matters, Section 10-15-1, Subparagraph (H)(2)

Tuesday, February 21, 2023

Alan P. Morel, P.A.

Attorney at Law

700 Mechem Drive, Suite 12 — Jira Plaza
Post Office Box 1030 — Telephone (575) 257-3556
Ruidoso, New Mexico 88355-1030 — Facsimile (575) 257-3558

February 21, 2023

LINCOLN COUNTY EXECUTIVE SESSION PURSUANT TO THE OPEN MEETINGS ACT: DISCUSSION OF ALL THREATENED AND/OR PENDING LITIGATION, SECTION 10-15-1, SUBPARAGRAPH (H)(7); AND DISCUSSION OF THE PURCHASE ACQUISITION OR DISPOSAL OF REAL PROPERTY OR WATER RIGHTS BY THE PUBLIC BODY, SECTION 10-15-1, SUBPARAGRAPH (H)(8); AND LIMITED PERSONNEL MATTERS, SECTION 10-15-1, SUBPARAGRAPH (H)(2)

New or Updated Matters since last report *

1. **Board of County Commissioners of Lincoln County v. Roger Romero D-1226-CV-2018-00055** Complaint for Foreclosure. Complaint was filed February 20, 2018. Defendant Roger Romero filed an Answer to the Complaint asserting a Counterclaim to be filed in the U.S. District Court on April 2, 2018. A Judicial Inquiry Hearing took place September 4, 2018. The case is still pending.

2. **Roger Romero v. State of New Mexico – D-1226-CV-2018-00113 (Underlying Cases are: Board of County Commissioners of Lincoln County v. Roger Romero, D-1226-CV-2018-00055, and State of N.M. v. Roger Romero M-30-MR-2016-00142)** A Petition for Writ of Habeas Corpus was filed requesting that the Judgment & Sentence entered by Judge Vega in Cause No. M-30-MR-2016-00142 be vacated and set aside. George Romero's Answer to Complaint and Counterclaim was filed April 30, 2018 in Cause No. D-1226-CV-2018-00055. On February 26, 2019, an Order Setting Aside Conviction was entered by Judge Counts.

On March 25, 2019, a Notice of Appeal was filed with the N.M. Supreme Court, Case No. S-1-SC-37602 On January 8, 2021, the Supreme Court entered its Dispositional Order of Transfer transferring the case to the Court of Appeals for consideration and review.

On January 28, 2021, a Dispositional Order was entered transferring the case to the NM Court of Appeals for consideration and review. Case No. A-1-CA-39446 On December 8, 2022, the case was submitted to a 3 Judge Panel for a decision.

3. **Romero, et al. v. Stone, et al, Cause No. D-1226-CV-2019-00271** Request for Appointment of Guardian Ad Litem for Plaintiffs and Complaint for Violation of Civil and Constitutional Rights, Negligence, Prima Facie Tort and Wrongful Taking was filed on October 9, 2019 along with a Jury Demand. Lisa B. Riley is the presiding Judge. The case is still pending.

4. **Brd. of County Commissioners of Lincoln County v. Amerisourcebergen Drug Corp., et. al – U.S. Dist. Court Case No. 2:19-cv-00462** – Complaint for Public Nuisance, Violations of Racketeer Influenced and Corrupt Organizations Act (RICO)… filed on May 20, 2019 by Attorneys Robles, Rail & Anaya, P.C., et. al. After receiving no oppositions to the transfer of the case, on June 17, 2019, the case was transferred to the Northern District of Ohio noting that as of December 5, 2017, 1,534 cases have been transferred to Ohio for further proceedings. Settlement has been reached with some of the Defendants and, Lincoln County has begun to receive payments from some of the settling Defendants. The case is still pending.

5. **Greentree Solid Waste Authority v. Lincoln County, Cause No. D-1226-CV-2014-00095** – Compromise and Settlement Agreement and Release executed on December 17, 2015.

6. **Debra Wilcox v. Board of County Commissioners, Deputy Samuel C. Hanna, Caroline McCoy and Former Sheriff Robert Shepperd, Cause No. D-1215-CV-2021-00574** Complaint for Damages was filed on the 2nd day of September, 2021 by Steven Sanders alleging personal injury resulting from an improper and grossly negligent investigation and for "malicious abuse of process". County Defendants were served on November 2, 2021. The case is still pending.

7. **Eby Revocable Trust AND William R. Moser v. Lincoln County Assessor, et al, Cause No. D-1226-CV-2021-0260** A Notice of Appeal of Decision of Tax Protest Board was filed on the 14th day of December, 2021 by Attorney Zach Cook. On January 27, 2022, New Mexico Counties assigned Attorney Daniel Macke to represent Lincoln County. The case is still pending.

8. **Crystal Buster v. Board of County Commissioners for Lincoln County, Correctional Solutions Group, LLC, et al, Cause No. 2:21-cv-01208** A Complaint for Recovery of Damages Caused by the Deprivation of Civil Rights with a Jury Demand was filed on the 12th day of December, 2021, by Coyte Law P.C., and the Law Offices of Matthew Vance, P.C. The case is still pending.

9. **Lionel Burns v. Lincoln County Sheriff's Department; Deputy Daniel Brawley; in their individual and official capacities, and Rhonda Burns, Cause No. D-1226-CV-2022-00032** A Complaint for Damages was filed on the 4th day of March, 2022, by Clayton E. Crowley, Esq. and Joseph J. Gribble, Esq.

On April 22, 2022 the case was removed to the U.S. District Court for the District of New Mexico, Cause No. 1:22-cv-000304. The case is still pending.

10. **Potential Recovery of County of Lincoln Losses from the McBride / Nogal Fires**

11. **Butch's Properties, LLC v. Vera Cruz Ranches, et al, Cause No. D-1226-CV-2022-00166** A Complaint to Quiet Title was filed on the 18th day of August, 2022 by Attorney William Griffin. Lincoln County was served on the 26th day of August, 2022, and filed its Answer to the Complaint on the 26th day of September, 2022. The case is still pending.

12. ***Pioneer Bank v. Andrew Smith, et al, Cause No. D-1226-CV-2022-00089** An Amended Complaint for Foreclosure and Collection of note was filed on the 24th day of August, 2022 by Attorney Andrew Ragsdale. Lincoln County was served on the 24th day of August, 2022, and filed its Answer to the Complaint the 28th day of September, 2022. On January 11, 2023, Judge Bryant entered an Order to Dismiss without prejudice. This case is now closed.

13. **Rosarita Brady, et al v. The Board of County Commissioners of the County of Lincoln, et al, Cause No. D-1226-CV-2022-00199** A Verified Complaint was filed by Attorneys Alexandra Bobbit and McKenzie St. Denis on the 27th day of September, 2022. Lincoln County was served on the 22nd day of November, 2022. Lincoln County Defendants filed their Motion to Dismiss in Lieu of an Answer to the Complaint on the 6th day of January, 2023. The case is still pending.

14. **Dennis Rich and Yvonne Rich, v. Walt Hill, et al, Cause No. D-1226-CV-2022-00230** A Complaint to Quiet Title was filed on the 22nd day of November, 2022 by Attorney H. John Underwood. The County of Lincoln has yet to be served.

Tort Claims Notices Received or Threatened

2023

***Booth, Marcus** – Tort Claim Notice received January 26, 2023, alleging injuries sustained by Claimants head due to the actions by staff of the Lincoln County Detention Center and staff's refusal to take Claimant for medical treatment.

Ornelas, Mark – Tort Claim Notice received on January 4, 2023, alleging injuries sustained on October 11, 2022, as a result of an automobile accident / rollover of the Detention Center Transport Van owned by Lincoln County while being transported from Eddy County Detention Center to Lincoln County Detention Center.

2022

Schwartz, Neil – Tort Claim Notice received on February 10, 2022 alleging malicious and/or tortious actions and/or omissions by the State of New Mexico, the Lincoln County Sheriff's Department, the New Mexico State Police, and the Twelfth Judicial District Attorney's Office resulting in damages to Claimant including, but not limited to, infliction of mental pain and suffering, injuries to Claimant's reputation, and current and future loss of earnings.

Downs, Barbara – Tort Claim Notice received May 6, 2022 alleging improper road and/or waterline maintenance resulting in a vehicle collision due to the icy road at the intersection of Sudderth Drive and Paradise Canyon in Ruidoso, New Mexico. A 2nd Tort Claim Notice was received on May 9, 2022 for a separate source with the same allegations as those set out in the May 6, 2022 notice.

McMinn, David – Tort Claim Notice received on July 6, 2022, alleging multiple, serious issues due to the use of excessive force by BIA law enforcement who may have been agents of or acting on behalf of the Village of Ruidoso, Ruidoso Police Department, Lincoln County, N.M. State Police and the State of New Mexico.

New Mexico Boys and Girls Ranches, Inc. and its Employee, Bridgman, Ted – Tort Claim Notice received on August 9, 2022, alleging violation of civil rights and tort claims act, including a demand to cease and desist and the return of promotional materials confiscated by County representatives at the Lincoln County Fair.

Villanueva, Leticia – Tort Claim Notice received on October 3, 2022, alleging negligent, malicious and/or tortious actions and/or omissions, and infliction of pain and suffering.

Estates of Wesley Clark and Linda Clark – Tort Claim Notice received on October 11, 2022 alleging wrongful deaths as a result of the McBride Fire due in part to faulty siren warning systems.

Snodgrass, Joshua – Tort Claim Notice received on November 2, 20022 concerning loss of employment with the Lincoln County Sheriff's Office commencing on June 23, 2022.

Grassie, Kurtis - Loss of employment with the Lincoln County Sheriff's Office commencing on June 23, 2022.

2021

Mow, Jacob – Tort Claim Notice received February 18, 2021 alleging damage to his vehicle due to icy road conditions on Cora Dutton Rd. and the County Road Department's failure to salt to roadway.

Cervantez, Adam - Tort Claim Notice received on July 8, 2021 alleging the use of excessive force and related constitutional claims during his arrest on April 22, 2021.

Kieter, Dave; Jakubcewicz, Mark; Riddle, Jasper; Patton, Van – Tort claim Noticed received on July 27, 2021. Claimants each allege damages to personal and real property as a result of the extraordinary flooding experienced throughout Lincoln County.

Myers, Sylvia – Tort Claim Notice received August 30, 2021 alleging that Lincoln County Medical Center's treatment fell below the standard of care.

Siegel, Erik – Tort Claim Notice received August 30, 2021 alleging deprivation of rights involving tort, constitutional rights, and other claims.

White, Lionel Glenn, Jr., and family members and tenants, Ralph Nosker and his family members, Barbara Arthur and her family members, and Barlou, LLC – Tort Claim Notice received September 16, 2021 alleging inundation by water resulting in damages to existing roadways and parking in the Gavilan Canyon Road area which are all located within the municipality of the Village of Ruidoso.

Smoley, Cinthia – Ms. Smoley submitted to the Lincoln County Treasurer Department a Statement dated 11/2/2021, for "Arbitration Award/monies due for default".

Vonderane, Glenn – Tort Claim Notice received October 19, 2021 alleging personal injury while using a staircase at the Village of Ruidoso public parking lot located at 151 Center Street.

From: National Opioid Settlements - Directing Administrator
To: National Opioid Settlements - Directing Administrator
Subject: Non-Opioid Remediation Use Reporting for States and Subdivisions with Backstop Funds
Date: Tuesday, February 14, 2023 12:51:14 PM
Importance: High

This is an official communication from the Directing Administrator of the National Opioid Settlements.

BrownGreer has created a page on your Subdivision's portal account (https://www.nationalopioidofficialsettlement.com/) to allow your Subdivision to comply with its obligation under Section V.B.2 of the Distributor Settlement Agreement, and Section VI.B.2 of the Janssen Settlement Agreement (all capitalized terms herein have the meaning as defined in the agreements), to report any funds not used for Opioid Remediation through December 31, 2022. To access this new page, you will need to log into your portal account via the above URL and select Distributor or Janssen from the Report of Non-Opioid Remediation Uses menu. **The first such report is due by March 31, 2023.** A fillable pdf version of the report is also available through your Subdivision's portal account, which can be returned by email to NonOpioidRemediationUseReporting@nationalopioidofficialsettlement.com.

It is the intent of the Parties that all payments disbursed from the Settlement Fund to the Settling States and Participating Subdivisions be used for Opioid Remediation, subject to certain exceptions, and use of the monies received from the Settlement Fund for purposes other than Opioid Remediation is disfavored. Under both settlements, Opioid Remediation is defined as the following: "Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures [including amounts paid to any governmental entities for past expenditures or programs] . . .) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. . . . Qualifying expenditures may include reasonable related administrative expenses." However, Opioid Remediation does **not** include funds used to pay (or reimburse for) attorneys' fees, investigation costs, litigation costs, or costs related to the operation and enforcement of the settlement agreements.

Your State's state-subdivision agreement or allocation statute may impose stricter limits on allowable spending and/or require your Subdivision to submit additional spending reports to your State. Regardless, the Opioid Remediation definition discussed above must be used for purposes of this report required by the Distributor Settlement Agreement and Janssen Settlement Agreement.

A report is only required if your Subdivision received funds and used them for purposes other than Opioid Remediation. Accordingly, if your Subdivision does not submit a report by March 31, BrownGreer will treat the absence of a submission as confirmation that no funds paid by the Settlement Fund received by your Subdivision were spent through December 31, 2022 for purposes that do not qualify as Opioid Remediation. Any reports submitted to BrownGreer identifying amounts received by your Subdivision and not used for Opioid Remediation will be publicly available, pursuant to Section V.B.2 of the Distributor Settlement Agreement, and Section VI.B.2 of the Janssen Settlement Agreement.

Reports may be used by defendants to measure compliance with the settlements' requirement

that 85% (distributors) or 86.5% (Janssen) of all payments (including Additional Restitution funds and plaintiffs' attorneys' fees and costs payments made pursuant to Exhibits R, S, and T of the Distributor Settlement Agreement and Exhibits R, S, and U of the Janssen Settlement Agreement) be spent on Opioid Remediation.

To the extent that your State's state-subdivision agreement or allocation statute provides for BrownGreer to withhold money from your Subdivision's distributor or Janssen payments to fund an attorneys' fee fund (often called a "backstop fund") such amounts should be reported only after they are paid out to counsel. To avoid the complexity of having each Participating Subdivision in your State report its own share of these attorneys' fee payments, a representative of the State may request that BrownGreer submit reports for all payments made from the Participating Subdivision attorneys' fee fund to Participating Subdivision counsel.

BrownGreer will notify you shortly after March 1, 2023 whether your State has requested that BrownGreer handle reporting payments made from the Participating Subdivision attorneys' fee fund to Participating Subdivision counsel, as discussed above. Absent such a request, it is the responsibility of your State and its Participating Subdivisions to report any payments made from the Participating Subdivision attorneys' fee fund to Participating Subdivision counsel as funds not used for Opioid Remediation. Inaccurate reporting may create settlement compliance issues for both a State and its Participating Subdivisions. Starting March 8, 2023, you may email BrownGreer at NonOpioidRemediationUseReporting@nationalopioidofficialsettlement.com if you have questions about how attorneys' fee fund reporting will be handled for your Subdivision. Regardless if BrownGreer is handling reporting payments made from the Participating Subdivision attorneys' fee fund to Participating Subdivision counsel, your Subdivision remains obligated to report funds it paid directly to counsel from your Subdivision's settlement payments.

Your Subdivision is only obligated to report the use of Annual Payments and Additional Restitution payments. It has no obligation to report the amount paid by the defendants to the Attorneys' Fees, Expenses and Costs fund, established by Exhibit R of both agreements. In other words, any funds obtained on your Subdivision's behalf from the national Contingency Fee Fund, Common Benefit Fund, Litigating Subdivision Cost Fund, or MDL Expense Fund should not be reported on the form.

Please note these forms will continue to be due on six-month intervals (September 30; March 31) for the remaining term of the settlements, with the reporting covering new spending, if any, during the prior six months (January 1-June 30; and July 1-December 31) that did not qualify for Opioid Remediation. For the first reporting deadline on March 31, 2023, your Subdivision is required to report all funds used for non-Opioid Remediation from January 1, 2022 to December 31, 2022. It will be possible to submit amended forms if your Subdivision obtains new information about a prior period's spending after the due date.

After referring to the Distributor Settlement Agreement and Janssen Settlement Agreements, and consulting counsel who represented your Subdivision in opioid litigation (if applicable), any unresolved questions may be directed to BrownGreer at NonOpioidRemediationUseReporting@nationalopioidofficialsettlement.com.

Directing Administrator
National Opioid Settlements

BROWNGREER PLC
Telephone: (888) 441-2010
DirectingAdministrator@NationalOpioidOfficialSettlement.com

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