

Sandra Whitehead
Mayor

Amanda Forrister
Mayor Pro-Tem

Frances Luna
Commissioner



Paul Baca
Commissioner

Randall Aragon
Commissioner

Traci Alvarez
Acting City Manager

505 Sims St.
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REGULAR MEETING

THE REGULAR MEETING OF THE CITY COMMISSION OF THE CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO, TO BE HELD IN THE COMMISSION CHAMBERS, 405 W. 3RD ST., ON WEDNESDAY, APRIL 14, 2021; TO START AT 9:00 A.M.

A. CALL TO ORDER

B. INTRODUCTION

1. ROLL CALL

Hon. Sandra Whitehead, Mayor
Hon. Amanda Forrister, Mayor Pro-Tem
Hon. Paul Baca, Commissioner
Hon. Randall Aragon, Commissioner
Hon. Frances Luna, Commissioner

2. SILENT MEDITATION

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

C. PUBLIC COMMENT (3 Minute Rule Applies)

D. RESPONSE TO PUBLIC COMMENT

E. CONSENT CALENDAR

1. City Commission Special Minutes, March 23, 2021
2. City Commission Regular Minutes, March 24, 2021
3. City Commission Special Minutes, April 1, 2021
4. Acknowledge Regular Lodgers Tax Advisory Board Minutes, January 26, 2021
5. Acknowledge Regular Planning & Zoning Minutes, February 1, 2021
6. Acknowledge Regular Airport Advisory Board Minutes, March 2, 2021
7. Accounts Payable, March 2021

F. ORDINANCES/RESOLUTIONS/ZONING

1. Discussion/Action: Resolution No. 37 20/21 approving the acceptance of the 2019/2020 Audit. Carol Kirkpatrick, Finance Director

G. NEW BUSINESS

1. Discussion/Update: Airport Services Update. Traci Alvarez, Acting City Manager
2. Discussion/Action: Re-Appointment of Christopher O'Rourke to the Truth or Consequences Housing Authority Board. Angela A. Torres, City Clerk
3. Discussion/Action: Appointment of Michael Hogg to the Planning & Zoning Commission. Angela A. Torres, City Clerk
4. Discussion/Action: Appointment of Committee Members to coordinate the 2021 Fiesta Event. Commissioner Luna
5. Discussion/Update: Fiesta Events Update. OJ Hechler, Director of Community Services
6. Discussion/Update: Electric Vehicle Charging Stations. Bo Easley, Electric Division Director

H. REPORTS

1. City Manager
2. City Attorney
3. City Commission

I. EXECUTIVE SESSION

1. Threatened & Pending Litigation (Current & Pending Litigation) *pursuant to 10-15-1(H.7)*

J. ACTION ON ITEMS DISCUSSED DURING EXECUTIVE SESSION, if any.

K. ADJOURNMENT

There will be a limited amount of in-person attendance allowed based on COVID safe practices. The meeting will be broadcast live through KCHS on 101.9 FM, and will also be available via teleconference using the information listed below:

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Monday, April 12, 2021**

NEXT REGULAR CITY COMMISSION MEETING APRIL 28, 2021



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.1

SUBJECT: City Commission Special Executive Minutes, March 23, 2021
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: April 9, 2021
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: City Clerk Torres

Summary/Background:

Minutes approval.

Recommendation:

Approve the minutes.

Attachments:

- CC Minutes

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 4-14-2021

CITY COMMISSION MEETING MINUTES
CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO
CITY COMMISSION CHAMBERS, 405 W. 3RD St.
TUESDAY, MARCH 23, 2021

A. CALL TO ORDER:

The meeting was called to order by Mayor Sandra Whitehead at 7:36 a.m., who presided and Angela A. Torres, City Clerk-Treasurer, acted as Secretary of the meeting.

B. ROLL CALL:

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

Hon. Sandra Whitehead, Mayor
Hon. Amanda Forrister, Mayor Pro-Tem
Hon. Paul Baca, Commissioner
Hon. Randall Aragon, Commissioner
Hon. Frances Luna, Commissioner

Also Present: Traci Alvarez, Acting City Manager
Angela A. Torres, Acting City Clerk-Treasurer

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

C. EXECUTIVE SESSION:

- 1. Limited Personnel Matters Pursuant to 10-15-1(H.2) to review, conduct interviews of applicants, and possible selection for the City Manager Position:**

Commissioner Luna moved to approve going into executive session at 7:39 a.m. to discuss **Limited Personnel Matters Pursuant to 10-15-1(H.2) to review, conduct interviews of applicants, and possible selection for the City Manager Position.** Commissioner Baca seconded the motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously.

Mayor Whitehead reconvened the meeting in open session at 3:00 p.m.

Commissioner Luna certified that only matters pertaining to **Limited Personnel Matters Pursuant to 10-15-1(H.2) to review, conduct interviews of applicants, and possible selection for the City Manager Position** was discussed in Executive Session and no action was taken.

**D. ACTION ON ITEMS DISCUSSED DURING EXECUTIVE SESSION, if any.
ADJOURNMENT:**

No action was taken.

E. ADJOURNMENT:

Mayor Whitehead moved to adjourn at 3:01 p.m. Mayor Pro-Tem Forrister seconded the motion. Motion carried unanimously.

Passed and Approved this 14th day of April, 2021.

Sandra Whitehead, Mayor

ATTEST:

Angela A. Torres, CMC, City Clerk



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.2

SUBJECT: City Commission Regular Minutes, March 24, 2021
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: April 9, 2021
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: City Clerk Torres

Summary/Background:

Minutes approval.

Recommendation:

Approve the minutes.

Attachments:

- CC Minutes

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 4-14-2021

CITY COMMISSION MEETING MINUTES
CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO
CITY COMMISSION CHAMBERS, 405 W. 3RD St.
WEDNESDAY, MARCH 24, 2021

A. CALL TO ORDER:

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

B. INTRODUCTION:

1. ROLL CALL:

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

Hon. Sandra Whitehead, Mayor
Hon. Amanda Forrister, Mayor Pro-Tem
Hon. Paul Baca, Commissioner
Hon. Randall Aragon, Commissioner
Hon. Frances Luna, Commissioner

Also Present: Traci Alvarez, City Manager
Angela A. Torres, City Clerk-Treasurer

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

2. SILENT MEDITATION:

Mayor Whitehead called for fifteen seconds of silent meditation to remember the victims of the tragic incident that happened in Boulder Colorado a couple of days ago.

3. PLEDGE OF ALLEGIANCE:

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

4. APPROVAL OF AGENDA:

City Clerk Torres asked that items I1 and I3 be removed from the agenda due to the presenter not being able to attend the meeting.

Mayor Pro-Tem Forrister moved to approve the agenda with the removal of items I1 and I3. Commissioner Baca seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

C. PUBLIC COMMENT:

Susan Crow virtually addressed the Commission with comments related to:

- (1) She addressed the City Commission's offer of the smart meters, and the offer to pay a \$50 fee to keep her analog meter. The offer of the smart meter, as well as the offer to pay a \$50 monthly fee is based on contract law. There must be a meeting of the minds in every contract offer, and while silence is considered a passive agreement all contracts, without full disclosure they are null and void. The contract between T or C utility customers, as well as the contract with Landis & Gyr is null and void because you did not disclose to the community that these meters will explode, and cause house fires when hit with power surges of 1, 5, or 10 thousand volts. She demands that Landis & Gyr provide engineering testing on power surges, as well as the lack of surge protectors in the meter. The delicate electronics within the meters that allow them to spin wireless communications about our electrical usage may send volt electric power surges. You also neglected to disclose that there is a 24 hour data collection, and electronic surveillance on every utility customer in the city who has a smart meter. The people of this community claim the right to have our original analog meters returned without fees of any kind. We will only conditionally accept your offer of a \$50 monthly fee as long as it is waived every month that the utility clerk receives a date stamped photo showing electrical usage. This is her conditional acceptance of the \$50 fee offer.

Ariel Dougherty virtually addressed the Commission with comments related to:

- (2) She respectfully and politely requests that the City Commission withdraw any further action on the RFP proposing an Electric Car Fueling Station because there is no call for it in the current Comprehensive Plan. The origination for its development was mentioned in hundreds of message files, and emails back and forth from city staff and Steve House. It has not been discussed at any advisory board meetings and there is no need for it. There is also no projected budget for it, and most significantly no input from the public what so ever, yet in the end we will be left to pay for it. The dilemma of this stems in this process of the unfriendly renewable ordinance number 664 that is both aggressive and communitive. She has complained about the unfairness of this ordinance for over a year, and she has asked that it be revised. The citizens should not be forced to pay for an electric car fueling station at City Hall when your own failed renewable ordinance does not accommodate homeowner electricity growth for an electric car. Public Utility Advisory Board Chairman George Szigeti tried in vain a week ago on Monday to make changes to ordinance 664. The board is an all-male board with former city staff on it. It is hardly a citizen's board, and certainly not representatives of the citizens. The discussion was depressing, and despite citizens speaking for positive changes to the ordinance, they decided to keep it as is. Three of the board members remain adamant to stick to the 90%. If the city continues to cut off its nose despite its face, no one will want to move here. The runaway spending of the Electric Department is also alarming, and now the city is asking for a \$1 million plus dollar grant to upgrade the long dilapidated

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transformers that should have been addressed instead money being spent on smart meters.

(2) She also touched on concerns regarding her utility bill.

Rick Dumiak virtually addressed the Commission with comments related to:

(1) He feels that the \$50 fee for getting back his analog meter is outrageous for somebody on a fixed income, and it is totally unfair. He doesn't want to be penalized for his health concerns. HE asked that the Commission please revisit this because it is insane to charge a \$50 trip charge for a city of our size.

Ron Fenn virtually addressed the Commission with comments related to:

(1) He stated that his utility credit account has been robbed by \$50 this month by the city, and he has no way of stopping it, and it's based on Madam Mayor's signature on a ludacris order. Under the terms of the notice of liability that he personally served the city with last year, you are going to be responsible for the \$50 charge, plus administrative costs, and possible legal fees. This will be forth coming very soon. He noted that he has provided correct meter readings that have corrected his utility bill. There was no need what so ever for a smart meter at his home, and it is a violation of his 4th amendment right to be secure in his home from surveillance by the city or by anybody else. He will not accept the \$50 trip fee, although the city steals it from his account. When this comes finished, you will be ending up in court.

D. RESPONSE TO PUBLIC COMMENT:

Commissioner Aragon responded to the following comments:

- **Ariel Dougherty's comments regarding the solar ordinance and the re-charging station:** George Szigeti informed him that it almost took up the whole PUAB meeting and they were are looking into possibly reducing the meter fee, which he thinks is going to happen. It is going to be reduced quite a bit.
- He thinks it's a good idea to have a re-charging station.

E. PRESENTATIONS:

1. **Certificate of Appreciation to Denise Addie for organizing the Toyz for Kidz event that took place on December 19, 2020. Current**

Mayor Whitehead presented a certificate of appreciation to Denise Addie for organizing the Toyz for Kidz event that took place on December 19, 2020.

F. CONSENT CALENDAR:

1. **City Commission Regular Minutes, March 10, 2021**
2. **City Commission Special Executive Minutes, March 15, 2021**
3. **Acknowledge Regular Public Utility Advisory Board Minutes, January 19, 2021**
4. **Acknowledge Regular Recreation Advisory Board Minutes, February 1, 2021**

Commissioner Luna moved to approve the consent calendar as noted. Mayor Pro-Tem Forrister seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

G. PUBLIC HEARINGS:

- 1. Public Hearing/Discussion/Action: Approval to submit USDA Funding Applications for Municipal Water System Improvements, and authorization and approval for City Manager and/or Mayor to execute, sign, and submit the required and requested documents related to the USDA/RUS applications for Federal Assistance:**

Traci Alvarez, Acting City Manager explained that a portion of the Preliminary Engineering Report that they've worked on with Wilson & Company has identified a priority project for our Municipal Water System. USDA requires a public hearing for public input, as well as approval by the Governing Body. This project will replace approximately 4.9 miles of waterline to include water meters, and pressure release valves throughout the city. The application request will be for \$7,530,330, and we do not know at this time what will be awarded as far as grant vs. loan. Once it is awarded it will come back to the Commission for review and approval.

Mayor Whitehead opened the public hearing.

Opponents:

Ron Fenn stated that public hearings are set up for the public to speak, and the public never speaks because nothing is ever brought to the people's attention to the point where they understand what's going on. Last week you spent a good portion of the meeting with a water related issue. You were patting everyone on the back for their wonderful work in repairing broken water lines. A statement was made by Jesse Cole that said no one is to blame, but he disagrees with that. Management of this city for the past 50 years has been negligent in providing for the replacement of our utilities. There are no long range plans, or execution of those long range plans to address the fact that utilities like everything else die over time.

Mayor Whitehead call a point of order and stated that Mr. Fenn's comments have nothing to do with discussion on this USDA funding application.

Ron Fenn stated that it does because you are now asking us to borrow money because you don't know how much of a grant you are going to get, and you are asking for somebody else to pay for your neglect, and this is what the issue is.

Mayor Whitehead again called a point of order.

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Public Input:

Ariel Dougherty asked if there will be meters attached to this grant, and if so are they analog meters.

Acting City Manager stated yes it would include the replacement of water meters. Anytime we replace waterlines within the USDA grant we replace the meters.

Mark Bassey, Wilson & Company also explained that the meters will be radio read analog meters.

Ariel Dougherty asked what a radio read meter is.

Mark Bassey, Wilson & Company explained that radio read analog meters allows staff to drive by the meter and read it with a device instead of opening up every meter can and reading it manually. It also allows the reading to be electronically sent to the accounting system for billing.

Ariel Dougherty explained that she has experienced a lot of problems with water meter readings.

Susan Crow asked if the public will have the opportunity of public comment when this comes back to the Commission when we find out what amount of the grant and loan is.

Acting City Manager Alvarez explained that it will not come back as a public hearing. It will only come to the Commission for discussion/action, but there is always public comment in the public comment section of the meeting.

Susan Crow stated it would be nice to have a public hearing when we get the data, because we don't really know what we're getting before we get the data back.

Mayor Whitehead explained that this public hearing today is to take into consideration how the public feels about this. This will come back to us for discussion/action. When this is brought back, you will be given you an opportunity to see what we will bring to the Commission, and give public comment either in person, or via GoToMeeting. You can also email us your questions and concerns.

Susan Crow stated that her only concern is with the meters that will be going in. She asked that they not be smart meters or AMI technology meters, because the water is extremely damaging when it is radiated.

Mayor Whitehead closed the public hearing.

Mayor Pro-Tem Forrister made a motion to approve and submit USDA Funding Applications for Municipal Water System Improvements, and authorization and approval for City Manager and/or Mayor to execute, sign, and submit the required and requested documents related to the USDA/RUS applications for Federal

Assistance. Commissioner Luna seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

H. ORDINANCES/RESOLUTIONS/ZONING:

1. Discussion/Action: Resolution No. 36 20/21 Budget Adjustment Request:

Carol Kirkpatrick, Finance Director explained that this is a standard budget adjustment. When she first got here a year ago, they tried to work with the new chart of accounts and they put money into one stream when it should have went into another. This is so we can move part of this into the operational fund. We have some new money for the electric utility, and we are utilizing some of their reserves to pay for some maintenance and repairs on equipment. The other thing we need to do is budget contingency funds for the Wastewater Treatment Plant.

Commissioner Luna moved to approve Resolution No. 36 20/21 Budget Adjustment Request. Commission Baca seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

I. NEW BUSINESS:

1. Discussion/Update: Airport Services Update:

Item was removed.

2. Discussion/Action: Matching Funds Request for a USDA Grant for a MainStreet eCommerce Project:

Linda DeMarino, MainStreet Truth or Consequences explained that prior to Mr. Madrid leaving she had spoken to him about funding this, and he actually agreed to it, but he had left without giving them anything or saying anything, so that is why they are bringing this back to you. MainStreet is applying for a USDA Rural Business Development Grant. COVID-19 was really hard for many of our businesses, because they relied on foot traffic as the main audience for their businesses, and with the businesses being closed, and there not being any foot traffic, it became very apparent that they did not have the capacities and capabilities to engage in e-commerce. We're finally coming out of the COVID restrictions, and things are opening back up so those audiences will be available again. However, there is really is no telling of what's going to happen with any variance, and we don't know if people are all going to start running back into stores and making purchases after a year of buying things online. This grant project will be open to all businesses, and perspective businesses in Sierra County. We don't know what things are going to look like in the near future, but if something were to happen to shut the economy down again it good to have these backup resources of e-commerce, and moving forward it really opens up business in Sierra County and in the rest of the world. As of right now we have very few businesses that are doing e-commerce. This program is a series of educational sessions that would help our local businesses get out online in various ways. There's a training about what payment platform they should be looking

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at, and possible platforms for selling their goods. It also teaches business writing, website development, and store development if they want to create a store. It also includes individual sessions of assistance for general webpage development. It is also set up to where there can be individual sessions to help them get through any troubles they might have. The Chamber of Commerce has also decided to partner on this, and they are going to contribute \$500 towards that. In order to get a USDA grant we have to have over 50% in matching funds. Therefore, she is asking for the City Commission to be a partner in this project, and fund \$4,500. MainStreet will contribute the additional funds needed for this project.

Acting City Manager Alvarez stated that Linda DeMarino first reached out to her with the two letters around the last part of February or the beginning of March. Linda DeMarino said that she had met with City Manager Madrid on requesting funding assistance for this, as well as their branding project. She checked Mr. Madrid's emails and calendars and also met with Finance Director Carol Kirkpatrick, and Executive Assistant Tammy Gardner to see if they had any knowledge of his approval. However, we couldn't find anything showing that he approved it. The letters that Ms. DeMarino had issued looked like they were dated the 1st of February. She informed Ms. DeMarino that since no documents of approval were located, it would have to come before the Commission because she could not directly approve any of the requests.

Mayor Whitehead stated that she was copied in the letters given to City Manager Madrid, and she sent them on to him, but never heard anything back from him. She looked back at her emails, and it didn't show that he had sent anything, and he was always good at providing her with whatever he responded to.

Linda DeMarino stated that she and Teresa King from the Chamber of Commerce met with City Manager Madrid in person. His response was verbal and in person.

Commissioner Luna stated that our subrecipient grant item is already over budget for this year, so while she thinks it's probably a worthwhile venture to help support our local businesses, she is a little concerned as to where we are going to come up with the money on the fly. Especially since we already committed those funds, and we are over budget on that item. She also understands that the deadline for this is March 30th. However, unless there is another source of funds she has some reservations. She asked if MainStreet will be able to cover the match in the meantime, and if we find the money and the resources, then we would be willing to partner, but at this time she wants to be able to find the money before we make that promise.

Linda DeMarino stated that the program is for training purposes, and it will ultimately benefit the city. The more presence our businesses have online, the more money will come into town from out of town, and that is ultimately the best money to have. Those purchases also generate gross receipts tax. She stated that the city has partnered with them in the past on other projects.

Commissioner Luna stated that she does not disagree with Ms. DeMarino. However, they cannot approve this if the city does not have the funds. She again asked Ms. DeMarino if MainStreet has the extra \$4,500 she is requesting from the city to meet the required match for this grant until we can do research and find out if we have the funds to partner on this project.

Linda DeMarino stated that she may have to re-work the budget, but she believes that is possible.

Commissioner Luna moved to table this item and ask staff to examine funding options and maybe look and see where the money came from when we previously partnered with MainStreet. Commission Aragon seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

3. Discussion/Action: Approval of Airport Advisory Board letter to the Federal Aviation Administration (FAA):

Item removed.

4. Discussion/Action: Subrecipient Funding Allocations for FY 2021/2022:

Traci Alvarez, Acting City Manager explained that we are getting into planning next year's budget, and these are the subrecipient grant applications. The deadline for applications was March 5, 2021. All applicants except for one had all items turned in by the March 5th deadline. The one applicant had their financials turned in 10 days after the deadline, but they did get them submitted. All allocation requests are in your packet.

City Attorney Rubin stated that he understands that the documents are titled subrecipient grant applications although it is really not a grant. It is an allocation to enter into a contract for funding that will benefit the city. The word grant can be a bit misleading because it sounds like a donation which it is not. This is not a violation of the anti-donation clause to approve these. What generally happens is once the Commission makes the decision as to what allocation they are going to make, a contract is then drawn up, and the contract will set forth that in exchange for the funds that are allocated, these services will be provided to the city.

Commissioner Luna stated that she finds it a little odd that we would commit funding that we do not know we have. We will be looking at the budgets in the next few months, and we could have more money to give, or we may not have all of the money requested to give. She would rather we wait until we have our budget in front of us, and we are absolutely certain that we can uphold our end with the contracts.

Mayor Whitehead stated, it was mentioned that some of the applications were a little late so she wanted to remind the applicants to please make sure that they meet the

deadlines because they want to be able to help every subrecipient who comes forward and requests funds.

Commissioner Luna moved to table the Subrecipient Funding Allocations for FY 2021/2022 until they examine the budget and then make the approval during our budget process. Mayor Pro-Tem Forrister seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

5. Discussion/Action: Utility Account Update:

Traci Alvarez, Acting City Manager explained in March of last year we started experiencing some of the effects of COVID, and a decision was made to suspend red tagging and disconnection of delinquent utility accounts. She believes it was reinstated for approximately one month in the month of October, and then suspended again. What you have before you is a print out of some of what's going on in our utility office. The first page is a commercial billing account, and up at the top it shows a total amount owed on the current bill. It also tells you the number of bills that have been issued (which was 12), how many numbers of payments were received, the date of their last payment, and the date of the previous payment prior to that. The highlighted portion in green is the payment that has been received on an account, and the highlighted portion in pink is the monthly billing on the accounts. Looking through the stack of paperwork you'll see that we have some extremely high commercial and residential bills. She had Sonya pull this information, and she was a little shocked to see what we were looking at. She came across this because a part of her grant funding requests requires her to pull financials and current revenues within our various water and sewer revenues. While doing that she noticed that we had quite a bit of a drop in our revenues. What we are requesting is to reinstate red tagging and disconnection of delinquent accounts, and we'd like to begin this in May. That will give customers some time, and while we do understand the hardships that people have had, we also understand that people have received some stimulus money, and some people have received tax refunds so there's been various funding availability to be putting toward payments on some of these accounts. Customers also have the option to go in and make a payment arrangement with our utility office. However, we request that those utility arrangements not exceed 6 months to a year because if we allow arrangements longer than that, some of these will never get paid off.

Mayor Pro-Tem Forrister stated that her only concern is why we are waiting until May when these stimulus checks might be spent by then. She suggests that we start the ball now, and let them know that they need to use that money for their electric or it will be shut off.

Traci Alvarez, Acting City Manager stated that both her and Utility Office Manager Williams spoke about that, and they thought it would only be fair to at least give our customers some notification that if they didn't get these delinquents up that they will be hit with a \$50 red tag fee, and that's why they recommended looking at starting it on a billing cycle which will be in May.

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Mayor Pro-Tem Forrister asked if they see a problem with giving a red tag because some of these accounts look like they are almost a year past due.

Utility Office Manager Williams stated whenever they stopped red tagging, unfortunately they had people who stopped paying their bill. They can start red tagging starting the first billing cycle in April because it's not like we red tag, and then cut them off. We give quite a bit of notice. They continued to send out delinquent notices throughout COVID so people are aware. She explained that the billing process starts with the initial bill to the customer, and then we will bill the customer again if we do not receive payment by the due date. If we do not receive a payment, or at least payment of the first bill then we send out a delinquent notice and we give them 5 days to pay their bill or contact our office. If we don't receive payment or we don't hear anything within the 5 days we then send out a red tag, and at that point we give another 5 days to pay.

Mayor Pro-Tem Forrister stated you guys were still sending out delinquent notices, so she thinks that's plenty of time, unless it's going to put us out by sending these red tag notices out.

Utility Office Manager Williams stated that they are ready.

Commissioner Aragon stated that Chairman Szigeti mentioned that customers owe us over \$200,000.

Utility Office Manager Williams stated that was for only for cycle A which is one billing cycle. They owe us about \$700,000.

Commissioner Aragon asked what the percentage of that would be for commercial, and what are other cities doing that are similar to us?

Utility Office Manager Williams responded that 35% are probably commercial, and a lot of cities have opened back up, and they are red tagging. In September she went to City Manager Madrid, and we were approved to start red tagging in October, and then they kind of shut it back down in November when COVID started hitting harder. We were instructed to stop red tagging in November of 2020, but we continued to send out delinquent notices so that people were aware of their balances.

Commissioner Luna reviewed the report, and stated that she feels that it is extremely irresponsible, ridiculous, and unacceptable for the residents of our community to expect us to continue to provide them with life essential utilities without making a payment. She doesn't want to wait until May. We hear about how we can't make our infrastructure improvements, and how we need to take care of our citizens, but if our citizens aren't paying their bills then we can't do any of that.

Mayor Whitehead stated for months now we've had people who were disgruntle, and come to us and talk about how they were receiving astronomical bills. Thanks to the

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utility department looking into these matters, these people who were complaining were the ones who were delinquent on their own bill, and have not paid for months. They received a huge bill because they have not paid for 4 or 5 months, and then they come out and jump all over us, that's not fair in itself, and just because we were giving you leeway during COVID doesn't mean that you weren't supposed to come in and pay your bill.

Utility Office Manager Williams and Acting City Manager Alvarez asked that we not go past 6 months to a year for payment arrangements, and that people be held to their payment arrangement, and pay off their arrears balance in that amount of time.

Utility Office Manager Williams stated that the city ordinance indicates that only 3 payment arrangements are allowed per customer, and she feels that we should stick to that.

Mayor Pro-Tem Forrister agreed, and stated we're not asking them to pay for something they are not already using.

City Attorney Rubin stated if you look at our city ordinance they already have good procedures for us like only 3 payment arrangements, red tags, liens and penalties we can impose.

Commissioner Aragon asked what happens to those customers who jump ship and don't pay. Does a lien go on the property?

Utility Office Manager Williams stated that we have a lot of properties where many renters still owe us money, but the property is owned by a different person.

Acting City Manager Alvarez explained that we need to start holding those property owners accountable for their renters. The landlords need to start going after their tenants who are not paying their bills. In the past when a landlord rents out their property, and the tenant skipped out and had a balance, the landlord would come in and certify that the person no longer lives there, and they are moving in a new tenant. However, we have some very old accounts where that property is associated with an old debt, and what we want to happen is for the property owner to be responsible and go after the tenants themselves, and we don't open a new account on that property until the debts associated with that property is paid.

Commissioner Luna asked if that is in our ordinance because she feels that we should work with our property owners. There are some who own quite a few properties, and that will become a huge burden on them. They should take care of that, but she doesn't want to blindsides them because of their tenants, so maybe they need to keep the utilities in their name and charge the tenants each month.

Acting City Manager Alvarez stated that it is not in an ordinance. It's just an internal policy, and the way it was previously handled. The ordinance itself talks about a lien on the property for uncollected bills.

Commissioner Luna made a motion to immediately implement the red tags and disconnects on utility payments and to enforce the city ordinance that is in place. Mayor Pro-Tem Forrister seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

6. Discussion/Update: Expenditure, Revenue, Cash, and Transfer Reports for February 2021:

Carol Kirkpatrick, Finance Director gave an overview of where we are with the budget and revenues. This will be a monthly report that will be submitted to the Commission.

J. REPORTS:

Acting City Manager Alvarez had no reports.

City Attorney Rubin had no reports.

City Commission Reports:

Mayor Pro-Tem Forrister had no reports.

Commissioner Aragon had no reports.

Commissioner Baca had no reports.

Mayor Whitehead had no reports.

Commissioner Luna reported the following:

- During the last Commission meeting we authorized city staff to begin work on Fiesta. She has attended two department head meetings, and she has never been more proud. She actually got goosebumps at the first meeting. Everyone was so excited, and there were ideas flowing, and everybody was on board, so Fiesta 2021 is going to happen. At the last department head meeting they agreed, and wanted the blessing of the Commission that the theme be Homecoming to celebrate the Class of 2021. The kids have had a cruddy year, and unlike the class of 2020 who got to go to go to school for ¾ of the year, the class of 2021 will only get to go to school for 4 or 5 weeks when it is all said and done. It was actually Deputy Chief Baker's suggestion and idea, and everyone loved it, and was behind it, so with the blessing of this Commission the theme would be Homecoming, and the Class of 2021 would be the Grand Marshalls.

She will work with the schools on having the Senior Class at the beginning of the parade once she gets a nod of support for this year's theme. She explained that the vendor and parade forms are ready, and will be distributed. Fiesta 2021 is going to happen, and it will be an outdoor event in the downtown area between City Hall and the Bank of the Southwest. She thanked everyone involved and city staff for supporting this event.

K. EXECUTIVE SESSION:

1. Limited Personnel Matters (City Manager position) Pursuant to 10-15-1(H.2):

Commissioner Luna moved to approve going into executive session at 10:29 a.m. to discuss Limited Personnel Matters (City Manager position) Pursuant to 10-15-1(H.2). Mayor Pro-Tem Forrister seconded the motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously.

Mayor Whitehead reconvened the meeting in open session at 11:48 a.m.

Commissioner Luna certified that only matters pertaining to Limited Personnel Matters (City Manager position) Pursuant to 10-15-1(H.2) was discussed in Executive Session and no action was taken.

L. ACTION ON ITEMS DISCUSSED DURING EXECUTIVE SESSION, if any. ADJOURNMENT:

Commissioner Luna made a motion to offer the City Manager position to Bruce Swingle and instructed City Attorney Rubin to draft the contract. Mayor Pro-Tem Forrister seconded the motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously

M. ADJOURNMENT:

Commissioner Luna moved to adjourn at 11:49 a.m. Mayor Whitehead seconded the motion. Motion carried unanimously.

Passed and Approved this 14th day of April, 2021.

Sandra Whitehead, Mayor

ATTEST:

Angela A. Torres, CMC, City Clerk



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.3

SUBJECT: City Commission Special Executive Minutes, April 1, 2021
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: April 9, 2021
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: City Clerk Torres

Summary/Background:

Minutes approval.

Recommendation:

Approve the minutes.

Attachments:

- CC Minutes

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 4-14-2021

CITY COMMISSION MEETING MINUTES
CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO
CITY COMMISSION CHAMBERS, 405 W. 3RD St.
THURSDAY, APRIL 1, 2021

A. CALL TO ORDER

The meeting was called to order by Mayor Sandra Whitehead at 12:30 p.m., who presided and Angela A. Torres, City Clerk, acted as Secretary of the meeting.

B. INTRODUCTION

1. ROLL CALL

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

Hon. Sandra Whitehead, Mayor
Hon. Amanda Forrister, Mayor Pro-Tem – via telephone
Hon. Paul Baca, Commissioner
Hon. Randall Aragon, Commissioner
Hon. Frances Luna, Commissioner

Also Present: Traci Alvarez, Acting City Manager
Angela A. Torres, Acting City Clerk-Treasurer

C. EXECUTIVE SESSION:

1. Limited Personnel Matters (City Manager) Pursuant to 10-15-1(H.2):

Commissioner Luna moved to approve going into executive session at 12:31 p.m. to discuss Limited Personnel Matters (City Manager) Pursuant to 10-15-1(H.2). Commissioner Baca seconded the motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously.

Mayor Whitehead reconvened the meeting in open session at 12:43 p.m.

Commissioner Luna certified that only matters pertaining to Limited Personnel Matters (City Manager) Pursuant to 10-15-1(H.2) was discussed in Executive Session and no action was taken.

**D. ACTION ON ITEMS DISCUSSED DURING EXECUTIVE SESSION, if any.
ADJOURNMENT:**

Commissioner Aragon made a motion to sign the City Manager contract with Bruce Swingle with changes as discussed. Commissioner Baca seconded the

CITY COMMISSION APRIL 1, 2021 SPECIAL EXECUTIVE MEETING MINUTES

motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously

E. ADJOURNMENT:

Commissioner Luna moved to adjourn at 12:44 p.m. Mayor Whitehead seconded the motion. Motion carried unanimously.

Passed and Approved this 14th day of April, 2021.

Sandra Whitehead, Mayor

ATTEST:

Angela A. Torres, CMC, City Clerk



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.4

SUBJECT: Acknowledge Regular Lodgers Tax Advisory Board Minutes for January 26, 2021.

DEPARTMENT: City Clerk's Office

DATE SUBMITTED: April 9, 2021

SUBMITTED BY: Angela A. Torres, City Clerk-Treasurer

WHO WILL PRESENT THE ITEM: City Clerk Torres

Summary/Background:

Acknowledge Minutes.

Recommendation:

Acknowledge minutes.

Attachments:

Minutes

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 4-14-2021

**CITY OF TRUTH OR CONSEQUENCES
LODGER'S TAX ADVISORY BOARD**

MINUTES

TUESDAY, JANUARY 26, 2021

REGULAR MEETING

Regular meeting of the Lodgers Tax Advisory Board of the City of Truth or Consequences, New Mexico to be held in the City Commission Chambers, 405 W. Third, Truth or Consequences, New Mexico, on Tuesday, January 26, 2021 at 5:30 pm.

CALL TO ORDER:

The meeting was called to order by Chairman Foerstner.

ROLL CALL:

Jake Foerstner, Chairman
Linda De Marino, Member
Teresa King, Member
Gina Kelley, Member

ALSO PRESENT:

Kristin Saavedra, Chief Procurement Officer/Administrative Assistant
Dawn C. Barclay, Deputy City Clerk

1. APPROVAL OF AGENDA:

**Member Kelley made a motion to approve the agenda.
Member King seconded the motion. Motion carried unanimously.**

2. APPROVAL OF MINUTES:

a. Regular Minutes, July 28, 2020

**Member King moved to approve the minutes from July 28, 2020.
Member Kelley seconded the motion. Motion carried unanimously.**

b. Regular Minutes, September 29, 2020

Member Kelley moved to approve the minutes from September 29, 2020.

Member King seconded the motion. Motion carried unanimously.

3. COMMENTS FROM THE PUBLIC:

There were no comments from the public.

4. RESPONSE TO COMMENTS FROM THE PUBLIC:

There were no response to comments from the public.

5. OLD BUSINESS:

a. Discussion/Action: Application Review & Allocation Recommendation for FY 2020/2021.

i. Chamber of Commerce

Theresa King represented the Chamber of Commerce. She advised the board she was not ready to move forward with her request at this time.

Member Kelley moved to table request from the Chamber of Commerce. Member De Marino seconded the motion. Motion carried unanimously.

ii. Geronimo Springs Museum.

Marilyn Pope stated she was working on a proposed event advertising budget for the upcoming year. She inquired about her submittal reimbursement for the guide book ad. Ms. Pope is ready to apply for funding for the activity books at a cost of \$700.00. She advised the board she is currently working on some projects with projected costs. One of her projects is interviewing applicants to manage the Facebook page. Member DeMarino liked the idea of getting ready to reopen but expressed concerns that the Museum may not be able to reopen until summer, which will cross over to a new physical year. Member Kelley asked about the program schedule and if any delays were going to be incurred? She also asked Ms. Pope if she have any concerns about her scheduled speaker's returning. Ms. Pope was confident all programs will have dedicated speakers. Member DeMarino asked about the disbursement of the activity books? Ms. Pope replied they will be disbursed to the surrounding schools with the bulk going out of town. Member Foerstner asked about a time line for the Rock and Gem, Arrowhead and El Camino Real display? Ms. Pope said the Rock and Gem and Arrowhead displays are completed, a NMSU intern will be assisting with the Camino Real acquisition research work, but not sure if it will be ready for display by time of reopening. Member DeMarino suggested waiting on the printing until an opening date has been established,

while still exploring Facebook and Instagram as a way to advertise. Kristin Saavedra, CPO shared a kindly reminder to Ms. Pope, that if any requests were going to be submitted, it must be submitted as a "Reimbursement Request".

Member De Marino made a motion to approve \$1,350.00 total; \$500.00 for social media, content development and advertising. \$500.00 for graphic design for development events, \$350.00 for the children's activity book. Member Kelley seconded the motion. Motion carried unanimously.

iii. Veterans Memorial Park & Museum.

Kristin Saavedra, CPO confirmed two application were submitted, they were tabled from the last July's meeting. Application was then resubmitted this time at a lower amount for the requested pamphlets and billboard sign. Chairman Foerstner made reference he would like to have a representative from each organization who is requesting a reimbursement, attend the board meetings, so they are available to answer any questions. In regards to the billboard advertisement, board was unclear if the billboard sign has been updated at this time. No current picture was submitted at this meeting. Kristin Saavedra, CPO offered to research billboard status by offering to speak with Maggie Allen or Wendy Barnes letting them know this issue had to be tabled again, also requesting their attendance at the next meeting to answer any questions from the board. On the new application there is a concern with the estimated expense not equaling what is required to spend inside and/or outside the County. On the old application there are some request that were ineligible. Board advised to do away with the word "New Granit" on the current ad design. Need to address the 25% of award being asked.

Member Kelley made a motion to table this submitted request from the Veterans Memorial Museum. Member King seconded the motion. Motion carried unanimously.

b. Review/Update: Lodger's Tax 1st Quarter Reporting

Chairman Foerstner asked for clarification on black ink vs red ink on the report. Kristin Saavedra, CPO responded; the black ink is referencing the quarterly reports that have been received on time, the red ink is referring to the reports that were not submitted on time.

c. Discussion/Action: Lodger's Tax Application Changes

Kristin Saavedra, CPO made reference from the last meeting that Mr. Madrid had suggested implementing a point's process and/or a RFP for the application process. She explained the RFP (Request for Proposal) cannot be used as a request for funding. Ms. De Marino suggested to have more details on specific questions (Examples; Project 1, 2 etc..., return on income, return on investments) for the application process. Kristin Saavedra, CPO made a suggestion; she could put together a

PowerPoint presentation with samples of suggestions she received from the board before the next meeting along with printed hard copies. She also reminded Chairman Foerstner about a suggestion that was made at a prior meeting making reference to having a digital submittal option for the application process.

d. Discussion/Action: Application Process

Member Kelley made a motion table item number 5. c. Discussion/Action: Lodgers Tax Application Changes & 5. d. Discussion/Action: Application Process. Member De Marino seconded the motion. Motion carried unanimously.

6. NEW BUSINESS:

a. Discussion/Action: Selection of Vice-Chairman

Member De Marino made a motion to nominate Gina Kelley as Vice-Chairman. Member King seconded the motion. Motion carried unanimously.

b. Discussion/Action: Lodger's Tax Allocation Recommendation

i. Geronimo Springs Museum

This item was discussed earlier in the New Business section (5. a. ii.)

ii. Sierra County Arts Council

Member DeMarino inquired about the number of out-of-town memberships solicited? There was not a representative from the Sierra County Arts Council present to answer any questions. Member DeMarino also had some concerns regarding the gallery brochure. She suggested to wait and see how many business pull through the pandemic before printing the brochures. The board discussed and approved a partial funding disbursement.

Member Kelley asked to table the funding for the brochures for the SCAC Membership, Gallery and the Mural brochure's until a representative can attend to answer questions. She continued with the motion to approve \$131.88 for 2021 website hosting and \$17.99 for the 2021-22 domain name registration. Member King seconded the motion. Motion carried unanimously.

c. Discussion/Update: Lodger's Tax 2nd Quarter Reporting

Board reviewed the report and noted that no report was received from the Veteran's Museum. The board requested a representative attend next meeting to answer questions regarding any funding request. Chairman Foerstner requested updated guidelines for the reporting process.

d. Discussion/Update: Collected Tax Reports for Comparison due to COVID Impact

i. Lodger's Tax Report for 2019 & 2020

Member Foerstner made reference to the income gap between 2019 & 2020. He also recommended samples of some possible reports for the board to review at each meeting (examples; showing comparisons from month to month, remaining balances available for allocation, what is carried over from last month, what's been awarded). Deputy Clerk Barclay noted she was in receipt of the email submitted by Chairman Foerstner dated January 20, 2021, requesting said such samples. She assured the board the report requests will be addressed and if generated, will be made available at the next meeting. Last noted, the board was concerned about being over committed with expenditures when revenues are down. They would like to find a way to be advised and asses avoiding any possible issues.

Reviewed by board: 2019 - \$330,090.54
2020 - \$191,017.04
\$139,073.50 difference; down by 42.13% from 2019

ii. Convention Tax Report for 2019 & 2020

Reviewed by board: 2019 - \$65,766.54
2020 - \$42,352.98
\$23,413.56 difference; down by 35.6% from 2019

e. Discussion/Action: Set Time, Place & Date Next Meeting

Member King made a motion to approve next meeting set for March 30, 2021 at Noon. Member De Marino second the motion. Motion carried unanimously.

7. COMMENTS FROM THE BOARD

Member DeMarino made a suggestion, the board look more into the future of tourism for the City and how the funds can be properly directed. Chairman Foerstner suggested when

another online marketing class becomes available, the application process reflects attending the class. All the board members also made reference to Hans Townsend, who was deeply rooted in the community and cared tremendously about the tourism for TorC.

8. COMMENTS FROM STAFF:

There were no additional comments from staff.

9. ADJOURNMENT:

There being no further business to come before the Lodger's Tax Advisory Board, Member De Marino made a motion to adjourn meeting. Member Kelley second the motion. Motion carried unanimously. The meeting was adjourned.

PASSED AND APPROVED ON THIS 30th DAY OF MARCH 2021.



Jake Føerstner, Chairman
Lodger's Tax Advisory Board



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.5

SUBJECT: Acknowledge Regular Planning & Zoning Minutes for February 1, 2021.

DEPARTMENT: City Clerk's Office

DATE SUBMITTED: April 9, 2021

SUBMITTED BY: Angela A. Torres, City Clerk-Treasurer

WHO WILL PRESENT THE ITEM: City Clerk Torres

Summary/Background:

Acknowledge Minutes

Recommendation:

Acknowledge minutes.

Attachments:

Minutes

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 3-24-2021

**CITY OF TRUTH OR CONSEQUENCES
PLANNING & ZONING COMMISSION
MINUTES**

MONDAY, FEBURARY 1, 2021

REGULAR MEETING

Regular meeting of the Planning & Zoning Commission of the City of Truth or Consequences, New Mexico to be held in the City Commission Chambers, 405 W. Third, Truth or Consequences, New Mexico, via teleconference on Monday, February 1, 2021 at 5:30pm.

CALL TO ORDER:

The meeting was called to order by Vice-Chairman Sisney.

ROLL CALL:

Chris Sisney, Vice-Chairman
James Bush, Member
Steven Zeschke, Member

ALSO PRESENT:

Traci Burnette, Grants/Projects/Zoning
Angela Torres, City Clerk-Treasurer
Dawn C. Barclay, Deputy City Clerk

1. APPROVAL OF AGENDA:

Vice-Chairman Sisney requested a motion to approve the agenda.

**Member Bush made motion to approve agenda. Vice-Chairman Sisney seconded the motion.
City Clerk Torres asked for a roll call vote.**

Vice-Chairman voted aye.

Member Bush voted aye.

Member Zeschke voted aye.

Motion carried.

2. APPROVAL OF MINUTES:

- a. Regular meeting of Monday, January 4, 2021.

Vice-Chairman Sisney made motion to approve minutes. Member Bush seconded the motion. City Clerk Torres asked for a roll call vote.

Vice-Chairman Sisney voted aye.

Member Bush voted aye.

Member Zeschke voted aye.

Motion carried.

3. COMMENTS FROM THE PUBLIC: (3 Minute Rule Applies)

No response from the public.

4. RESPONSE TO COMMENTS FROM THE PUBLIC:

No responses were made to comments from the public.

5. NEW BUSINESS:

- a. **Acknowledgment: Rick Dumiak Resignation Letter.**

City Clerk Torres advised the board the City was in receipt of Mr. Rick Dumiak resignation letter.

- b. **Reorganization: Chairman and Vice-Chairman.**

The voting for a new Chairman and Vice-Chairman will wait and go through the solicitation process through the City Clerk's office, which consist of posting an adverted request for the vacant position on the Planning & Zoning Commission board.

6. PUBLIC HEARING:

- a. **Public Hearing/Discussion/Action: Summary Plat Amendment 300 N Maple Street.**

Traci Burnette, Grants/Projects/Zoning: Good evening Vice-Chairman and Members of the board. What you have before you, is a request from the property owner who would like to split the lot located at 300 N Maple into two lots. In your agenda packet you will find the google map showing the location of the property. There were public notices sent out to all parties within a 300 foot radius. Normally for a summary plat amendment it's only a 150 foot radius, however since we also have the variance on there, the variance requires 300 foot radius. All parties were covered. We also have the section of the Municipal Code showing what the commercial district would allow within the commercial district and you have a section of the Municipal Code letting you know that the standards are within that district as well. Splitting the lot does meet the required lot minimums for both lots, and you were given a utility verification, I apologize it did not make it into the agenda, there was a little delay.

All the utility information has been approved by our electric, water, wastewater, streets and myself. Wastewater did note, from what they can tell, the lot does show a tap and their suggestion is moving forward. If the property owner does vacate the property the owner may want to look at two separate taps at some point. However it's not a requirement, we just make sure that it fits within your "Findings of Facts" which is also included in your requirement packet. They must have an obstructed access to those utilities which they do. With that said, I will stand for the next question for the public hearing.

City Clerk Torres: At this time do we have any Proponents that would like to speak?

Frank Luchini – I would like to speak.

City Clerk Torres: I am going to do the oath. "Do you swear to tell the truth, the whole truth and nothing but the truth"?

Frank Luchini – I do.

City Clerk Torres – Please begin your presentation Mr. Luchini.

Frank Luchini: Thank you. I'm the property owner of 300 N Maple. I have applied for the summary plat and variance. I have met all requirements, I've submitted all my documents as requested by the City of TorC. I do hope it is approved by the Commission. That all I have.

City Clerk Torres: Would any of the board members like to speak at this time?

Member Zeschke: I was wondering about the sewer, are we going to have two separate water bills now? Two separate fees for the sewer? Because there are two buildings, are there going to be two sewers and two water bills.

Frank Luchini: Each dwelling is metered individually on the electric, water and the gas.

Member Zeschke: ok, just not the sewer.

Traci Burnette, Grants/Projects/Zoning: Vice-Chairman and Members of the board. So what you're looking at is to insure that the property split meets the "Finding of Facts" checklist. Which entails that it has an unobstructed access to water and sewer, which this property has unobstructed access to water and sewer. Whether the property owner decides to have two separate sewer taps, two separate water taps, and two separate electric meters. That is a decision made by the property owner. It doesn't have any bearing on whether or not the lot can be split. It has unobstructed access to all utilities.

Member Zeschke: If the property sells, is it still going to have one feed for two separate properties. I thinking he should have to put up some money and be split before we do all this.

Traci Burnette, Grants/Projects/Zoning: Vice Chair, Members of the board, I understand your concerns. For the Commission and your ruling on this, it's literally whether or not it meets the standards within the Municipal Code as stated by the "Finding of Facts". What's developed on the property has no bearing as to whether or not it meets the requirements within the Municipal Code the rest of it goes internally at the Planning & Zoning office.

Vice-Chairman Sisney: I would like to make a point, to the best of my understanding, the sewer fee is based upon your water usage. It's metered off of fresh water. That's how we base your sewer fee. It doesn't need to be metered on it own, it's included in his water bill.

City Clerk Torres: I have a quick question, do you want to do presentations on both of the opponents and proponents and then take action on both of them separately after both presentations or do you want finish with this one, do action, and then move on to the second portion?

Traci Burnette, Grants/Projects/Zoning: I can do whatever would make our Commission more comfortable.

Member Bush: I listen to all, Traci made a very good point, that it meets all the “Facts of Findings” this request. I am certainly going to say “aye” to this proposed amendment, because it meets the conditions as set forth and we can move forward on the variance. I don’t think there is any problems with Mr. Luchini trying to split these up according our current codes, regulations and the “Fact of Findings” checklist, which I have read and checked off, everything is up to code. There are all “No’s”. That’s my input right now.

City Clerk Torres: Would you like to make a motion for approval of amendment.

Member Bush: I make a motion to approve this amendment.

City Clerk Torres: Do we have a second?

Vice-Chairman Sisney: Second the motion, but wanted stated he had a concern about the property being sold in the future with a shared sewer line.

City Clerk Torres asked for a roll call vote.

Vice-Chairman Sisney voted aye.

Member Bush voted aye.

Member Zeschke voted aye.

Motion carried.

b. Public Hearing/Discussion/Action: Variance Request 300 N Maple Street.

Traci Burnette, Grants/Projects/Zoning: Thanks Vice-Chair and Member of the board. This part of the hearing is for the variance request at 300 N Maple. Our City Municipal Code Section 15-15 8. 2b, says both lots to create must have direct legal unobstructed access to existing city maintained and paved street, with curb, gutter and sidewalk. This street does not have curb, gutter and a sidewalk therefore applicant is requesting a variance. I will stand for any questions.

City Clerk Torres: Does anyone have any questions for Ms. Alvarez?

Member Bush: I have no questions.

City Clerk Torres: Do we have proponents?

Frank Luchini: I would like to speak. In that area there is curb but no sidewalk or existing gutter. Do to the surrounding property owner’s, there is no existing sidewalk anywhere else on the block and therefore could cause undue hardship on my part so I do request for this variance.

City Clerk Torres: Are there any other proponents that would like to speak? (No one answered).

Do we have any opponents that would like to speak? (No one answered). Does our board have any other questions or comments at this time?

Member Bush: I have driven by the property and agree with Mr. Luchini. I approve of the variance. I would like to make a motion to approve the variance.

City Clerk Torres: Mr. Zeschke would like to make a comment and then we can move forward to make a motion Mr. Bush.

Member Zeschke: I spoke with a guy in the area and he doesn’t seem to have a problem with it. Like Mr. Luchini said and Mr. Bush said, that’s fine with me. I approve.

City Clerk Torres: Mr. Bush made a motion to approve the variance request. Do I have a second?

Member Zeschke: Second.

City Clerk Torres asked for a roll call vote.
Vice-Chairman Sisney voted aye.
Member Bush voted aye.
Member Zeschke voted aye.
Motion carried.

7. COMMENTS FROM THE PLANNING & ZONING COMMISSION:

No comments from the Planning & Zoning Commission.

8. COMMENTS FROM STAFF

No comments from the staff.

9. ADJOURNMENT

There being no further business to come before the Planning & Zoning Commission.

Vice-Chairman Sisney moved to adjourn meeting. Member Zeschke seconded the motion.
Clerk Torres asked for a roll call vote.
Vice-Chairman voted aye.
Member Bush voted aye.
Member Zeschke voted aye.
Motion carried.

PASSED AND APPROVED ON THIS 5th DAY OF APRIL 2021.


Chris Sisney, Vice-Chairman
Planning & Zoning Commission



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.6

SUBJECT: Acknowledge Regular Airport Advisory Board Minutes for March 2, 2021.

DEPARTMENT: City Clerk's Office

DATE SUBMITTED: April 9, 2021

SUBMITTED BY: Angela A. Torres, City Clerk-Treasurer

WHO WILL PRESENT THE ITEM: City Clerk Torres

Summary/Background:

Acknowledge Minutes

Recommendation:

Acknowledge minutes.

Attachments:

Minutes

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 4-14-2021

**AIRPORT ADVISORY BOARD MINUTES
CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO**

REGULAR MEETING

TUESDAY, MARCH 2, 2021

TIME & PLACE:

The Airport Advisory Board of the City of Truth or Consequences, New Mexico met in Regular Session in full conformity with the law and ordinances of said Board, at the Truth or Consequences City Commission Chambers, 405 W. Third, Truth or Consequences, New Mexico, on Tuesday, March 2, 2021 at 4:00 P.M.

PRESIDING OFFICER:

The meeting was called to order by Vice-Chairman Mark Shipley, and Lisa Gabaldon acted as Secretary.

ATTENDANCE:

Upon calling the roll, the following members were reported present:

Present:

Gerald Lafont, Chairman - via phone
Mark Shipley, Vice-Chairman
David Senn, Member
Larry W. Mullenax, Member
Bill Weddle, Member - Absent

Also Present:

Traci Alvarez, Grant/Project/Zoning Official
Alfredo Holguin, Wilson & Co.
Chad Rosacker, Airport Manager
Sandra Whitehead, Mayor
Angela A. Torres, City Clerk-Treasurer
Lisa Gabaldon, Secretary

QUOROM:

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

PLEDGE OF ALLEGIANCE:

Vice-Chairman Shipley led the Pledge of Allegiance.

APPROVAL OF AGENDA:

Traci Alvarez, Acting City Manager asked the board to switch items A & B of the agenda due to Alfredo Holguin from Wilson & Co. having to travel.

Vice-Chairman Shipley called for approval of the agenda.

Member Senn moved to approve the agenda with changes. Member Mullenax seconded the motion. Motion carried unanimously.

APPROVAL OF MINUTES:

- a. Regular Meeting of Tuesday, January 5, 2021

Vice-Chairman Shipley called for approval of the minutes for Tuesday, January 5, 2021.

Member Senn moved to approve the minutes as submitted. Member Mullenax seconded the motion. Motion carried unanimously.

- b. Regular Meeting of Tuesday, February 2, 2021

Vice-Chairman Shipley called for approval of the minutes for Tuesday, February 2, 2021.

Member Mullenax moved to approve the minutes as submitted. Member Senn seconded the motion. Motion carried unanimously.

COMMENTS FROM THE PUBLIC (3 minute rule applies):

No comments.

NEW BUSINESS:

- a. Discussion/Update: Water System Update. Traci Alvarez Acting City Manager & Alfredo Holguin-Wilson & Co.

Acting City Manager Traci Alvarez introduced Alfredo Holguin from Wilson & Co. to speak on the water issues going on at the Airport.

Alfredo Holguin stated that he wanted to give a recap of part of their discussion from the last meeting and his understanding of the issues. They discussed the water quality and the hardness and the fact that the people at both the hangars and the residence there were experiencing some hard water issues with the coolers, the humidifiers for somebody's airplane by being able to keep it at certain moisture content. It sounded like there was calcification at the faucets and at the one residence. We started talking about potential options. The first and very simple option would be a residential filter; it's essentially a carbon filter. That's something that you can pick up at Lowe's. Hook it up on your service line and then that would essentially provide that for that particular connection. The other option that we talked about in order to address this hard water is more of a whole system water softener. It's definitely more of the commercial/industrial grade. The difference between that and the original one, the original system included a water softener out there, but it was considered more of a residential softener. It really wasn't meeting the requirements of the state because that water system out there is considered a public water system, so because of that, it does need to meet the rules and regulations per NMED (New Mexico Environment Department). There were also some issues with the way that it functioned and the fact that

it could potentially be tampered with and/or cause contamination of the system and that's why it was actually removed by the City personnel. Since the meeting, he has done a little bit more research, some preliminary research into this. He reached out to Culligan, they make a system. He reached out to Adage, another rep that they typically use for water treatment. He did reach out to NMED because they wanted to confirm if a water softener is considered a treatment of the water system. Per NMED, it is considered water treatment and because of that, any kind of improvements or trying to add a new water softener system to the airport water out there would actually require a permit through NMED in which case they would actually require a PE stamped design and tech specs for the review and approval. He mentioned last time that we could keep it relatively simple if NMED didn't require any of these checks and balances, it was something that maybe the City could do in house, but because NMED is gonna require that licensed design and tech spec write up, it is gonna need to go through a little bit more of a process; which is really gonna add some time and add some overall cost to the proposed project. He was also able to coordinate with the City and Acting City Manager Traci Alvarez and had a discussion with DOT, their aviation department. They actually offer a grant for system improvements that the City will qualify for, that the airport will qualify for. He's started some of that initial coordination, as he is just really trying to find and provide us with the best options, so that we can identify a project; if you do want to move forward with the whole system treatment or water softening, which is big picture and as a whole, which is probably what he would recommend. Again, having to go through NMED and having to meet all of the regulations, that's probably gonna be your best bet, plus being able to supplement that with a grant from the state. Hopefully this will not require a whole lot of out of pocket from the airport or the City if any. Nothing is guaranteed, it's a grant. It's something that the City and the airport would need to apply for, but that's a potential way of being able to fund that. We did talk a little bit about the use out there. His understanding is that we are typically using 50-65 GPM, based on the well production and overall use out there. To be able to size a system, he would recommend a prelim design, not just to size the system but we need to confirm water usage whether it's on both an average day peak usage and confirm the number of connections to be sure that it will be able to meet our current and future needs out there. There are a lot of options on the table; a lot of information has been given to everyone in one night, but he just wanted to provide us with the fact that we have options and he is there to help. He's not sure which direction we want to head in but they are open to being able to assist us in any way that they can. He can provide more depending on which direction the board wants to move in, they could potentially provide the board with an anticipated schedule; kind of a step by step guide of what they need to do and to get the funding that we need as well.

Member Senn asked if the feds would jump in on the airport improvements.

Alfredo answered by saying at this point, it's just state. He hasn't reached out to the feds.

Acting City Manager Traci Alvarez advised that the preliminary contact that she has had with the state, they said that federal aviation would probably not fund something like this; it would not be eligible. But if we decide to proceed forward, depending on overall costs, we could be looking at 100% grant through the state.

Alfredo wanted to clarify on that, they would want to see some kind of proposed project scope, a description of what you want to do, proposed cost, and that would need to happen before the end of this fiscal year which would be June 30th; the sooner the better. We might have a little bit of time to try and really define that scope.

Vice-Chairman Shipley asked who Alfredo had talked to at NMED.

Alfredo answered that he spoke to Emily Worthen; she is the technical section manager and engineer for NMED drinking water bureau out of Santa Fe. They only have a construction program bureau in Las

Cruces. They have a drinking water section, but they only do the actual reviews. She is the section manager interprets the regulations.

Vice-Chairman Shipley advised that he has a good contact with NMED, Michael Montoya is the local out of Las Cruces in drinking water. He has 10 years of experience with him. He was with the septic side and then transferred over to drinking water.

Alfredo has also dealt with Michael Montoya on the septic side as far as the ground water quality.

Vice-Chairman Shipley mentioned that it could be something he could help facilitate; it's all about who you know.

Alfredo went on to say that it is a relatively simple process, they would have to review the scope, they review the specs and then they provide you with three different options:

1. Thanks for letting us know, there's no further action
2. Doesn't require approval, but requires notification
3. Notification and approval

It's just depending on how long they take to review and provide comments.

Member Senn asked Jesse Cole where the water usage that he came up with came from; was it metered?

Jesse Cole advised that it was just the pump rating that they have. It can jump down; the pump before they replaced it was running at 35 GPM. Member Senn asked if they actually don't know how many gallons per day of water usage? Jesse stated that he didn't know off the top of his head. Member Senn went on to ask if the separation and commercial use, since there is a house out there versus what they actually using and also separation between what's going down the drain versus what's being sprayed out onto the ground. Those are two different things to a calculation that they'll want to know as well, because the size of the system determines how it will facilitate work. Alfredo said his understanding is that nothing is metered out at the airport. Jesse advised that he has one meter and it's a production meter. Alfredo added that the separation between the residential and commercial there's only one meter so they can really only see what's being produced at this time. The second thing is that there's only one supply line, so unless you meter every single connection, you wouldn't even be able to differentiate commercial versus residential because it's all being supplied to the same line. The biggest point there is being able to size that unit to clearly understand the usage. The more data we have, the better we can size it. His concern with metering everything so that you can get the information, you're gonna get different use in the summer versus the winter, it's gonna peak on certain days throughout the month and versus others; we always want to try to size it for peak use. If he were to look at a typical city system, he looking at about 3 years' worth of metered use so that he could get a good idea. Acting City Manager Traci Alvarez stated that they have a meter out there and its read monthly. Alfredo stated that the only reason he is mentioning this is because you can go down that route to get a super detailed design and accurate as possible but then you're waiting that amount of time and you're potentially giving up that other funding that is available now. He doesn't think that you have that much time if you would want to go after this years' funding, then he would recommend using the current production and then they can estimate peak usage off of that. Vice-Chairman Shipley agreed that they shouldn't be waiting, they should be applying. Member Mullenax said that he didn't remember the numbers, but he didn't think that the well out there produced that much. Jesse advised that he was going off what the placard on the new pump that was provided last March. Alfredo advised that he would pull the production per month that's been reported since the new well, and that would get the average production. The design would be based on actual numbers. Member Mullenax asked about storage. He said that they used to have a fire truck building out there that used to house the fire truck and obviously, that may be something we want in the future, especially when we get aviation activity increase. Jesse Cole advised that the only existing storage is two small pressure bladder tanks. You're gonna be able to pull 65 or less GPM which isn't enough to do fire suppression from the water system. Without storage, there is now without storage, there's no way that they can set up a fire response. That was one of the ideas we were looking at when we addressed some of the water concerns, back in the beginning putting a million gallon tank out there for that type of response. The cost associated with the idea was relatively high; if we can get some funding from the grant, he'd love to have some storage out there. Alfredo said that as part of the City PR, we did look at multiple improvements at the airport that included additional storage like Jesse Cole mentioned, we looked at adding additional pumps out there for increased flow and increased pressure; so we looked at a

lot of different options as in repairing what's there and providing existing flow, repairing with additional pressure and then repair additional pressure, additional storage, and fire suppression. They all increase in complexity as well as in cost; we're talking in the magnitude of basic repairs. For water softening, we're looking at about 30K, that's for equipment and being installed without having to go through NMED. If you want big fire suppression storage of 200,000 gallons plus and some pumps that can actually handle fire suppression, you're looking at about \$400,000.; that would be increasing the actual line sizes as well. Vice-Chairman Shipley asked what in the DOT grant what the scope of that grant is that will tell us what we can use it for and applying for the areas; if there's money available, we should find uses for it as much as we can. Acting City Manager Traci Alvarez said that her question is if they need to move fairly fast on that if they have to stop and bring that to the board, we're delaying time. We give a broad scope and she jumps on it, but if they want her to bring it to them first, she will do that, but it will delay the process. The board agreed to have Traci apply for the grants that are available and to include the new airport manager.

- b. Discussion/Update: Airport Management Introduction/Presentation. Traci Alvarez Acting City Manager and Chad Rosacker, Contracted Airport Manager.

Acting City Manager Traci Alvarez addressed the board advising them they have entered into a contract for Airport Management Services, and introduced Chad Rosacker.

Chad started off by giving a quick history on himself. He has approximately 18 years working in aviation. He's done aviation maintenance, modification, and specifically flight tests. He has been working for Virgin Galactic for the past 6 years. He is a pilot and a designated inspector for the FAA. He has a part of very successful airports, the recent one being Mohave Air and Spaceport in California, it started of small, got big and became successful and is really a boom to the community around it. That is what he would like to bring to T or C. Short term: he wants to see how operations go and get daily operations standardized; he wants to make sure things run smoothly on a daily basis. He has noticed that the air traffic is slow, there's not as much air traffic as an airport with this capability should have, so one of the main focuses in the first few months is going to be increasing that traffic. His goal is to double the traffic within the next 4 months. He took the first step by bringing down the fuel prices. The more aircrafts you have coming into an airport, the better the town is gonna do. We want people coming into the airport and staying; we want them to get out of their airplanes and go into town, that's the goal. There are a lot of opportunities at the airport with target groups, the Gila Mountains, the hunting seasons and sportsman are a huge part of this area and they should all be coming through Truth or Consequences. The short term and biggest jump in business and usage of the airport that we can find, is back country aviation. Luckily the airport has enough runways to have your choice of anything. There are massive groups of thousands of people that are doing this type of aviation. He is getting a lot of complaints from tenants for a number of different reasons. He wants to immediately take action on those. He wants everyone to feel as though they are being heard; he wants to be an advocate for all sides for everyone. There is some standardization that needs to be done on the airports behalf, whether it is hangar tenants carrying insurance or things like that. The business side for the airport, the liability side, is gonna be something that we pay attention to as well. This is a one to six month time frame, past that; he would like to see the airport break even or profitable. There are infrastructure avenues that they are currently looking into as well. 24 hour operations are definitely a possibility in the future. The more ideas we get from everyone, the better off it will be in the long run. His onsite days at the airport are Friday, Saturday, and Sunday.

- c. Discussion/Action: Appoint a Board Member to Draft a Justification Letter to FAA for a Crosswinds Runway.

Vice-Chairman Shipley stated that Gerald LaFont had written a letter to be submitted to the FAA about the need for a paved crosswinds runway. Acting City Manager Traci Alvarez advised that at the previous meeting, what the engineer had said and what the direction was gonna be, was for the board members to come together and discuss what you want in the letter. Once the letter is prepared, it needs to go to the City Clerk's Office so that it can be put onto City letterhead and submitted through the City to the FAA. Vice-Chairman Shipley advised everyone that the letter had been written and is done. Member Mullenax wrote the letter and Chairman LaFont signed the letter. All of the members have read the letter and all agree on the letter. Once the letter is put onto City letterhead and is signed, it is to be given to Traci so that she can then get it to FAA. Member Senn asked if the airport manager and the Acting City Manager could sign the letter as well before submitting it to FAA.

- d. Discussion/Update: Possible Campground and RV area for fly in planes. Bill Weddle, Airport Advisory Board

Member Senn started off by saying that by having a campground where there are RV's there are a variety of things that will involve the NMED. It certainly would present an opportunity for people to come and stay, but there are some environmental things that we will have to jump through, particularly the septic systems that will be needed out there and designation for will be needed. Airport Manager Chad Rosacker said that his first impression of the campground and RV area, he has had a few discussions with Bill and others and one of the first larger projects would be to create rather large campsite areas where pilots can park their aircraft and tie down. In addition, to the RV portion of this, that type of potential the aircraft back country camping is also something that was on his list to look into as well. He said he will follow up with Mr. Weddle when he sees him. Member Mullenax said that he thought that people would fly in and camp inside of their airplane. Vice-Chairman Shipley stated that as far as RV's, the airport doesn't necessarily need to make accommodations, as there are facilities throughout T or C where they can go to.

- e. Discussion/Update: 'Unleaded MOGAS' availability from B&H Oil Co. Bill Weddle, Airport Advisory Board

Vice-Chairman Shipley started by saying that one of the discussion points on that from the last meeting was whether or not the giving of B&H Oil was going to be a conflict with the current fuel provider. There is language in there that does prohibit a lot of different things. He will know by the next meeting if it a direct conflict of interest. While he was at the airport, there were people driving in looking for MOGAS; everyone wants gas without ethanol in it and they will go to the airport to buy it. There are people that only put MOGAS in their engines and they will fly in just for that.

- f. Discussion/Update: Update on Airport Courtesy Car. Traci Alvarez Acting City Manager and Chad Rosacker, Contracted Airport Manager

Acting City Manager Traci Alvarez advised that she has no update since the last meeting regarding the courtesy car. They are waiting to hear back from Gary Whitehead.

Vice-Chairman Shipley advised that Chairman LaFont has a Lexus 350 that he would like to donate to the Airport as a courtesy car.

- g. Discussion/Update: Update on Airport Hangars. Traci Alvarez Acting City Manager and Chad Rosacker, Contracted Airport Manager

Chad started by saying that starting with the hangar doors would really fix some of the gripes. He has spoken to maintenance about the issue. As far as preventative maintenance being done by airport staff will be better from now on. They will have weekly and monthly maintenance that will go over the doors and hinges. Tenants will be

getting a notice advising them that they will need access to their hangars with a date so that they are able to see what needs to be done. Chad said that he will be putting down a 'Gripe Sheet' on his desk so that people can write down their concerns with their hangar numbers and they can look into any and all issues.

h. Discussion/Update: Taxiway Runway Airport Signage. Larry Mullenax, Airport Advisory Board

Member Mullenax stated that after speaking to Acting City Manager Traci Alvarez that there may be some state aviation funding that they might be able to use. Acting City Manager Traci Alvarez advised the board that under the same funding that was discussed regarding the water infrastructure, state aviation reached out to her and advised that they had some potential funding to be used for a variety of different things, and they want to invest in our airport. She immediately reached out to Chad, and they are looking at various items. Some of it can be hangar maintenance or hangar door replacements; some of it is the signage out on the runway, some possible improvements that might be made to the current fuel farm, as well as equipment to help keep the runway areas clear. Acting City Manager Traci Alvarez said that she will have an update by the next meeting.

i. Discussion/Action: Change meeting schedule from quarterly to once a month. Angela A Torres, City Clerk-Treasurer

Vice-Chairman Shipley suggested that they keep the meetings monthly through at least June of 2021 due to the fact that there's a lot going on right now that needs to be addressed. Once the June meeting takes place, they can reassess this item again.

Member Senn made a motion to keep the meetings monthly through June of 2021. Member Mullenax seconded the motion. Motion carried unanimously.

COMMENTS FROM THE BOARD:

Member Mullenax asked if it is possible for the board to see the budget for the airport. Acting City Manager Traci Alvarez stated that they are just getting ready to go into their budget right now and start doing some reviews and pulling numbers; she will see what she can put together for the next meeting but it might be the May meeting because she needs time to go over all of the budget stuff with Chad plus all of the extra duties that she is taking on right now. Acting City Manager Traci Alvarez advised the board that they can go onto the City website and look under Finance Department, the City-wide budget is there.

Vice-Chairman Shipley asked how the airport meeting is presented in the City Commission. City Clerk Torres advised that she will send the minutes to them for the next meeting so that they can read them and see what's going on. Vice-Chairman Shipley asked how to go about making sure that the Airport Manager is on the agenda for the City to present what the Airport Advisory Board does. Acting City Manager Traci Alvarez advised that any department head can do an update; we can arrange that for a City Commission meeting. She said that she wanted to let them know that she did submit an email to all of the commissioners inviting them to the Airport meeting. Vice-Chairman Shipley stated that he has a concern about something from the past because he works with NMED every day, and we have still yet to discover, find, and locate and determine the solvency of the septic system out at the airport. Acting City Manager Traci Alvarez advised the board that they are still going through old City archives to see they can find the plans. She said that she will talk it over with Chad and they will come up with a plan.

COMMENTS FROM STAFF:

No comments.

ADJOURNMENT:

There being no further business to come before the board, Vice-Chairman Mark Shipley asked for a motion to adjourn the meeting.

Vice-Chairman Shipley made a motion to adjourn the meeting. Member Mullenax seconded the motion. Motion carried unanimously.

Meeting adjourned.

PASSED AND APPROVED this 6th day of April, 2021.



Gerald LaFont, Chairman

February 20, 2021

Federal Aviation Administration

Subject: Dirt runways at Truth or Consequences Municipal Airport (TCS)

Our contract engineering firm Armstrong Consulting has suggested we close some of our dirt runways to save money and reduce maintenance required at the airport. They also indicated that you questioned the need for the multiple dirt runways or at least are expecting them to be better maintained.

In response, we would like to provide justification for why these runways are needed. First, they were established years ago we expect for the same reasons we need them today. The biggest variable when flying into TCS is the wind. Records will show that the wind blows from every direction and changes frequently. And it is not unusual for the wind to exceed 50 MPH or at least have gusts that do. What makes it more dangerous is that these high winds occur very rapidly and often without having been forecast. It is not unusual to take off from the airport with little wind and within minutes have to deal with significant crosswinds after only a short flight.

These dirt runways are used by a variety of planes for different reasons. The primary use relates to safety to avoid crosswinds that exceed the capability of the aircraft or pilot. We have several tail wheel aircraft operating from the field and all of those pilots use the dirt runways frequently. The dirt runways also provide excellent options for a variety of users. The Air Force frequently uses the long dirt runway (6900 ft) for practice. Aircraft manufacturers have used our runways to demonstrate or certify their aircraft's capability to operate on these type runways. The runways also provide an excellent training and staging location for back country pilots preparing to visit small back county dirt strips in the Gila National Forest area.

As for maintenance, we are in the process of developing a signage plan to better identify the different runways and taxiways. The city is committed to providing the equipment to keep the dirt runways in serviceable condition at all times.

We have recognized for many years the need for a paved crosswind runway. This would enable us to close some of the dirt runways and would enable us to better meet the anticipated increase in aircraft activity resulting from the expanded operations occurring at the nearby Space Center. Your support would certainly increase the likelihood of this expansion occurring.

Sincerely,

Gerald Lafont
Chairman, Airport Advisory Board
City of Truth or Consequences



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: E.7

SUBJECT: March 2021 Accounts Payable
DEPARTMENT: Finance
DATE SUBMITTED: April 5, 2021
SUBMITTED BY: Ruby Otero, Accounts Payable
WHO WILL PRESENT THE ITEM: Acting City Manager Alvarez

Summary/Background:

According to Sec. 2-28 of the Municipal Code related to Publication of expenditures:
Each month there may be published a summary of expenditures made during the preceding calendar month, which shall include a list of the total expenditures during the month, the amount spent in connection with each budgetary item, and a summary of all receipts; provided, however, that the publication mentioned in this section shall be made only at the discretion of the Commission if it shall deem such publication necessary in the public interest.

Recommendation:

Approve the Accounts Payable summary for MARCH 2021

Attachments:

- End of Month Accounts Payable Report by Fund

Fiscal Impact (Finance): Yes

All Funds Summary is a total of \$ 1,063,807.44

Legal Review (City Attorney): N/A

N/A

Approved For Submittal By: Department Director

Reviewed by: City Clerk Finance Legal Other: Ruby Otero, Account Payable

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. N/A Ordinance No. N/A

Continued To: - Referred To: -

Approved Denied Other: [Click here to enter text.](#)

File Name: CC Agendas 4-14-2021

Accounts Payable Transfer Sheet - 20/21 FY
 Post Date Ending: 3/5,3/12,3/19,3/19,3/26

Fund	Fund Description	Fund Totals				GRAND TOTAL TRANSFERS	Fund Numbers
		3/5/2021	3/12/2021	3/19/2021	3/26/2021		
101	General	\$70,791.16	\$67,029.94	\$9,488.08	\$15,750.97	\$163,060.15	101
201	Local Government Corrections	\$63.00		\$3,610.00		\$3,673.00	201
209	State Fire	\$3,016.94	\$532.50	\$1,306.70	\$544.04	\$5,400.18	209
211	Law Enforcement Protection	\$89.00				\$89.00	211
214	Lodger's Tax	\$4,804.75	\$400.00	\$416.66		\$5,621.41	214
216	Street Renovation	\$1,783.59	\$16,756.38		\$62,638.12	\$81,178.09	216
217	Municipal Recreation						217
292	Federal Seizure Share						292
293	Veterans Wall Perpetual						293
294	State Library	\$168.52		\$2,141.00	\$168.52	\$2,478.04	294
295	Municipal Pool	\$2,077.90	\$826.66	\$4,207.43	\$28.80	\$7,140.79	295
296	PD-GRT Fund			\$23,111.06		\$23,111.06	296
298	PD-Donations						298
302	Electrical Construction						302
303	Veterans Memorial				\$714.36	\$714.36	303
304	SJOA - Grants						304
305	Capital Improvement General						305
306	Capital Improvement Joint Utility						306
307	Golf Course Improvements						307
308	USDA -Sweeper						308
309	USDA-Wastewater						309
310	R&R-Emergency						310
311	R&R-Sewer						311
312	R&R-Airport						312
313	R&R-Water						313
314	CDBG - Grant						314
315	CI RESERVE-NON CAPITAL EQUIPMENT			\$10,736.00	\$4,928.00	\$15,664.00	315
316	EMERGENCY RESERVE						316
320	USDA WATER SYSTEM IMPROEMENTS						320
360	NMFA PROJECTS				\$2,720.42	\$2,720.42	360
403	Pledge State Tax	\$28,858.54				\$28,858.54	403
501	Cemetery	\$193.37			\$270.04	\$463.41	501
502	Utility Office	\$1,985.62	\$185.39	\$738.54	\$1,271.54	\$4,181.09	502
503	Electric Dept	\$51,692.09	\$207,901.14	\$69,439.33	\$186,667.63	\$515,700.19	503
504	Water Dept	\$60,671.99	\$27,629.85	\$6,759.56	\$2,423.34	\$97,484.74	504
505	Solid Waste	\$37,623.43	\$10,646.34	\$3,659.33	\$8,331.48	\$60,260.58	505
506	WasteWater	\$3,260.86	\$20,284.00	\$3,349.27	\$1,897.05	\$28,791.18	506
507	Solid Waste Landfill/Collection						507
508	Golf Course	\$3,972.13		\$203.05	\$2,192.20	\$6,367.38	508
509	Municipal Airport	\$230.75	\$48.22	\$977.16	\$619.13	\$1,875.26	509
600	Internal Service Fund	\$3,821.92	\$4,743.52		\$409.13	\$8,974.57	600
700	PD Bond						700
	Grand Total-Accounts Payable	\$275,105.56	\$356,983.94	\$140,143.17	\$291,574.77	\$1,063,807.44	



Truth or Consequences

Expense Approval Report

By Fund

Payable Dates 3/1/2021 - 3/26/2021

PAYABLE APPROVAL

I hereby approve the issuance of these payments.

FINANCE DIRECTOR OR DESIGNEE _____ DATE: _____

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 101 - General					
SIERRA COUNTY SENTINEL	106754	03/05/2021	HELP WANTED ADS FY20-21 - O...	101-1004-43740	103.00
SILVERSKY, INC.	422911-SI	03/05/2021	EMAIL SERVICE OPEN PO FY20/...	101-1018-43815	148.00
SIERRA VISTA HOSPITAL / SIERR...	013121/0022821	03/05/2021	GRT DISTRIBUTION FY 20/21 OP...	101-1017-48599	45,717.55
CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN...	101-1018-43780	3,004.74
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	101-1018-43780	3,871.42
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1001-41226	151.20
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1002-41226	79.99
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1003-41226	195.42
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1006-41226	106.80
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1007-41226	976.91
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1008-41226	116.28
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1009-41226	101.93
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1009-41226	67.70
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1010-41226	63.46
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1011-41226	341.62
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1012-41226	81.60
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1014-41226	224.40
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1014-41226	236.33
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	101-1016-41226	180.73
TRACTOR SUPPLY COMPANY	101119	03/05/2021	GW SPREADER TOW 200LB	101-1009-44613	239.99
MANANA	102-21	03/05/2021	OPEN PO-LANDSCAPING SERVI...	101-1009-47415	900.00
SIERRA COUNTY SENTINEL	106763,805,810,827,763	03/05/2021	OPEN PO FOR FY 20/21 PUBLIC...	101-1001-43740	1,926.17
AMAZON CAPITAL SERVICES, IN...	14RK-WQ11-J3HM	03/05/2021	CLOROX BLEACH	101-1006-44607	58.60
AMAZON CAPITAL SERVICES, IN...	14RK-WQ11-J3HM	03/05/2021	LITTER PAN	101-1006-44607	168.87
AMAZON CAPITAL SERVICES, IN...	14RK-WQ11-J3HM	03/05/2021	MOP BROOM HOLDER	101-1006-44607	18.50
AMAZON CAPITAL SERVICES, IN...	14RK-WQ11-J3HM	03/05/2021	MESH STOCKING BIN STORAGE ...	101-1006-44607	38.99
AMAZON CAPITAL SERVICES, IN...	14RK-WQ11-J3HM	03/05/2021	AIRTIGHT FOOD STORAGE CON...	101-1006-44613	32.12
AMAZON CAPITAL SERVICES, IN...	14RK-WQ11-J3HM	03/05/2021	3- SHELF UTILITY PLASTIC CART...	101-1006-44613	117.60
SUN VALLEY, INC.	156795/6	03/05/2021	OPEN PO - FIELD SUPPLIES/FEB...	101-1009-44607	156.09
O'REILLY AUTO PARTS, INC.	2162-443443	03/05/2021	OIL FILTER	101-1007-47420	4.17
O'REILLY AUTO PARTS, INC.	2162-443443	03/05/2021	TRANSMISSION FILTER	101-1007-47420	29.24
O'REILLY AUTO PARTS, INC.	2162-443443	03/05/2021	REG ASSEMBLY	101-1007-47420	199.50
TRACTOR SUPPLY COMPANY	280403	03/05/2021	GB G086 ZERO DRAG 10.5	101-1009-44615	119.99
HOT SPRINGS FRAME & ART SU...	30321	03/05/2021	FRANCES LUNA COMMISSIONER	101-1000-44606	25.00
HOT SPRINGS FRAME & ART SU...	30321	03/05/2021	RANDALL ARAGON COMMISSI...	101-1000-44606	25.00
HOT SPRINGS FRAME & ART SU...	30321	03/05/2021	AMANDA FORRISTER MAYOR P...	101-1000-44606	25.00
HOT SPRINGS FRAME & ART SU...	30321	03/05/2021	TAX	101-1000-44606	6.38
JAIME F. RUBIN, LLC	3121	03/05/2021	OPEN PO FOR LEGAL SERVICES ...	101-1003-48598	5,799.42
STAPLES CONTRACT & COMME...	3469861522,3469181761,3469...	03/05/2021	PILOT G2 MECHANICAL PENCIL ...	101-1004-44606	4.29
STAPLES CONTRACT & COMME...	3469861522,3469181761,3469...	03/05/2021	CUSTOM PRE-INKED STAMP - C...	101-1004-44606	22.08
STAPLES CONTRACT & COMME...	3469861522,3469181761,3469...	03/05/2021	FLAT PUSH STAPLE REMOVER	101-1004-44606	1.67
STAPLES CONTRACT & COMME...	3469861522,3469181761,3469...	03/05/2021	WIRE MESH COPY HOLDER	101-1004-44606	11.10
STAPLES CONTRACT & COMME...	3469861522,3469181761,3469...	03/05/2021	HEAVY DUTY PUSH STAPLE RE...	101-1004-44606	4.53
STAPLES CONTRACT & COMME...	3469861522,3469181761,3469...	03/05/2021	LEAD REFILLS, 0.7 MM, 90/PK	101-1004-44606	3.04
SIERRA VISTA HOSPITAL / SIERR...	34825C15467	03/05/2021	COLLECTION FEE FY20-21 OPEN...	101-1004-48599	75.00
TRANS UNION RISK & ALTERNAT...	485949-202102-1	03/05/2021	MONTHLY CHARGE FOR TLO SO...	101-1007-43815	110.00

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SIERRA AUTO/CARQUEST	6016-278310	03/05/2021	BATTERY GOLD	101-1014-47420	138.12
INTEGRATED TECHNOLOGIES G...	7080	03/05/2021	1-UBIQUITI UNI FI AP MESH	101-1012-43775	120.00
INTEGRATED TECHNOLOGIES G...	7080	03/05/2021	1-UBIQUITI CLOUD KEY	101-1012-43775	137.00
INTEGRATED TECHNOLOGIES G...	7080	03/05/2021	1- LABOR- INITIAL CONFIGURAT...	101-1012-43775	183.29
INTEGRATED TECHNOLOGIES G...	7108	03/05/2021	OPEN PO FOR IT SERVICES JULY ...	101-1018-48598	984.84
FOXWORTH-GALBRAITH	7450131	03/05/2021	PAINT FOR RALPH EDWARDS B...	101-1009-44607	111.96
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1001-43775	279.10
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1002-43775	168.52
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1003-43775	420.82
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1004-43775	251.42
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1006-43775	138.94
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1007-43775	1,012.40
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1008-43775	137.17
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1009-43775	145.38
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1010-43775	93.84
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1011-43775	88.16
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1012-43775	86.40
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	101-1014-43775	109.98
LASTING PAWS PET MEMORIAL ...	LC10391-I-0012	03/05/2021	ANIMAL CREMATION	101-1006-48599	292.40
WEX BANK	70563722	03/12/2021	OPEN PO FOR FUEL FY 20/21	101-1003-43316	32.52
LAS CRUCES SUN NEWS	0003733171	03/12/2021	RFP NOTICE/MLTPL ENG. & AR...	101-1004-43740	705.99
RELADYNE CONSERVANCY OIL ...	0042615-IN	03/12/2021	SAM AIR REGULATOR WITH GA...	101-1012-44607	49.95
RELADYNE CONSERVANCY OIL ...	0042615-IN	03/12/2021	AFL PREMIUM EP GRERASE KEG	101-1012-44613	362.95
RELADYNE CONSERVANCY OIL ...	0042615-IN	03/12/2021	ALE 120# GREASE PUMP	101-1012-44613	695.00
XEROX CORP.	012781086	03/12/2021	BASE CHARGE/METER USAGE/...	101-1001-43465	346.95
XEROX CORP.	012781087,012781085	03/12/2021	BASE CHARGE/METER USAGE - ...	101-1004-43465	518.32
XEROX CORP.	012781089	03/12/2021	BASE CHARGE - METER USAGE ...	101-1007-43465	251.83
XEROX CORP.	012781099	03/12/2021	METER USAGE OPEN PO 20/21	101-1003-43465	273.88
XEROX CORP.	012781101	03/12/2021	BASE CHARGE & METER USAGE ...	101-1009-43465	216.15
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	101-1018-43780	8,081.71
TURTLEBACK PEST CONTROL, I...	03052021	03/12/2021	OPEN PO FOR PEST CONTROL S...	101-1014-43403	728.04
NEW MEXICO GAS COMPANY, I...	031121	03/12/2021	GAS BILLS/GENERAL	101-1018-43780	2,404.89
NEW MEXICO GAS COMPANY, I...	031121	03/12/2021	GAS BILLS/ANIMAL SHELTER	101-1018-43780	234.07
ALBUQUERQUE PUBLISHING CO	10001509747-0224,100015097...	03/12/2021	ADVERTISING FOR CITY MANAG...	101-1000-43740	1,285.32
SIERRA COUNTY SENTINEL	106909,106924,106931	03/12/2021	OPEN PO FOR FY 20/21 PUBLIC...	101-1001-43740	430.99
SIERRA COUNTY SENTINEL	106987	03/12/2021	RFP NOTICE/ENGINEERING SERV...	101-1004-43740	148.54
COPPLER LAW FIRM, P.C.	10856	03/12/2021	OPEN PO FOR LEGAL SERVICES ...	101-1010-48598	341.58
OFFICE DEPOT	154666766001	03/12/2021	SANI NO-RINSE SANITIZING WIP...	101-1002-44606	158.18
OFFICE DEPOT	154666766001	03/12/2021	AT-A-GLANCE PLANNER REFILL 5...	101-1002-44606	33.58
BUD'S SMALL ENGINE REPAIR	17050	03/12/2021	900 D GRASSHOPPER LAWN M...	101-1009-47420	3,639.36
AMAZON CAPITAL SERVICES, IN...	1YQH-11YF-3XPK	03/12/2021	RED KAP MENS HI-VIS COLORB...	101-1012-42620	247.02
AMAZON CAPITAL SERVICES, IN...	1YQH-11YF-3XPK	03/12/2021	CARHARTT RELAXED FIT RIPSTO...	101-1012-42620	299.94
MPG SERVICES, LLC	2506	03/12/2021	REPLACE WALL MOUNTED WAT...	101-1014-43403	1,404.36
LEAVITT GROUP SOUTHWEST I...	3112021	03/12/2021	NOTARY APPLICATION & BOND	101-1001-43770	50.00
B & H OIL CO.	51401	03/12/2021	OPEN PO FOR UNLEADED FUEL ...	101-1003-43316	120.18
B & H OIL CO.	51402	03/12/2021	UNLEADED FUEL - OPEN PO FY ...	101-1007-43316	2,612.93
B & H OIL CO.	51404	03/12/2021	UNLEADED FUEL/OPEN PO FY 2...	101-1012-43316	142.37
B & H OIL CO.	51410	03/12/2021	OPEN P.O. FOR UNLEADED FUEL	101-1014-43316	430.70
B & H OIL CO.	51411	03/12/2021	DIESEL FUEL PURCHASES	101-1009-43316	114.73
B & H OIL CO.	51411	03/12/2021	ULEADED FUEL PURCHASES	101-1009-43316	462.47
B & H OIL CO.	51412	03/12/2021	UNLEADED FUEL- OPEN PO FY 2...	101-1008-43316	395.51
SIERRA VETERINARY SERVICES,L...	58800,58943	03/12/2021	VETERINARY SERVICES OPEN PO...	101-1006-48598	215.10
SIERRA VETERINARY SERVICES,L...	59164,59194	03/12/2021	VETERINARY SERVICES OPEN PO...	101-1006-48598	141.85
BRADY INDUSTRIES, LLC	6781827	03/12/2021	FUEL CHARGE	101-1014-44607	4.00
BRADY INDUSTRIES, LLC	6781827	03/12/2021	LYSOL WIPES	101-1014-44607	440.00
BRADY INDUSTRIES, LLC	6781827	03/12/2021	DISINFECTANT MICROBAN CITR...	101-1014-44607	550.00
BRADY INDUSTRIES, LLC	6781827	03/12/2021	TOILET PAPER	101-1014-44607	465.40
BRADY INDUSTRIES, LLC	6781827	03/12/2021	CENTERPULL PAPER TOWELS	101-1014-44607	450.00
WEX BANK	70563722	03/12/2021	WEX fuel Police Dept-FY20-21 o...	101-1007-43316	67.26
LYNN'S LANDSCAPE	8906	03/12/2021	SUPPLY AND INSTALL CHAIN LI...	101-1009-47415	29,187.80

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LYNN'S LANDSCAPE	8907	03/12/2021	"A" FIELD OUTFIELD FENCE REP...	101-1009-47415	6,314.70
GRAINGER, INC.	9817141824	03/12/2021	12V SEALED LEAD ACID BATTERY	101-1014-43403	337.44
VERIZON WIRELESS	9874160773	03/12/2021	PHONE BILLS/OPEN PO FY 20/21	101-1003-43775	41.29
VERIZON WIRELESS	9874160773	03/12/2021	PHONE BILLS/OPEN PO FY 20/21	101-1007-43775	247.74
VERIZON WIRELESS	9874160773	03/12/2021	PHONE BILLS/OPEN PO FY 20/21	101-1008-43775	82.58
ALBUQUERQUE PUBLISHING CO	10001507927-0182	03/12/2021	RFP NOTICE/MLTPL ENG. & AR...	101-1004-43740	1,115.77
TDS	MAR-21-TDS	03/12/2021	TDS FIBER INTERNET OPEN PO ...	101-1018-43780	149.00
XEROX CORP.	012781091	03/19/2021	XEROX; BASE CHARGE/METER ...	101-1002-60840	185.29
XEROX CORP.	012781091	03/19/2021	XEROX; BASE CHARGE/METER ...	101-1002-60840	185.29
XEROX CORP.	012875150	03/19/2021	XEROX METER READS	101-1014-43465	16.63
XEROX CORP.	012875151	03/19/2021	ANNUAL METER USAGE OPEN ...	101-1012-43465	107.35
TDS	03012021	03/19/2021	INTERNET SERVICE/ PD OPEN P...	101-1007-43775	149.00
SIERRA COUNTY SENTINEL	106914/106927	03/19/2021	HELP WANTED ADS FY20-21 - O...	101-1004-43740	142.50
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PET THE DOGS SHIRT- M	101-1006-42620	12.95
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PET THE DOGS SHIRT- 2XL	101-1006-42620	12.95
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PAW ADDICT SHIRT-XXL	101-1006-42620	23.97
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PAW ADDICT SHIRT- L	101-1006-42620	21.97
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PET THE DOGS SHIRT- L	101-1006-42620	12.95
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PAW ADDICT SHIRT- M	101-1006-42620	21.97
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PETMATE ALUMINUM SPADE A...	101-1006-44607	49.98
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	FLEXIBLE GARDEN HOSE	101-1006-44607	48.86
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	100 FT EXTENSION CORD	101-1006-44607	72.99
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	BEST SHOT 256	101-1006-44607	211.60
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PAW PRINT STICKERS	101-1006-44607	6.99
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	HOME TOOL KIT	101-1006-44607	48.57
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PET FIRST AID KIT	101-1006-44607	49.99
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	FIRST AID KIT	101-1006-44607	38.08
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	PET FOOD SCOOP	101-1006-44607	6.95
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	FIRST AID FOR DOGS & CATS	101-1006-44607	21.95
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	DOG SPRINKLER SPLASH PAD	101-1006-44613	14.99
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	ORGANIZER WIRE RACK	101-1006-44613	31.94
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	FOOD STORAGE CONTAINER	101-1006-44613	66.80
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	RUBBER DOOR STOPPERS	101-1006-44613	10.96
AMAZON CAPITAL SERVICES, IN...	13TG-VDV9-XVFP,1YQH-11YF-...	03/19/2021	24- INCH UTILITY SHELF	101-1006-44613	21.98
TALON SEPTIC & POTTY SERVICE	141	03/19/2021	OPEN PO - CLEAN AND SERVICE...	101-1009-43465	800.00
OFFICE DEPOT	148684873001	03/19/2021	VERBATIM DVD 8.5GB 50 PACK	101-1007-44606	194.76
OFFICE DEPOT	148684873001	03/19/2021	FILE FOLDERS 100 COUNT	101-1007-44606	44.90
OFFICE DEPOT	148684873001	03/19/2021	GERM-X HAND SANITIZER 67.6 ...	101-1007-44606	17.99
OFFICE DEPOT	148684873001	03/19/2021	MEMO BOOKS	101-1007-44606	17.80
OFFICE DEPOT	148684873001	03/19/2021	PILOT BLUE PENS PACK OF 12	101-1007-44606	55.62
OFFICE DEPOT	148684873001	03/19/2021	HP 63 INK BLACK	101-1007-44606	71.04
OFFICE DEPOT	148684873001	03/19/2021	HP 63 TRI COLOR INK	101-1007-44606	98.24
OFFICE DEPOT	148684873001	03/19/2021	OFFICE DEPOT STORAGE BOXES	101-1007-44606	35.10
OFFICE DEPOT	148684873001	03/19/2021	ENERGIZER AA BATTERIES PACK...	101-1007-44606	25.59
OFFICE DEPOT	148684873001	03/19/2021	POST IT NOTES PACK OF 24	101-1007-44606	20.46
OFFICE DEPOT	148684873001	03/19/2021	PUFFS TISSUE 4 BOXES	101-1007-44606	6.49
OFFICE DEPOT	148684873001	03/19/2021	VERBATIM CD/DVD PAPER SLEE...	101-1007-44606	20.37
OFFICE DEPOT	148684873001	03/19/2021	COPY PAPER	101-1007-44606	199.95
OFFICE DEPOT	148684873001	03/19/2021	PILOT BLACK PENS 12 PACK	101-1007-44606	37.08
OFFICE DEPOT	148684873001	03/19/2021	PAPER CLIPS 100 COUNT	101-1007-44606	9.66
OFFICE DEPOT	148684873001	03/19/2021	ADAMS MONEY/RECEIPT BOOK...	101-1007-44606	6.38
OFFICE DEPOT	148684873001	03/19/2021	ADAMS PHONE MESSAGE BOOK..	101-1007-44606	29.98
OFFICE DEPOT	148684873001	03/19/2021	JUMBO PAPER CLIPS 100 COUNT	101-1007-44606	10.48
ALARM CONTROL TECHNOLOGI...	19312/19311	03/19/2021	MONTHLY ALARM MONITORING	101-1014-48599	53.94
VALLEY VET SUPPLY	254298	03/19/2021	HOME AGAIN PET MICROCHIPS	101-1006-44607	469.98
BANK OF AMERICA	26-209815518	03/19/2021	N-FAB CAB LENGTH NERF SIDE ...	101-1007-47420	502.44
STAPLES CONTRACT & COMME...	3470405216/3471228470	03/19/2021	CANON 104 BLACK TONER CAR...	101-1003-44606	77.00
STAPLES CONTRACT & COMME...	3470405216/3471228470	03/19/2021	EMPIRE RED, DANGER DO NOT ...	101-1010-44606	53.55
NU-WAY LAUNDRY & CLEANERS	35704	03/19/2021	OPEN PO FOR CARPET SERVICE	101-1014-44607	157.77
JERRY D. WATTS, MSFPE	41149	03/19/2021	QUARTERLY SPRINKLER INSPECT..	101-1014-43403	550.00

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SIERRA VETERINARY SERVICES,L...	59450	03/19/2021	PARVO TESTS	101-1006-44607	665.00
FOXWORTH-GALBRAITH	7450041	03/19/2021	PLEXI-GLASS 2'X4'X1/4" SHEET	101-1014-43403	759.80
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1001-41226	151.20
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1002-41226	79.99
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1003-41226	140.61
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1004-41226	243.53
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1006-41226	106.80
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1007-41226	976.91
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1008-41226	116.28
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1009-41226	101.93
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1009-41226	74.47
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1010-41226	72.91
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1011-41226	349.90
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1012-41226	81.60
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1014-41226	224.40
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	101-1016-41226	180.73
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN...	101-1018-43780	2,482.60
WINDSTREAM CORPORATION	031821	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1003-43775	116.97
SIERRA COUNTY SENTINEL	106928	03/26/2021	RFP NOTICE/ELECTRIC VEHICLE ...	101-1004-43740	209.30
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	MEDIUM UNIFORM SHIRTS - RY...	101-1009-42620	59.98
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	UNIFORM SHIRTS - EZEKIEL ALV...	101-1009-42620	88.14
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	WORK SHIRTS/UNIFORM - ANT...	101-1009-42620	98.97
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	UNIFORM WORK BOOTS - RYAN...	101-1009-42620	124.95
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	UNIFORM SHIRTS - OJ HECHLER...	101-1009-42620	149.95
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	DARK DENIM WORK UNIFORM ...	101-1009-42620	35.00
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	SUPER JUICE LAWN FERTILIZER	101-1009-44607	455.34
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	SHIPPING	101-1009-44607	36.49
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	TREE FERTILIZER	101-1009-44607	456.60
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	156 PIECE GARDEN IRRIGATION...	101-1009-44607	28.89
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	100 PACK OF DRIP IRREGATION ...	101-1009-44607	15.99
AMAZON CAPITAL SERVICES, IN...	1D3V-TDQT-RVQT	03/26/2021	TOW BEHIND FERTILIZER/WEED...	101-1009-44613	259.99
COOPERATIVE EDUCATIONAL S...	24-112987	03/26/2021	ROTARY PARK BOUNDARY SUR...	101-1010-48598	2,689.82
COOPERATIVE EDUCATIONAL S...	24-113087	03/26/2021	OPEN PO ENGINEERING SERVIC...	101-1010-48598	3,400.48
WARM SPRINGS RENT ALL	51990	03/26/2021	3" TRASH PUMP	101-1009-43465	75.95
LYNN'S LANDSCAPE	8963	03/26/2021	PAINTING GENE SPEERS TENNIS...	101-1009-47415	1,166.38
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1001-43775	279.10
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1002-43775	168.52
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1003-43775	1,496.64
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1004-43775	281.31
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1006-43775	138.90
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1007-43775	767.42
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1008-43775	142.59
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1009-43775	146.02
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1010-43775	93.84
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1011-43775	88.16
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1012-43775	86.40
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	101-1014-43775	110.28

Fund 101 - General Total: 163,060.15

Fund: 201 - Corrections

ADMINISTRATIVE OFFICE OF	022821	03/05/2021	PAY DWI & COURT AUTO FEES ...	201-1903-45555	42.00
NM JUDICIAL EDUCATION CENT...	022821	03/05/2021	PAY JUDICIAL FEES FY20/21 OP...	201-1903-45555	21.00
SIERRA COUNTY TREASURER	01012021	03/19/2021	PRISONER CARE OPEN PO FY20-...	201-1903-48710	1,615.00
SIERRA COUNTY TREASURER	03012021	03/19/2021	PRISONER CARE OPEN PO FY20-...	201-1903-48710	1,995.00

Fund 201 - Corrections Total: 3,673.00

Fund: 209 - Fire

CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN...	209-1603-43780	261.54
CABALLO EMERGENCY TRUCK R...	9038	03/05/2021	TOWING	209-1603-47420	400.00
CABALLO EMERGENCY TRUCK R...	9038	03/05/2021	LABOR	209-1603-47420	2,166.56
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	209-1603-43775	188.84
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	209-1603-43780	252.54

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
NEW MEXICO GAS COMPANY, I...	031121	03/12/2021	GAS BILLS/FIRE STATION	209-1603-43780	279.96
XEROX CORP.	012781103	03/19/2021	BASE CHARGE/METER USAGE O...	209-1603-43465	255.11
TRI AIR TESTING, INC	141348	03/19/2021	ENVELOPE, SMALL	209-1603-44607	36.00
TRI AIR TESTING, INC	141348	03/19/2021	NFPA 1989 2019 EDITION AIR A...	209-1603-44607	496.04
TESTON'S FREEWAY CHEVRON	3363	03/19/2021	FUEL ALL TRUCK - OPEN PO FY ...	209-1603-43316	69.27
MEGAHERTZ COMPUTER CONS...	40958	03/19/2021	INTERNET SERVICE/NORTH FIRE...	209-1603-43775	54.25
LYNN'S LANDSCAPE	8949	03/19/2021	COMPLETE CLEAN-UP NORTH S...	209-1603-47415	396.03
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN...	209-1603-43780	235.56
WINDSTREAM CORPORATION	031821	03/26/2021	PHONE BILLS/OPEN POS FY 20/...	209-1603-43775	119.64
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	209-1603-43775	188.84
Fund 209 - Fire Total:					5,400.18
Fund: 211 - Law Enforce Prot					
ALEJANDRO CARREON	030521	03/05/2021	BASIC SWAT TRAINING- FEB 22-...	211-2003-42535	89.00
Fund 211 - Law Enforce Prot Total:					89.00
Fund: 214 - Lodgers Tax					
SUNNY 505	16027	03/05/2021	GRANT MANAGEMENT	214-2503-47597	4,804.75
RUANNA WALDRUM	640999	03/12/2021	SERVICE FEBRUARY 2021-EXPE...	214-2503-47406	400.00
GERONIMO TRAIL SCENIC BYW...	31121	03/19/2021	OPEN PO FOR LODGERS TAX SE...	214-2503-48815	416.66
Fund 214 - Lodgers Tax Total:					5,621.41
Fund: 216 - Muni Street					
BORDER INTERNATIONAL TRUC...	X400058672.01	03/05/2021	REMANUFACTURED BRAKE KIT	216-4503-47420	174.80
SUN VALLEY, INC.	156782/6	03/05/2021	1 1/2" PLASTIC NIPPLE	216-4503-47420	12.34
O'REILLY AUTO PARTS, INC.	2162-443677	03/05/2021	A/T FILTER	216-4503-47420	23.74
O'REILLY AUTO PARTS, INC.	2162-443819	03/05/2021	WHEEL BEARING SET	216-4503-47420	58.25
O'REILLY AUTO PARTS, INC.	2162-443819	03/05/2021	OIL BTH SEAL	216-4503-47420	102.82
O'REILLY AUTO PARTS, INC.	2162-443819	03/05/2021	HD206	216-4503-47420	45.83
SIERRA AUTO/CARQUEST	6016-278472	03/05/2021	HYDRAULIC FITTINGS	216-4503-47420	9.58
SIERRA AUTO/CARQUEST	6016-278472	03/05/2021	CRIMPS	216-4503-47420	12.00
SIERRA AUTO/CARQUEST	6016-278472	03/05/2021	HYDRAULIC HOSE	216-4503-47420	16.56
SIERRA AUTO/CARQUEST	6016-278472	03/05/2021	HYDRAULIC FITTINGS	216-4503-47420	19.16
SIERRA AUTO/CARQUEST	6016-279073	03/05/2021	HOSE COUPLING	216-4503-47420	10.78
SIERRA AUTO/CARQUEST	6016-279123	03/05/2021	CQ RED GREASE	216-4503-44607	137.70
SIERRA AUTO/CARQUEST	6016-279123	03/05/2021	.030 FLUX WIRE	216-4503-44607	59.43
SIERRA AUTO/CARQUEST	6016-279377	03/05/2021	BATTERY- BEP 31HDP30	216-4503-47420	250.22
SOUTHWEST CONSTRUCTION P...	89120	03/05/2021	3/4 NUT	216-4503-47420	10.72
SOUTHWEST CONSTRUCTION P...	89120	03/05/2021	3/4x2 3/4BOLTS	216-4503-47420	21.28
SOUTHWEST CONSTRUCTION P...	89120	03/05/2021	621D/E CENTER EDGE	216-4503-47420	392.82
SOUTHWEST CONSTRUCTION P...	89120	03/05/2021	621D ENDS	216-4503-47420	425.56
PAVEMENT SEALANTS & SUPPLY	19600	03/12/2021	HIGH PERFORMANCE PERMAN...	216-4503-43550	4,192.55
BORDER TIRE, LLC	3006018	03/12/2021	12-16.5/10 TIRES	216-4503-47420	270.00
B & H OIL CO.	51405,51151,51207,51282,512...	03/12/2021	DIESEL FUEL PURCHASES OPEN ...	216-4503-43316	2,871.04
B & H OIL CO.	51405,51151,51207,51282,512...	03/12/2021	UNLEADED FUEL PURCHASES O...	216-4503-43316	376.52
FOXWORTH-GALBRAITH	7450335	03/12/2021	FLOAT MAGNESIUM 3-1/8x16"	216-4503-44607	179.94
FOXWORTH-GALBRAITH	7450335	03/12/2021	EDGER 3/8" RADIUS	216-4503-44607	39.96
FOXWORTH-GALBRAITH	7450335	03/12/2021	GROOVER 6x4-3/4x3/8"	216-4503-44607	55.98
FOXWORTH-GALBRAITH	7450335	03/12/2021	STAKES- 1x2x12"	216-4503-44607	149.88
FOXWORTH-GALBRAITH	7450335	03/12/2021	BLADE UTILITY	216-4503-44607	14.99
FOXWORTH-GALBRAITH	7450335	03/12/2021	JOINT EXPANDER- BLACK 3-1/2"...	216-4503-44607	159.60
FOXWORTH-GALBRAITH	7450335	03/12/2021	TROWEL 4-1/2x16"	216-4503-44607	159.96
FOXWORTH-GALBRAITH	7450335	03/12/2021	BRUSH MASONRY 6-1/2x2	216-4503-44607	39.96
BARTOO SAND & GRAVEL, INC.	M34917	03/12/2021	HOTMIX	216-4503-43550	8,246.00
AMAZON CAPITAL SERVICES, IN...	14FC-HRXW-J6PC	03/26/2021	DELL OPTIPLEX 7080 DESKTOP ...	216-4503-44613	1,277.77
AMAZON CAPITAL SERVICES, IN...	14FC-HRXW-J6PC	03/26/2021	DELL 27" MONITOR	216-4503-44613	176.99
SHARE CORP.	161796	03/26/2021	3- GALLON SPRAYER	216-4503-44607	515.40
SHARE CORP.	161796	03/26/2021	CUT OFF WHEEL	216-4503-44607	206.84
SHARE CORP.	161796	03/26/2021	PENETRATING OIL	216-4503-44607	180.00
SHARE CORP.	161796	03/26/2021	3XL SAFETY VEST	216-4503-44615	105.12
SHARE CORP.	161796	03/26/2021	LARGE SAFETY VEST	216-4503-44615	105.12
SHARE CORP.	161796	03/26/2021	2XL SAFETY VESTS	216-4503-44615	105.12

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SHARE CORP.	161796	03/26/2021	XL SAFETY VEST	216-4503-44615	105.12
O'REILLY AUTO PARTS, INC.	2162-445914	03/26/2021	AIR FILTER	216-4503-47420	35.27
O'REILLY AUTO PARTS, INC.	2162-445914	03/26/2021	AIR FILTER	216-4503-47420	35.71
COOPERATIVE EDUCATIONAL S...	24-113218	03/26/2021	2012 MACK TRUCK CXU613	216-4503-80810	59,677.00
BORDER INTERNATIONAL TRUC...	X40059148.01	03/26/2021	REMANUFACTURED BRAKE SH...	216-4503-47420	112.66
Fund 216 - Muni Street Total:					81,178.09
Fund: 294 - State Library					
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	294-5003-43775	168.52
XEROX CORP.	012781097/1098	03/19/2021	METER USAGE - OPEN PO FY 20...	294-5003-43465	12.63
TDS	03172021	03/19/2021	INTERNET SERVICE LIBRARY OP...	294-5003-48830	99.95
OCLC, INC.	1000099571	03/19/2021	INTERLIBRARY LOAN SERVICE FY..	294-5003-60834	197.71
OCLC, INC.	1000105377	03/19/2021	INTERLIBRARY LOAN SERVICE FY..	294-5003-60834	197.71
THE LIBRARY CORPORATION	2021020018	03/19/2021	SOFTWARE RENEWAL PUBLIC C...	294-5003-60834	1,633.00
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	294-5003-43775	168.52
Fund 294 - State Library Total:					2,478.04
Fund: 295 - Muni Pool					
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	295-4803-43780	600.00
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	295-4803-41226	40.10
POOL PRO, LLC	200612-C	03/05/2021	STENNER FEED TUBE #7	295-4803-44810	20.00
POOL PRO, LLC	200612-C	03/05/2021	DUCKBILLS 5/PK	295-4803-44810	23.00
POOL PRO, LLC	200612-C	03/05/2021	SHIPPING	295-4803-44810	10.00
POOL PRO, LLC	202166	03/05/2021	SHIPPING	295-4803-44607	110.00
POOL PRO, LLC	202166	03/05/2021	55# CYANURIC ACID	295-4803-44607	520.00
POOL PRO, LLC	202166	03/05/2021	ACID MAGIC (15 GAL)	295-4803-44607	726.00
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	295-4803-43775	28.80
XEROX CORP.	012781095	03/12/2021	METER USAGE OPEN PO 20/21	295-4803-43465	30.99
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	295-4803-43780	795.67
COOPERATIVE EDUCATIONAL S...	24-112986	03/19/2021	PROJECT MANAGEMENT & CO...	295-4803-48598	1,265.62
COOPERATIVE EDUCATIONAL S...	24-112986	03/19/2021	LAS CRUCES NMGR 8.3125%	295-4803-48598	319.84
COOPERATIVE EDUCATIONAL S...	24-112986	03/19/2021	POOL REPAIR CONSTRUCTION ...	295-4803-48598	2,581.87
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	295-4803-41226	40.10
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	295-4803-43775	28.80
Fund 295 - Muni Pool Total:					7,140.79
Fund: 296 - PD GRT					
INTEGRATED TECHNOLOGIES G...	7124	03/19/2021	LABOR;INSTALL	296-2403-44613	2,566.06
INTEGRATED TECHNOLOGIES G...	7124	03/19/2021	DELL LATITUDE 5424 RUGGED L...	296-2403-44613	20,545.00
Fund 296 - PD GRT Total:					23,111.06
Fund: 303 - Vet Wall					
WINDSTREAM CORPORATION	031821	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	303-4703-43775	143.61
AMAZON CAPITAL SERVICES, IN...	1FVP-4CNH-W4L7	03/26/2021	TREE FERTILIZER	303-4703-47415	570.75
Fund 303 - Vet Wall Total:					714.36
Fund: 315 - CI Reserve					
TRACTOR SUPPLY COMPANY	281669	03/19/2021	CHAIN 2/0 YW COIL STRAIGHT	315-8007-47415	916.00
BAKER UTILITY SUPPLY CORP.	INV286084	03/19/2021	NS ADS DRAIN BASIN 24" 5"TALL...	315-8007-47415	1,325.00
BAKER UTILITY SUPPLY CORP.	INV286084	03/19/2021	CORG DBL WL HDPE CULVERT 1...	315-8007-47415	3,645.00
BAKER UTILITY SUPPLY CORP.	INV286084	03/19/2021	NS DRAIN BASIN 24" 3'0 TALL S...	315-8007-47415	3,675.00
BAKER UTILITY SUPPLY CORP.	INV286084	03/19/2021	NS ADS END SECTION 18"	315-8007-47415	275.00
BAKER UTILITY SUPPLY CORP.	INV286084	03/19/2021	CORG DBL WL HDPE CULVERT 1...	315-8007-47415	900.00
DELL, INC.	104722787680	03/26/2021	OPTIPLEX 7080 TOWERS/APC B...	315-8001-44613	4,928.00
Fund 315 - CI Reserve Total:					15,664.00
Fund: 360 - NMFA PROJECTS					
COOPERATIVE EDUCATIONAL S...	24-112988	03/26/2021	ENGINEERING SERVICES SEWER...	360-7012-48598	1,371.76
COOPERATIVE EDUCATIONAL S...	24-113088	03/26/2021	ENGINEERING SERVICES RIVER...	360-7011-48598	1,348.66
Fund 360 - NMFA PROJECTS Total:					2,720.42
Fund: 403 - Pledge State					
NEW MEXICO FINANCE AUTHOR...	030121	03/05/2021	NMFA TORC 2 LOAN PYMT	403-1203-12902	10,023.53
NEW MEXICO FINANCE AUTHOR...	030121	03/05/2021	NMFA LOAN PYMT TORC 18	403-1203-12918	690.58
NEW MEXICO FINANCE AUTHOR...	030121	03/05/2021	NMFA LOAN PYMT TORC 19	403-1203-12919	7,598.77

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NEW MEXICO FINANCE AUTHOR..	030121	03/05/2021	NMFA LOAN PYMT PPRF-4967	403-1203-12967	10,545.66
Fund 403 - Pledge State Total:					28,858.54
Fund: 501 - Cemetary					
CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN..	501-1803-43780	193.37
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN..	501-1803-43780	270.04
Fund 501 - Cemetary Total:					463.41
Fund: 502 - Util Office - Pool					
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021..	502-3601-41226	276.00
O'REILLY AUTO PARTS, INC.	2162-442846	03/05/2021	HPX WHL NUTS CD	502-3601-47420	6.96
O'REILLY AUTO PARTS, INC.	2162-442846	03/05/2021	HPX WHEEL NUTS KT	502-3601-47420	30.93
INSTA-COPY IMAGING	550480	03/05/2021	10,000 # 9 RETURN & 10,000 # ...	502-3601-43740	1,402.09
SIERRA AUTO/CARQUEST	6016-278684	03/05/2021	FILTER KIT	502-3601-47420	77.35
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	502-3601-43775	192.29
B & H OIL CO.	51406	03/12/2021	GAS/OIL/ OPEN PO FY 2020/21	502-3601-43316	185.39
XEROX CORP.	012781102	03/19/2021	BASE CHARGE/METER USAGE/...	502-3601-43465	462.53
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	502-3601-41226	276.01
WESTERN FIX, LLC	10,08	03/26/2021	RENE LOERA UNIFORM PANTS	502-3601-42620	287.80
WESTERN FIX, LLC	10,08	03/26/2021	KATY MARTINEZ/RENE LOERA ...	502-3601-42620	449.50
WESTERN FIX, LLC	11	03/26/2021	STEEL TOE BOOTS SAFETY/ RENE.	502-3601-44615	166.00
WESTERN FIX, LLC	12	03/26/2021	SAFETY BOOTS/ KATY MARTINEZ	502-3601-44615	175.95
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	502-3601-43775	192.29
Fund 502 - Util Office - Pool Total:					4,181.09
Fund: 503 - Electric					
SILVERSKY, INC.	422911-SI	03/05/2021	EMAIL SERVICE OPEN PO FY20/...	503-3702-43815	148.00
CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN..	503-3702-43780	489.37
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	503-3702-43780	600.00
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021..	503-3702-41226	401.40
SUN VALLEY, INC.	157044/6	03/05/2021	DISCOUNT	503-3702-44607	-1.10
SUN VALLEY, INC.	157044/6	03/05/2021	NUTS & BOLTS	503-3702-44607	25.99
SUN VALLEY, INC.	157044/6	03/05/2021	GREY MED. CEMENT	503-3702-44607	21.98
ZIA ELECTRICAL PRODUCTS	17954,17985,18020	03/05/2021	PREWIRED 13T SOCKET	503-3702-44607	520.00
ZIA ELECTRICAL PRODUCTS	17954,17985,18020	03/05/2021	SCREW TYPE METER RINGS	503-3702-44607	796.00
ZIA ELECTRICAL PRODUCTS	17954,17985,18020	03/05/2021	PREWIRED 6T SOCKET	503-3702-44607	420.00
ZIA ELECTRICAL PRODUCTS	17954,17985,18020	03/05/2021	YELLOW METER SEALS	503-3702-44607	537.97
O'REILLY AUTO PARTS, INC.	2162-443442	03/05/2021	TRANSMISSION FILTER	503-3702-47420	29.26
O'REILLY AUTO PARTS, INC.	2162-443442	03/05/2021	FUEL FILTER	503-3702-47420	45.76
O'REILLY AUTO PARTS, INC.	2162-443442	03/05/2021	AIR FILTER	503-3702-47420	43.82
O'REILLY AUTO PARTS, INC.	2162-443442	03/05/2021	OIL FILTER	503-3702-47420	14.96
COOPERATIVE EDUCATIONAL S...	24-112403	03/05/2021	AERIAL MED-VOLTAGE DISTRIB...	503-3702-48598	13,554.77
SSA SOLAR OF NM 4, LLC	401576	03/05/2021	POWER SERVICES- OPEN PO FY...	503-3702-50795	22,422.03
H & H UNDERGROUND, LLC	419	03/05/2021	BORING- 1712 N. DATE	503-3702-47415	8,788.50
INTEGRATED TECHNOLOGIES G...	7108	03/05/2021	OPEN PO FOR IT SERVICES JULY ...	503-3702-48598	984.85
KING'S LOCKSMITH	7582	03/05/2021	PADLOCK- SHORT SHANK	503-3702-44607	215.16
KING'S LOCKSMITH	7582	03/05/2021	KEY BY CODE	503-3702-44607	10.50
KING'S LOCKSMITH	7582	03/05/2021	SPARE KEY, G-99900	503-3702-44607	4.55
KING'S LOCKSMITH	7582	03/05/2021	SPARE KEY, G-91227	503-3702-44607	4.55
KING'S LOCKSMITH	7582	03/05/2021	SPARE KEY	503-3702-44607	3.30
KING'S LOCKSMITH	7582	03/05/2021	PADLOCK- LONG SHANK	503-3702-44607	366.48
GRAINGER, INC.	9797067353,9801035040	03/05/2021	115V NICKEL-PLATED BRASS P...	503-3702-44607	137.19
GRAINGER, INC.	9797067353,9801035040	03/05/2021	SAFETY SIGNS- 10inX7in (ALUM...	503-3702-44615	105.30
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	503-3702-43775	193.50
IRBY SUPPLY CO.	S012253362.001,.002,.004,.006	03/05/2021	HOT STICK WIPES	503-3702-44607	174.00
IRBY SUPPLY CO.	S012253362.001,.002,.004,.006	03/05/2021	567-8 UNIVERSAL SPLINED HEAD	503-3702-44607	154.00
IRBY SUPPLY CO.	S012253362.001,.002,.004,.006	03/05/2021	GREENLEE 842AH ALUM, HAND...	503-3702-44607	98.00
IRBY SUPPLY CO.	S012253362.001,.002,.004,.006	03/05/2021	GREENLEE 840AH ALUM, HAND...	503-3702-44607	53.00
IRBY SUPPLY CO.	S012253362.001,.002,.004,.006	03/05/2021	GREENLEE 841AH ALUM, HAND...	503-3702-44607	64.00
IRBY SUPPLY CO.	S012269500.001	03/05/2021	FACE MASKS	503-3702-44615	265.00
KING'S LOCKSMITH	007137	03/12/2021	DUPLICATE KEYS	503-3702-44607	9.90
KING'S LOCKSMITH	007137	03/12/2021	DUPLICATE KEY	503-3702-44607	3.30

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
XEROX CORP.	012662409	03/12/2021	BASE CHARGE & METER USAGE-...	503-3702-43465	23.75
XEROX CORP.	012781100	03/12/2021	BASE CHARGE & METER USAGE-...	503-3702-43465	93.92
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	503-3702-43780	4,909.16
TRIPLE H SOLAR, LLC	0252	03/12/2021	ENGINEERING SERVICES- OPEN ...	503-3702-48598	1,610.00
SIERRA ELECTRIC CO-OP, INC.	03012021	03/12/2021	MIMS CITY LIGHTS- OPEN PO FY...	503-3702-43780	549.93
SIERRA ELECTRIC CO-OP, INC.	03082021	03/12/2021	POWER SERVICES- OPEN PO FY...	503-3702-50795	123,729.16
NEW MEXICO GAS COMPANY, I...	031121	03/12/2021	GAS BILLS/ELECTRIC	503-3702-43780	75.76
AMAZON CAPITAL SERVICES, IN...	1QG7-TQMM-96T4	03/12/2021	11.5 BOOTS- CRISPIN BUSH	503-3702-44615	138.95
FARWEST LINE SPECIALTIES	325531	03/12/2021	4-IN-1 FORGED BUG WRENCH- ...	503-3702-44607	56.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	KLEIN 5-IN-1 LINEMANS WREN...	503-3702-44607	94.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	8" SQUARE SHANK SCREWDRIV...	503-3702-44607	15.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	CHANNEL LOCK 10" LENGTH #4...	503-3702-44607	13.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	ESTEX HARD BODY BAG W/ PO...	503-3702-44607	85.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	6" SQUARE SHANK SCREWDRIV...	503-3702-44607	11.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	FIBERGLASS RULER INSIDE READ...	503-3702-44607	19.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	STRAIGHT CLAW HAMMER	503-3702-44607	29.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	8" ADJUSTABLE WRENCH	503-3702-44607	26.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	KLEIN FOLDING KNIFE W/CLIP	503-3702-44607	48.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	KLEIN PLIERS, THREAD CHASER	503-3702-44607	36.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	10" ADJUSTABLE WRENCH	503-3702-44607	33.00
FARWEST LINE SPECIALTIES	325531	03/12/2021	KLEIN ORANGE HARD BODY BAG	503-3702-44607	120.00
NORTHERN TOOL & EQUIPMEN...	47250316	03/12/2021	HUSQUVARNA WET DIAMOND ...	503-3702-44607	329.99
B & H OIL CO.	51409	03/12/2021	UNLEADED FUEL OPEN PO FY 2...	503-3702-43316	402.01
B & H OIL CO.	51409	03/12/2021	DIESEL FUEL- OPEN PO FY20/21	503-3702-43316	615.86
AMERICAN ELECTRICAL TESTING..	70125	03/12/2021	UPGRADE PROTECTIVE RELAYS ...	503-3702-48599	18,500.00
AMERICAN ELECTRICAL TESTING..	70192	03/12/2021	UPGRADE PROTECTIVE RELAYS ...	503-3702-48599	6,500.00
REED'S TIRE CENTER	8958	03/12/2021	DISPOSAL FEE	503-3702-47420	5.00
REED'S TIRE CENTER	8958	03/12/2021	TIRE MOUNT	503-3702-47420	20.00
WESTERN AREA POWER ADMIN	JJPB1798A0221	03/12/2021	POWER SERVICES OPEN PO FY2...	503-3702-50795	49,429.40
BARTOO SAND & GRAVEL, INC.	M48245	03/12/2021	FUEL CHARGE	503-3702-44607	51.25
BARTOO SAND & GRAVEL, INC.	M48245	03/12/2021	SHORT LOAD FEE	503-3702-44607	100.00
BARTOO SAND & GRAVEL, INC.	M48245	03/12/2021	3000 PSI CONCRETE	503-3702-44607	120.00
BORDER INTERNATIONAL TRUC...	X400058899.01	03/12/2021	WINDSHIELD WASHER TANK	503-3702-47420	98.80
ADVANCED COMMUNICATIONS...	186392	03/19/2021	KENWOOD TK-3200LAKVP POR...	503-3702-44613	2,349.63
TRI-STATE GENERATION & TRA...	302929	03/19/2021	POWER SERVICE- OPEN PO FY2...	503-3702-50795	40,107.00
MARTO ELECTRIC, LLC	3172021-1	03/19/2021	POLE REPLACEMENT- VEATER &...	503-3702-47415	22,659.00
WESTERN UNITED ELECTRIC	6025323	03/19/2021	4/0 STRANDED THHN BLACK	503-3702-44607	1,332.50
WESTERN UNITED ELECTRIC	6025323	03/19/2021	2/0 STRANDED THHN BLACK	503-3702-44607	1,000.00
WESTERN UNITED ELECTRIC	6025323	03/19/2021	500 MCM STRAND THHN BLACK	503-3702-44607	336.00
DESERT GRAPHICS INC.	6118	03/19/2021	DECAL PREP & INSTALLATION- ...	503-3702-47420	275.00
LANDIS+GYR TECHNOLOGY, INC	90335693	03/19/2021	SaaS MONTHLY FLAT FEE	503-3702-43770	950.00
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	503-3702-41226	430.20
XEROX CORP.	012909630	03/26/2021	BASE CHARGE & METER USAGE-...	503-3702-43465	23.75
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN...	503-3702-43780	209.93
AMAZON CAPITAL SERVICES, IN...	14NM-9WX1-3FL3	03/26/2021	TV WALL MOUNT	503-3702-44613	44.66
AMAZON CAPITAL SERVICES, IN...	14NM-9WX1-3FL3	03/26/2021	DELL OPTIPLEX 7080 DESKTOP	503-3702-44613	1,277.77
AMAZON CAPITAL SERVICES, IN...	14NM-9WX1-3FL3	03/26/2021	65" SMART TV	503-3702-44613	748.00
AMAZON CAPITAL SERVICES, IN...	14NM-9WX1-3FL3	03/26/2021	DELL 27" MONITOR	503-3702-44613	176.99
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	FILE FOLDERS	503-3702-44606	17.78
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	DOCUMENT FRAME	503-3702-44606	28.21
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	CLOROX DISINFECTANT WIPES	503-3702-44606	31.99
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	JUMBO PAPER CLIPS	503-3702-44606	18.96
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	REGULAR PAPER CLIPS	503-3702-44606	4.51
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	RUBBER BANDS #64	503-3702-44606	7.19
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	RUBBER BANDS #17	503-3702-44606	7.36
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	SCOTCH TAPE REFILL	503-3702-44606	11.00
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	PLASTIC STORAGE DRAWERS	503-3702-44606	40.63
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	KEY TAGS	503-3702-44606	12.36
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	WIRELESS MOUSE	503-3702-44606	15.24
QUILL CORPORATION	15401920,15395464,15394841,...	03/26/2021	ONE-TOUCH STAPLER	503-3702-44606	15.92

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
QUILL CORPORATION	15401920,15395464,15394841,....	03/26/2021	PILOT G2 GEL PENS	503-3702-44606	28.78
QUILL CORPORATION	15401920,15395464,15394841,....	03/26/2021	EXPANSION FILE FOLDERS 3"	503-3702-44606	26.35
QUILL CORPORATION	15401920,15395464,15394841,....	03/26/2021	DISPOSABLE FACE MASK	503-3702-44606	18.81
QUILL CORPORATION	15401920,15395464,15394841,....	03/26/2021	HANGING FILE FOLDERS	503-3702-44606	20.32
QUILL CORPORATION	15401920,15395464,15394841,....	03/26/2021	500/REAM PAPER	503-3702-44606	335.42
O'REILLY AUTO PARTS, INC.	2162-444909	03/26/2021	GALLON MOTOR OIL	503-3702-47420	103.96
O'REILLY AUTO PARTS, INC.	2162-444909	03/26/2021	FUEL FILTER	503-3702-47420	48.05
ALTEC INDUSTRIES, INC	8280353	03/26/2021	2021 F-550 CHASSIS ILO VEHICLE	503-3702-80810	181,269.00
REED'S TIRE CENTER	9024	03/26/2021	TIRES- 265/70/17	503-3702-47420	592.00
REED'S TIRE CENTER	9048	03/26/2021	275/65/18 TIRES	503-3702-47420	672.00
GRAINGER, INC.	9831986915	03/26/2021	KLEIN CANVAS GENERAL PURP...	503-3702-44607	108.36
GRAINGER, INC.	9831986915	03/26/2021	DIAGONAL CUTTING PLIERS	503-3702-44607	275.82
GRAINGER, INC.	9831986915	03/26/2021	KLEIN WALL BUCKET CANVAS	503-3702-44607	118.26
GRAINGER, INC.	9831986915	03/26/2021	4 1/2" 20V CORDLESS ANGLE GR.	503-3702-44607	109.65
VERIZON WIRELESS	9874696176	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	503-3702-43775	55.10
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	503-3702-43775	193.50

Fund 503 - Electric Total: 515,700.19

Fund: 504 - Water

SILVERSKY, INC.	422911-SI	03/05/2021	EMAIL SERVICE OPEN PO FY20/...	504-3803-43815	148.00
CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN...	504-3803-43780	909.88
NEW MEXICO TAP MASTER, INC.	0221-12	03/05/2021	12 " DOUBLE LINSTOP IN AC ...	504-3803-47430	21,506.00
NEW MEXICO TAP MASTER, INC.	0221-12	03/05/2021	MOBILIZATION CHARGE PER TR...	504-3803-47430	5,515.74
NEW MEXICO TAP MASTER, INC.	0221-12	03/05/2021	12" HYDRA STOP VALVE INSERT...	504-3803-47430	14,000.00
NEW MEXICO TAP MASTER, INC.	0221-12	03/05/2021	12" SINGLE RE-STOP ON AC WA...	504-3803-47430	7,685.00
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	504-3803-43780	600.00
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	504-3803-41226	198.00
SUN VALLEY, INC.	157001/157091/157141	03/05/2021	UNSTOCKED FIELD SUPPLIES FE...	504-3803-44607	188.10
NM STATE LAND OFFICE	226664	03/05/2021	STATE LAND LEASE RENTAL	504-3803-43770	2,152.54
INTEGRATED TECHNOLOGIES G...	7108	03/05/2021	OPEN PO FOR IT SERVICES JULY ...	504-3803-48598	984.85
NATIONAL SEMINARS TRAINING	8119319	03/05/2021	STSR12 PROFESSIONAL EDITION...	504-3803-42720	499.00
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	504-3803-43775	70.09
STEVE BELL CONSTRUCTION	C17941	03/05/2021	DELIVERY OF DUMP TRUCK TO ...	504-3803-47420	759.50
STEVE BELL CONSTRUCTION	C17947	03/05/2021	BACKHOE & LABOR	504-3803-47430	2,800.00
STEVE BELL CONSTRUCTION	C17947	03/05/2021	48 YARDS OF CRUSHER FINE	504-3803-47430	722.59
STEVE BELL CONSTRUCTION	C17950	03/05/2021	ANNUAL USE OF BASECOURSE	504-3803-47415	288.00
STEVE BELL CONSTRUCTION	C17950	03/05/2021	ANNUAL USE OF CRUSHER FINES	504-3803-47415	228.00
BARTOO SAND & GRAVEL, INC.	M34842	03/05/2021	HAUL VACTOR TRUCK ON LOW...	504-3803-47420	856.07
BORDER INTERNATIONAL TRUC...	R40001680901	03/05/2021	DIAGNOSTICS/FUEL RESTRICTI...	504-3803-47420	473.76
BORDER INTERNATIONAL TRUC...	X40005883901	03/05/2021	INJECTOR LINE	504-3803-47420	86.87
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	504-3803-43780	9,449.31
TAXATION AND REVENUE	022821	03/12/2021	WATER CONSERVATION FEE FY...	504-3803-43797	879.36
NEW MEXICO GAS COMPANY, I...	031121	03/12/2021	GAS BILLS/WATER	504-3803-43780	130.04
QUILL CORPORATION	14840891	03/12/2021	BUSINESS CARDS	504-3803-44606	45.87
INTEGRATION & CONTROL SOL...	21-040	03/12/2021	INSTALL GROUND FOR BOOSTER...	504-3803-47415	456.80
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	HYMAX2 CPLG 2"-2.10-3.03 OD	504-3803-44607	469.04
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	STL FULL CIRCLE 2"X7.5"-2.35 T...	504-3803-44607	166.83
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	CT ADAPTER 3" X 3"-CI & PVC	504-3803-44607	63.00
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	VLV BOX PAVING RISER 1" X 5-1...	504-3803-44607	169.40
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	PVC SCH40 PIPE 4"X 20'- BELL E...	504-3803-44607	277.00
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	VLV BOX PAVING RISER 2" X 5-1...	504-3803-44607	327.60
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	RUBBER SDL TEE 4" -SS STRAPS,...	504-3803-44607	447.40
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	BRASS STRAIGHT CPLG 3/4"- UL...	504-3803-44607	499.00
BAKER UTILITY SUPPLY CORP.	285650,285922	03/12/2021	RUBBER SDL TEE 6"-SS STRAPS, ...	504-3803-44607	57.53
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	MEGA LUG 12" PVC RED L/ACC ...	504-3803-47430	201.76
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	HYMAX2 CPLG 12" 13.15-14.41...	504-3803-47430	545.83
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	ROMAC MACRO HP XL CPLG 12" ..	504-3803-47430	1,129.42
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	FLG BOLT & GASKET SET 12"-15...	504-3803-47430	44.43
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	MJ SKIN PACK 12" REG GSK T-B...	504-3803-47430	60.08
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	VLV BOX TOP SCREW 5-1/4" 26T...	504-3803-47430	84.42
BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	MJ X FLG DI FLG ADAPTER 12" C...	504-3803-47430	311.86

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BAKER UTILITY SUPPLY CORP.	285780,285825	03/12/2021	AFC RW GATE VLV 12" MJ X FL ...	504-3803-47430	1,784.48
BAKER UTILITY SUPPLY CORP.	285883	03/12/2021	WILKINS PRESSURE REGULATOR...	504-3803-44607	387.90
BAKER UTILITY SUPPLY CORP.	285883	03/12/2021	WILKINS PRESSURE REGULATOR...	504-3803-44607	293.90
BAKER UTILITY SUPPLY CORP.	285885	03/12/2021	BADGER M170 2" LOW LEAD M...	504-3803-44607	1,171.98
BAKER UTILITY SUPPLY CORP.	285885	03/12/2021	BADGER M25 5/8"X3/4" LOW L...	504-3803-44607	845.88
BAKER UTILITY SUPPLY CORP.	285885	03/12/2021	BADGER M70 1" LOW LEAD MT...	504-3803-44607	181.72
BAKER UTILITY SUPPLY CORP.	285885	03/12/2021	BADGER M120 1/2" LOW LEAD...	504-3803-44607	363.73
BAKER UTILITY SUPPLY CORP.	285941	03/12/2021	NS ZURN 375 OS&Y PRV FLXFL(...	504-3803-44607	2,400.00
BAKER UTILITY SUPPLY CORP.	285941	03/12/2021	UNI-FLG ADAPTER 4" FORD #UF...	504-3803-44607	88.38
BAKER UTILITY SUPPLY CORP.	285941	03/12/2021	FLG BOLT & GASKET SET 4" 150#...	504-3803-44607	16.84
RED WING SHOES OF LAS CRUC... 5115		03/12/2021	WORK BOOTS FOR ADRIAN PAD...	504-3803-42620	230.00
RED WING SHOES OF LAS CRUC... 5116		03/12/2021	WORK BOOTS FOR BRIAN BEAN	504-3803-42620	210.00
RED WING SHOES OF LAS CRUC... 5117		03/12/2021	WORK BOOTS FOR RAMON SA...	504-3803-42620	240.00
B & H OIL CO.	51195,51228,51408	03/12/2021	UNLEADED FUEL/ OIL	504-3803-43316	792.52
B & H OIL CO.	51195,51228,51408	03/12/2021	DIESEL FUEL	504-3803-43316	888.15
DPC INDUSTRIES, INC.	7400009621	03/12/2021	MONTHLY CHLORINE AND DE...	504-3803-43465	50.00
TURNER ELECTRIC MOTOR INC	82103	03/12/2021	LABOR FOR VACUUM PUMP M...	504-3803-44607	1,868.39
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	HYMAX2 CPLG 8" 8.54-9.84 OD	504-3803-44607	300.49
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	BRONZE MTR FLG 2" MNF X FIP...	504-3803-44607	180.44
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	MJ SKIN PACK 6" REG GSK, T-BO...	504-3803-44607	77.28
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	BRASS LF NIPPLE 2" X 3" IMP	504-3803-44607	76.55
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	AFC RW GATE VLV 8" MJ X MJ, ...	504-3803-44607	1,053.06
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	MEGA LUG 8" PVC,RED,L/ACC,I...	504-3803-44607	202.72
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	MJ SKIN PACK 8" REG GSK,T-BO...	504-3803-44607	85.84
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	S71 BRASS SDL 8" IP,8.63" OD, ...	504-3803-44607	105.68
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	PVC SCH40 MALE ADAPTER 2" ...	504-3803-44607	9.20
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	BRASS LF NIPPLE 2" X CLOSE IMP	504-3803-44607	61.40
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	MJ TRAN GASKET 8"	504-3803-44607	37.24
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	FLG BOLT & NUT SET 2" 2 BOLTS...	504-3803-44607	14.68
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	FLG BOLT & GASKET SET 6" 150...	504-3803-44607	11.60
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	PVC SCH 40 FEM ADAPTER 2" S ...	504-3803-44607	9.40
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	MEGA LUG 6" PVC,RED,L/ACC,I...	504-3803-44607	137.16
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	AFC RW GATE VLV 6" MJX FL 2"...	504-3803-44607	662.89
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	BADGER M170 2" LOW LEAD M...	504-3803-44607	585.99
BAKER UTILITY SUPPLY CORP.	285336,286384	03/19/2021	FL X FL DI TEE 8"X6" C110 CL/TC...	504-3803-44607	422.18
BAKER UTILITY SUPPLY CORP.	285657,285923,286361	03/19/2021	BRASS STRAIGHT CPLG 3/4-ULT...	504-3803-44607	1,296.00
BAKER UTILITY SUPPLY CORP.	285657,285923,286361	03/19/2021	STL FULL CIRCLE 2"X7.5"-2.35 T...	504-3803-44607	111.22
BAKER UTILITY SUPPLY CORP.	285657,285923,286361	03/19/2021	STL FULL CIRCLE 4"X7.5"-4.45 T...	504-3803-44607	680.40
BAKER UTILITY SUPPLY CORP.	285657,285923,286361	03/19/2021	STL FULL CIRCLE 4"X12.5"-4.45 ...	504-3803-44607	405.72
STAPLES CONTRACT & COMME... 3468960307/3470736798		03/19/2021	PENTEL CLIC ERASER WHITE 3 P...	504-3803-44606	2.36
STAPLES CONTRACT & COMME... 3468960307/3470736798		03/19/2021	BIC MECHANICAL PENCILS .7M...	504-3803-44606	6.90
STAPLES CONTRACT & COMME... 3468960307/3470736798		03/19/2021	LOGITECH DESKTOP MK320 WI...	504-3803-44613	23.99
STAPLES CONTRACT & COMME... 3468960307/3470736798		03/19/2021	ADIROFFICE 30 KEY COMBINAT...	504-3803-44613	29.97
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	504-3803-41226	169.20
XEROX CORP.	012781096	03/26/2021	BASE CHARGE/METERED USAGE	504-3803-43465	163.33
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN...	504-3803-43780	2,059.64
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	504-3803-43775	70.09
STEVE BELL CONSTRUCTION	C17959	03/26/2021	ANNUAL USE OF CRUSHER FINES	504-3803-47415	114.00
PURE OPERATIONS, LLC	NQ218497	03/26/2021	ANNUAL WATER METER TESTI...	504-3803-47425	16.28
				Fund 504 - Water Total:	97,484.74
Fund: 505 - Solid Waste					
SILVERSKY, INC.	422911-SI	03/05/2021	EMAIL SERVICE OPEN PO FY20/...	505-3904-43815	147.99
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	505-3904-43780	600.00
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	505-3904-41226	487.20
SUN VALLEY, INC.	156802/6	03/05/2021	3 POUND BAG BLOOD MEAL	505-3904-44607	10.99
SUN VALLEY, INC.	156802/6	03/05/2021	DISCOUNT	505-3904-44607	-0.55
SUN VALLEY, INC.	156900/6	03/05/2021	DISCOUNT	505-3904-44607	-1.10
SUN VALLEY, INC.	156900/6	03/05/2021	WA 5 GAL FLAT DEEP BASE PAI...	505-3904-44607	184.00
SUN VALLEY, INC.	156900/6	03/05/2021	24" SYNTHETIC PUSH BROOM	505-3904-44607	21.99
SUN VALLEY, INC.	156900/6	03/05/2021	DISCOUNT	505-3904-44607	-9.20

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SUN VALLEY, INC.	157068/157227	03/05/2021	DISCOUNT	505-3904-44607	-3.29
SUN VALLEY, INC.	157068/157227	03/05/2021	NUTS & BOLTS 1/4" FLAT WASH...	505-3904-44607	7.49
SUN VALLEY, INC.	157068/157227	03/05/2021	NUTS & BOLTS 1"X1/4" BOLTS ...	505-3904-44607	3.89
SUN VALLEY, INC.	157068/157227	03/05/2021	NUTS & BOLTS 1/4" LOCK NUTS...	505-3904-44607	11.49
SUN VALLEY, INC.	157068/157227	03/05/2021	MP 9" COMBO COVER FOR PAI...	505-3904-44607	65.88
SIERRA AUTO/CARQUEST	6016-278082	03/05/2021	COMPRESSOR HOSE	505-3904-47420	144.99
SIERRA AUTO/CARQUEST	6016-278082	03/05/2021	PURGE VALVE	505-3904-47420	156.48
SIERRA AUTO/CARQUEST	6016-278278	03/05/2021	O- RINGS	505-3904-44607	4.30
SIERRA AUTO/CARQUEST	6016-278312	03/05/2021	AIRLINE FITTING	505-3904-47420	6.99
SIERRA AUTO/CARQUEST	6016-279419	03/05/2021	16G 16FJX FITTINGS	505-3904-47420	116.24
SIERRA AUTO/CARQUEST	6016-279419	03/05/2021	CRIMPS	505-3904-47420	24.00
SIERRA AUTO/CARQUEST	6016-279419	03/05/2021	HYDRAULIC HOSE	505-3904-47420	452.91
INTEGRATED TECHNOLOGIES G...	7108	03/05/2021	OPEN PO FOR IT SERVICES JULY ...	505-3904-48598	984.85
CITY OF LAS CRUCES	77604	03/05/2021	SCSWA FY 2020-2021 OPEN PO	505-3904-45601	33,562.47
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	505-3904-43775	165.97
BORDER INTERNATIONAL TRUC...	X400058092.01	03/05/2021	FITTING	505-3904-47420	37.70
BORDER INTERNATIONAL TRUC...	X400058092.01	03/05/2021	F-(S)HOSE ADD	505-3904-47420	195.23
BORDER INTERNATIONAL TRUC...	X400058183.01	03/05/2021	ELBOW FOR HYDRAULIC LINE	505-3904-47420	141.19
BORDER INTERNATIONAL TRUC...	X400058183.01	03/05/2021	ELBOW FOR HYDRAULIC LINE	505-3904-47420	103.33
XEROX CORP.	012662408	03/12/2021	RENT OF EQUIPMENT/MACHIN...	505-3904-43465	29.28
XEROX CORP.	012781094	03/12/2021	RENT OF EQUIPMENT/MACHIN...	505-3904-43465	96.95
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	505-3904-43780	489.65
AUTOZONE	2529880434	03/12/2021	SUMMER WW 32 (WINDSHIELD...	505-3904-44607	35.16
B & H OIL CO.	51403	03/12/2021	UNLEADED FUEL OPEN PO FY20...	505-3904-43316	351.79
B & H OIL CO.	51403	03/12/2021	DIESEL FUEL OPEN PO FY20-21	505-3904-43316	2,769.04
CITY OF LAS CRUCES	77931	03/12/2021	SCSWA FY 2020-2021 OPEN PO	505-3904-45601	6,874.47
RUSTY'S WEIGH SCALES & SERV...	201202-1020	03/19/2021	QUARTERLY SCALE CALIBRATIO...	505-3904-47410	609.49
AUTOZONE	2529883496	03/19/2021	HM318K GROUP 24-31 BAT. (B...	505-3904-44607	14.24
AUTOZONE	2529883496	03/19/2021	022-0199-DLWHBATT TNDR 8 (...	505-3904-44607	40.31
AUTOZONE	2529883496	03/19/2021	27DP-DL MARINE STARTING (B...	505-3904-44607	90.24
BORDER TIRE, LLC	3006027	03/19/2021	11R225 SPREAD AXLE (TIRES)	505-3904-44607	1,904.00
REED'S TIRE CENTER	8994	03/19/2021	11L-1651 TUBELESS 12PLY TIRES	505-3904-44607	286.00
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	505-3904-41226	487.20
BARTOO SAND & GRAVEL, INC.	M34990	03/19/2021	DELIVERY CHARGE +TAX	505-3904-44607	47.85
BARTOO SAND & GRAVEL, INC.	M34990	03/19/2021	BASE COURSE 15 TONS	505-3904-44607	180.00
XEROX CORP.	012909629	03/26/2021	RENT OF EQUIPMENT/MACHIN...	505-3904-43465	29.28
ENERGYLOGIC, LLC	0443395-IN	03/26/2021	WASTE OIL HEATER 140,000 BTU	505-3904-80845	7,395.00
QUILL CORPORATION	15351323/15051914	03/26/2021	AMMEX POR SERIES POWDER-F...	505-3904-44615	226.99
QUILL CORPORATION	15351323/15051914	03/26/2021	FIRST AID ONLY-ANSI FIRST AID ...	505-3904-44615	176.33
QUILL CORPORATION	15351323/15051914	03/26/2021	CORTINA DW SERIES TRAFFIC C...	505-3904-44615	201.52
AUTOZONE	2529884591	03/26/2021	AZ-DEF	505-3904-44607	27.87
AUTOZONE	2529884591	03/26/2021	AZ-DEF	505-3904-44607	107.88
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	505-3904-43775	166.61
				Fund 505 - Solid Waste Total:	60,260.58

Fund: 506 - WWTP

SILVERSKY, INC.	422911-SI	03/05/2021	EMAIL SERVICE OPEN PO FY20/...	506-4005-43815	147.99
CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN...	506-4005-43780	377.79
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	506-4005-43780	600.00
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	506-4005-41226	275.66
SUN VALLEY, INC.	157077,119,143,156779,785,89...	03/05/2021	UNSTOCKED FIELD SUPPLIES FE...	506-4005-44607	376.50
INTEGRATED TECHNOLOGIES G...	7108	03/05/2021	OPEN PO FOR IT SERVICES JULY ...	506-4005-48598	984.85
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	506-4005-43775	498.07
CITY UTILITIES	022521	03/12/2021	CITY UTILITIES CYCLE C&D/OPEN...	506-4005-43780	11,698.35
VILLAGE OF WILLIAMSBURG	022821	03/12/2021	SEWER RECEIPTS FY20-21 OPEN...	506-4005-48798	3,737.36
NEW MEXICO GAS COMPANY, I...	031121	03/12/2021	GAS BILLS/VACUUM STATION	506-4005-43780	91.01
HALL ENVIRONMENTAL ANALYS...	2102187	03/12/2021	POLLUTANT SCAN	506-4005-48598	2,611.55
HALL ENVIRONMENTAL ANALYS...	2102853,2102647	03/12/2021	TAX ON LABOR 7.875% (ALBUQ...	506-4005-48598	37.02
HALL ENVIRONMENTAL ANALYS...	2102853,2102647	03/12/2021	CADMIUM	506-4005-48598	70.00
HALL ENVIRONMENTAL ANALYS...	2102853,2102647	03/12/2021	BOD	506-4005-48598	220.00
HALL ENVIRONMENTAL ANALYS...	2102853,2102647	03/12/2021	ACRYLONITRILE	506-4005-48598	180.00

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HALL ENVIRONMENTAL ANALYS...	2102A97,2102B49	03/12/2021	TAX ON LABOR 7.875% (ALBUQ...	506-4005-48598	38.20
HALL ENVIRONMENTAL ANALYS...	2102A97,2102B49	03/12/2021	ACRYLONITRILE	506-4005-48598	270.00
HALL ENVIRONMENTAL ANALYS...	2102A97,2102B49	03/12/2021	CADMIUM	506-4005-48598	105.00
HALL ENVIRONMENTAL ANALYS...	2102A97,2102B49	03/12/2021	BOD	506-4005-48598	110.00
RED WING SHOES OF LAS CRUC...	5118	03/12/2021	WORK BOOTS FOR JESUS NAVA...	506-4005-42620	200.00
B & H OIL CO.	51284,51407	03/12/2021	DIESEL FUEL	506-4005-43316	65.02
B & H OIL CO.	51284,51407	03/12/2021	UNLEADED FUEL & OIL	506-4005-43316	850.49
HALL ENVIRONMENTAL ANALYS...	2103220	03/19/2021	ACRYLONITRILE	506-4005-48598	180.00
HALL ENVIRONMENTAL ANALYS...	2103220	03/19/2021	TAX ON LABOR 7.875% (ALBUQ...	506-4005-48598	19.69
HALL ENVIRONMENTAL ANALYS...	2103220	03/19/2021	CADMIUM	506-4005-48598	70.00
PINNACLE PROPANE	52831124	03/19/2021	PROPANE- WWTP- F/1 CYLIND...	506-4005-43780	115.92
CHERRILL'S WESTERN APPAREL	660872	03/19/2021	6 SHIRTS	506-4005-42620	162.00
CHERRILL'S WESTERN APPAREL	660872	03/19/2021	6 PAIR OF PANTS	506-4005-42620	300.00
CHERRILL'S WESTERN APPAREL	729148	03/19/2021	6 SHIRTS	506-4005-42620	165.00
CHERRILL'S WESTERN APPAREL	729148	03/19/2021	6 PAIR OF PANTS	506-4005-42620	234.00
DPC INDUSTRIES, INC.	74700045221	03/19/2021	CHLORINE 3 IN. TABS 60LB PAI...	506-4005-44607	1,827.00
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	506-4005-41226	275.66
AQUIONICS, INC	0051807	03/26/2021	PLATE LAMPHOLDER (LAMPHO...	506-4005-44607	227.61
AQUIONICS, INC	0051807	03/26/2021	QUARTZ SPACER .39 MM (SPAC...	506-4005-44607	137.20
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN...	506-4005-43780	398.90
HALL ENVIRONMENTAL ANALYS...	2103598,2103270,2103531	03/26/2021	CADMIUM	506-4005-48598	140.00
HALL ENVIRONMENTAL ANALYS...	2103598,2103270,2103531	03/26/2021	TAX ON LABOR 7.875% (ALBUQ...	506-4005-48598	56.71
HALL ENVIRONMENTAL ANALYS...	2103598,2103270,2103531	03/26/2021	BOD	506-4005-48598	220.00
HALL ENVIRONMENTAL ANALYS...	2103598,2103270,2103531	03/26/2021	ACRYLONITRILE	506-4005-48598	360.00
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	506-4005-43775	356.63
Fund S06 - WWTP Total:					28,791.18

Fund: 508 - Golf Course

CITY UTILITIES	02/10/21	03/05/2021	CITY UTILITIES CYCLE A&B/OPEN...	508-4303-43780	1,053.94
TDS	03/01/21-03/29/21TDS	03/05/2021	TDS FIBER INTERNET OPEN PO ...	508-4303-43775	600.00
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	508-4303-41226	60.10
SUN VALLEY, INC.	157110	03/05/2021	3/4 X 60 ELEC. TAPE	508-4303-44607	5.16
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" SXFPT FEMALE ADAPTER	508-4303-44607	22.90
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" 90 DEG SXS ELL	508-4303-44607	19.90
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" 45 DEG SXS ELL	508-4303-44607	19.90
SUN VALLEY, INC.	157110	03/05/2021	2" PVC COMPRESSION REPAIR ...	508-4303-44607	51.96
SUN VALLEY, INC.	157110	03/05/2021	16 OZ BLUE LAVA PVC CEMENT	508-4303-44607	47.96
SUN VALLEY, INC.	157110	03/05/2021	25/PK ORG WIRE CONNECTOR	508-4303-44607	50.97
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" PVC COMPRESSION REPA...	508-4303-44607	33.96
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" BLACK IRON TEE	508-4303-44607	31.98
SUN VALLEY, INC.	157110	03/05/2021	3/4" REPAIR CLAMP	508-4303-44607	27.96
SUN VALLEY, INC.	157110	03/05/2021	3/4" PVC COMPRESSION REPAIR...	508-4303-44607	7.58
SUN VALLEY, INC.	157110	03/05/2021	1/2 X 260 PTFE TAPE	508-4303-44607	5.16
SUN VALLEY, INC.	157110	03/05/2021	2" BLACK TEE	508-4303-44607	25.98
SUN VALLEY, INC.	157110	03/05/2021	DISCOUNT	508-4303-44607	-36.82
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" WHITE MALE ADAPTER	508-4303-44607	17.90
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" WHITE SXS COUPLING	508-4303-44607	12.90
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" WHITE BALL VALVE	508-4303-44607	72.45
SUN VALLEY, INC.	157110	03/05/2021	1-1/4" REPAIR CLAMP	508-4303-44607	27.96
SUN VALLEY, INC.	157110	03/05/2021	1-1/2" WHITE SXSXS TEE	508-4303-44607	27.90
SUN VALLEY, INC.	157110	03/05/2021	20/PK RED WIRE CONNECTOR	508-4303-44607	169.90
SUN VALLEY, INC.	157110	03/05/2021	16 OZ PURPLE PRIMER	508-4303-44607	55.96
SUN VALLEY, INC.	157111	03/05/2021	1-1/4 X 20 SCH40 PVC PIPE 40/...	508-4303-44607	25.98
SUN VALLEY, INC.	157111	03/05/2021	1-1/2" X 20 SCH40 PVC PIPE 110...	508-4303-44607	89.95
SUN VALLEY, INC.	157111	03/05/2021	7STRD 100' WIRE SPRINKLER	508-4303-44607	52.99
SUN VALLEY, INC.	157111	03/05/2021	DISCOUNT	508-4303-44607	-10.85
SUN VALLEY, INC.	157111	03/05/2021	2" X 20' SCH40 PVC PIPE 40/FT 1...	508-4303-44607	47.98
SIERRA AUTO/CARQUEST	6016-278062	03/05/2021	BUBBLER	508-4303-44607	8.99
SIERRA AUTO/CARQUEST	6016-278062	03/05/2021	BATTERY	508-4303-44607	49.35
SIERRA AUTO/CARQUEST	6016-278062	03/05/2021	TRANSFER PUMP	508-4303-44607	82.99
SIERRA AUTO/CARQUEST	6016-278062	03/05/2021	PIPE WRENCH	508-4303-44607	91.98

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SIERRA AUTO/CARQUEST	6016-279303	03/05/2021	5/16 INCH CHAIN @ 1.69/FT - 1...	508-4303-44607	20.28
SIERRA AUTO/CARQUEST	6016-279303	03/05/2021	5/16 INCH CHAIN @ 1.69/FT - 1...	508-4303-44607	25.35
SIERRA AUTO/CARQUEST	6016-279303	03/05/2021	XBO SHOP VAC	508-4303-44613	89.99
YAMAHA MOTOR FINANCE COR...	731708	03/05/2021	OPEN PO FOR FY 20/21 YAMAH...	508-4303-43465	903.51
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	508-4303-43775	80.08
XEROX CORP.	012662410	03/19/2021	BASE CHARGE METER USAGE O...	508-4303-43465	142.95
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	508-4303-41226	60.10
CITY UTILITIES	030921	03/26/2021	CITY UTILITIES CYCLE A&B/OPEN...	508-4303-43780	1,207.97
YAMAHA MOTOR FINANCE COR...	733757	03/26/2021	OPEN PO FOR FY 20/21 YAMAH...	508-4303-43465	903.51
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	508-4303-43775	80.72
Fund 508 - Golf Course Total:					6,367.38
Fund: 509 - Muni Airport					
XEROX CORP.	012662411	03/05/2021	XEROX PRINTER OPEN PO FY 20...	509-4403-43465	30.63
NM RETIREE HEALTH CARE	081720	03/05/2021	RETIREE HEALTHCARE- PPE 2021...	509-4403-41226	72.00
VERIZON WIRELESS	9873417521	03/05/2021	PHONE BILLS/OPEN PO FY 20/21	509-4403-43775	128.12
B & H OIL CO.	51413	03/12/2021	AIRPORT GROUND VEHICLE FUE...	509-4403-43316	48.22
SIERRA ELECTRIC CO-OP, INC.	2154	03/19/2021	AIRPORT UTILITIES OPEN PO FY ...	509-4403-43780	905.16
NM RETIREE HEALTH CARE	918002	03/19/2021	RETIREE HEALTHCARE PPE 2021...	509-4403-41226	72.00
XEROX CORP.	012909632	03/26/2021	XEROX PRINTER OPEN PO FY 20...	509-4403-43465	30.63
WINDSTREAM CORPORATION	031821	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	509-4403-43775	324.17
REED'S TIRE CENTER	9038	03/26/2021	IRONMAN TIRE 243-75-17	509-4403-47420	157.00
VERIZON WIRELESS	9875551036	03/26/2021	PHONE BILLS/OPEN PO FY 20/21	509-4403-43775	107.33
Fund 509 - Muni Airport Total:					1,875.26
Fund: 600 - Internal Serv					
SOUTHWEST SIGN SERVICE	11430	03/05/2021	3" UTILITIES DECALS BLUE VINYL	600-7003-44607	51.00
ALLSTAR TOWING, LLC	144	03/05/2021	20 FOOT CONTAINER	600-7003-44613	3,150.00
O'REILLY AUTO PARTS, INC.	2162-443676	03/05/2021	PULLER KIT	600-7003-44607	69.99
O'REILLY AUTO PARTS, INC.	2162-444027	03/05/2021	SPRAY PAINT	600-7003-44607	23.96
O'REILLY AUTO PARTS, INC.	2162-444028	03/05/2021	SYNO-20 OIL 5QT	600-7003-43316	31.99
O'REILLY AUTO PARTS, INC.	2162-444028	03/05/2021	SYNO-20 OIL 1 QT	600-7003-43316	7.99
O'REILLY AUTO PARTS, INC.	2162-444028	03/05/2021	PURPLE POWER DEGREASER A...	600-7003-44607	27.99
SIERRA AUTO/CARQUEST	6016-278084	03/05/2021	16 OZ PROPOANE TANK	600-7003-44607	11.98
SIERRA AUTO/CARQUEST	6016-278309	03/05/2021	BATTERY SILVER	600-7003-47420	236.78
SIERRA AUTO/CARQUEST	6016-278311	03/05/2021	ACETYLENE	600-7003-44607	90.00
SIERRA AUTO/CARQUEST	6016-278682	03/05/2021	BRAKE FLUID	600-7003-44607	18.28
SIERRA AUTO/CARQUEST	6016-278683	03/05/2021	122 OXYGEN	600-7003-44607	22.00
SIERRA AUTO/CARQUEST	6016-278685	03/05/2021	3/8 FLEX RATCHET	600-7003-44607	33.76
SIERRA AUTO/CARQUEST	6016-278685	03/05/2021	3PC 3/8 IN LON EXTENSION	600-7003-44607	23.22
SIERRA AUTO/CARQUEST	6016-279071	03/05/2021	EPOXY	600-7003-44607	3.59
SIERRA AUTO/CARQUEST	6016-279071	03/05/2021	VINYL TUBE	600-7003-44607	4.74
SIERRA AUTO/CARQUEST	6016-279071	03/05/2021	RAPID FUSE	600-7003-44607	5.39
SIERRA AUTO/CARQUEST	6016-279146	03/05/2021	HEX NUT 1/2-13 GR5	600-7003-44607	0.60
SIERRA AUTO/CARQUEST	6016-279146	03/05/2021	WIRE TERMINAL CLIP	600-7003-44607	4.62
SIERRA AUTO/CARQUEST	6016-279146	03/05/2021	BOLT GR8 1/2-13X5	600-7003-44607	4.04
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	SHOP SUPPLIES	600-7003-47420	1.00
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	DASHMAT 2010 CHEVY COLOR...	600-7003-47420	59.54
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	SEAT COVER 2010 COLORADO	600-7003-47420	126.32
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	SEAT COVER F-550	600-7003-47420	182.00
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	19.5" WHEEL ASSEMBLY F-550	600-7003-47420	223.93
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	RUBBER FLOOR MAT ASSEMBLY...	600-7003-47420	252.32
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	SEAT ASSEMBLY F 550	600-7003-47420	630.00
WHITEHEAD CHEVROLET, LLC	100988	03/12/2021	DASH MAT F-550	600-7003-47420	59.54
QUILL CORPORATION	14872405	03/12/2021	8.5"X14" COPY PAPER REAM	600-7003-44606	25.47
QUILL CORPORATION	14872405	03/12/2021	CLOROX DISINFECTING WIPES 6...	600-7003-44606	33.99
QUILL CORPORATION	14872405	03/12/2021	8.5"X11" COPY PAPER 5-REAM ...	600-7003-44606	31.49
AMAZON CAPITAL SERVICES, IN...	1KL1-PMK6-XTTY	03/12/2021	BRUTE 72" HIGH CAPACITY STA...	600-7003-44613	1,889.98
AMAZON CAPITAL SERVICES, IN...	1KL1-PMK6-XTTY	03/12/2021	MONTEZUMA 30INCH PORTABL...	600-7003-44613	1,199.98
O'REILLY AUTO PARTS, INC.	2162-444967	03/12/2021	FUSION PAINT	600-7003-44607	13.98
O'REILLY AUTO PARTS, INC.	2162-444967	03/12/2021	FUSION PAINT	600-7003-44607	13.98
AMAZON CAPITAL SERVICES, IN...	1H7M-M4HM-1W14	03/26/2021	600 PIECE OIL CHANGE REMIND...	600-7003-44606	13.99

Expense Approval Report

Payable Dates: 3/1/2021 - 3/26/2021

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
AMAZON CAPITAL SERVICES, IN...	1H7M-M4HM-1W14	03/26/2021	FINE POINT SHARPIES	600-7003-44606	22.29
AMAZON CAPITAL SERVICES, IN...	1H7M-M4HM-1W14	03/26/2021	SANDISK 128GB MEMORY CARD	600-7003-44606	47.88
AMAZON CAPITAL SERVICES, IN...	1H7M-M4HM-1W14	03/26/2021	RULED INDEX FLASH CARDS	600-7003-44606	5.49
AMAZON CAPITAL SERVICES, IN...	1H7M-M4HM-1W14	03/26/2021	PACKING TAPE 2-PACK	600-7003-44606	11.30
O'REILLY AUTO PARTS, INC.	2162-445910	03/26/2021	MAXI FUSE	600-7003-44607	9.98
O'REILLY AUTO PARTS, INC.	2162-445910	03/26/2021	CIRCUIT BREAKER	600-7003-44607	32.99
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	HYDRAULIC FILTER	600-7003-44607	9.54
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	AIR FILTER	600-7003-44607	23.87
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	AIR FILTER	600-7003-44607	14.57
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	AIR FILTER	600-7003-44607	13.24
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	TRANSMISSION FILTER	600-7003-44607	8.21
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	OIL FILTER	600-7003-44607	7.43
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	OIL FILTER	600-7003-44607	6.57
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	FUEL FILTER	600-7003-44607	6.53
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	FUEL FILTER	600-7003-44607	5.03
O'REILLY AUTO PARTS, INC.	2162-445919	03/26/2021	AIR FILTER	600-7003-44607	31.86
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	HYDRAULIC FILTER	600-7003-44607	9.68
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	AIR FILTER	600-7003-44607	12.13
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	HYDRAULIC FILTER	600-7003-44607	6.18
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	FUEL WATER SEPERATOR	600-7003-44607	15.34
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	OIL FILTER	600-7003-44607	4.30
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	AIR FILTER	600-7003-44607	12.13
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	TRANSMISSION FILTER	600-7003-44607	43.70
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	TRANSMISSION FILTER	600-7003-44607	21.91
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	OIL FILTER	600-7003-44607	4.30
O'REILLY AUTO PARTS, INC.	2162-446227	03/26/2021	HYDRAULIC FILTER	600-7003-44607	8.69
				Fund 600 - Internal Serv Total:	8,974.57
				Grand Total:	1,063,807.44

Report Summary

Fund Summary

Fund	Payment Amount
101 - General	163,060.15
201 - Corrections	3,673.00
209 - Fire	5,400.18
211 - Law Enforce Prot	89.00
214 - Lodgers Tax	5,621.41
216 - Muni Street	81,178.09
294 - State Library	2,478.04
295 - Muni Pool	7,140.79
296 - PD GRT	23,111.06
303 - Vet Wall	714.36
315 - CI Reserve	15,664.00
360 - NMFA PROJECTS	2,720.42
403 - Pledge State	28,858.54
501 - Cemetary	463.41
502 - Util Office - Pool	4,181.09
503 - Electric	515,700.19
504 - Water	97,484.74
505 - Solid Waste	60,260.58
506 - WWTP	28,791.18
508 - Golf Course	6,367.38
509 - Muni Airport	1,875.26
600 - Internal Serv	8,974.57
Grand Total:	1,063,807.44

Account Summary

Account Number	Account Name	Payment Amount
101-1000-43740	PRINTING AND PUBLISHI...	1,285.32
101-1000-44606	OFFICE SUPPLIES-GOVERN...	81.38
101-1001-41226	RETIREE INSURANCE-OFF ...	302.40
101-1001-43465	RENT OF EQUIPMENT	346.95
101-1001-43740	PRINTING/PUBLISHING	2,357.16
101-1001-43770	SUBSCRIPTION & DUES	50.00
101-1001-43775	TELEPHONE	558.20
101-1002-41226	RETIREE INSURANCE-MUN..	159.98
101-1002-43775	TELEPHONE	337.04
101-1002-44606	OFFICE SUPPLIES	191.76
101-1002-60840	OTHER CAP PUR/AOC/JID ...	370.58
101-1003-41226	RETIREE INSURANCE-OFF ...	336.03
101-1003-43316	GAS & OIL	152.70
101-1003-43465	RENT OF EQUIPMENT	273.88
101-1003-43775	TELEPHONE	2,075.72
101-1003-44606	OFFICE SUPPLIES	77.00
101-1003-48598	PROFESSIONAL SERVICES	5,799.42
101-1004-41226	RETIREE INSURANCE-ADM...	243.53
101-1004-43465	RENT OF EQUIPMENT	518.32
101-1004-43740	PRINTING/PUBLISHING	2,425.10
101-1004-43775	TELEPHONE	532.73
101-1004-44606	OFFICE SUPPLIES	46.71
101-1004-48599	OTHER CONTRACTUAL SE...	75.00
101-1006-41226	RETIREE INSURANCE-COD...	213.60
101-1006-42620	UNIFORMS LINEN-CODE ...	106.76
101-1006-43775	TELEPHONE	277.84
101-1006-44607	FIELD SUPPLIES	1,975.90
101-1006-44613	NON-CAPITAL ITEMS	296.39
101-1006-48598	PROFESSIONAL SERVICES	356.95
101-1006-48599	OTHER CONTRACTUAL SE...	292.40
101-1007-41226	RETIREE INSURANCE-POLI...	1,953.82

Account Summary

Account Number	Account Name	Payment Amount
101-1007-43316	GAS & OIL	2,680.19
101-1007-43465	RENT OF EQUIPMENT	251.83
101-1007-43775	TELEPHONE	2,176.56
101-1007-43815	SOFTWARE	110.00
101-1007-44606	OFFICE SUPPLIES	901.89
101-1007-47420	MAINTENANCE VEHICLE/...	735.35
101-1008-41226	RETIREE INSURANCE-COD...	232.56
101-1008-43316	GAS & OIL	395.51
101-1008-43775	TELEPHONE	362.34
101-1009-41226	RETIREE INSURANCE-MUN..	346.03
101-1009-42620	UNIFORMS/LINEN-MUNI ...	556.99
101-1009-43316	GAS & OIL	577.20
101-1009-43465	RENT OF EQUIPMENT	1,092.10
101-1009-43775	TELEPHONE	291.40
101-1009-44607	FIELD SUPPLIES-MUNI RE...	1,261.36
101-1009-44613	NON-CAPITAL ITEMS	499.98
101-1009-44615	SAFETY EQUIPMENT	119.99
101-1009-47415	MAINTENANCE--REPAIRS ...	37,568.88
101-1009-47420	MAINTENANCE VEHICLE/...	3,639.36
101-1010-41226	RETIREE INSURANCE	136.37
101-1010-43775	TELEPHONE	187.68
101-1010-44606	OFFICE SUPPLIES	53.55
101-1010-48598	PROFESSIONAL SERVICES	6,431.88
101-1011-41226	RETIREE INSURANCE-STRE...	691.52
101-1011-43775	TELEPHONE	176.32
101-1012-41226	RETIREE INSURANCE-FLEE...	163.20
101-1012-42620	UNIFORM/LINEN-FLEET ...	546.96
101-1012-43316	GAS & OIL	142.37
101-1012-43465	RENT OF EQUIPMENT	107.35
101-1012-43775	TELEPHONE	613.09
101-1012-44607	FIELD SUPPLIES-FLEET MA...	49.95
101-1012-44613	NON-CAPITAL ITEMS	1,057.95
101-1014-41226	RETIREE INSURANCE-FACI...	685.13
101-1014-43316	GAS & OIL	430.70
101-1014-43403	REGULAR BUILDING MAI...	3,779.64
101-1014-43465	RENT OF EQUIPMENT	16.63
101-1014-43775	TELEPHONE	220.26
101-1014-44607	FIELD SUPPLIES-FACILITY ...	2,067.17
101-1014-47420	MAINTENANCE-VEHICLE/...	138.12
101-1014-48599	OTHER CONTRACTUAL SE...	53.94
101-1016-41226	RETIREE INSURANCE-LIBR...	361.46
101-1017-48599	OTHER CONTRACTUAL SE...	45,717.55
101-1018-43780	UTILITIES	20,228.43
101-1018-43815	SOFTWARE LIC/SOFTWAR...	148.00
101-1018-48598	PROFESSIONAL SERVICES	984.84
201-1903-45555	Miscellaneous Exp	63.00
201-1903-48710	CARE OF PRISONERS-COR...	3,610.00
209-1603-43316	GAS & OIL	69.27
209-1603-43465	RENT OF EQUIPMENT	255.11
209-1603-43775	TELEPHONE	551.57
209-1603-43780	UTILITIES	1,029.60
209-1603-44607	FIELD SUPPLIES	532.04
209-1603-47415	MAINTENANCE--REPAIRS ...	396.03
209-1603-47420	MAINTENANCE VEHICLE/...	2,566.56
211-2003-42535	EMPLOYEE TRAINING	89.00
214-2503-47406	PROMOTIONAL/ADVERTIS...	400.00
214-2503-47597	9% ADVERTISING/MARKET..	4,804.75
214-2503-48815	SERVICE CONTRACTS-LO...	416.66

Account Summary

Account Number	Account Name	Payment Amount
216-4503-43316	GAS & OIL	3,247.56
216-4503-43550	ROADWAY MAINTENANCE	12,438.55
216-4503-44607	FIELD SUPPLIES-STREETS	1,899.64
216-4503-44613	NON-CAPITAL ITEMS	1,454.76
216-4503-44615	SAFETY EQUIPMENT	420.48
216-4503-47420	MAINT.VEHICLE/FURN/E...	2,040.10
216-4503-80810	OTHER CAPITAL EQUIPM...	59,677.00
294-5003-43465	RENT OF EQUIPMENT	12.63
294-5003-43775	TELEPHONE	337.04
294-5003-48830	LIBRARY ACQUISITION (B...	99.95
294-5003-60834	STATE LIBRARY GRANT-ST...	2,028.42
295-4803-41226	RETIREE INSURANCE-MUN..	80.20
295-4803-43465	RENT OF EQUIPMENT	30.99
295-4803-43775	TELEPHONE	57.60
295-4803-43780	UTILITIES-MUNI POOL	1,395.67
295-4803-44607	FIELD SUPPLIES-MUNI PO...	1,356.00
295-4803-44810	EQMT/MACHINERY-MUNI...	53.00
295-4803-48598	PROFESSIONAL SERVICES	4,167.33
296-2403-44613	NON-CAPITAL ITEMS	23,111.06
303-4703-43775	TELEPHONE	143.61
303-4703-47415	MAINTENANCE--REPAIRS ...	570.75
315-8001-44613	NON CAPITAL EQUIPMEN...	4,928.00
315-8007-47415	MAINTENANCE & REPAIRS..	10,736.00
360-7011-48598	PROFESSIONAL SERVICES	1,348.66
360-7012-48598	PROFESSIONAL SERVICES	1,371.76
403-1203-12902	CWPA TORC 2 OPERATING	10,023.53
403-1203-12918	CWPA TORC 18 OPERATI...	690.58
403-1203-12919	CWPA TORC 19 OPERATI...	7,598.77
403-1203-12967	PPRF-4967 OPERATING	10,545.66
501-1803-43780	UTILITIES	463.41
502-3601-41226	RETIREE INSURANCE-UTIL...	552.01
502-3601-42620	UNIFORM/LINEN	737.30
502-3601-43316	GAS & OIL	185.39
502-3601-43465	RENT OF EQUIPMENT	462.53
502-3601-43740	PRINTING/PUBLISHING	1,402.09
502-3601-43775	TELEPHONE	384.58
502-3601-44615	SAFETY EQUIPMENT	341.95
502-3601-47420	MAINTENANCE-VEHICLE/...	115.24
503-3702-41226	RETIREE INSURANCE-ELEC...	831.60
503-3702-43316	GAS & OIL	1,017.87
503-3702-43465	RENT OF EQUIPMENT	141.42
503-3702-43770	SUBSCRIPTION & DUES	950.00
503-3702-43775	TELEPHONE	442.10
503-3702-43780	UTILITIES	6,834.15
503-3702-43815	SOFTWARE LIC/SOFTWAR...	148.00
503-3702-44606	OFFICE SUPPLIES	640.83
503-3702-44607	FIELD SUPPLIES	8,085.60
503-3702-44613	NON-CAPITAL ITEMS	4,597.05
503-3702-44615	SAFETY EQUIPMENT	509.25
503-3702-47415	MAINTENANCE--REPAIRS ...	31,447.50
503-3702-47420	MAINTENANCE-VEHICLE/...	1,948.61
503-3702-48598	PROFESSIONAL SERVICES	16,149.62
503-3702-48599	OTHER CONTRACTUAL SE...	25,000.00
503-3702-50795	WHOLESALE POWER COS...	235,687.59
503-3702-80810	OTHER CAPITAL EQUIPM...	181,269.00
504-3803-41226	RETIREE INSURANCE-WAT...	367.20
504-3803-42620	UNIFORM/LINEN-WATER ...	680.00
504-3803-42720	EMPLOYEE TRAINING-WA...	499.00

Account Summary

Account Number	Account Name	Payment Amount
504-3803-43316	GAS & OIL	1,680.67
504-3803-43465	RENT OF EQUIPMENT	213.33
504-3803-43770	SUBSCRIPTION/DUES	2,152.54
504-3803-43775	TELEPHONE	140.18
504-3803-43780	UTILITIES	13,148.87
504-3803-43797	WATER CONSERVATION-...	879.36
504-3803-43815	SOFTWARE LIC/SOFTWAR...	148.00
504-3803-44606	OFFICE SUPPLIES	55.13
504-3803-44607	FIELD SUPPLIES-WATER D...	16,810.76
504-3803-44613	NON-CAPITAL ITEMS	53.96
504-3803-47415	MAINTENANCE--REPAIRS ...	1,086.80
504-3803-47420	MAINTENANCE-VEHICLE/...	2,176.20
504-3803-47425	OTHER MAINT-WATER M...	16.28
504-3803-47430	EMERGENCY REPAIRS	56,391.61
504-3803-48598	PROFESSIONAL SERVICES	984.85
505-3904-41226	RETIREE INSURANCE-SOLI...	974.40
505-3904-43316	GAS & OIL	3,120.83
505-3904-43465	RENT OF EQUIPMENT	155.51
505-3904-43775	TELEPHONE	332.58
505-3904-43780	UTILITIES	1,089.65
505-3904-43815	SOFTWARE LIC/SOFTWAR...	147.99
505-3904-44607	FIELD SUPPLIES-SOLID WA...	3,029.44
505-3904-44615	SAFETY EQUIPMENT	604.84
505-3904-45601	WASTE DISPOSAL	40,436.94
505-3904-47410	MAINTENANCE CONTRAC...	609.49
505-3904-47420	MAINTENANCE-VEHICLE/...	1,379.06
505-3904-48598	PROFESSIONAL SERVICES	984.85
505-3904-80845	OTHER CAPITAL PURCHAS...	7,395.00
506-4005-41226	RETIREE INSURANCE-WAS...	551.32
506-4005-42620	UNIFORM/LINEN-WASTE...	1,061.00
506-4005-43316	GAS & OIL	915.51
506-4005-43775	TELEPHONE	854.70
506-4005-43780	UTILITIES	13,281.97
506-4005-43815	SOFTWARE LIC/SOFTWAR...	147.99
506-4005-44607	FIELD SUPPLIES-WASTEWA...	2,568.31
506-4005-48598	PROFESSIONAL SERVICES	5,673.02
506-4005-48798	VILLAGE OF WILLIAMSBU...	3,737.36
508-4303-41226	RETIREE INSURANCE	120.20
508-4303-43465	RENT OF EQUIPMENT	1,949.97
508-4303-43775	TELEPHONE	760.80
508-4303-43780	UTILITIES	2,261.91
508-4303-44607	FIELD SUPPLIES	1,184.51
508-4303-44613	NON-CAPITAL ITEMS	89.99
509-4403-41226	RETIREE INSURANCE-AIR...	144.00
509-4403-43316	GAS & OIL	48.22
509-4403-43465	RENT OF EQUIPMENT	61.26
509-4403-43775	TELEPHONE	559.62
509-4403-43780	UTILITIES	905.16
509-4403-47420	MAINTENANCE VEH/EQUI...	157.00
600-7003-43316	GAS & OIL	39.98
600-7003-44606	OFFICE SUPPLIES	191.90
600-7003-44607	FIELD SUPPLIES	731.30
600-7003-44613	NON-CAPITAL ITEMS	6,239.96
600-7003-47420	MAINTENANCE-VEHICLE/...	1,771.43
	Grand Total:	1,063,807.44

Project Account Summary

Project Account Key
****None****

Payment Amount
1,063,807.44
1,063,807.44

Grand Total:



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item#: F.1

SUBJECT: Resolution No. 37 20/21 approving the acceptance of the Fiscal Year 2019-2020 Audit.
DEPARTMENT: Finance
DATE SUBMITTED: April 6, 2021
SUBMITTED BY: Carol Kirkpatrick, Finance Director
WHO WILL PRESENT THE ITEM: Chris Garner, Pattillo, Brown & Hill, LLP

Summary/Background:

Mr. Chris Garner will give the overview Presentation. The Audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at t meeting held in accordance with the Open Meetings Act.

Recommendation:

Approval of Resolution #37 20/21 Accepting the Fiscal Year 2019-2020 Audit.

Attachments:

- Power Point from Auditor
- Resolution No 37 20/21 Approving the Acceptance of the FY 2019-2020 Audit
- Authorization to Release 2020 City of Truth or Consequences Audit Report
- 2019-2020 Final Audit
- Department of Finance and Administration's letter dated April 5, 2021 regarding Corrective Action Plan
- City of Truth or Consequences' Corrective Action Plan for Audit Findings 2019/2020

Fiscal Impact (Finance): TBD

Unknown at this time.

Legal Review (City Attorney): Yes

Standard Resolution as distributed by State Auditor's Office.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. 37 20/2021 Ordinance No. [Click here to enter text.](#)

Continued To: [Click here to enter a date.](#) Referred To: [Click here to enter text.](#)

Approved Denied Other: [Click here to enter text.](#)

File Name: CC Agendas 4-14-2021



RESOLUTION NO. 37 20/21

A RESOLUTION APPROVING THE ACCEPTANCE OF THE FY 2019-2020 AUDIT

WHEREAS, the City of Truth or Consequences is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2019-2020; and,

WHEREAS, the City of Truth or Consequences City Commission has directed the accomplishment of the audit for FY 2019-2020 be completed; and,

WHEREAS, this audit has been completed and presented to the City of Truth or Consequences City Commission per the March 31, 2021 letter from the State Auditor authorizing release of the FY 2019-2020 audit.

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,

NOW THEREFORE, BE IT RESOLVED that the City of Truth or Consequences City Commission does hereby accept and approve the completed audit report and findings as indicated within this document.

PASSED, ADOPTED AND APPROVED this 14th day of April, 2021.

Sandra Whitehead, Mayor

ATTEST:

Angela Torres, City Clerk-Treasurer

BRIAN S. COLÓN, ESQ.
STATE AUDITOR



NATALIE CORDOVA, CPA
DEPUTY STATE AUDITOR

State of New Mexico
Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

Via: Email

3/31/2021

Carol Kirkpatrick, Finance Director
ckirkpatrick@torcnm.org
City of Truth or Consequences

SAO Ref No. F0049

Re: Authorization to Release 2020 City of Truth or Consequences Audit Report

The Office of the State Auditor (OSA) received the audit report for your agency on 12/14/2020. 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 OSA has received a 5 day written waiver request by your agency and the report will posted to the OSA's website and made public immediately.

The IPA's findings and comments are included in the audit report on page 100-101. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely,

A handwritten signature in blue ink, appearing to read "B. S. Colón", with a stylized flourish at the end.

Brian S. Colón, Esq.
State Auditor

cc. Pattillo, Brown & Hill, LLP

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Phone (505) 476-3800 * Fax (505) 827-3512
www.osanm.org * 1-866-OSA-FRAUD



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

**CITY OF TRUTH OR CONSEQUENCES
CORRECTIVE ACTION PLAN
FOR AUDIT FINDINGS 2019/2020**

2020-012 CONTROLS OVER CASH DISBURSEMENTS (Finding that does not rise to the level of a significant deficiency)

MANAGEMENT RESPONSE: Management will focus on retraining and re-emphasizing the requirement that all purchases must have an approved purchase order before goods and /or services are acquired.

Management will ensure that all staff see the policies and procedures and are accountable for following them. Department Heads and Supervisors will follow up with a memorandum to staff that violate the policy.

RESPONSIBLE PARTY FOR CORRECTIVE ACTION: City Manager and Finance Director

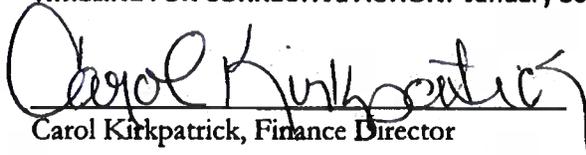
TIMELINE FOR CORRECTIVE ACTION: January 30, 2021

2020-002 (Previously 2019-001) CONTROLS SURROUNDING PAYROLL DISBURSEMENTS (Finding that does not rise to the level of a significant deficiency)

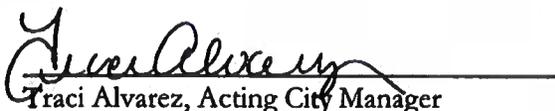
MANAGEMENT RESPONSE: The City experienced the unfortunate passing of the person filling the Human Resources position and has experienced some turn over in that position as well as the Payroll Specialist position. Management will provide training to the new Human Resources Specialist on documents required for all employees and the necessary signatures. The Human Resources Specialist will follow a checklist to ensure that all documents are signed and included in the employee files. Another designated person will check to ensure that the checklist is followed and that the documents are in the employee files as well.

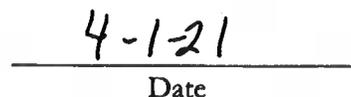
RESPONSIBLE PARTY FOR CORRECTIVE ACTION: Finance Director and Human Resources Specialist.

TIMELINE FOR CORRECTIVE ACTION: January 30, 2021


Carol Kirkpatrick, Finance Director


Date


Traci Alvarez, Acting City Manager


Date

STATE OF NEW MEXICO
City of Truth or
Consequences
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020



PATTILLO, BROWN & HILL, LLP

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
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**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
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STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES

Official Roster

June 30, 2020

<u>Title</u>	<u>Name</u>
City Commissioner/Mayor.....	Sandy Whitehead
Mayor Pro-Tem.....	Brendan Tolley
City Commissioner.....	Randall Aragon
City Commissioner.....	Paul Baca
City Commissioner.....	Amanda Forrister
City Manager.....	Morris Madrid
Finance Director.....	Carol Kirkpatrick
City Clerk	Angela A. Torres
Municipal Judge	Judge B. Sanders

HOUSING AUTHORITY

Chairman	Greg D'Amour
Vice Chairman	LeeAnn Tooley
Commissioner.....	Daniel Mena
Commissioner	Earl Greer
Commissioner	Chris O'Rourke
Executive Director	Steven Rice
Senior Finance Specialist.....	Teresa Castaneda



Independent Auditors' Report

To Brian S. Colón, Esq.
New Mexico State Auditor

City Commission
City of Truth or Consequences

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information and the budgetary comparison for the General Fund of the City of Truth or Consequences (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Housing Authority, which represents 14 percent, 8 percent, and 0.10 percent, respectively, of the assets, net position, and revenues of the City. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included in the Housing Authority, is based solely on the report of the other auditors. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are

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appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2020, and the respective changes in financial position, and where applicable, cash flows, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Schedules of the City's Proportionate Share of the Net Pension Liability and Net OPEB Liability*, and *Schedules of City Contributions* on pages 61-65 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, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial

reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements, the combining and individual fund financial statements, and the budgetary comparisons that collectively comprise the City's basic financial statements. The other schedules required by 2.2.2 NMAC as noted in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards other schedules required by 2.2.2 NMAC as noted in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the schedules required by 2.2.2 NMAC as noted 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 December 14, 2020 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
December 14, 2020

BASIC FINANCIAL STATEMENT

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF NET POSITION
June 30, 2020**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
ASSETS AND DEFERRED OUTFLOWS				
Current assets				
Cash, investments and cash equivalents	\$ 3,701,028	4,943,556	8,644,584	1,089,443
Investments	701,092	3,428,465	4,129,557	362,470
Receivables:				
Property taxes	45,316	-	45,316	-
Other taxes	859,839	-	859,839	-
Charges for services, net	-	473,759	473,759	-
Due from other governments	352,762	45,316	398,078	46,645
Notes receivable	-	-	-	93,146
Prepaid expenses	-	-	-	24,623
Due from tenants	-	-	-	7,246
Inventory	132,802	764,975	897,777	20,258
Total current assets	5,792,839	9,656,071	15,448,910	1,643,831
Noncurrent assets				
Restricted cash and cash equivalents	1,610,194	286,854	1,897,048	218,065
Capital assets	21,642,959	40,553,892	62,196,851	9,225,525
Less: Accumulated depreciation	(10,847,853)	(12,951,517)	(23,799,370)	(6,039,927)
Total noncurrent assets	12,405,300	27,889,229	40,294,529	3,403,663
Total assets	18,198,139	37,545,300	55,743,439	5,047,494
DEFERRED OUTFLOWS				
Deferred Outflows - Pension	1,154,574	297,193	1,451,767	307,760
Deferred Outflows - OPEB	70,383	44,999	115,382	42,947
Total deferred outflows	1,224,957	342,192	1,567,149	350,707

See Notes to Financial Statements.

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF NET POSITION (CONTINUED)
June 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES AND DEFERRED INFLOWS				
Current liabilities				
Accounts payable	159,910	1,006,690	1,166,600	27,836
Accrued payroll expenses	70,292	50,749	121,041	40,022
Accrued interest	13,370	13,399	26,769	-
Tenant deposit	-	-	-	34,875
Customer deposits	-	258,388	258,388	-
FSS deposits	-	-	-	67,829
Other liabilities	-	-	-	21,734
Due within one year				
Bonds, notes and loans payable	403,848	442,830	846,678	43,218
Compensated absences	60,333	37,600	97,933	28,962
Total current liabilities	707,753	1,809,656	2,517,409	264,476
Due in more than one year				
Bonds, notes and loans payable	3,390,011	2,897,673	6,287,684	684,690
Compensated absences	120,666	75,199	195,865	-
Accrued landfill closure costs	-	828,193	828,193	-
Net Pension Liability	5,392,578	1,544,280	6,936,858	1,590,886
Net OPEB Liability	1,472,118	941,192	2,413,310	485,385
Total noncurrent liabilities	10,375,373	6,286,537	16,661,910	2,760,961
Total liabilities	11,083,126	8,096,193	19,179,319	3,025,437
DEFERRED INFLOWS				
Deferred Inflows - Pension	351,216	88,580	439,796	44,994
Deferred Inflows - OPEB	1,001,522	640,315	1,641,837	285,128
Total deferred inflows	1,352,738	728,895	2,081,633	330,122
NET POSITION				
Net investment in capital assets	7,001,247	24,261,872	31,263,119	2,457,690
Restricted for				
Special projects	2,533,337	-	2,533,337	-
Debt service	2,395,970	442,830	2,838,800	-
Capital outlay	417,315	-	417,315	-
Housing assistance payments	-	-	-	74,942
Committed To				
Subsequent year's expenditures	471,103	-	471,103	-
Unrestricted (Deficit)	(5,831,740)	4,357,702	(1,474,038)	(489,990)
Total net position	\$ 6,987,232	29,062,404	36,049,636	2,042,642

See Notes to Financial Statements.

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF ACTIVITIES
Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 2,615,163	296,468	867,854	60,732	(1,390,109)	-	(1,390,109)	-
Public safety	2,188,808	69,883	340,000	97,877	(1,681,048)	-	(1,681,048)	-
Public works	1,107,649	-	-	-	(1,107,649)	-	(1,107,649)	-
Culture and recreation	736,789	8,678	18,454	-	(709,657)	-	(709,657)	-
Health and welfare	170,366	-	-	-	(170,366)	-	(170,366)	-
Capital Outlay	478,270	-	-	-	(478,270)	-	(478,270)	-
Interest on long-term debt	34,586	-	-	-	(34,586)	-	(34,586)	-
Total governmental activities	7,331,632	375,029	1,226,308	158,609	(5,571,686)	-	(5,571,686)	-
Business-Type Activities								
Joint utility office	634,915	52,167	-	-	-	(582,748)	(582,748)	-
Electric	5,190,848	6,273,437	-	-	-	1,082,589	1,082,589	-
Water	1,261,158	875,759	442,375	-	-	56,976	56,976	-
WWTP	1,260,558	1,049,790	5,193,344	-	-	4,982,576	4,982,576	-
Airport	373,565	129,701	5,652	-	-	(238,212)	(238,212)	-
Solid Waste	1,725,208	1,954,213	-	-	-	229,005	229,005	-
Impact Fees	-	12,600	-	-	-	12,600	12,600	-
Cemetery	11,250	8,530	-	-	-	(2,720)	(2,720)	-
Golf Course	272,171	3,429	-	-	-	(268,742)	(268,742)	-
Total business-type activities	10,729,673	10,359,626	5,641,371	-	-	5,271,324	5,271,324	-
Total primary government	\$ 18,061,305	10,734,655	6,867,679	158,609	(5,571,686)	5,271,324	(300,362)	-
Component Unit								
Housing Authority	\$ 2,290,580	585,856	1,655,091	-	-	-	-	(49,633)
General revenues and transfers								
Taxes								
Property taxes					\$ 211,956	-	211,956	-
Gross receipts tax					4,488,964	672,470	5,161,434	-
Gasoline and motor vehicle taxes					90,248	-	90,248	-
Other taxes					380,199	-	380,199	-
Miscellaneous revenue					47,450	1,096,588	1,144,038	35,728
Transfers					1,063,264	(1,063,264)	-	-
Unrestricted investment earnings					25,289	40,179	65,468	(76,661)
Gain (loss) on disposition of assets					-	-	-	(514)
Total general revenues and transfers					6,307,370	745,973	7,053,343	(41,447)
Change in net position					735,684	6,017,297	6,752,981	(91,080)
Net Position - beginning					6,251,548	23,045,107	29,296,655	2,133,722
Net position, ending					\$ 6,987,232	29,062,404	36,049,636	2,042,642

See Notes to Financial Statements.

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2020

	General Fund 100	Debt Service Funds 403	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash, investments and cash equivalents	\$ 1,103,534	113,798	2,410,668	3,628,000
Restricted cash and cash equivalents	-	1,610,194	-	1,610,194
Investments	105,897	595,195	-	701,092
Receivables:				
Property taxes	45,316	-	-	45,316
Other taxes	626,444	76,783	156,612	859,839
Due from other governments	99,140	-	-	99,140
Miscellaneous receivables	6,029	-	247,593	253,622
Inventory	84,749	-	48,053	132,802
Total assets	\$ 2,071,109	2,395,970	2,862,926	7,330,005
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 139,561	-	20,349	159,910
Accrued payroll expenses	68,909	-	1,383	70,292
Total liabilities	208,470	-	21,732	230,202
DEFERRED INFLOWS				
Property taxes	35,062	-	-	35,062
Total deferred inflows	35,062	-	-	35,062
FUND BALANCES				
Nonspendable:				
Inventory	84,749	-	48,053	132,802
Restricted to:				
Public safety	-	-	450,111	450,111
Culture and recreation	-	-	494,448	494,448
Transportation and roads	-	-	648,331	648,331
Fire protection	-	-	919,620	919,620
Veteran's Wall	-	-	20,827	20,827
Debt service expenditures	-	2,395,970	-	2,395,970
Capital projects	157,511	-	259,804	417,315
Committed to:				
Subsequent year's expenditures	471,103	-	-	471,103
Unassigned	1,114,214	-	-	1,114,214
Total fund balances	1,827,577	2,395,970	2,841,194	7,064,741
Total liabilities, deferred inflows and fund balances	\$ 2,071,109	2,395,970	2,862,926	7,330,005

See Notes to Financial Statements.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
RECONCILIATION OF THE BALANCE SHEET
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
Year Ended June 30, 2020**

Total Fund Balance Governmental Funds Governmental Funds Balance Sheet	<u>Governmental Activities</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Fund balances - total governmental funds	\$ 7,064,741
Residual balance of Internal Service Funds are included within the governmental activities but not reported within the governmental funds.	73,028
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,795,106
Delinquent property taxes and grants not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities.	35,062
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources and, therefore, are not reported in the funds.	1,224,957
Defined benefit pension plan and other post employment benefit deferred inflows are not financial resources and, therefore, are not reported in the funds.	(1,352,738)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Accrued interest	(13,370)
Compensated absences	(180,999)
Bonds and notes payable	(3,793,859)
Net Pension liability	(5,392,578)
Net OPEB Liability	(1,472,118)
Total long-term and other liabilities	<u>(10,852,924)</u>
Net position of governmental activities (Statement of Net Position)	<u>\$ 6,987,232</u>

See Notes to Financial Statements.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2020**

	General Fund 100	Debt Service Funds 403	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes:				
Property	\$ 184,298	\$ -	\$ -	\$ 184,298
Gross receipts	3,630,671	440,267	418,026	4,488,964
Gasoline and motor vehicle	-	-	90,248	90,248
Other	116,338	-	263,861	380,199
Intergovernmental				
Federal capital grants	37,700	-	97,877	135,577
State capital grants	-	23,032	-	23,032
State operating grants	619,329	-	606,979	1,226,308
Charges for services	101,526	-	139,370	240,896
Licenses and fees	134,133	-	-	134,133
Investment income	2,661	21,485	1,143	25,289
Miscellaneous	43,301	-	4,149	47,450
Total revenues	4,869,957	484,784	1,621,653	6,976,394
Expenditures				
Current				
General government	2,148,504	129,647	179,567	2,457,718
Public safety	1,976,425	-	108,137	2,084,562
Public works	723,076	-	331,819	1,054,895
Culture and recreation	512,856	-	188,842	701,698
Health and welfare	162,252	-	-	162,252
Capital outlay	157,511	-	525,038	682,549
Debt service				
Principal	-	1,861,655	-	1,861,655
Interest	-	40,521	-	40,521
Total expenditures	5,680,624	2,031,823	1,333,403	9,045,850
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	(810,667)	(1,547,039)	288,250	(2,069,456)
Other Financing Sources (Uses)				
Loan proceeds	-	2,475,799	-	2,475,799
Transfers, in	1,793,399	936,601	772,442	3,502,442
Transfers, out	(978,787)	(860,373)	(600,018)	(2,439,178)
Total other financing sources (uses)	814,612	2,552,027	172,424	3,539,063
Net change in fund balances	3,945	1,004,988	460,674	1,469,607
Fund balances, beginning of year	1,823,632	1,390,982	2,380,520	5,595,134
Fund balances, end of year	\$ 1,827,577	\$ 2,395,970	\$ 2,841,194	\$ 7,064,741

See Notes to Financial Statements.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2020**

**Net Change in Fund Balances - Total Governmental Funds
(Statement of Revenue, Expenditures, and Changes
in Fund Balances)**

\$ 1,469,607

Amounts reported for governmental activities in the statement of activities are different because:

Change in net position of internal service funds (2,538)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital expenditures	204,279	
Transfers and deletions	23,304	
Depreciation expense	<u>(429,133)</u>	(201,550)

Revenues in the governmental funds that provide current financial resources are not included in the Statement of Activities because they were recognized in a prior period.

Change in unavailable revenue related to property taxes receivable 27,658

Governmental funds report City pension and other pension benefit (OPEB) contributions as expenditures. However, in the Statement of Net Activities, the cost of pension benefits and other postemployment benefits earned net of employee contributions is reported as pension and OPEB expense:

Pension expense	(500,875)
OPEB expense	583,592

The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction; however, has any effect on net position.

The following table represents the changes in long-term debt for the fiscal year:

Change in bonds, notes, and loans payable	(614,298)
Change in compensated absences	(33,512)
Change in accrued interest on long-term debt	<u>7,600</u>

Change in net position in governmental activities \$ 735,684

See Notes to Financial Statements.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (GAAP BASIS)
GENERAL FUND
Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance from Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	\$ 171,500	174,500	182,332	7,832
Gross Receipts	3,097,000	3,789,434	3,711,687	(77,747)
Other	87,300	87,300	105,989	18,689
Intergovernmental income:				
State operating grant	542,070	678,072	598,709	(79,363)
Charges for services	86,000	105,038	100,097	(4,941)
Licenses and fees	39,100	89,945	126,346	36,401
Fines and forfeits	6,000	6,000	5,382	(618)
Investment earnings	1,800	2,724	5,656	2,932
Miscellaneous	3,000	41,036	43,271	2,235
Total revenues	4,033,770	4,974,049	4,879,469	(94,580)
Expenditures				
Current				
General government	1,731,778	2,177,135	2,077,870	99,265
Public safety	2,100,956	2,104,186	1,942,568	161,618
Public works	875,257	875,257	710,161	165,096
Culture and recreation	612,722	688,252	502,304	185,948
Health and welfare	230,521	230,521	134,399	96,122
Capital Outlay	102,000	102,000	101,987	13
Total expenditures	5,653,234	6,177,351	5,469,289	708,062
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	(1,619,464)	(1,203,302)	(589,820)	613,482
Other Financing Sources (Uses)				
Transfers, in	1,734,947	2,034,966	1,793,399	(241,567)
Transfers, out	(627,627)	(1,097,627)	(978,787)	118,840
Total other financing sources (uses)	1,107,320	937,339	814,612	(122,727)
Net change in fund balances	(512,144)	(265,963)	224,792	490,755
Net change in fund balance (non-GAAP budgetary basis)			224,792	
Adjustments to revenues			(9,513)	
Adjustments to expenditures			(211,334)	
Net change in fund balance (GAAP)			\$ 3,945	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2020**

ASSETS	Business Type Activities			
	Joint Utility Office 502	Electric 503	Water 504	WWTP 506
Current Assets				
Cash and cash equivalents	\$ 818,123	938,331	1,190,450	648,432
Investments	1,041,753	1,441,393	274,487	104,178
Receivables				
Charges for services	-	227,102	53,797	64,433
Due from other government	-	4,872	-	23,259
Miscellaneous receivables	-	-	-	-
Due from other funds	33,815	17,739	-	-
Inventory	-	418,390	149,597	58,870
Total current assets	1,893,691	3,047,827	1,668,331	899,172
Noncurrent Assets				
Restricted cash and cash equivalents	-	-	161,431	-
Restricted investment	-	-	-	-
Capital assets	164,856	5,782,315	4,718,815	18,054,347
Less accumulated depreciation	(39,439)	(3,179,119)	(1,870,456)	(3,745,180)
Total noncurrent assets	125,417	2,603,196	3,009,790	14,309,167
Total assets	2,019,108	5,651,023	4,678,121	15,208,339
DEFERRED OUTFLOWS - PENSION RELATED	49,949	61,134	35,446	42,399
DEFERRED OUTFLOWS - OPEB RELATED	7,566	9,304	4,742	7,117
Total Deferred Outflows	57,515	70,438	40,188	49,516
LIABILITIES				
Current Liabilities				
Accounts payable	3,580	391,552	465,743	48,781
Accrued payroll expenses	6,320	11,793	5,225	8,002
Accrued compensated absences	4,284	14,825	2,939	6,391
Customer deposits	1,450	240,096	15,368	1,114
Accrued interest	-	-	13,399	-
Due to other funds	-	-	18,165	5,650
Current portion of long-term debt	-	-	271,816	76,014
Total current liabilities	15,634	658,266	792,655	145,952
Non-Current Liabilities				
Accrued compensated absences	8,566	29,650	5,879	12,782
Accrued landfill closure costs	-	-	-	-
Bonds, notes and loans	-	-	683,873	1,693,800
Net pension liability	259,546	317,666	184,185	220,314
Net OPEB Liability	158,247	194,597	99,175	148,863
Total non-current liabilities	426,359	541,913	973,112	2,075,759
Total liabilities	441,993	1,200,179	1,765,767	2,221,711
DEFERRED INFLOWS - PENSION RELATED	14,888	18,221	10,565	12,637
DEFERRED INFLOWS - OPEB RELATED	107,659	132,389	67,471	101,275
Total deferred inflows	122,547	150,610	78,036	113,912
NET POSITION				
Net investment in capital assets	125,417	2,603,196	1,892,670	12,539,353
Restricted for debt service	-	-	271,816	76,014
Unrestricted (Deficit)	1,386,666	1,767,476	710,020	306,865
Total net position	1,512,083	4,370,672	2,874,506	12,922,232
Total net position	\$ 1,512,083	4,370,672	2,874,506	12,922,232

See Notes to Financial Statements.

Business Type Activities					Governmental Activities
Airport Fund 509	Solid Waste Fund 505/507	Impact Fees 301	Other Enterprise Fund	Total	Internal Service Fund 600
29,985	1,261,361	3,992	\$ 52,882	4,943,556	\$ 73,028
-	465,193	101,461	-	3,428,465	-
52,002	76,425	-	-	473,759	-
910	429	-	-	29,470	-
-	15,846	-	-	15,846	-
-	-	-	-	51,554	-
102,371	35,747	-	-	764,975	-
<u>185,268</u>	<u>1,855,001</u>	<u>105,453</u>	<u>52,882</u>	<u>9,707,625</u>	<u>73,028</u>
-	-	125,423	-	286,854	-
-	-	-	-	-	-
6,270,626	4,360,573	-	1,202,360	40,553,892	-
(1,594,303)	(2,064,975)	-	(458,045)	(12,951,517)	-
<u>4,676,323</u>	<u>2,295,598</u>	<u>125,423</u>	<u>744,315</u>	<u>27,889,229</u>	<u>-</u>
<u>4,861,591</u>	<u>4,150,599</u>	<u>230,876</u>	<u>797,197</u>	<u>37,596,854</u>	<u>73,028</u>
16,926	82,786	-	8,553	297,193	-
2,569	12,554	-	1,147	44,999	-
<u>19,495</u>	<u>95,340</u>	<u>-</u>	<u>9,700</u>	<u>342,192</u>	<u>-</u>
1,162	89,568	-	6,304	1,006,690	-
3,337	12,126	-	3,946	50,749	-
1,530	6,730	-	901	37,600	-
-	360	-	-	258,388	-
-	-	-	-	13,399	-
3,604	24,135	-	-	51,554	-
-	95,000	-	-	442,830	-
<u>9,633</u>	<u>227,919</u>	<u>-</u>	<u>11,151</u>	<u>1,861,210</u>	<u>-</u>
3,060	13,459	-	1,803	75,199	-
-	828,193	-	-	828,193	-
-	520,000	-	-	2,897,673	-
87,953	430,175	-	44,441	1,544,280	-
53,732	262,583	-	23,995	941,192	-
<u>144,745</u>	<u>2,054,410</u>	<u>-</u>	<u>70,239</u>	<u>6,286,537</u>	<u>-</u>
<u>154,378</u>	<u>2,282,329</u>	<u>-</u>	<u>81,390</u>	<u>8,147,747</u>	<u>-</u>
5,045	24,675	-	2,549	88,580	-
36,555	178,642	-	16,324	640,315	-
<u>41,600</u>	<u>203,317</u>	<u>-</u>	<u>18,873</u>	<u>728,895</u>	<u>-</u>
4,676,323	1,680,598	-	744,315	24,261,872	-
-	95,000	-	-	442,830	-
8,785	(15,305)	230,876	(37,681)	4,357,702	73,028
<u>4,685,108</u>	<u>1,760,293</u>	<u>230,876</u>	<u>706,634</u>	<u>29,062,404</u>	<u>73,028</u>
<u>4,685,108</u>	<u>1,760,293</u>	<u>230,876</u>	<u>706,634</u>	<u>29,062,404</u>	<u>73,028</u>

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUNDS
Year Ended June 30, 2020

	Business Type Activities			
	Joint Utility Office 502	Electric 503	Water 504	WWTP 506
Operating Revenues				
Charges for Services	\$ 52,167	6,273,437	875,759	1,049,790
Total operating revenues	52,167	6,273,437	875,759	1,049,790
Operating Expenses				
General operating	114,503	4,195,242	711,636	482,938
Personnel services	512,117	472,907	251,599	391,314
Depreciation	4,224	197,265	101,923	229,199
Utilities	4,071	325,434	128,289	137,622
Total operating expenses	634,915	5,190,848	1,193,447	1,241,073
Operation income (loss)	(582,748)	1,082,589	(317,688)	(191,283)
Non-Operating Revenues (Expenses)				
Interest expense	-	-	(67,711)	(19,485)
Investment earnings	8,612	17,072	5,604	658
Gross receipts tax	-	419,277	38,432	46,877
Miscellaneous income	-	169,194	-	894,232
Grant income	-	-	442,375	5,193,344
Total non-operating revenue (expenses)	8,612	605,543	418,700	6,115,626
Income (loss) before contributions and transfers	(574,136)	1,688,132	101,012	5,924,343
Transfers, in	438,961	662,868	900,334	6,212,507
Transfers, out	-	(2,132,186)	(954,036)	(6,231,109)
Change in net position	(135,175)	218,814	47,310	5,905,741
Net Position, beginning	1,647,258	4,151,858	2,827,196	7,016,491
Net position, end of year	\$ 1,512,083	4,370,672	2,874,506	12,922,232

See Notes to Financial Statements.

Airport Fund 509	Solid Waste Fund 505/507	Business Type Activities			Total	Governmental Activities Internal Service Fund 600
		Impact Fees 301	Other Enterprise Fund			
129,701	1,954,213	12,600	11,959	\$ 10,359,626	\$ 7,915	
129,701	1,954,213	12,600	11,959	10,359,626	7,915	
67,490	820,395	-	68,647	6,460,851	10,453	
171,823	746,031	-	187,681	2,733,472	-	
122,571	90,112	-	6,868	752,162	-	
11,681	40,822	-	20,225	668,144	-	
373,565	1,697,360	-	283,421	10,614,629	10,453	
(243,864)	256,853	12,600	(271,462)	(255,003)	(2,538)	
-	(27,848)	-	-	(115,044)	-	
28	7,751	416	38	40,179	-	
-	167,884	-	-	672,470	-	
-	-	-	33,167	1,096,593	-	
5,652	-	-	-	5,641,371	-	
5,680	147,787	416	33,205	7,335,569	-	
(238,184)	404,640	13,016	(238,257)	7,080,566	(2,538)	
284,125	787,068	-	120,000	9,405,863	-	
(99,498)	(1,052,298)	-	-	(10,469,127)	-	
(53,557)	139,410	13,016	(118,257)	6,017,302	(2,538)	
4,738,665	1,620,883	217,860	824,891	23,045,102	75,566	
4,685,108	1,760,293	230,876	706,634	\$ 29,062,404	\$ 73,028	

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended June 30, 2020**

	Joint Utility Office	Electric	Water	WWTP
Cash Flows From Operating Activities				
Cash received from customers and others	\$ 169,794	6,314,489	1,357,768	1,075,891
Cash paid for vendors and employees	(572,433)	(5,002,430)	(1,143,406)	(995,374)
Net cash provided (used) by operating activities	(402,639)	1,312,059	214,362	80,517
Cash flows from noncapital financing activities				
Government contributions	-	-	442,375	5,193,344
Gross receipts taxes	-	419,277	38,432	46,877
Miscellaneous income	-	169,194	-	894,232
Landfill closure costs	-	-	-	-
Transfers	438,961	(1,469,318)	(53,702)	(18,602)
Net cash provided (used) by noncapital financing activities	438,961	(880,847)	427,105	6,115,851
Cash Flows from Investing Activities				
Purchases of investments	(5,206)	(16,592)	(961)	(520)
Interest on investments	8,612	17,072	5,604	(18,827)
Net cash (used) provided by investing activities	3,406	480	4,643	(19,347)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	-	(356,462)	(73,050)	(5,526,062)
Capital contributions from governmental activities	-	-	-	-
Interest paid	-	-	(67,711)	-
Proceeds from issuance of long-term debt	-	-	-	-
Principal payments on bonds, loans and notes payable	-	(526,286)	167,440	(611,994)
Net cash provided (used) by capital and related financing activities	-	(882,748)	26,679	(6,138,056)
Net increase (decrease) in cash and cash equivalents	39,728	(451,056)	672,789	38,965
Cash and cash equivalents, beginning of year	778,395	1,389,387	679,092	609,467
Cash and cash equivalents, end of year	\$ 818,123	938,331	1,351,881	648,432
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (loss)	\$ (582,748)	1,082,589	(317,688)	(191,283)
Noncash items				
Depreciation expense	4,224	197,265	101,923	229,199
PERA pension plan expense	80,107	16,868	(4,059)	7,121
RHC OPEB plan expense	94,624	25,259	(23,337)	35,023
Adjustments to operating income (loss) to net cash provided by operating activities:				
Loss on disposal of capital assets	-	-	-	-
Change in assets and liabilities:				
Accounts receivable	-	21,644	3,401	(32,671)
Inventory	-	-	-	-
Accounts payable	2,554	(8,257)	447,432	13,448
Accrued payroll expenses	6,320	3,386	5,225	8,002
Accrued compensated absences	(7,125)	(16,514)	1,465	9,047
Accrued landfill closure costs	-	-	-	-
Due to/from other funds	(595)	(12,865)	22	2,531
Meter deposits	-	2,684	(22)	100
Net cash provided (used) by operating activities	\$ (402,639)	1,312,059	214,362	80,517

See Notes to Financial Statements.

Airport Fund	Solid Waste Fund	Impact Fees	Business Type Activities		Total	Governmental Activities
			Other Enterprise Fund	Internal Service Fund		
61,461	2,844,064	12,600	110,439	11,946,506	7,915	
(229,041)	(2,486,850)	-	(284,648)	(10,714,182)	(10,453)	
(167,580)	357,214	12,600	(174,209)	1,232,324	(2,538)	
5,652	-	-	-	5,641,371	-	
-	167,884	-	-	672,470	-	
-	-	-	33,205	1,096,631	-	
-	(52,842)	-	-	(52,842)	-	
184,627	(265,230)	-	120,000	(1,063,264)	-	
190,279	(150,188)	-	153,205	6,294,366	-	
-	34,281	(356)	-	10,646	-	
28	7,751	416	-	20,656	-	
28	42,032	60	-	31,302	-	
(99,498)	(155,089)	-	(9,342)	(6,219,503)	-	
-	-	-	-	-	-	
-	(27,848)	-	-	(95,559)	-	
-	-	-	-	-	-	
-	(90,000)	-	-	(1,060,840)	-	
(99,498)	(272,937)	-	(9,342)	(7,375,902)	-	
(76,771)	(23,879)	12,660	(30,346)	182,090	(2,538)	
106,756	1,285,240	116,755	83,228	5,048,320	75,566	
29,985	1,261,361	129,415	52,882	5,230,410	73,028	
(243,864)	256,853	12,600	(271,462)	(255,003)	(2,538)	
122,571	90,112	-	6,867	752,161	-	
18,212	78,319	-	38,437	235,005	-	
22,108	95,585	-	39,172	288,434	-	
-	-	-	-	-	-	
6,973	18,062	-	-	17,409	-	
-	-	-	-	-	-	
(99,252)	(157,222)	-	4,522	203,225	-	
3,337	839,671	-	3,946	869,887	-	
2,389	(20,176)	-	4,309	(26,605)	-	
-	(855,151)	-	-	(855,151)	-	
(54)	10,961	-	-	-	-	
-	200	-	-	2,962	-	
(167,580)	357,214	12,600	(174,209)	1,232,324	(2,538)	

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The City of Truth or Consequences, (City), New Mexico, which was incorporated in 1917, operates under a Commission / Manager form of government. Five commissioners are elected at large and one of the commissioners serves as Mayor. This reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the City's financial statements to be misleading or incomplete.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles (GAAP). Blended component unit, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that is legally separate from the government.

The basic (but not the only) criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the City has one component unit required to be reported under GASB Statements No. 14, No. 39, and No 61.

The Truth or Consequences Housing Authority (The Authority) has been determined to be a component unit of the City that should be discretely presented in the City's financial statements pursuant to the criteria described above. The authority was audited by another auditor and has separately issued financial statements and all exhibits, schedules and footnotes are included in those financial statements. Excerpts of the component unit's activities that we deemed material are included in the City's financial report. The Authority's separately issued financial statements may be obtained directly from their administrative office as follows: Executive Director, Truth or Consequences Housing Authority, 108 South Cedar, Truth or Consequences, New Mexico 87901.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely fees and charges for support.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and fund financial statements

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements and the fiduciary fund – agency financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Derived tax revenues (gross receipts taxes, cigarette taxes and gas taxes) are recognized when the underlying transaction takes place. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The *General* fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The *Debt Service Fund* was created to account for the accumulation of resources for, and the repayment of general long-term principal, interest, and related costs of the general obligation bonds. Revenues for this fund are taxes generated by sources designated in bond obligations. The fund is required by bond-obligation requirements.

The government reports the following major proprietary funds:

The *Joint Utility Office* fund accounts for the provision of water, electric, sewer and wastewater services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The *Electric* fund accounts for the provision of electric services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The *Water* fund accounts for the provision of water services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The *Waste Water Treatment Plant* fund accounts for the provision of sewer and waste water services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The *Airport Fund* used to account for the operations and maintenance of the airport. Financing is provided by fuel sales and fees for services. The fund is authorized by City Commissioner.

The *Solid Waste* fund accounts for the activities of the City's solid waste services.

The *Impact Fee* fund is authorized by City Ordinance No. 563, 11-14-06, and states the City may enact or impose development impact fees on land within its municipal boundaries. An impact fee may be imposed only to pay the following specified costs of constructing capital improvements or facility expansions: 1) estimated capital improvements plan costs; 2) planning, surveying and engineering fees paid to an

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

independent qualified professional who is not a City employee for services provided for and directly related to the construction of capital improvements or facility expansions; 3) fees actually paid or contracted to be paid to an independent qualified professional, who is not a City employee, for the preparation or updating of capital improvements plan; and 4) up to three percent of total impact fees collected for administrative costs for City employees who are qualified professionals.

Additionally, the City maintains one individual internal service fund. A description of the fund is as follows:

The *Internal Service* fund accounts for the costs of maintaining the City's vehicle and equipment fleet. The fund bills various City departments to cover the cost of maintaining the City's fleet.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's utility and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities and Net Position

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. The utilities also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Deposits and Investments. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the U.S. Treasury, repurchase agreements, Certificates of Deposits, and the State Treasurer's Investment Pool. Investments for the City are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations and is not SEC registered. The reported value of the pool is the same as the fair value of the pool shares. Generally, investment income earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average daily balance of cash and investments of each fund. All investment in such pool is voluntary.

Receivables and Payables. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources in the event they are not received within 60 days at year end.

The joint utility enterprise fund is responsible for billing and collecting electric, water, and wastewater charges using a cycle billing system. No billing cycles are billed in advance of services. Metered accounts are billed in arrears and have been accrued. The only unearned revenue is customer payments for prepaid electric distribution construction. Customers are required to pay 100% of the estimate prepared by the electric director. When the job is complete the actual costs of the job are prepared and the customer is either refunded the overpayment or billed for the shortage. These payments for construction are then reported as increases in net assets at the end of the fiscal year. All trade receivables are shown net of an allowance for uncollectible accounts. The City is required to provide service and grant credit to a diverse customer base within its service territory. The City may require security deposits prior to providing service to customers depending upon an assessment of credit worthiness.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded when levied. Property taxes are considered to be 100 % collectible.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after November 10th and April 10th are considered delinquent and the City may assess penalties and interest. The taxes attach as an enforceable lien on property thirty (30) days thereafter, at which time they become delinquent. Property taxes are collected by Sierra County and remitted monthly to the City.

The City estimates the allowance for uncollectible accounts based on the days delinquent. The City has estimated all accounts that are greater than 120 days to be uncollectible.

Restricted Assets: Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be used and restricted for future debt service payments, capital projects, customer deposits and other restrictions.

Inventories and Prepaid Items. Inventories are by the City and the Joint Utility, Airport, and Solid Waste Funds and are valued at cost using the first-in/first-out (FIFO) method. Certain payments to vendors reflect costs applicable to future accounting periods wide and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are, reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Computer software costs, whether externally purchased or developed in-house, shall be capitalized if the total cost of the software equals or exceeds \$5,000 and has a life of at least two years. Library books and periodicals are estimated to have a useful life of less than one year or are under the capitalization threshold and are expensed when purchased.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Property, plant, and equipment of the primary government have the following threshold levels to be capitalized and are depreciated using the straight line method over the following estimated useful lives:

	<u>Estimated Useful Life</u>
Buildings and improvements	10-50 years
Equipment	5-25 years
Infrastructure including golf course and airport	10-50 years
Vehicles	5-10 years
Utility plant	20-40 years

Compensated Absences. Each employee of the City may accumulate a total of thirteen to twenty-six days of vacation per year. Employees may accumulate up to thirty days of vacation and carry leave forward from calendar year to calendar year. Upon termination, employees will be paid up to thirty days of accrued vacation pay leave. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability is reported in the governmental funds only if they have matured.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental or proprietary fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

Sick Leave – Each employee of the City may accumulate a total of thirteen days of sick leave per year. Sick leave can be carried forward from calendar year to calendar year. Upon separation of employment, an employee with five or more continuous years of service will be compensated for one third of the first 480 accrued sick leave hours for a total of 160 hours. Employees with less than five years of continuous service forfeit all accrued sick leave at separation of employment. Employees cannot donate sick leave at time of separation.

Deferred Outflows/Inflows of Resources. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Also, in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows are reported in the governmental funds regarding property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Long-Term Obligations. In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs related to insurance, are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs other than related insurance are expensed in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs related to insurance, during the current period. The face amount of debt issued is reported as other financing sources. Bond premium and discounts are reported as other financing uses. Issuance costs, even if withheld from actual net proceeds received, are reported as debt service expenditures.

Pension. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA's. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity Flow Assumptions. In the fund financial statements, governmental funds report restricted and unassigned fund balances. Restricted fund balances represent amounts that are constrained externally by creditors (such as debt covenants), grantors, contributors, or laws of other governments. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Fund Balances. In the fund financial statements, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the City Commission. City Commission is the highest level of decision-making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the City Commission.

Assigned – amounts that are constrained by the City's intent to use them for a specific purpose, but are neither restricted nor committed. The City has not established a policy regarding the assignment of funds, so this category of fund balance represents the residual amounts not otherwise reported as unspendable, restricted, or committed in governmental funds outside of the general fund.

Unassigned – all other spendable amounts.

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted for all funds. All budgets are consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at fiscal year-end. Carryover funds must be appropriated in the budget of the subsequent fiscal year. Because the budget process in the State of New Mexico requires that the beginning cash balance be appropriated in the budget of the subsequent fiscal year, such appropriated balance is legally restricted and is therefore presented as a reserved portion of fund balance.

Actual expenditures may not exceed the budget on a fund basis. Budgets may be amended by City Commission resolution with approval by the State Department of Finance and Administration. City department heads may make transfers of appropriations within a fund. The legal level of budgetary control is the fund level. Increases or decreases of appropriations between funds require the approval of the governing Commission.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Information (Continued)

The city follows the follows the following procedures in establishing the budgetary data reflected in the financial statements:

The City follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June, the City Manager submits to the City Commission a proposed operating budget for preliminary approval for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. A budget is prepared for each fund.
2. Prior to September 1, the budget is legally enacted through passage of a resolution and the Local Government Division of the State Department of Finance and Administration approves the final budget.
3. After the budget is adopted any supplemental appropriations must be approved by the City Commission

The budgetary basis and GAAP basis are the same for all governmental fund types. Budgets for proprietary enterprise funds are adopted on a non-GAAP basis, using the spending measurement focus as in governmental fund types.

B. Excess of Expenditures over Appropriations

As of June 30, 2020, the City did not over expend the budget in any fund.

NOTE 3. DEPOSITS AND INVESTMENTS

State statutes authorize the investment of the City funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government Obligations. All invested funds of the City properly followed State investment requirements as of June 30, 2020.

Deposits of funds may be in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the City. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States Treasury bills of the same maturity on the date of deposit.

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

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

As of June 30, 20, the City had the following deposits and investments:

Demand deposits	\$	8,770,007
Certificates of deposit		2,752,489
State Treasurer's LGIP		1,377,068
Cash with fiscal Agent		<u>1,771,625</u>
Total	\$	<u>14,671,189</u>
Governmental funds	\$	6,012,314
Proprietary funds		<u>8,658,875</u>
Total	\$	<u>14,671,189</u>

The City has investments in the State Treasurer external investment pool (the Local Government Investment Pool). The investments are valued at fair value based on quoted market prices as of June 30, 2020. The State Treasurer Local Government Investment Pool (LGIP) is not SEC registered. Section 6-10-10 I, NMSA 1978, empowers the State Treasurer, with the advice and consent of the State Board of Finance, to invest money held in the short-term investment fund in securities that are issued by the United States government or by its departments or agencies and are either direct obligations of the United States or are backed by the full faith and credit of the United States government or are agencies sponsored by the United States government. The Local Government Investment Pool investments are monitored by the same investment committee and the same policies and procedures that apply to all other state investments. The pool does not have unit shares. Per Section 6-10-10.1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the amounts were invested. Participation in the local government investment pool is voluntary. The LGIP has been rated by Standard & Poor's and has received an AAAM rating.

Investment Type	Weighted Average Maturities	Fair Value	Rating*
New Mexico LGIP	[25] day WAM(R), [77] day WAM (F)	1,377,068	AAAm
		<u>\$ 1,377,068</u>	

*Based off Moody's rating

In addition to the investment in LGIP above there are \$2,752,489 of certificates of deposit that are greater than 90 days and therefore are considered investments in the Statement of Net Position.

Interest Rate Risk. The risk that interest rate variations may adversely affect the fair value of an investment. An acceptable method for reporting interest rate risk is weighted average maturity (WAM). The State Treasurer's Office uses this method for reporting purposes for the Local Government Investment Pool. As of June 30, 2020 the LGIP WAM (R) was 25 days and WAM (F) was 77 days. The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk. The risk that interest rate variations may adversely affect the fair value of an investment. An acceptable method for reporting interest rate risk is weighted average maturity (WAM). The State Treasurer’s Office uses this method for reporting purposes for the Local Government Investment Pool. As of June 30, 2020 the LGIP WAM (R) was 25 days and WAM (F) was 77 days. The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Credit Risk. As directed by State Statute 6-10-36, E. and F., excess funds may be invested in securities backed by the full faith and credit of the United States Government, such as treasury notes, bills and bonds; in securities of Agencies that are guaranteed by the United States Government; bonds or negotiable securities of the State of New Mexico or of any county, municipality or school district in the State of New Mexico which has a taxable valuation of real property for the last preceding year of at least one million dollars (\$1,000,000) and has not defaulted in the payment of any interest or sinking fund obligation or failed to meet any bonds at maturity at any time within five years last preceding. The LGIP is exempt from this reporting requirement.

Custodial Credit Risk (Deposits) - City. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statute requires that the bank deposits be 50% collateralized and repurchase agreements be 102% collateralized. The City’s accounts at an insured depository institution, including all non-interest bearing transaction accounts, will be insured by the FDIC up to the standard maximum deposit insurance amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings accounts. At June 30, 2020, \$0 of the City’s bank balances of \$11,797,791, was exposed to custodial credit risk. The collateral pledged is listed in the table of contents of this report and as listed below.

	<u>First Saving Bank</u>
Deposits in Bank	
Bank Deposits	\$ 9,045,302
Certificates of Deposit	<u>2,752,489</u>
Total on Deposit	<u>11,797,791</u>
Less: FDIC insurance	<u>(250,000)</u>
Total uninsured public funds	<u>\$ 11,547,791</u>
Pledged Collateral Required:	
50% on deposits	\$ 5,773,895
Pledged Collateral at June 30, 2020	<u>12,215,657</u>
Excess (Deficiency)	<u>\$ 6,441,762</u>

Custodial Credit Risk (Deposits) - Component. Custodial credit risk is the risk that in the event of a bank failure, the Housing Authority deposits may not be returned to it. The Housing Authority does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63 NMSA 1978). At June 30, 2020, \$780,587 of the Housing Authority’s bank balance of \$1,676,127 was exposed to custodial credit risk. Although the \$780,587 was uninsured, all of that amount was collateralized by collateral held by the pledging bank’s trust department, not in the Housing Authority’s name. None of the Housing Authority’s deposits were uninsured and uncollateralized at June 30, 2020.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk (Investments). In the case of investments, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The LGIP is exempt from this reporting requirement.

Collateral. Only securities backed by the full faith and credit of the United States Government will be accepted as collateral. The City may make an exception and accept as collateral securities from a governmental entity within the State of New Mexico as described by State Statute 6-10-16-A. All securities pledged as collateral shall be held by a third-party financial institution. Any change in the institution holding the collateral must have prior approval of management.

Concentration of Credit Risk – Investments. For an investment, concentration of credit risk is when any one issuer is 5% or more of the investment portfolio of the City. The investments in New Mexico State LGIP represent 100% of the investment portfolio. The City’s policy related to concentration credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-63, NMSA 1978).

GASB Statement No. 72 requires investment to be presented at fair value. This statement provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described as follows:

Basis of Fair Value Measurement –

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
- Level 2 Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following table sets forth by level, within the fair value hierarchy, the City’s assets had a fair value as of June 30, 2020:

Investment in	Investment Assets at Fair Value as of June 30, 2020			
	Level 1	Level 2	Level 3	Total
New Mexico LGIP	\$ 1,377,068	-	-	1,377,068
Total	\$ 1,377,068	-	-	1,377,068

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June 30, 2020**

NOTE 4. RECEIVABLES

Governmental receivables as of June 30, 2020 are as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Property taxes	\$ 45,316	-	-	45,316
Other taxes:				
Gross receipts taxes	612,033	76,783	126,754	815,570
Franchise and lodgers taxes	12,341	-	24,535	36,876
Gasoline taxes	-	-	5,323	5,323
MVD taxes	2,070	-	-	2,070
Grants receivables	99,140	-	247,593	346,733
Other receivables	6,029	-	-	6,029
Total	\$ 776,929	76,783	404,205	1,257,917

Receivables for governmental activities are considered to be 100% collectible.

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate in the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. Unavailable revenue related to property taxes receivable was \$35,062 for the year ended June 30, 2020.

Proprietary fund receivables as of June 30, 2020 are as follows:

	<u>Major Enterprise Funds</u>	<u>Other Enterprise Funds</u>	<u>Total</u>
Charges for services	\$ 1,166,281	-	1,166,281
Less: Allowance for uncollectible accounts	(692,522)	-	(692,522)
Other Receivables	45,316	-	45,316
Totals	\$ 519,075	-	519,075

Component Unit

As of June 30, 2020, the Housing Authority had the following receivables:

Tenant receivables	\$ 8,052
Allowance for doubtful accounts - tenants	(806)
Grants receivable	46,645
Notes receivable	93,146
Total	\$ 147,037

The Authority's notes receivable consist of three promissory notes from related entities which are owed to the Return to Owner Program. These notes were executed for the purpose of funding future tax credit properties for which the Authority plans to be a participating member. These notes are considered fully receivable.

**STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

Governmental Activities	Balance June 30, 2019	Additions	Transfers	Deletions	Balance June 30, 2020
Non-Depreciable Assets					
Land	\$ 3,853,904	23,000	-	(32,220)	3,844,684
Construction in progress	-	-	-	-	-
Total non-depreciable assets	3,853,904	23,000	-	(32,220)	3,844,684
Depreciable Assets					
Buildings and improvements	9,349,795	-	-	-	9,349,795
Land Improvements	144,511	-	-	-	144,511
Equipment	2,488,238	55,852	-	-	2,544,090
Infrastructure	2,711,926	41,163	-	-	2,753,089
Vehicles	2,856,760	84,264	73,033	(7,267)	3,006,790
Total depreciable assets	17,551,230	181,279	73,033	(7,267)	17,798,275
Accumulated Depreciation					
Building and improvements	(5,254,905)	(157,070)	-	-	(5,411,975)
Land Improvements	(2,382)	(3,738)	-	-	(6,120)
Equipment	(2,113,926)	(53,467)	-	-	(2,167,393)
Infrastructure	(733,366)	(91,648)	-	-	(825,014)
Vehicles	(2,303,898)	(123,211)	(17,509)	7,267	(2,437,351)
Total Accumulated Depreciation	(10,408,477)	(429,134)	(17,509)	7,267	(10,847,853)
Governmental Capital Assets, net	\$ 10,996,657	(224,855)	55,524	(32,220)	10,795,106

Depreciation expense was charged to functions/programs of the government as follows:

Governmental Activities:	
General Government	\$ 161,183
Public safety	144,409
Public works	66,344
Public health and welfare	7,342
Culture and recreation	49,855
	<u>\$ 429,134</u>

**STATE OF NEW MEXICO
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June 30, 2020**

NOTE 5. CAPITAL ASSETS (CONTINUED)

Business-Type Activities	Balance June 30, 2019	Additions	Transfer	Deletions	Balance June 30, 2020
Non-depreciable assets:					
Land	\$ 2,623,071	-	-	-	2,623,071
Construction in progress	1,352,346	5,501,321	-	(58,339)	6,795,328
Total non-depreciable assets	3,975,417	5,501,321	-	(58,339)	9,418,399
Depreciable assets:					
Building improvements	4,992,895	99,497	-	-	5,092,392
Land Improvements	-	21,461	-	-	21,461
Utility plant	18,678,892	58,339	-	-	18,737,231
Equipment	4,161,180	353,112	-	(292,343)	4,221,949
Vehicles	3,071,717	352,474	(73,033)	(288,698)	3,062,460
Total depreciable assets	30,904,684	884,884	(73,033)	(581,041)	31,135,493
Accumulated depreciation:					
Land Improvements	-	(537)	-	-	(537)
Building and improvements	(1,515,683)	(100,940)	-	-	(1,616,623)
Utility plant	(5,587,509)	(452,591)	-	-	(6,040,100)
Equipment	(3,512,992)	(61,969)	-	292,343	(3,282,618)
Vehicles	(2,181,722)	(136,124)	17,509	288,698	(2,011,639)
Total accumulated depreciation	(12,797,906)	(752,161)	17,509	581,041	(12,951,517)
Business-type activities capital assets, net	\$ 22,082,195	5,634,043	(55,524)	(58,339)	27,602,375

Depreciation expense was charged to functions/programs of the business-type as follows:

Business-Type Activities:	
Joint Utility Fund	\$ 4,224
Electric	197,265
Water	101,923
WWTP	229,199
Airport	122,571
Solid Waste	90,112
Golf Course Fund	6,745
Cemetery Fund	122
	<u>\$ 752,162</u>

**STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 5. CAPITAL ASSETS (CONTINUED)

The following summarizes changes in capital assets activity for the Authority during fiscal year 2020.

Component Unit	Balance June 30, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Capital assets not being depreciation:					
Land	\$ 637,536	-	-	-	637,536
Construction in progress	156,084	-	-	(156,084)	-
Total capital assets not being depreciated	793,620	-	-	(156,084)	637,536
Depreciable assets:					
Land improvements	768,214	18,849	-	(5,960)	793,023
Buildings and improvements	6,786,456	14,190	1,722	-	6,798,924
Dwelling equipment	283,328	7,090	5,035	150,124	435,507
Non-dwelling equipment	560,535	-	-	-	560,535
Total depreciable assets	8,398,533	40,129	6,757	156,084	8,587,989
Accumulated depreciation:					
Land improvements	594,441	25,665	-	-	620,106
Buildings and improvements	4,566,919	116,829	1,206	-	4,682,542
Dwelling equipment	219,238	10,454	5,037	-	224,655
Non-dwelling equipment	475,147	37,477	-	-	512,624
Total accumulated depreciation	5,855,745	190,425	6,243	-	6,039,927
Component unit capital assets, net	\$ 3,336,408	(150,296)	514	-	3,185,598

Depreciation expense for the year ended June 30, 2020 totaled \$190,425 for the Authority.

In the Financial Data Schedule, the Construction in Progress category contains \$245,616 in capital assets in service which are recorded in depreciating categories on the financial statements.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund transfers and advances consisted of the following as of June 30, 2020:

TRANSFERS

Governmental Funds	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 1,793,399	978,787
Debt Service	936,601	860,373
Corrections Fund	15,000	-
Lodgers Tax	-	90,000
Municipal Street	68,500	-
Recreation Fund	-	19,228
Municipal Pool	132,000	-
PD GRT	300,000	20,082
Veteran's Wall Perpetual	-	13,692
Senior Grants	243,250	68,170
CI Gen	-	67
Veterans Wall	13,692	-
R & R Emergency	-	62,438
CBDG	-	326,341
Business-Type Funds		
Joint Utility Office	438,961	-
Electric Fund	662,868	2,132,186
Water Fund	900,334	954,036
WWTP	6,212,507	6,231,109
Solid Waste Fund	787,068	1,052,298
Golf Course	120,000	-
Cemetery	-	-
Municipal Airport	<u>284,125</u>	<u>99,498</u>
Net Transfers	\$ <u>12,908,305</u>	<u>12,908,305</u>

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 7. LONG-TERM DEBT

General Obligation Bonds. The City has the capacity to issue general obligation bonds to provide funds for the acquisition and/or construction of major capital projects, but as of June 30, 2018 no general obligation bonds had been issued.

Revenue Bonds. The City has the capacity to issue bonds where the City pledges gross receipts tax revenue and revenues derived from the acquired or constructed assets to pay debt service, but as of June 30, 2020 the City had one revenue bond issued on February 2, 2012 for the construction of the solid waste collection center and other equipment required for optimal operation. The bond bears interest at 3.95% per annum and matures on June 1, 2026. The payment of principal, premium and interest thereon, whether at maturity or on a redemption date, are paid with the income derived from the operation of the joint utility system which includes revenues from the solid waste collection center.

Governmental Activities

During the year ended June 30, 2020, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	Balance 6/30/2019	Additions	Retirements	Balance 6/30/2020	Due Within One Year
Police Department Building	\$ 100,293	-	(13,761)	86,532	13,937
Recreational Loan	1,544,371	-	(1,544,371)	-	-
Streets Loan	1,310,665	-	(98,677)	1,211,998	101,835
NMFA Fire Pumper	120,399	-	(22,517)	97,882	22,882
Law Enforcement Equipment	103,833	-	(19,982)	83,851	21,016
Disadvantaged Funding Infrastructure		228,432	-	228,432	-
Infrastructure and IT		888,657	73,299	815,358	110,350
Refunding Recreational Loan		1,269,816	(88,894)	1,269,816	133,828
Total Notes Payable	3,179,561	2,475,799	(1,861,501)	3,793,859	403,848
Compensated Absences	147,488	247,532	(214,020)	180,999	60,333
Total Long-term debt	\$ 3,327,049	2,723,331	(2,075,521)	3,974,858	464,181

On April 14, 2006, the City borrowed \$265,152 from the New Mexico Finance Authority. The note matures on May 1, 2026 and accrues interest at 1.2700% per annum. The proceeds of the loan were used for acquiring a building for use by the City's police department. The payments of principal and interest are paid from pledged gross receipts tax revenues. As of June 30, 2020, the City has an outstanding balance of \$86,532.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 7. LONG-TERM DEBT (CONTINUED)

On January 23, 2009, the City borrowed \$2,838,802 from the New Mexico Finance Authority. The note matures on May 1, 2029 and accrues interest at 1.60% to 5.29% per annum. The proceeds of the loan were used for the refinancing of the 1996 Improvement Bonds and for improvements at existing municipal buildings and recreation facilities. The payment of principal and interest are paid from pledged state shared gross receipts tax revenue. On August 30, 2019 the City refunded this debt.

On October 13, 2009, the City adopted into Ordinance No. 601 to enter into an agreement to borrow \$2,046,949 from the New Mexico Finance Authority. The loan was funded on November 20, 2009. The note matures on May 1, 2030 and accrues interest at rates from .98% to 4.410% per annum. The proceeds of the loan were used for making improvements and repairs to the City's streets and drainage systems. The payments of principal and interest are paid from the first increment of one-quarter of one percent (0.25%) of municipal gross receipts tax, dedicated to the general fund. As of June 30, 2020, the City has an outstanding balance of \$1,211,998.

On June 21, 2013, the City borrowed \$228,113 from the New Mexico Finance Authority. The note matures on May 1, 2024 and accrues interest at 0.0071% per annum. The proceeds of the loan were used to acquire a Fire Pumper for use by the City's volunteer fire department. The payments of principal and interest are paid from an interception of the State Fire Marshalls allocation. As of June 30, 2020, the City has an outstanding balance of \$97,882.

On June 28, 2018, the City borrowed \$103,833 from the New Mexico Finance Authority. The note matures on July 1, 2029 and accrues interest at a rate of .099% per annum. The proceeds of the loan were used for acquiring law enforcement equipment. The payments of principal and interest are paid from pledged state shared gross receipts tax revenue. As of June 30, 2020, the City has an outstanding balance of \$83,851.

On August 30, 2019, the City issued \$2,475,799 bond par amount in state-shared gross receipts tax refunding bonds, PPRF-4968 to refund the series 2009 state shared gross receipts tax bonds, pay the cost of issuance and purchase IT equipment and Infrastructure. The associated debt was subsequently called on August 30, 2019. The true interest cost on the new bond series is 1.52% with a final maturity on May 1, 2029. The net present value savings resulting from this refunding is \$256,051. The difference in cash flow requirements to service the old debt of \$1,973,831 and the cash flows to service the debt of \$1,470,698 is \$503,133. The debt is secured through maturity by state shared gross receipts tax revenues. For the current year, principal and interest paid was \$162,193 and \$21,154, respectively. As of June 30, 2020, the City has an outstanding balance of \$228,358, \$815,358, and \$1,269,816 respectively.

The annual requirements to amortize the governmental activities debt as of June 30, 2020, including interest payments, are as follows:

**STATE OF NEW MEXICO
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June 30, 2020**

NOTE 7. LONG-TERM DEBT (CONTINUED)

Year Ending June, 30	Principal	Interest	Admin Fees	Total Requirements
2021	403,848	77,612	2,609	484,068
2022	415,905	70,831	2,336	489,072
2023	417,986	64,049	2,033	484,068
2024	425,179	56,847	1,732	483,757
2025	389,036	49,210	1,427	439,673
2026-2030	1,741,905	119,105	2,930	1,863,940
	\$ 3,793,859	437,653	13,066	4,244,578

The debt service and fire protection fund have typically been used to liquidate long-term liabilities.

Business-Type Activities

	Balance 6/30/2019	Additions	Retirements	Balance 6/30/2020	Due Within One Year
Revenue Bonds					
Series 2012 Solid Waste Revenue	\$ 705,000	-	(90,000)	615,000	95,000
Series 2015, Joint Utility System Revenue	866,000	-	(15,000)	851,000	16,000
Total Revenue Bonds	1,571,000	-	(105,000)	1,466,000	111,000
Loans Payable					
Water Tank Loan	231,557	-	(114,304)	117,253	117,253
Elec Upgrade Loan	526,286	-	(526,286)	-	-
NMFA	155,131	-	(12,751)	142,380	12,783
NMFA	107,732	-	(8,287)	99,445	8,287
NMFA TorC 19 (15%)	151,466	-	(9,059)	142,407	9,230
NMFA TorC 19 (85%)	858,309	-	(51,336)	806,973	52,301
PER/Asset Mgmt Plan	46,449	-	(3,264)	43,185	3,272
Waste Water Project Design/Construction Phase 2	61,863	-	(3,867)	57,996	3,867
NMED	95,916	-	(95,916)	-	-
NMFA	-	500,318	(89,299)	411,019	120,991
Cobank Debt	537,945	-	(537,945)	-	-
Total Loans Payable	2,830,345	500,318	(1,456,160)	1,874,503	331,830
Compensated Absences	141,009	127,568	(155,778)	112,800	37,600
Total Long-term debt	\$ 4,542,354	627,886	(1,716,938)	3,453,303	480,430

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 7. LONG-TERM DEBT (CONTINUED)

Revenue Bonds

On February 3, 2012, the City issued solid waste revenue bond in the amount of \$1,260,000 for the construction of the solid waste collection center and purchase of any equipment necessary for optimal operation. The bond bears interest at 3.95% per annum and matures on June 1, 2026. The payment of principal, premium and interest thereon, whether at maturity or on a redemption date, are paid with income derived from the operation of the joint utility system which includes revenues from the solid waste collection center.

On May 11, 2016, the City issued Joint Utility System Improvement Revenue Bonds, series 2015, in the principal amount of \$910,000 for the purpose of acquiring, extending, enlarging, bettering, repairing, or otherwise improving the wastewater system within the City's joint utility system. The bond bears interest at 2.25% per annum and matures on May 11, 2056. The payment of principal, premium, and interest thereon, whether at maturity or on a redemption date, are paid with net revenues derived from the operation of the City's joint utility system.

The annual requirements to amortize the revenue bonds as of June 30, 2020, including interest payments, are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2021	111,000	43,440	154,440
2022	111,000	39,327	150,327
2023	116,000	35,215	151,215
2024	122,000	30,905	152,905
2025	127,000	26,375	153,375
2026-2030	201,000	86,874	287,874
2031-2035	101,000	71,841	172,841
2036-2040	114,000	59,893	173,893
2041-2045	127,000	46,528	173,528
2046-2050	142,000	31,566	173,566
2051-2055	158,000	14,871	172,871
2056	36,000	810	36,810
Total \$	1,466,000	487,645	1,953,645

Loans Payable

On October 31, 2001, the City borrowed \$1,841,089 from the New Mexico Finance Authority. The note matures on May 1, 2021 and accrues interest at a rate of 2.2681% per annum. The proceeds of the loan were used for acquiring and constructing two new storage tanks for the purpose of improving the City's joint water and wastewater utility system. The payments of principal and interest are paid from pledged net revenues from the City's water and sewer utility system. At June 30, 2020 the City has an outstanding balance of \$117,253.

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June 30, 2020**

NOTE 7. LONG-TERM DEBT (CONTINUED)

On December 30, 2011, the City borrowed \$256,000 from the New Mexico Finance Authority. The note matures on June 1, 2032, with 0% interest rate with an administrative fee component of $\frac{1}{4}$ of 1%. The proceeds of the loan were used for rehabilitating ground storage tanks. The payments of principal and interest are paid from pledged net revenues from the City's water system. At June 30, 2020 the City has an outstanding balance of \$142,380.

On October 1, 2012, the City borrowed \$165,741 from the New Mexico Finance Authority. The note matures on May 1, 2032 and accrues interest at 0% interest rate per annum. The proceeds of the loan were used for water storage tanks for the City's water and sewer utility system. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2020 the City has an outstanding balance of \$99,445.

On August 17, 2012, the City borrowed \$1,424,865 from the New Mexico Finance Authority. The note matures on May 1, 2033 and accrues interest at 3.00% per annum with an administrative fee component of $\frac{1}{4}$ of 1%. The proceeds of the loan were used to refinance Revenue Bonds 95, 96, and 98. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2020 the City has an outstanding balance of \$949,380.

On March 21, 2014, the City borrowed \$64,000 from the New Mexico Finance Authority. The note matures on June 1, 2033 and accrues interest at 0% per annum and an administrative fee of $\frac{1}{4}$ of 1%. The proceeds of the loan were used for storage, conveyance, or delivery of water to end users and included 2 planning reports. The payments of principal and administrative fees are paid from pledged net revenues from the City's utility system. At June 30, 2020 the City has an outstanding balance of \$43,185.

One June 26, 2015, the City borrowed \$75,000 from the New Mexico Finance Authority. The note matures on June 1, 2035 and accrues interest at 0% per annum. The proceeds of the loan were used for wastewater system improvements Phase II-A. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2020 the City has an outstanding balance of \$53,845.

One January 8, 2016, the City borrowed \$75,000 from the New Mexico Finance Authority. The note matures on June 1, 2035 and accrues interest at 0% per annum. The proceeds of the loan were used for funding the local matching requirement of a Colonias Infrastructure Project to improve the City's wastewater system as part of Phase II-A. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2020 the City has an outstanding balance of \$57,996.

On August 2, 2019 the City refinanced a note from the NMFA in the amount of \$500,318. The proceeds of the loan were used to refund the New Mexico Finance Authority loan no. PPRF-1704 and New Mexico environmental department loan no. RIP 95-16. The current year principal and interest paid was \$89,299 and \$5,261, respectively. The payments of principal and interest are paid from pledged net revenues from the City's Joint Utility System. At June 30, 2020 the City has an outstanding balance of \$411,019.

**STATE OF NEW MEXICO
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June 30, 2020**

NOTE 7. LONG-TERM DEBT (CONTINUED)

The annual requirement to amortize the loan payables as of June 30, 2020, including interest payments, are as follows:

Year Ending June, 30	Principal	Interest	Admin Fees	Total Requirements
2021	\$ 331,830	38,021	684	370,535
2022	210,832	32,361	270	243,463
2023	180,056	25,278	154	205,488
2024	168,694	26,445	70	195,209
2025	120,246	23,502	-	143,748
2026-2030	533,675	84,840	-	618,515
2031-2035	329,170	19,953	-	348,123
\$	<u>1,874,503</u>	<u>249,400</u>	<u>1,178</u>	<u>2,125,081</u>

Compensated Absences- Employees of the City are able to accrue a limited amount of vacation and other compensatory time during the year. One third of sick hours accrued are payable to employees of at least 5 years, and a maximum of 240 vacation hours are payable to all employees. Employees accrue hours based on the following schedule:

	Years of Service	Hours Per Pay Period	Working Days Per Year
Sick Leave:	0+	4.0 Hours	13 Days (104 Hours)
Annual Leave:	0 to 3 Years	4.0 Hours	13 Days (104 Hours)
	3 to 15 Years	6.0 Hours	20 Days (160 Hours)
	15+ Years	8.0 Hours	26 Days (208 Hours)

Component Unit

The following summarizes changes in long-term liability activity during fiscal year 2020:

	Balance 6/30/2019	Additions	Retirements	Balance 6/30/2020	Due Within One Year
USDA Loans Hacienda Orgullo #1	\$ 273,867	-	25,320	248,547	23,500
USDA Loans Hacienda Orgullo #2	84,307	-	6,968	77,339	7,349
USDA Loan Puesta Del Sol	410,047	-	8,025	402,022	12,369
Compensated absences	24,654	55,925	51,617	28,962	28,962
Total Long-term debt	\$ 792,875	55,925	91,930	756,870	72,180

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NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 7. LONG-TERM DEBT (CONTINUED)

The USDA Loan liabilities are collateralized by the property purchased/renovated with the funds.

Compensated absences decreased by \$4,308 and the balances are paid from the programs under which they are incurred.

The Hacienda Orgullo notes are payable to the U.S. Department of Agriculture, through the Rural Housing Service. The stated interest rates are paid 1% by the Authority, and the remainder by Rural Housing Service, in the form of a debt service subsidy.

The Puesta del Sol note is payable to the U.S. Department of Agriculture, through the Rural Housing Service. The Authority receives a fixed debt service subsidy from the Rural Housing Service of \$3,681 per month.

The terms of each note payable are summarized below:

Description	Date of Issue	Maturity Date	Interest Rate	Subsidy Rate	Original Amount of Issue	Balance June 30, 2020
USDA Loan Hacienda Orgullo #1	12/19/1981	8/19/2030	1.00%	10.750%	\$ 312,140	\$ 248,547
USDA Loan Hacienda Orgullo #2	12/19/1981	10/19/2030	1.00%	9.000%	1,000,000	77,339
USDA Loan Puesta Del Sol	12/1/1994	3/1/2034	1.00%	11.875%	495,788	402,022
Total Loans						\$ 727,908

Debt service requirements on long-term debt at June 30, 2020, are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total Debt Service
2021	\$ 43,218	\$ 75,619	\$ 118,837
2022	45,079	71,279	116,358
2023	47,138	66,716	113,854
2024	49,419	61,905	111,324
2025	51,951	56,819	108,770
2025-2030	308,849	195,771	504,620
2031-2035	182,254	43,837	226,091
	\$ 727,908	\$ 571,946	\$ 1,299,854

NOTE 8. RESTRICTED FUND BALANCES

Fund balances were restricted for the following purposes:

Subsequent Years Expenditures. The New Mexico Department of Finance and Administration (DFA) requires that 1/12th of the general fund budgeted expenditures be restricted as subsequent year expenditures to maintain an adequate cash flow until the next significant GRT collection.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
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NOTE 9. COMMITMENTS AND CONTINGENCIES

Risk Management. The City is also exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. In addition, the City is party to numerous pending or threatened lawsuits, under which it may be required to pay certain amounts upon final disposition of these matters. The City has historically retained these risks, except where it has determined that commercial insurance is more cost beneficial or legally required. The City has covered all claim settlements and judgments out of its General Fund resources, except where specifically identifiable to an enterprise fund. The City currently reports substantially all of its risk management activities, except worker's compensation, in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Current liabilities are reported when the liability has matured. These losses include an estimate of claims that have been incurred but not reported.

Contingent Liabilities. Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

NOTE 10. JOINTLY GOVERNED ORGANIZATIONS

The City is a participant in a *joint powers agreement with the Village of Williamsburg* for police protection services wherein the City is to provide management, operations, patrols, police powers under the direction and guidance of the City Chief of Police and the Trustees of the Village in accordance with applicable provisions of the New Mexico State Laws and Regulations. The Village will pay the City \$40,000 yearly. The agreement was entered into on February 10, 2015. The term of this contract is three years, each fiscal year the party's shall review the agreement.

The City is a participant in a *joint powers agreement with the City of Elephant Butte* for animal control services. The City of Truth or Consequences shall provide, through the Animal Control Officer, control of dangerous animals and enforcement of the City of Elephant Butte's Ordinance No. 134. The City of Elephant Butte shall pay \$50 per response and/or patrol plus an additional \$25 per hour after the first hour. The contract may be renewed annually for up to 2 additional years.

The City is a participant in a *memorandum of understanding with Sierra County* for MALCO site cleanup. The parties shall endeavor to work together to prepare and submit a grant application to secure funding to clean the MALCO site and nearby county sites, and to expend funds received in conjunction with the grant application purpose. This agreement was entered into on March 16, 2015. The agreement is cancellable by either party within 30 days advance written notice.

The City is a participant in a *joint powers agreement with Sierra County* to share resources in order to protect the citizens of the County and to humanely treat the stray animals in the County through the joint exercise of the City's Animal Control Officers. The County shall pay the City, \$30 for each response by the City's Animal Control Officers as requested by the County. The County shall be responsible for any charges arising from the "animal shelter" related to care, feeding and disposal. The contract shall remain in effect for 3 years until it is terminated pursuant to the terms of the JPA.

**STATE OF NEW MEXICO
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NOTE 10. JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

The City is a participant in a *joint powers agreement with Sierra County* for fiscal agent for animal shelter services with Sierra Veterinary Services. The City has entered into a contract with the Sierra Veterinary Services for the housing, feeding, adoption, and final disposition of all impounded animals. The County shall be \$3,000 per month for all regular services. The contract may be renewed annually for up to 4 years, upon the parties' mutual consent.

The City is a participant in a *memorandum of understanding with the City of Truth or Consequences Housing Authority* wherein the City shall provide the following equipment and services to the Housing Authority; 1 recycling collection trailer with recycling bins and processing of recyclable materials. The Housing Authority shall pay a fee of \$50 per trailer to the City in the event delivered materials contain greater than 25% contaminant by volume. This agreement shall remain in effect until terminated by either party pursuant to the agreement terms.

The City is a participant in a *joint powers agreement with the Sierra County, the Village of Williamsburg, and the City of Elephant Butte* wherein all parties agree to provide intergovernmental cooperation between each participant for the centralized dispatching of area law enforcement and emergency services, and to allow entry by other subdivisions or municipal corporations. The parties to the agreement are responsible each for a base amount of \$200,000 annually, but shall be negotiated. The agreement was entered into on June 22, 2010 and will remain in full force until by mutual agreement of the parties or by written notice by one party to the other giving 30 day notice of cancellation. Each party is responsible for the audit of its own related expenditures.

The City is a participant in a *joint powers agreement with the New Mexico Spaceport Authority* wherein both parties agree to provide services for the reconstruction, administration, and use for the Spaceport related activities. The City is responsible for \$175,000 contribution for environmental remediation. The agreement was entered into on October 29, 2009 and will remain in full force for one year unless mutually agreed by both parties to extend to a possible five to thirty years. The agreement can be terminated upon 30 days of written notice. Each party is responsible for the audit of its own related expenditures.

The City is a participant in a *joint powers agreement with the Village of Williamsburg* for road maintenance wherein the City is to provide road maintenance services which includes, but is not limited to street sweeping, pot hole patching, replacement of street signs and grant writing assistance. The Village will pay the City pursuant to a rate schedule and reimburse the City for fees charged in the performance of this MOU. This contract is renewable on an annual basis. The agreement can be terminated upon 30 days of written notice.

The City is a participant in a *joint powers agreement with the Sierra County, the Village of Williamsburg, and the City of Elephant Butte* wherein all parties agree to provide and maintain an adequate health care facility, including acute care hospital within the County. The City is responsible for 3/16% gross receipts tax, pledged for operations. The pledge shall not exceed 20 years. The agreement was adopted on May 14, 1998 and revised on July 15, 2009 and will remain in full force until by mutual agreement of the parties or by written notice by one party to the other giving 30 day notice of cancellation. Each party is responsible for the audit of its own related expenditures.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN

General Information about the Pension Plan

Plan Description – *Public Employees Retirement Fund* is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employees Retirement 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), each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded.

Benefits Provided. Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

Tier II. The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member's age and service credit equals at least 85 or at age 67 with 8 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 6 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee Contribution increased 1.5 percent

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

and effective July 1, 2014 employer contributions were raised .05 percent. The computation of final average salary increased as the average of salary for 60 consecutive months.

Contributions. See PERA’s comprehensive annual financial report for Contribution provided description.

PERA Contribution Rates and Pension Factors in effect during FY19						
	Employee Contribution		Employer Contribution Percentage	Pension Factor per year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Percentage	Annual Salary less than \$20,000		Annual Salary greater than \$20,000	TIER 1	
Coverage Plan						
STATE PLAN						
State Plan 3	7.42%	8.92%	16.99%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2020, the City reported a liability of \$6,936,858 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2019. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2019. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

For PERA Fund Division Municipal General, at June 30, 2020, the City reported a liability of \$4,923,246 for its proportionate share of the net pension liability and the . At June 30, 2019, the City’s proportion was .2844% percent, which was a decrease of 0.0206% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the City recognized PERA Fund Division Municipal General Pension expense of \$848,761. At June 30, 2020, the City reported PERA Fund Division Municipal General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 147,608	53,258
Changes in assumptions	219,525	12,126
Net difference between projected and actual earnings on pension plan investments	165,900	-
Changes in proportion and differences between City’s contributions and proportionate share of contributions	89,120	217,016
City’s contributions subsequent to the measurement date	325,317	-
Total	\$ 947,470	282,400

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

\$325,317 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2021	\$	216,794
2022		81,688
2023		13,976
2024		27,295
2025		-
Thereafter		-

For PERA Fund Division Municipal Police, at June 30, 2019, the City reported a liability of \$2,013,612 for its proportionate share of the net pension liability. At June 30, 2019, the City's proportion was 0.2726% percent, which was a decrease of 0.0277% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the City recognized PERA Fund Division Municipal Police pension expense of \$319,284. At June 30, 2020, the City reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 84,123	85,777
Changes in assumptions	114,217	5,123
Net difference between projected and actual earnings on pension plan investments	62,879	-
Changes in proportion and differences between City's contributions and proportionate share of contributions	136,228	66,496
City's contributions subsequent to the measurement date	106,850	-
Total	\$ 504,297	157,396

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

\$106,850 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date June 30, 2019 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2021	\$	80,423
2022		80,094
2023		69,216
2024		10,318
2025		-
Thereafter		-

Component Unit

For PERA Fund Municipal General Division, at June 30, 2019, the Truth or Consequences Housing Authority reported a liability of \$1,590,886 for its proportionate share of the net pension liability. At June 30, 2020, the Housing Authority's proportion was 0.0919% percent, which was a decrease of 0.0943% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the Truth or Consequences Housing Authority recognized PERA Fund Municipal General Division pension expense of \$318,796. At June 30, 2020, the Housing Authority reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	47,698	17,207
Changes in assumptions		70,937	3,915
Net difference between projected and actual earnings on pension plan investments		53,608	-
Changes in proportion and differences between Authority's contributions and proportionate share of contributions		54,115	23,872
Authority's contributions subsequent to the measurement date		81,402	-
Total	\$	307,760	44,994

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

\$81,402 reported as deferred outflows of resources related to pensions resulting from the Housing Authority's contributions subsequent to the measurement date June 30, 2019 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$ 112,351
2022	42,414
2023	17,772
2024	8,827
2025	-
Thereafter	-

Actuarial assumptions: The total pension liability in the June 30, 2019 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement.

Actuarial valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Pay
Amortization period	Solved for based on statutory rates
Asset valuation method	4 Year smoothed Market Value
Actuarial assumptions	
Investment rate of return	7.25% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll growth	3.00%
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 RPD-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 generationally. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups.
Experience study dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2010 through June 20, 2018 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2019. These assumptions were adopted by the Board use in the June 30, 2018 actuarial valuation.

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	42.33%	7.48%
Risk Reduction & Mitigation	21.37%	2.37%
Credit Oriented Fixed Income	15.0%	5.47%
Real Assets	20.0%	6.48%
Multi-Risk Allocation	1.30%	
Total	100.0%	

Discount rate: A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2019. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the Employer’s proportionate share of the net pension liability to changes in the discount rate: The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

PERA Fund Division Municipal General

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
City’s proportionate share of the net pension liability	\$ <u>7,446,114</u>	<u>4,923,246</u>	<u>2,835,912</u>

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NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

PERA Fund Division Municipal Police

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
City's proportionate share of the net pension liability	\$ 3,047,234	2,013,612	1,170,371

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

Payables to the pension plan: At June 30, 2020 the City had no outstanding contributions to the pension plan and therefore, had no payables reported as of June 30, 2020.

Component Unit

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the Truth or Consequences Housing Authority's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

PERA Fund Division Municipal General

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Housing Authority's proportionate share of the net pension liability	\$ 2,406,110	1,590,886	916,386

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

Payables to the pension plan: As of June 30, 2020, amounts due to PERA from the Authority totaled \$7,915.

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

Plan Description - Employees of the City are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated,

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**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

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, 2019, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,179
Inactive and eligible for deferred benefit	10,916
Current active members	91,082
	<u>154,177</u>
Active membership	
State general	17,097
State police and corrections	1,830
Municipal general	17,538
Municipal police	3,159
Municipal fire	1,966
Educational Retirement Board	49,492
	<u>91,082</u>

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 City were \$64,326 for the year ended June 30, 2020.

Contributions – Component Unit – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating

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June 30, 2020**

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

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 Authority were \$ 13,237 for the year ended June 30, 2020.

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

At June 30, 2020, the City reported a liability of \$2,413,310 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The City’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2019. At June 30, 2019, the City’s proportion was 0.07443 percent.

For the year ended June 30, 2020, the City recognized OPEB income of \$223,082. At June 30, 2020 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	607,311
Changes in assumptions	-	778,900
Change in proportion	44,862	233,188
Net difference between projected and actual earnings on OPEB plan investments	-	22,438
Employer contributions subsequent to the measurement date	<u>70,520</u>	<u>-</u>
Total	\$ <u>115,382</u>	<u>1,641,837</u>

Deferred outflows of resources totaling \$70,520 represent City contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

Year ended June 30:	
2021	\$ (419,656)
2022	(419,656)
2023	(371,266)
2024	(245,309)
2025	(141,088)
Total	\$ <u>(1,596,975)</u>

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

At June 30, 2020, the Authority reported a liability of \$485,385 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The Authority's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2019. At June 30, 2020, the Authority's proportion was 0.01497 percent.

For the year ended June 30, 2020, the Authority recognized OPEB income of \$31,261. At June 30, 2020 the Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	122,149
Changes in assumptions	-	156,658
Changes in proportions	29,710	1,809
Net difference between projected and actual earnings on OPEB plan investments	-	4,512
Employer contributions subsequent to the measurement date	<u>13,237</u>	-
Total	\$ <u>42,947</u>	<u>285,128</u>

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
(CONTINUED)**

Deferred outflows of resources totaling \$13,237 represent Authority contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2021. 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:	
2021	\$ (70,806)
2022	(70,806)
2023	(61,073)
2024	(34,926)
2025	(17,807)
Total	\$ <u>(255,418)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

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	2.50% for ERB; 2.25% for PERA
Projected payroll increases	3.25% to 13.50% based on years of service, including inflation
Investment rate of return	7.25%, 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

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.

STATE OF NEW MEXICO
 CITY OF TRUTH OR CONSEQUENCES
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2020

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
 (CONTINUED)**

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

Asset Class	Long-Term Rate of Return
U.S. core fixed income	20%
U.S. equity – large cap	20
Non U.S. – emerging markets	15
Non U.S. – developed equities	12
Private equity	10
Credit and structured finance	10
Real estate	5
Absolute return	5
U.S. equity – small/mid cap	3

Discount Rate – The discount rate used to measure the Fund’s total OPEB liability is 4.16% as of June 30, 2018. 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, 2039. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2039, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used, resulting in a blended discount rate of 4.16%.

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 City, as well as what the City’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.16 percent) or 1-percentage-point higher (5.16 percent) than the current discount rate; percent) than the current discount rate:

	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
\$	<u>2,952,060</u>	<u>2,413,310</u>	<u>1,989,802</u>

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

STATE OF NEW MEXICO
 CITY OF TRUTH OR CONSEQUENCES
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2020

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN
 (CONTINUED)**

	1% Decrease	Current Discount Rate	1% Increase
\$	<u>2,009,236</u>	<u>2,413,310</u>	<u>2,736,828</u>

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, 2019.

Payables changes in the net OPEB liability. At June 30, 2020, the City did not accrue any payables for OPEB.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates – Component Unit. The following presents the net OPEB liability of the Authority, as well as what the Authority’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.16 percent) or 1-percentage-point higher (5.16 percent) than the current discount rate; percent) than the current discount rate:

	1% Decrease (3.16%)	Current Discount Rate (4.16%)	1% Increase (5.16%)
\$	<u>593,744</u>	<u>485,385</u>	<u>400,206</u>

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

	1% Decrease	Current Discount Rate	1% Increase
\$	<u>404,115</u>	<u>485,385</u>	<u>550,454</u>

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, 2019.

Payables changes in the net OPEB liability. At June 30, 2020, the Authority reported a payable of \$806 for outstanding contributions due to NMRHCA for the year ended June 30, 2020.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 13. LANDFILL CLOSURE AND POST-CLOSURE CARE

The City stopped accepting solid waste at its landfill and placed the final cap in 2016. State and federal laws and regulations required the City to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. There is a liability of \$828,193.

Fund as an estimate of the landfill post-closure care costs. However, due to changes in technology, laws or regulations, these costs may change in the future.

NOTE 14. RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* was issued May 2020 and is effective immediately. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are schedule to become effective for periods beginning after June 15, 2018 and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

GASB Statement No. 83, *Certain Asset Retirement Obligations*

GASB Statement No. 84, *Fiduciary Activities*

GASB Statement 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

GASB Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

GASB Statement 90, *Majority Equity Interests*

GASB Statement 91, *Conduit Debt Obligations*

GASB Statement 92, *Omnibus 2020*

GASB Statement 93, *Replacement of Interbank Offered Rates*

The effective date of GASB Statement No. 87, *Leases*, is postponed by 18 months.

NOTE 15. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2020.

GASB Statement No. 84, *Fiduciary Assets*

GASB Statement No. 87, *Leases*

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO FINANCIAL STATEMENTS
June 30, 2020**

NOTE 15. NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period.

GASB Statement No. 90, Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61.

GASB Statement No. 91, Conduit Debt Obligations.

GASB Statement No. 92, Omnibus 2020

GASB Statement No. 93, Replacement of Interbank Offered Rates

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

GASB Statement No. 95, Subscription-Based Information Technology Arrangements

The City will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The City believes that the above listed new GASB pronouncements will not have a significant financial impact to the City or in issuing its financial statements.

NOTE 16. TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 requires the City to disclose information on certain tax abatement agreements affecting the City. Accordingly, the City did not have any tax abatements affecting the City during the year ended June 30, 2020.

NOTE 17. SUBSEQUENT EVENTS

Events subsequent to June 30, 2020 have been evaluated by management through December 14, 2020, the date the financial statements were available for issuance. In the opinion of management, no events occurring after June 30, 2020 require adjustment or disclosure in the financial statement.

NOTE 18. COVID-19

In early March 2020, the COVID-19 virus was declared a global pandemic, and it continues to cause market fluctuations. Business continuity and financial markets, including supply chains and consumer demand across a broad range of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2020

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY
Public Employees Retirement Association (PERA)
For Last 10 Fiscal Years*

Fiscal Year Measurement Date	30-Jun					
	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
City's Proportion of the Net Pension Liability (Asset)						
Municipal General	0.2844%	0.3050%	0.2907%	0.2954%	0.2908%	0.3329%
Municipal Police	0.2726%	0.2449%	0.2673%	0.2561%	0.2958%	0.2904%
Component Unit - Municipal General	0.0919%	0.0943%	0.0892%	0.0806%	0.0782%	0.0982%
City's Proportionate Share of Net Pension Liability (Asset)						
Municipal General	\$ 4,923,246	4,862,829	3,994,463	4,719,498	2,964,958	2,596,977
Municipal Police	2,013,612	1,670,963	1,485,027	1,889,582	1,396,406	964,276
Component Unit - Municipal General	1,590,886	1,503,496	1,225,684	1,287,717	797,317	766,065
	<u>\$ 8,527,744</u>	<u>8,037,288</u>	<u>6,705,174</u>	<u>7,896,797</u>	<u>5,158,681</u>	<u>4,327,318</u>
City's Covered-Employee Payroll						
Municipal General	\$ 3,319,561	2,595,131	2,861,475	2,550,738	2,246,083	2,439,725
Municipal Police	557,963	607,558	537,439	550,728	838,111	934,075
Component Unit - Municipal General	664,249	631,912	617,593	615,593	571,154	605,461
	<u>\$ 4,541,773</u>	<u>3,834,601</u>	<u>4,016,507</u>	<u>3,717,059</u>	<u>3,655,348</u>	<u>3,979,261</u>
City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll						
Municipal General	148.31%	187.38%	139.59%	185.02%	132.01%	106.45%
Municipal Police	360.89%	275.03%	276.32%	343.11%	166.61%	103.23%
Component Unit - Municipal General	239.50%	237.93%	198.46%	209.18%	139.60%	126.53%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability						
Municipal General	70.52%	71.13%	73.74%	69.18%	76.99%	81.29%
Municipal Police	70.52%	71.13%	73.74%	69.18%	76.99%	81.29%
Component Unit - Municipal General	70.52%	71.13%	73.74%	69.18%	76.99%	81.29%

*Governmental Accounting Standards Board Statement 68 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the City is not available prior to fiscal year 2015, the year the statement's requirements became effective

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CITY CONTRIBUTIONS
JUNE 30, 2020

SCHEDULE OF CITY'S CONTRIBUTIONS
Public Employees Retirement Association (PERA)
Last Ten Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contributions in relation to the contractually required contribution						
Municipal General	\$ 325,317	247,835	273,271	243,595	241,619	229,899
Municipal Police	106,850	114,829	101,576	104,088	96,273	107,568
Component Unit - Municipal General	81,402	80,042	76,145	74,420	65,939	61,787
	<u>\$ 513,569</u>	<u>442,706</u>	<u>450,992</u>	<u>422,103</u>	<u>403,831</u>	<u>399,254</u>
Contractually required contributions						
Municipal General	\$ 325,317	247,835	273,271	243,595	241,619	229,899
Municipal Police	106,850	114,829	101,576	104,087	96,273	107,568
Component Unit - Municipal General	81,402	80,042	76,145	74,420	65,939	61,787
	<u>\$ 513,569</u>	<u>442,706</u>	<u>450,992</u>	<u>422,102</u>	<u>403,831</u>	<u>399,254</u>
City's covered payroll						
Municipal General	\$ 3,319,561	2,595,131	2,861,475	2,550,738	2,246,083	2,439,725
Municipal Police	557,963	607,558	537,439	550,728	838,111	934,075
Component Unit - Municipal General	661,805	631,912	631,912	615,593	571,154	605,461
	<u>\$ 4,539,329</u>	<u>3,834,601</u>	<u>4,030,826</u>	<u>3,717,059</u>	<u>3,655,348</u>	<u>3,979,261</u>
Contributions "in relation" as a percentage of covered-employee payroll						
Municipal General	9.80%	9.55%	9.55%	9.55%	10.76%	10.24%
Municipal Police	19.15%	18.90%	18.90%	18.90%	11.49%	12.83%
Component Unit - Municipal General	12.30%	12.05%	12.05%	12.09%	11.54%	10.20%

*Governmental Accounting Standards Board Statement 68 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the City is not available prior to fiscal year 2015, the year the statement's requirements became effective

** Amounts for covered payroll for are imputed using the contribution rates for the various plans

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
JUNE 30, 2020**

**New Mexico Retiree Healthcare Authority
For Last 10 Fiscal Years***

	Fiscal Year Measurement Date	30-Jun		
		2020 2019	2019 2018	2018 2017
City's Proportion of the Net OPEB liability		0.07443%	0.07961%	0.07837%
Component Unit's Proportion of the Net OPEB Liability		0.01497%	0.01431%	0.01436%
City's Proportionate Share of the Net OPEB Liability	\$	2,413,310	3,461,725	3,551,472
Component Unit's Proportionate Share of the Net OPEB Liability	\$	485,385	622,249	650,748
City's Covered-Employee Payroll	\$	3,105,911	3,415,760	3,264,618
Component Unit's Covered -Employee Payroll	\$	662,764	632,179	598,187
City's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered-Employee Payroll		77.70%	101.35%	108.79%
Authority's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll		73.24%	98.43%	108.79%
Plan Fiduciary Net Position as a Percentage of the Total OPEBn Liability		18.92%	13.14%	11.34%

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City and component unit will present information for available years.*

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CITY'S CONTRIBUTIONS
JUNE 30, 2020**

**New Mexico Retiree Healthcare Authority
Last Ten Fiscal Years***

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually Required Contribution - City	\$ 65,883	124,404	248,862
Contractually Required Contribution - Component Unit	13,237	13,257	12,645
Contributions in Relation to the Contractually Required Contribution - City	(65,883)	122,885	124,901
Contributions in Relation to the Contractually Required Contribution - Component Unit	<u>(13,237)</u>	<u>(13,257)</u>	<u>(12,645)</u>
Contribution Deficiency (Excess) - City		1,519	123,961
Contribution Deficiency (Excess) - Component Unit	<u>\$ -</u>	<u>-</u>	<u>-</u>
Employer's covered-employee payroll - City	\$ 3,105,911	3,415,760	3,264,618
Employer's covered-employee payroll - Component Unit	\$ 662,764	662,764	632,179
Contributions as a percentage of covered-employee payroll - City	2.12%	3.60%	3.83%
Contributions as a percentage of covered-employee payroll - Component Unit	2.00%	2.00%	2.00%

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City and Component Unit will present information for available years.*

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO PENSION AND OPEB REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

Changes of Benefit Terms - The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA's CAFR. That report is available at <https://www.saonm.org/>

Assumption - The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation Report as of June 30, 2019, is available at <http://www.nmpera.org/>

Retiree Health Care Authority (RHCA) - In the June 30, 2019 actuarial valuation, changes in assumptions and differences between expected and actual experience include adjustments resulting from an increase in the discount rate from 4.08% to 4.16%, decrease in expected participation rates for future retirees from 75% to 60%, and a decrease in the spousal coverage rate for future male retirees from 55% to 35%.

SUPPLEMENTARY INFORMATION

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NON-MAJOR FUNDS
June 30, 2020**

Special Revenue Funds

Fire Protection - 209

To account for the operations and maintenance of the fire department. The operations are financed by an allotment from the annual fire grant from the State of New Mexico. Authority: NMSA 59-A-53-1.

Recreation Fund - 217

To account for the operation and maintenance of recreational facilities in the City. Financing is provided by a specific annual cigarette tax levy. The fund is authorized by Section 7-12-1 and 7-12-15, NMSA 1978.

Correction Fees - 201

To establish an additional source of funds to municipalities to offset the costs of corrections. The source of funds is a five dollar fee, which must be paid by all persons violating laws relating to the operations of a motor vehicle. Authority: NMSA 33-0-3.

Law Enforcement Protection - 211

To account for grant funds used for maintenance and development of the City's police force. Financing is provided by a grant from the State of New Mexico. Such revenue provides for purchase and repair of equipment as well as classes to upgrade the training of police personnel and may be used only for these purposes. Funding authority is NMSA 29-13-1.

Police Department GRT Fund - 296

To account for 0.25% GRT for public safety purposes to include as salaries and equipment as authorized and approved by the City Commission.

Lodger's Tax - 214

To account for the lodger's tax as authorized under 3-38-13 through 3-38-24 NMSA 1978. The City must use not less than 40% of the tax collected for advertising, publicizing and promotion of tourist-related attractions, facilities and events.

Municipal Streets - 216

To account for various street projects funded by cooperative agreements with the New Mexico State Department of Transportation. The fund is authorized by Section 7-1-6.24, NMSA 1978.

Municipal Pool - 295

To account for the City's pool funds. This fund was authorized by the City Commission.

State Library - 294

To account for a local grant and private donations for the operations of the public City library. This fund is authorized by NMSL Rule 92-1.

Veteran's Wall Perpetual Care - 293

To account for monies related to the columbarium for the Veteran's Memorial Park owned by the City. This fund was authorized by the City Commission.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NON-MAJOR FUNDS
June 30, 2020**

Special Revenue Funds (Continued)

Federal Seizures Share - 292

To account for federal receipts and disbursements for capital assets and other allowable expenses within the police department. This fund was authorized by the City Commission.

Capital Projects Funds

Senior Transportation - 304

To account for monies appropriated for the meal site center for city residents. This fund is authorized by Section 13-1-59, NMSA 1978.

Capital Expenditures - 305

To account for monies related to upgrades and improvements for the senior meal sites as approved by the City Commission. This fund was authorized by the City Commission.

Local Economic Development Act (LEDA) – 319

To account for monies related to the Local Economic Development Act, which allows the pursuit of public resources for economic development purposes. This fund was authorized by the City Commission.

Golf Course Improvements - 307

To account for monies related to capital outlay upgrade of the golf course. This fund was authorized by the City Commission.

USDA Street Sweeper - 308

To account for the federal grant received to purchase a Street Sweeper. This fund was authorized by the City Commission.

R & R Emergency - 310

To account for the accumulation of resources to be used in the event of an emergency with construction expenditures in mind. This fund was authorized by the City Commission.

Veteran's Wall - 303

To account for monies related to the Veteran's Memorial Park owned by the City. This fund was authorized by the City Commission.

CDBG Project - 314

To account for the proceeds of a Community Development Block Grant (CDBG) from the U.S. Department of Housing and Urban Development. The grant is being used for water system improvements. Grant proceeds flow through the State Department of Finance and Administration. This fund was authorized by the City Commission.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NON-MAJOR FUNDS
June 30, 2020**

Proprietary Funds

Golf Course Fund - 508

To account for the operations and maintenance of the City's public golf course. Financing is provided by fees for services. The fund is authorized by City Commission.

Cemetery Fund - 501

To account for the operation and maintenance of the City cemetery. Financing is provided through lot sales and fees for services. The fund is authorized by 14-41-1, NMSA 1978.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020**

	Special Revenue				
	Fire Protection 209	Recreation Fund 217	Correction Fees 201	Law Enforcement Protection 211	Police Department GRT Fund 296
Assets					
Cash and cash equivalents	\$ 922,735	51	15,585	-	373,926
Restricted cash and cash equivalents	-	-	-	-	-
Receivables:					
Other taxes	-	-	-	-	63,377
Miscellaneous receivables	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	\$ 922,735	51	15,585	-	437,303
Liabilities					
Accounts payable	\$ 3,115	-	2,777	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	3,115	-	2,777	-	-
Deferred Inflows - Property Taxes					
Unearned revenue - property taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Total Liabilities and Deferred Inflows	3,115	-	2,777	-	-
Fund balances					
Nonspendable					
Inventory	-	-	-	-	-
Spendable:					
Restricted for:					
Public Safety	-	-	12,808	-	437,303
Culture and recreation	-	51	-	-	-
Transportation and roads	-	-	-	-	-
Fire protection	919,620	-	-	-	-
Veteran's Wall	-	-	-	-	-
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	919,620	51	12,808	-	437,303
Total liabilities and fund balances	\$ 922,735	51	15,585	-	437,303

Special Revenue

Lodger's Tax 214	Municipal Streets Fund 216	Municipal Pool 295	State Library 294	Veteran's Wall Perpetual Care 293
412,007	582,157	58,641	42	375
-	-	-	-	-
24,535	68,700	-	-	-
-	-	-	4,348	-
-	38,269	9,784	-	-
436,542	689,126	68,425	4,390	375
688	2,526	2,841	264.00	-
-	-	1,383	-	-
-	-	-	-	-
688	2,526	4,224	264	-
-	-	-	-	-
-	-	-	-	-
688	2,526	4,224	264	-
-	38,269	9,784	-	-
-	-	-	-	-
435,854	-	54,417	4,126	-
-	648,331	-	-	-
-	-	-	-	375
-	-	-	-	-
-	-	-	-	-
435,854	686,600	64,201	4,126	375
436,542	689,126	68,425	4,390	375

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020**

	Senior Transportation 304	Capital Expenditures 305	Local Econ. Dev. Act (LEDA) 319	USDA Street Sweeper 308
Assets				
Cash and cash equivalents	\$ 5	-	-	100
Restricted cash and cash equivalents	-	-	-	-
Receivables:				
Other taxes	-	-	-	-
Miscellaneous receivables	243,245	-	-	-
Inventory	-	-	-	-
Total assets	\$ 243,250	-	-	100
Liabilities				
Accounts payable	\$ -	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows - Property Taxes				
Unearned revenue - property taxes	-	-	-	-
Total Deferred Inflows	-	-	-	-
Total Liabilities and Deferred Inflows	-	-	-	-
Fund balances				
Nonspendable				
Inventory	-	-	-	-
Spendable:				
Restricted for:				
Public Safety	-	-	-	-
Culture and recreation	-	-	-	-
Transportation and roads	-	-	-	-
Fire protection	-	-	-	-
Veteran's Wall	-	-	-	-
Capital projects	243,250	-	-	100
Unassigned	-	-	-	-
Total fund balances	243,250	-	-	100
Total liabilities and fund balances	\$ 243,250	-	-	100

Capital Projects				Total Nonmajor Governmental Funds
Golf Course Improvement 307	R & R Emergency 310	Veteran's Wall 303	CDBG Project 314	
16,454	-	28,590	-	2,410,668
-	-	-	-	-
-	-	-	-	156,612
-	-	-	-	247,593
-	-	-	-	48,053
<u>16,454</u>	<u>-</u>	<u>28,590</u>	<u>-</u>	<u>2,862,926</u>
-	-	8,138.00	-	20,349
-	-	-	-	1,383
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>8,138</u>	<u>-</u>	<u>21,732</u>
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>8,138</u>	<u>-</u>	<u>21,732</u>
-	-	-	-	48,053
-	-	-	-	450,111
-	-	-	-	494,448
-	-	-	-	648,331
-	-	-	-	919,620
-	-	20,452	-	20,827
16,454	-	-	-	259,804
<u>16,454</u>	<u>-</u>	<u>20,452</u>	<u>-</u>	<u>2,841,194</u>
<u>16,454</u>	<u>-</u>	<u>28,590</u>	<u>-</u>	<u>2,862,926</u>

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020**

	Special Revenue			
	Fire Protection	Recreation Fund	Correction Fees	Law Enforcement Protection
	209	217	201	211
Revenues				
Taxes:				
Gross Receipts	\$ -	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Federal capital grants	-	-	-	-
State operating grants	312,200	-	-	27,800
State capital grants	-	-	-	-
Charges for services	-	-	6,342	-
Investment income	-	18	-	-
Miscellaneous	881	-	-	-
Total revenues	<u>313,081</u>	<u>18</u>	<u>6,342</u>	<u>27,800</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	53,915	-	21,397	32,425
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	32,144	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>86,059</u>	<u>-</u>	<u>21,397</u>	<u>32,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>227,022</u>	<u>18</u>	<u>(15,055)</u>	<u>(4,625)</u>
Other Financing Sources (Uses)				
Transfers, in	-	-	15,000	-
Transfers, out	-	(19,228)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(19,228)</u>	<u>15,000</u>	<u>-</u>
Net change in fund balances	227,022	(19,210)	(55)	(4,625)
Fund balances - beginning of year	<u>692,598</u>	<u>19,261</u>	<u>12,863</u>	<u>4,625</u>
Fund balances, end of year	<u>\$ 919,620</u>	<u>51</u>	<u>12,808</u>	<u>-</u>

Police Department GRT Fund 296	Lodger's Tax 214	Special Revenue			Veteran's Wall Perpetual Care 293
		Municipal Streets Fund 216	Municipal Pool 295	State Library 294	
-	-	417,635	391	-	-
-	-	90,248	-	-	-
-	263,861	-	-	-	-
97,877	-	-	-	-	-
-	5,280	-	-	18,454	-
-	-	-	-	-	-
63,541	60,809	-	8,678	-	-
199	429	497	-	-	-
-	-	-	762	1,731	775
<u>161,617</u>	<u>330,379</u>	<u>508,380</u>	<u>9,831</u>	<u>20,185</u>	<u>775</u>
-	173,253	6,314	-	-	-
-	-	331,819	-	-	400
-	-	-	132,693	23,246	-
182,705	-	66,944	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>182,705</u>	<u>173,253</u>	<u>405,077</u>	<u>132,693</u>	<u>23,246</u>	<u>400</u>
<u>(21,088)</u>	<u>157,126</u>	<u>103,303</u>	<u>(122,862)</u>	<u>(3,061)</u>	<u>375</u>
300,000	-	68,500	132,000	-	-
<u>(20,082)</u>	<u>(90,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,692)</u>
<u>279,918</u>	<u>(90,000)</u>	<u>68,500</u>	<u>132,000</u>	<u>-</u>	<u>(13,692)</u>
258,830	67,126	171,803	9,138	(3,061)	(13,317)
<u>178,473</u>	<u>368,728</u>	<u>514,797</u>	<u>55,063</u>	<u>7,187</u>	<u>13,692</u>
<u>437,303</u>	<u>435,854</u>	<u>686,600</u>	<u>64,201</u>	<u>4,126</u>	<u>375</u>

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020**

	Senior Transportation 304	Capital Expenditures 305	Local Econ. Dev. Act (LEDA) 319	USDA Street Sweeper 308
<i>Revenues</i>				
<i>Taxes:</i>				
Gross Receipts	\$ -	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
<i>Intergovernmental</i>				
Federal capital grants	-	-	-	-
State operating grants	243,245	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	243,245	-	-	-
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	243,245	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	243,245	-	-	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	-	-
<i>Other Financing Sources (Uses)</i>				
Transfers, in	243,250	-	-	-
Transfers, out	(68,170)	(67)	-	-
Total other financing sources (uses)	175,080	(67)	-	-
Net change in fund balances	175,080	(67)	-	-
Fund balances - beginning of year	68,170	67	-	100
Fund balances, end of year	\$ 243,250	-	-	100

Capital Projects				Total Nonmajor Governmental Funds
Golf Course Improvements 307	R & R Emergency 310	Veteran's Wall 303	CDBG Project 314	
-	-	-	-	418,026
-	-	-	-	90,248
-	-	-	-	263,861
-	-	-	-	97,877
-	-	-	-	606,979
-	-	-	-	-
-	-	-	-	139,370
-	-	-	-	1,143
-	-	-	-	4,149
-	-	-	-	<u>1,621,653</u>
-	-	-	-	179,567
-	-	-	-	108,137
-	-	-	-	331,819
-	-	32,903	-	188,842
-	-	-	-	525,038
-	-	-	-	-
-	-	-	-	-
-	-	<u>32,903</u>	-	<u>1,333,403</u>
-	-	(32,903)	-	288,250
-	-	13,692	-	772,442
-	(62,438)	-	(326,341)	(600,018)
-	<u>(62,438)</u>	<u>13,692</u>	<u>(326,341)</u>	<u>172,424</u>
-	(62,438)	(19,211)	(326,341.00)	460,674
<u>16,454</u>	<u>62,438</u>	<u>39,663</u>	<u>326,341</u>	<u>2,380,520</u>
<u>16,454</u>	-	<u>20,452</u>	-	<u>2,841,194</u>

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
June 30, 2020**

	Business Type Activities - Enterprise Funds		
	Golf Course 508	Cemetery 501	Total Nonmajor Enterprise Funds
ASSETS			
Current assets			
Cash, investments and cash equivalents	\$ 13,385	39,497	52,882
Receivables:			
Charges for services, net	-	-	-
Total current assets	<u>13,385</u>	<u>39,497</u>	<u>52,882</u>
Noncurrent assets			
Capital assets	1,056,511	145,849	1,202,360
Less: Accumulated depreciation	(431,244)	(26,801)	(458,045)
Total assets	<u>638,652</u>	<u>158,545</u>	<u>797,197</u>
DEFERRED OUTFLOWS - PENSION RELATED	8,553	-	8,553
DEFERRED OUTFLOWS - OPEB RELATED	1,147	-	1,147
Total Deferred Outflows	<u>9,700</u>	<u>-</u>	<u>9,700</u>
LIABILITIES AND NET POSITION			
Current liabilities			
Accounts payable	4,699	1,605	6,304
Accrued payroll	3,946	-	3,946
Accrued compensated absences	901	-	901
Due to other funds	-	-	-
Total current liabilities	<u>9,546</u>	<u>1,605</u>	<u>11,151</u>
Non-Current Liabilities			
Compensated absences	1,803	-	1,803
Net pension liability	44,441	-	44,441
Net OPEB Liability	23,995	-	23,995
Total non-current liabilities	<u>70,239</u>	<u>-</u>	<u>70,239</u>
Total liabilities	<u>79,785</u>	<u>1,605</u>	<u>81,390</u>
DEFERRED INFLOWS - PENSION RELATED	2,549	-	2,549
DEFERRED INFLOWS - OPEB RELATED	16,324	-	16,324
Total deferred inflows	<u>18,873</u>	<u>-</u>	<u>18,873</u>
Net position			
Net investment in capital assets	625,267	119,048	744,315
Unrestricted	(75,573)	37,892	(37,681)
Total net position	<u>\$ 549,694</u>	<u>156,940</u>	<u>706,634</u>

See Notes to Financial Statements.

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2020**

	Business Type Activities - Enterprise Funds		
	Golf Course 508	Cemetery 501	Total Nonmajor Enterprise Funds
<i>Operating Revenues</i>			
Charges for services	\$ 3,429	8,530	11,959
<i>Total revenues</i>	<u>3,429</u>	<u>8,530</u>	<u>11,959</u>
<i>Operating Expenses</i>			
General operating	57,519	11,128	68,647
Personnel services	187,681	-	187,681
Depreciation	6,746	122	6,868
Utilities	20,225	-	20,225
<i>Total operating expenses</i>	<u>272,171</u>	<u>11,250</u>	<u>283,421</u>
<i>Operating income (loss)</i>	<u>(268,742)</u>	<u>(2,720)</u>	<u>(271,462)</u>
<i>Nonoperating revenues (expenses)</i>			
Investment income	18	20	38
Miscellaneous income	33,167	-	33,167
<i>Total non-operating revenues (expenses)</i>	<u>33,185</u>	<u>20</u>	<u>33,205</u>
<i>Income (loss) before contributions and transfers</i>	<u>(235,557)</u>	<u>(2,700)</u>	<u>(238,257)</u>
Transfers in	120,000	-	120,000
Transfers out	-	-	-
<i>Change in net position</i>	<u>(115,557)</u>	<u>(2,700)</u>	<u>(118,257)</u>
Net position - beginning	<u>665,251</u>	<u>159,640</u>	<u>824,891</u>
<i>Net position - end of year</i>	<u>\$ 549,694</u>	<u>156,940</u>	<u>706,634</u>

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2020**

	Business Type Activities - Enterprise Funds		
	Golf Course	Cemetery	Total Nonmajor Enterprise Funds
<i>Cash flows from operating activities</i>			
Cash received from user charges	\$ 101,910	8,529	110,439
Cash payments to suppliers for goods and services	(275,125)	(9,523)	(284,648)
<i>Net cash provided (used) by operating activities</i>	<u>(173,215)</u>	<u>(994)</u>	<u>(174,209)</u>
<i>Cash flows from noncapital financing activities</i>			
Miscellaneous income	33,185	20	33,205
Transfers	120,000	-	120,000
<i>Net cash provided by noncapital financing activities</i>	<u>153,185</u>	<u>20</u>	<u>153,205</u>
<i>Cash flows from investing activities</i>			
Interest on investments	-	-	-
<i>Net cash provided by investing activities</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash flows from capital and related financing activities</i>			
Acquisition of capital assets	(9,342)	-	(9,342)
<i>Net cash (used) by capital and related financing activities</i>	<u>(9,342)</u>	<u>-</u>	<u>(9,342)</u>
<i>Net (decrease) increase in cash and cash equivalents</i>	<u>(29,372)</u>	<u>(974)</u>	<u>(30,346)</u>
Cash and cash equivalents - beginning of year	<u>42,757</u>	<u>40,471</u>	<u>83,228</u>
Cash and cash equivalents - end of year	<u>\$ 13,385</u>	<u>39,497</u>	<u>52,882</u>
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</i>			
Operating income (loss)	\$ (268,742)	(2,720)	(271,462)
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
<i>Depreciation</i>	6,746	121	6,867
<i>PERA Pension Expense</i>	38,437	-	38,437
<i>RHC OPEB Expense</i>	39,172	-	39,172
Changes in assets and liabilities			
Receivables	-	-	-
Accounts payable	4,522	-	4,522
Accrued payroll	3,946	-	3,946
Accrued compensated absences	2,704	1,605	4,309
<i>Net cash provided (used) by operating activities</i>	<u>\$ (173,215)</u>	<u>(994)</u>	<u>(174,209)</u>

OTHER SUPPLEMENTARY SCHEDULES

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CASH AND INVESTMENT ACCOUNTS
Year Ended June 30, 2020**

<u>Bank Name</u>	<u>Account Type</u>	<u>Totals</u>
First Savings Bank		
GENERAL	Demand Account	\$ 1,072,828
LOCAL GOVERNMENT CORRECTIONS	Demand Account	15,585
FIRE PROTECTION	Demand Account	922,735
LAW ENFORCEMENT PROTECTION	Demand Account	-
LODGER'S TAX	Demand Account	412,007
MUNICIPAL STREET FUND	Demand Account	582,157
RECREATION	Demand Account	1
FEDERAL SEIZURE SHARE	Demand Account	-
VETERANS WALL PERPETUAL CARE	Demand Account	375
LIBRARY	Demand Account	42
MUNICIPAL POOL	Demand Account	58,641
PD GRT FUND	Demand Account	373,926
PD CONFIDENTIAL	Demand Account	8,430
PD DONATIONS	Demand Account	-
ELECTRICAL CONSTRUCTION	Demand Account	4
VETERANS WALL	Demand Account	28,590
SENIOR GRANTS	Demand Account	5
CAPITAL IMPROVEMENTS GENERAL	Demand Account	-
CAPITAL IMPROVEMENT JT UTILITY	Demand Account	324,220
GOLF COURSE IMPROVEMENTS	Demand Account	16,454
USDA STREET SWEEPER	Demand Account	100
USDA WWTP FUND	Demand Account	49,801
JOINT UT EMERGENCY	Demand Account	-
R & R AIRPORT (FFA)	Demand Account	958
R & R WATER	Demand Account	-
CDBG	Demand Account	-
USDA Water System	Demand Account	442,375
CAPITAL IMPOV RESERVE	Demand Account	725,318
EMERGENCY REPAIR RESERVE	Demand Account	104,455
WASTE WATER RESERVE	Demand Account	90,793
ELECTRICAL CONSTRUCTION RESERVE	Demand Account	121,051
PLEDGE STATE TAX	Demand Account	113,798
CEMETARY FUND	Demand Account	39,497
TRANSFER STATION	Demand Account	20
GOLF COURSE	Demand Account	13,253
MUNICIPAL AIRPORT	Demand Account	28,727
INTERNAL SERVICE	Demand Account	73,028
PD BONDS	Demand Account	1,000
REVOLVING FUND	Demand Account	327,435
W/WW Impact Fees	Demand Account	3,992
Impact WW Dennis Murati	Demand Account	1,802
Impact WW James Lewis	Demand Account	1,802
Impact WW NM Veterans Home	Demand Account	101,462
Impact WW Lewis & Janet Kern	Demand Account	2,202
Impact WW Robert Uno Maki	Demand Account	1,351
Impact WW Alexander Andrassy	Demand Account	1,051
Impact WW Walter Pucci	Demand Account	2,701
Impact WW First Savings Bank	Demand Account	450
Impact WW Marcia Mohr	Demand Account	600
Impact WW R&N Apartments	Demand Account	5,401
Impact WW Karon Morgan	Demand Account	300
Impact WW Cielo Vista LLC	Demand Account	6,301
Joint Utility (pooled cash)	Demand Account	2,968,278
CD INVESTMENT R&R SEWER	Time Account	145,720
CD INVESTMENT R&R WATER	Time Account	128,767
CD INVESTMENT PLEDGE	Time Account	595,195
CD INVESTMENT ELECTRIC	Time Account	508,833
CD INVESTMENT CAPITAL IMPOVE	Time Account	1,041,753
CD INVESTMENT EMERG REPAIR	Time Account	41,606
CD INVESTMENT WASTE WATER REPAIR	Time Account	104,178
CD INVESTMENT ELEC CONST	Time Account	84,976
CD INVESTMENT HSLD	Time Account	101,461
Total for First Savings Bank		11,797,791

NMFA			
Storage Tanks	Cash/Investment		34,337
Police Department Building	Cash/Investment		23,181
Streets Improvements	Cash/Investment		193,871
Water Tank	Cash/Investment		10,632
Refunding Water Revenue	Cash/Investment		116,462
Fire Pump	Cash/Investment		299
Law Enforcement Equipment	Cash/Investment		9,080
PPRF-4967	Cash/Investment		72,195
PPFR-4968	Cash/Investment		<u>1,311,568</u>
	Total NMFA		<u>1,771,625</u>
NM LGIP Fund			
LGIP Fund			<u>1,377,068</u>
	Total NM LGIP		<u>1,377,068</u>
Total on Deposit and Investments	Cash/Investment		<u>14,946,484</u>
Reconciling Items			<u>(275,295)</u>
Total Deposits and Investments			<u>14,671,189</u>
Less: Restricted Cash and Cash Equivalents per the Statement of Net Position			1,897,048
Less: Investments per the Statement of Net Position			<u>4,129,557</u>
Total Unrestricted Cash and Cash Equivalents per the Statement of Net Position		\$	<u>8,644,584</u>

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF PLEDGED COLLATERAL
Year Ended June 30, 2020**

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Maturity</u>	<u>CUSIP Number</u>	<u>Fair Market Value at June 30, 2020</u>	<u>Location of Safekeeper</u>
First Savings Bank					
	FNMA 10YR	4/1/2024	31418BB54	117,360.82	Federal Reserve, Beresford SD
	FNMA 15YE	8/1/2026	31417Y4X2	128,645.05	Federal Reserve, Beresford SD
	GNMA II 15YR	10/20/2026	36202FX43	316,071.18	Federal Reserve, Beresford SD
	FNMA 15YR	12/1/2026	3138E1HB6	601,753.95	Federal Reserve, Beresford SD
	FNMA 15YR	2/1/2027	3138E4X71	143,727.80	Federal Reserve, Beresford SD
	GNMA 15YR	2/15/2027	36176XBY4	68,753.36	Federal Reserve, Beresford SD
	GNMA 15YR	2/15/2027	36176XBY4	485,570.57	Federal Reserve, Beresford SD
	GNMA II 15YR	3/20/2027	36202F4K9	277,011.53	Federal Reserve, Beresford SD
	FNR 2012-66 HE	6/25/2027	3136A6A20	235,198.55	Federal Reserve, Beresford SD
	GNR 2012-96 AD	8/20/2027	38378HAU0	93,059.33	Federal Reserve, Beresford SD
	FNR 2012-96 DB	9/25/2027	3136A75A6	107,911.21	Federal Reserve, Beresford SD
	FHR 4136 NG	11/15/2027	3137AWKN4	102,505.84	Federal Reserve, Beresford SD
	FHR 4136 NG	11/15/2027	3137AWKN4	205,011.69	Federal Reserve, Beresford SD
	FGLMC 15YR	6/1/2027	31307DB62	75,886.69	Federal Reserve, Beresford SD
	FNMA 15YR	10/1/2028	3138ELUS0	152,718.70	Federal Reserve, Beresford SD
	FGLMC 15YR	12/1/2028	3132KEMF9	528,541.76	Federal Reserve, Beresford SD
	FMNA 15YR	7/1/2029	31410LN57	250,451.69	Federal Reserve, Beresford SD
	FNMA 15YR	12/1/2029	3138ERHG8	145,640.40	Federal Reserve, Beresford SD
	FNMA 15YR	12/1/2029	3138ERHG8	291,280.80	Federal Reserve, Beresford SD
	FNMA RELO 15YR	12/1/2029	3140J5EA3	209,740.06	Federal Reserve, Beresford SD
	FGLMC 15YR	2/1/2030	3128MECV1	162,576.90	Federal Reserve, Beresford SD
	FNMA 15YR	2/1/2030	3138ETU53	153,061.59	Federal Reserve, Beresford SD
	FGLMC 15YR	8/1/2031	3128ME4M0	674,081.42	Federal Reserve, Beresford SD
	FHR 4080 NA	5/15/2032	3137ARS72	845,197.04	Federal Reserve, Beresford SD
	FNMA 20YR	3/1/2039	3140JAM62	399,064.77	Federal Reserve, Beresford SD
	FNMA 20YR	10/1/2039	3140QB2W7	295,848.98	Federal Reserve, Beresford SD
	FNR 2014-71 M	8/25/2041	3136ALJ1	1,628,684.82	Federal Reserve, Beresford SD
	FNR 2014-37 GJ	6/25/2042	3136AKGQ0	200,664.61	Federal Reserve, Beresford SD
	FNR 2014-37 GJ	6/25/2042	3136AKGQ0	140,465.23	Federal Reserve, Beresford SD
	FNR 2013-73 TC	9/25/2042	3136AFTR5	108,739.85	Federal Reserve, Beresford SD
	FNR 2013-73 TC	9/25/2042	3136AFTR5	77,671.32	Federal Reserve, Beresford SD
	FNR 2017-18 CA	1/25/2043	3136AVQK8	266,484.69	Federal Reserve, Beresford SD
	FHR 4505 PA	5/15/2044	3137BKWM8	44,490.11	Federal Reserve, Beresford SD
	GNR 2018-153 WJ	11/20/2045	38381AZ58	397,220.88	Federal Reserve, Beresford SD
	GNR 2018-12 GM	7/20/2046	38380UT52	455,308.49	Federal Reserve, Beresford SD
	GNR 2018-12 GM	7/20/2046	38380UT52	165,566.72	Federal Reserve, Beresford SD
	GNR 2020-7 MJ	8/20/2049	38382DCD9	813,959.48	Federal Reserve, Beresford SD
	FHR 4927 LG	9/25/2049	3137FPZZ1	454,506.29	Federal Reserve, Beresford SD
	FHR 4927 LG	9/25/2049	3137FPZZ1	395,222.86	Federal Reserve, Beresford SD
			Total	\$ 12,215,657	

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
TRUTH OR CONSEQUENCES HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE
Year Ended June 30, 2020

Line Item Number	Description	Low Rent Public Housing Program NM020000001 14.850	Public Housing CARES Act Funding NM020000001 14.PHC	Child Care and Development Block Grant 93.575	Rural Rental Housing Loans 10.415
111	Cash - Unrestricted	\$ 277,588	\$ -	\$ 81,584	\$ 67,692
113	Cash - Other Restricted	20,046	-	-	108,006
114	Cash - Tenant Security Deposits	29,487	-	-	8,762
100	Total Cash	327,121	-	81,584	184,460
121	Accounts Receivable - PHA projects	15,790	30,855	-	-
125	Accounts Receivable - Miscellaneous	128,205	-	-	-
126	Accounts Receivable - Tenants - Dwelling Rents	5,026	-	-	3,026
126.1	Allowance for Doubtful Accounts - Dwelling Rents	(503)	-	-	(303)
120	Total Receivables, Net of Allowance for Doubtful Accounts	148,518	30,855	-	2,723
131	Investments - Unrestricted	230,181	-	-	-
130	Total Investments	230,181	-	-	-
142	Prepaid Expenses and Other Assets	17,890	-	-	4,770
143	Inventories	17,598	-	-	2,660
150	Total Current Assets	741,308	30,855	81,584	194,613
161	Land	431,590	-	-	205,946
162	Buildings	4,728,361	-	6,551	2,058,819
163	Furniture, Equipment & Machinery - Dwellings	229,140	-	-	56,243
164	Furniture, Equipment & Machinery - Administration	477,435	-	16,342	20,771
165	Leasehold Improvements	609,756	-	18,015	85,210
166	Accumulated Depreciation	(4,613,592)	-	(28,059)	(1,362,546)
167	Construction in progress	245,616	-	-	-
160	Total Capital Assets, Net of Accumulated Depreciation	2,108,306	-	12,849	1,064,443
180	Total Non-Current Assets	2,108,306	-	12,849	1,064,443
190	Total Assets	2,849,614	30,855	94,433	1,259,056
200	Deferred Outflows of Resources	157,058	-	-	53,663
290	Total Assets and Deferred Outflows of Resources	\$ 3,006,672	\$ 30,855	\$ 94,433	\$ 1,312,719

Housing Choice Vouchers Program 14.871	Housing Choice Vouchers CARES Act Funding 14.HCC	Mainstream Vouchers Program 14.879	Mainstream CARES Act Funding 14.MSC	HOME Investment Partnerships Program 14.239	Business Activities	Total
\$ 265,046	\$ 19,322	\$ -	\$ 2,412	\$ 5,949	\$ 451,399	\$ 1,170,992
51,764	-	-	-	-	-	179,816
-	-	-	-	-	-	38,249
316,810	19,322	-	2,412	5,949	451,399	1,389,057
-	-	-	-	-	-	46,645
886	-	-	-	-	215,073	344,164
-	-	-	-	-	-	8,052
-	-	-	-	-	-	(806)
886	-	-	-	-	215,073	398,055
-	-	-	-	-	81,595	311,776
-	-	-	-	-	81,595	311,776
1,963	-	-	-	-	-	24,623
-	-	-	-	-	-	20,258
319,659	19,322	-	2,412	5,949	748,067	2,143,769
-	-	-	-	-	-	637,536
-	-	-	-	-	-	6,793,731
-	-	-	-	-	-	285,383
35,730	-	-	-	-	-	550,278
-	-	-	-	-	-	712,981
(35,730)	-	-	-	-	-	(6,039,927)
-	-	-	-	-	-	245,616
-	-	-	-	-	-	3,185,598
-	-	-	-	-	-	3,185,598
319,659	19,322	-	2,412	5,949	748,067	5,329,367
56,392	-	-	-	-	83,594	350,707
\$ 376,051	\$ 19,322	\$ -	\$ 2,412	\$ 5,949	\$ 831,661	\$ 5,680,074

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
TRUTH OR CONSEQUENCES HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE
Year Ended June 30, 2020

Line Item Number	Description	Low Rent Public Housing Program NM020000001 14.850	Public Housing CARES Act Funding NM020000001 14.PHC	Child Care and Development Block Grant 93.575	Rural Rental Housing Loans 10.415
311	Bank Overdraft	\$ -	\$ 30,855	\$ -	\$ -
312	Accounts Payable <= 90 Days	26,373	-	-	2,349
321	Accrued Wage/Payroll Taxes Payable	40,022	-	-	-
322	Accrued Compensated Absences - Current Portion	9,966	-	-	4,914
341	Tenant Security Deposits	27,421	-	-	7,454
342	Unearned Revenues	-	-	-	-
343	Current Portion of Long-term Debt - Capital Projects	-	-	-	43,218
345	Other Current Liabilities	18,043	-	-	121,927
310	Total Current Liabilities	121,825	30,855	-	179,862
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	-	684,690
357	Accrued Pension and OPEB Liabilities	1,052,534	-	-	282,773
350	Total Non-Current Liabilities	1,052,534	-	-	967,463
300	Total Liabilities	1,174,359	30,855	-	1,147,325
400	Deferred Inflows of Resources	141,543	-	-	36,898
508.1	Net investment in capital assets	2,108,306	-	12,849	336,535
511	Restricted Net Position	-	-	-	-
512.1	Unrestricted Net Position	(417,536)	-	81,584	(208,039)
513	Total Equity/Net Position	1,690,770	-	94,433	128,496
600	Total Liabilities, Deferred Inflows of Resources, and Equity/Net Position	\$ 3,006,672	\$ 30,855	\$ 94,433	\$ 1,312,719

Housing Choice Vouchers Program 14.871	Housing Choice Vouchers Program 14.871C	Mainstream Vouchers Program 14.879	Mainstream Vouchers Program 14.879C	HOME Investment Partnerships Program 14.239	Business Activities	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,855
-	-	-	-	-	-	28,722
-	-	-	-	-	-	40,022
2,274	-	-	-	-	11,808	28,962
-	-	-	-	-	-	34,875
-	19,322	-	2,412	-	-	21,734
-	-	-	-	-	-	43,218
49,786	-	-	-	-	128,205	317,961
52,060	19,322	-	2,412	-	140,013	546,349
-	-	-	-	-	-	684,690
277,778	-	-	-	-	463,186	2,076,271
277,778	-	-	-	-	463,186	2,760,961
329,838	19,322	-	2,412	-	603,199	3,307,310
49,073	-	-	-	-	102,608	330,122
-	-	-	-	-	-	2,457,690
74,942	-	-	-	-	-	74,942
(77,802)	-	-	-	5,949	125,854	(489,990)
(2,860)	-	-	-	5,949	125,854	2,042,642
\$ 376,051	\$ 19,322	\$ -	\$ 2,412	\$ 5,949	\$ 831,661	\$ 5,680,074

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
TRUTH OR CONSEQUENCES HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE
Year Ended June 30, 2020

Line Item Number	Description	Low Rent Public Housing Program NM020000001 14.850	Public Housing CARES Act Funding NM020000001 14.PHC	Child Care and Development Block Grant 93.575	Rural Rental Housing Loans 10.415
70300	Net Tenant Rental Revenue	\$ 262,704	\$ -	\$ 20,040	\$ -
70400	Tenant Revenue - Other	335	-	-	117,133
70500	Total Tenant Revenue	263,039	-	20,040	117,133
70600	HUD PHA Operating Grants	249,164	30,855	-	71,995
70800	Other Governmental Grants	-	-	-	-
71100	Investment Income - Unrestricted	3,631	-	-	284
71500	Other Revenue	33,388	-	235	5,384
71600	Gain or Loss on Sale of Capital Assets	(514)	-	-	-
70000	Total Revenue	548,708	30,855	20,275	194,796
91100	Administrative Salaries	37,150	-	-	15,489
91200	Auditing Fees	10,383	-	2,967	5,934
91310	Book-keeping Fee	4,735	-	805	-
91400	Advertising and Marketing	3,134	-	-	416
91500	Employee Benefit Contributions - Administrative	41,678	-	-	15,398
91600	Office Expenses	21,262	-	-	3,765
91700	Legal Expense	936	-	-	167
91800	Travel	4,903	-	-	-
91900	Other Operating - Administrative	34,537	-	843	22,990
91000	Total Operating - Administrative	158,718	-	4,615	64,159
92100	Tenant Services - Salaries	104,693	-	-	-
92300	Employee Benefit Contributions - Tenant Services	40,168	-	-	-
92500	Total Tenant Services	144,861	-	-	-
93100	Water	17,480	-	165	4,873
93200	Electricity	20,686	-	-	5,142
93300	Gas	4,277	-	755	3,421
93600	Sewer	14,197	-	-	8,635
93800	Other Utilities Expense	67,751	-	286	5,934
93000	Total Utilities	124,391	-	1,206	28,005

Rural Rental Assistance Payments 10.427	Resident Opportunity and Supportive Services 14.870	Housing Choice Vouchers Program 14.871	Mainstream Vouchers Program 14.879	HOME Investment Partnerships Program 14.239	Business Activities	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,744
-	-	-	-	-	-	117,468
-	-	-	-	-	-	400,212
165,601	-	951,639	73,581	-	-	1,542,835
-	112,256	-	-	-	-	112,256
-	-	1,858	-	9	2,458	8,240
-	-	4,079	-	-	194,741	237,827
-	-	-	-	-	-	(514)
165,601	112,256	957,576	73,581	9	197,199	2,300,856
-	-	23,954	3,310	-	89,323	169,226
-	-	7,416	-	-	2,967	29,667
-	-	4,324	-	-	1,191	11,055
-	-	-	-	-	-	3,550
-	-	24,036	-	-	93,698	174,810
-	-	10,685	-	-	7,990	43,702
-	-	-	-	-	100	1,203
-	-	950	-	-	629	6,482
-	-	7,579	-	-	-	65,949
-	-	78,944	3,310	-	195,898	505,644
-	-	-	-	-	-	104,693
-	-	-	-	-	-	40,168
-	-	-	-	-	-	144,861
-	-	-	-	-	-	22,518
-	-	-	-	-	-	25,828
-	-	20	-	-	-	8,473
-	-	-	-	-	-	22,832
-	-	-	-	-	-	73,971
-	-	20	-	-	-	153,622

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
TRUTH OR CONSEQUENCES HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE
Year Ended June 30, 2020

Line Item Number	Description	Low Rent Public Housing Program NM020000001 14.850	Public Housing CARES Act Funding NM020000001 14.PHC	Child Care and Development Block Grant 93.575	Rural Rental Housing Loans 10.415
94100	Ordinary Maintenance & Operation - Labor	\$ 54,463	\$ -	\$ 137	\$ 37,116
94200	Ordinary Maintenance & Operation - Materials & Other	33,130	-	860	11,805
94300	Ordinary Maintenance & Operation Contracts	98,899	-	6,242	60,710
94500	Employee Benefit Contributions - Ordinary Maintenance	55,546	-	-	34,245
94000	Total Maintenance	242,038	-	7,239	143,876
96110	Property Insurance	24,035	-	-	6,779
96130	Workmen's Compensation	-	-	-	140
96140	All Other Insurance	-	-	-	-
96100	Total Insurance Premiums	24,035	-	-	6,919
96200	Other General Expenses	-	-	-	2,338
96210	Compensated Absences	-	-	-	-
96300	Payment In Lieu of Taxes	-	-	-	-
96400	Bad Debt - Tenant Rents	6,685	-	-	8,531
96600	Bad Debt - Other	-	-	-	-
96000	Total Other General	6,685	-	-	10,869
96720	Interest on Notes Payable (Short and Long Term)	-	-	-	85,136
96700	Total Interest Expense and Amortization Cost	-	-	-	85,136
96900	Total Operating Expenses	700,728	-	13,060	338,964
97000	Excess Operating Revenue Over Operating Expenses	(152,020)	30,855	7,215	(144,168)
97300	Housing Assistance Payments	-	-	-	-
97400	Depreciation Expense	119,696	-	2,457	68,272
90000	Total Expenses	820,424	-	15,517	407,236
10010	Operating Transfers In	143,111	-	-	165,601
10020	Operating Transfers Out	-	(30,855)	-	-
10100	Total Other Financing Sources (Uses)	143,111	(30,855)	-	165,601

Rural Rental Assistance Payments 10.427	Resident Opportunity and Supportive Services 14.870	Housing Choice Vouchers Program 14.871	Mainstream Vouchers Program 14.879	HOME Investment Partnerships Program 14.239	Business Activities	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,164	\$ 98,880
-	-	-	-	-	-	45,795
-	-	-	-	-	-	165,851
-	-	-	-	-	6,735	96,526
-	-	-	-	-	13,899	407,052
-	-	-	-	-	-	30,814
-	-	-	-	-	-	140
-	-	1,564	-	-	-	1,564
-	-	1,564	-	-	-	32,518
-	-	11,005	-	-	14,160	27,503
-	-	-	-	-	-	-
-	-	-	-	-	-	15,216
-	-	751	-	-	-	751
-	-	11,756	-	-	14,160	43,470
-	-	-	-	-	-	85,136
-	-	-	-	-	-	85,136
-	-	92,284	3,310	-	223,957	1,372,303
165,601	112,256	865,292	70,271	9	(26,758)	928,553
-	-	763,071	66,137	-	-	829,208
-	-	-	-	-	-	190,425
-	-	855,355	69,447	-	223,957	2,391,936
-	-	-	-	-	-	308,712
(165,601)	(112,256)	-	-	-	-	(308,712)
(165,601)	(112,256)	-	-	-	-	-

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
TRUTH OR CONSEQUENCES HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE
Year Ended June 30, 2020

Line Item Number	Description	Low Rent Public Housing Program NM020000001 14.850	Public Housing CARES Act Funding NM020000001 14.PHC	Child Care and Development Block Grant 93.575	Rural Rental Housing Loans 10.415
10000	Excess (Deficiency) of Operating Revenue Over (Under) Expenses	\$ (128,605)	\$ -	\$ 4,758	\$ (46,839)
11030	Beginning Equity	1,819,375	-	89,675	175,335
11040-10	Correction of Equity classification			-	-
11040-20	Equity Transfers	-	-	-	-
	Ending Equity (deficit)	\$ 1,690,770	\$ -	\$ 94,433	\$ 128,496
11190	Unit Months Available	1,200	-	12	636
11210	Number of Unit Months Leased	1,056	-	12	515
11270	Excess Cash	\$ 554,740	\$ -	\$ -	\$ -

Rural Rental Assistance Payments 10.427	Resident Opportunity and Supportive Services 14.870	Housing Choice Vouchers Program 14.871	Mainstream Vouchers Program 14.879	HOME Investment Partnerships Program 14.239	Business Activities	Total
\$ -	\$ -	\$ 102,221	\$ 4,134	\$ 9	\$ (26,758)	\$ (91,080)
-	-	(105,081)	(4,134)	5,940	152,612	2,133,722
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ (2,860)	\$ -	\$ 5,949	\$ 125,854	\$ 2,042,642
-	-	2,040	240	-	-	4,128
-	-	1,851	234	-	-	3,668
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 554,740

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2020**

Federal Grantor or Pass-Through Grantor/Program Title	Pass-through Grant Number	Federal CFDA Number	Federal Expenditures
Department of Transportation			
Airport Improvement Program			
Runway 3-35-0042-017-2017 (Phase 2)	N/A	20.106	<u>10,646</u>
Total Airport Improvement Program			<u>10,646</u>
Total Department of Transportation			<u>10,646</u>
Department of Agriculture			
Water and Waste Disposal Systems for Rural Communities			
WWTP Improvements 2B	N/A	10.760	A <u>5,193,344</u>
Total Water and Waste Disposal Systems for Rural Communities Grants			<u>5,193,344</u>
Community Facilities Loans and Grants	N/A	10.766	
Parks Department Truck and Equipment			<u>37,700</u>
Total Community Facilities Loans and Grants			<u>37,700</u>
Total United States Department of Agriculture			<u>5,231,044</u>
Total Federal Financial Assistance			\$ <u>5,241,690</u>

A Denotes Major Program

See Notes to the Schedule of Expenditures of Federal Awards

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2020**

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the County under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, and cash flows of the County. Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Subrecipients of Grant Awards

There were no sub-recipients during fiscal 2020.

Loans

The City expended federal awards in the form of loans in the Water and Waste Disposal Systems for Rural Communities program totaling \$1,030,000 during the year ended June 30, 2020.

Indirect Cost Rate

The City has elected not to use the 10% de Minimis Indirect Cost Rate.

COMPLIANCE



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*

To Brian S. Colón, Esq.
New Mexico State Auditor

City Commission
City of Truth or Consequences

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparison of the General Fund of the City of Truth or Consequences (the "City") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 14, 2020.

Our report includes a reference to other auditors who audited the financial statements of the Housing Authority, as described in our report on City of Truth or Consequences financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards, and which are described in the accompanying schedule of findings and responses as items 2020-001 and 2020-002.

City's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, LLP
Albuquerque, New Mexico
December 14, 2020



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To Brian S. Colón, Esq.
New Mexico State Auditor

The City Commission
City of Truth or Consequences

Report on Compliance for Each Major Federal Program

We have audited the City of Truth or Consequences, New Mexico (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, LLP

Pattillo, Brown, & Hill, L.L.P.

Albuquerque, New Mexico

December 14, 2020

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

<u>Type of Auditor’s report issued:</u>	<u>Unmodified</u>
Internal control over financial reporting: Material Weakness reported?	No
Significant deficiencies reported not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weaknesses reported?	No
Significant deficiencies reported not considered to be material weaknesses?	None
Type of auditor’s report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Identification of major programs: Water and Waste Disposal Systems for Rural Communities – CFDA #10.760	
Dollar threshold used to distinguish Between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT

2020-001 CONTROLS OVER CASH DISBURSEMENTS (Finding that does not rise to the level of a significant deficiency)

CONDITION: During our internal control testwork over cash disbursement we noted the following:

- In 1 transaction totaling \$115 out of 25 transactions tested, a purchase order was not completed.

CRITERIA: Per the City's finance policies and procedures (which comply with the New Mexico Procurement Code, Article 1, Sections 13-1-1 thru 13-1-199), the City is required to use a pre-numbered purchase order for all goods and services procured. The City's policies and procedures also state that all purchase orders must be approved by management before the purchase is made.

EFFECT: The City is not in compliance with state statutes or the City's internal control policies which could lead to misappropriation of assets through unauthorized purchases.

CAUSE: Lack of training of employees purchasing goods/services (all purchases must have a PO and must be approved by management prior to purchase and payment), and/or lax oversight of purchasing process.

RECOMMENDATION: We recommend retraining and re-emphasizing the requirement that all purchases must have an approved purchase order before goods and or services are acquired.

MANAGEMENT RESPONSE: Management will continue to train staff on purchasing procedures and will directly work with any employee violating procurement policy on a one-on-one basis.

RESPONSIBLE PARTY FOR CORRECTIVE ACTION: City Manager and Finance Director

TIMELINE FOR CORRECTIVE ACTION: January 30, 2021

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT (CONTINUED)

**2020-002 (Previously 2019-001) CONTROLS SURROUNDING PAYROLL DISBURSEMENTS
(Finding that does not rise to the level of a significant deficiency)**

CONDITION: During our test of controls over payroll disbursements we noted the following:

- Two out of 25 employees tested did not have a properly certified Federal Form I-9.

The city has implemented additional procedures to review forms. The city made progress on this finding.

CRITERIA: Per the City's finance policies and procedures and Federal Regulations the City is required to complete an accurate Form I-9 for all new hires.

EFFECT: The City is not in compliance with their internal control policies and federal requirements.

CAUSE: The unexpected passing of a City employee resulted in the incomplete I-9s during the new hire process.

RECOMMENDATION: We recommend reviewing the personnel files to verify that all employees must have a properly certified Federal form I-9 on file. We recommend the City review the Federal guidelines on correcting an I-9 after hire date to ensure the missing I-9s are completed.

MANAGEMENT RESPONSE: Management will work with the Human Resources Department to ensure that all forms are signed and approved on a timely basis.

RESPONSIBLE PARTY FOR CORRECTIVE ACTION: City Manager and Finance Director.

TIMELINE FOR CORRECTIVE ACTION: January 30, 2021

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020**

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

**SECTION IV - Other Findings, AS REQUIRED BY NEW MEXICO STATE STATUTE, SECTION
12-6-5, NMSA 1978**

None

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020**

SECTION V – COMPONENT UNIT FINDINGS

A. FINANCIAL STATEMENT FINDINGS

None Noted

B. SECTION 12-6-5 NMSA 1978 FINDINGS

None Noted

C. FEDERAL AWARD FINDINGS

None Noted

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020**

SECTION VI - STATUS OF PRIOR YEAR FINDINGS

Description	Status
<u>Financial Statement Findings</u>	
2017-004 Controls over Cash Receipts (finding that does not rise to the level of a significant deficiency)	Resolved
2018-002 Retiree Health Care Remittance and Recording (Other Noncompliance)	Resolved
2019-001 Controls Surrounding Payroll Disbursements (Finding that does not rise to the level of a significant deficiency)	Repeated/Modified
2019-002 Untimely Payment of Federal Withholdings (Significant Deficiency)	Resolved
2019-003 PERA Remittances and Contributions (Other Noncompliance)	Resolved
<u>Component Unit Findings</u>	
FA 2019-001 Internal Controls over Program Income – Rural Rental Loan Program (Significant Deficiency)	Resolved
NM 2018-001 Travel and Per Diem (Other Noncompliance)	Resolved

**STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
EXIT CONFERENCE
Year Ended June 30, 2020**

The contents of this report were discussed in the exit conference held on December 14, 2020, with the following in attendance:

Representing the City of Truth or Consequences:

Sandy Whitehead	Mayor
Morris Madris	City Manager
Carol Kirkpatrick	Finance Director

Representing Pattillo, Brown & Hill:

Chris Garner	CPA, Partner
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The financial statements were prepared with the assistance of Pattillo, Brown & Hill, LLP from the books and records of the City of Truth or Consequences.



City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: G.1

SUBJECT: Airport Services Update
DEPARTMENT: Community Development
DATE SUBMITTED: April 9, 2021
SUBMITTED BY: Traci Alvarez
WHO WILL PRESENT THE ITEM: Acting City Manager Traci Alvarez

Summary/Background:

Update the City Commission on status of the Airport

Recommendation:

None – Update only

Attachments:

- None
- .

Fiscal Impact (Finance): Choose an item.

Legal Review (City Attorney): Choose an item.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. [Click here to enter text.](#) Ordinance No. [Click here to enter text.](#)

Continued To: [Click here to enter a date.](#) Referred To: [Click here to enter text.](#)

Approved Denied Other: [Click here to enter text.](#)

File Name: CC Agendas 4-14-2021



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: G.2

SUBJECT: Re-appointment Christopher O'Rourke to the T or C Housing Authority Board.

DEPARTMENT: City Clerk's Office

DATE SUBMITTED: April 9, 2021

SUBMITTED BY: Angela A. Torres, Clerk-Treasurer

WHO WILL PRESENT THE ITEM: Angela A. Torres, Clerk-Treasurer

Summary/Background:

The T or C Housing Authority advertised for the Resident Commissioner back in October of last year, and received no responses for consideration. Mr. Christopher O'Rourke has agreed to stay on as the Resident Commissioner for another term. The TCHA Board of Commissioners met and made a motion to recommend the re-appointment of Mr. O'Rourke for this Board position.

Recommendation:

Re-appointment Christopher O'Rourke to the T or C Housing Authority Board.

Attachments:

- Application and Advertisement

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

Continued To: - Referred To: -

Approved Denied Other: -

File Name: CC Agendas 4-14-2021



March 25, 2021

The Honorable Sandra Whitehead
Mayor
City of Truth or Consequences
505 Sims Street
Truth or Consequences, NM 87901

RE: Appointment to Housing Authority Board of Commissioners

Dear Mayor Whitehead:

The Board of Commissioners of the Truth or Consequences Housing Authority requests the reappointment of Mr. Christopher O'Rourke to the Housing Authority Board.

Through his active participation in the Housing Commissioner meetings and his involvement and concern with the family, senior and disabled population that the Housing Authority serves, as well as the community in general, Mr. O'Rourke has brought an invaluable resident perspective to the Board.

The Board is unanimous in their request for the reappointment of Christopher O'Rourke. The Housing Commission makes every effort to solicit and nominate individuals with a wide range of knowledge, expertise, and passion for the Housing Authority's objectives. We thank you in advance for your favorable consideration.

Respectfully,

Greg D'Amour
Chair, Housing Authority Board of Commissioners

Cc: City Commission
City Manager
City Clerk



Steven Rice

From: Rebecca Quiles <sentinelofficemgr@gmail.com>
Sent: Tuesday, October 6, 2020 11:08 AM
To: Steven Rice
Cc: Teresa Castaneda; Melody Cremeans
Subject: Re: Legal Notice

Thank you, you too!

Rebecca Quiles
Office Manager

We have moved to our new location at 217 E. 3rd St. Please update our information in your files

sentinelofficemgr@gmail.com
Sierra County Sentinel/KCHS Radio
217 E. Third
T-or-C, NM 87901
575-894-3088 phone
575-894-3998 fax

On Tue, Oct 6, 2020 at 11:06 AM Steven Rice <s.rice@torchousing.org> wrote:

Good morning,

Please run the attached legal notice in your next 4 editions,

Thank you, have a great day, stay safe and stay well!

Steven Rice, RHM, HCCP

Executive Director

108 S. Cedar

Truth or Consequences, NM 87901

575-894-2244 ext. 127

575-894-0756 (fax)

website:torchousing.org

s.rice@torchousing.org

NMHCDC.ONE@gmail.com

Truth or Consequences Housing Authority 

Providing quality affordable housing for seniors, families, and disabled people, that promotes a secure quality of life, and opportunity for self-sufficiency.



ReThink Housing- Why Housing Matters

 Please consider the environment before printing this e-mail

This message is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If you are not the intended recipient, take notice that any dissemination, distribution, or copying of this message is strictly prohibited

Advertisement for Resident Housing Commissioner

The Truth or Consequences Housing Authority has an opening for a Resident Commissioner on the Housing Authority Board of Commissioners to be appointed by the City Commission of Truth or Consequences. The Resident Commissioner position is open to residents living at Public Housing or participants on the Section 8 Housing Choice Voucher Program. Interested persons must reside within the Housing Authority's service area of Sierra County and may not be employed by the City of Truth or Consequences. Please contact the Housing Authority at 894-2244 or 108 S. Cedar, Truth or Consequences, NM 87901 for an application.



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: G.3

SUBJECT: Appointment of Michael Hogg to serve as a member on the Planning & Zoning Commission.

DEPARTMENT: City Clerk's Office

DATE SUBMITTED: April 9, 2021

SUBMITTED BY: Angela A. Torres, Clerk-Treasurer

WHO WILL PRESENT THE ITEM: Angela A. Torres, Clerk-Treasurer

Summary/Background:

The Planning & Zoning Commission has two vacant seats. On April 5, 2021 the Planning & Zoning Commission recommended the appointment of Michael Hogg to serve as a member. The positions for both seats have been advertised, and Mr. Hogg is the only applicant who has applied for the vacant position(s).

Recommendation:

The Planning & Zoning Commission recommended the appointment of Michael Hogg to serve as a member.

Attachments:

- Application & Advertisement

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

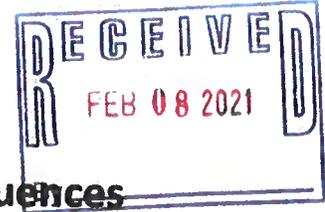
CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -

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Approved Denied Other: -

File Name: CC Agendas 11-18-2020



City of Truth or Consequences

City Boards Application

Name: Michael Hogg Address: 300 South Foch Street Apt #1
Phone: 575-740-2223 Email: MichaelDavid.Hogg@Gmail.com

I am interested in serving as a member of one the following Boards:

- Airport Advisory Board Public Arts Advisory Board Golf Course Advisory Board
 Public Utility Advisory Board Library Advisory Board Recreation Advisory Board
 Lodger's Tax Advisory Board Planning & Zoning Commission Impact Fee Board
 Other: _____

My qualifications are:

No knowledge of zoning laws or practices

Strong aptitude for disciplined, organized thinking

Ability to comprehend complex subjects and problems though conflicting,
multiple information sources and identify core issues

Ability to analyze and resolve differences of perspectives on issues

Aptitude to quickly comprehend and master new information and practices

Articulate oral, written, and email communications skills

Financial Officer of Matthew 25 Food Pantry

I hereby certify that my appointment to this board neither creates, nor should create, any conflict of interest for myself or the Board. I further confirm that any possible conflict of interest that may arise will be reported to the Board and the City Clerk.

Signature: _____

Michael Hogg

*Sandra Whitehead
Mayor*

*Amanda Forrister
Mayor Pro-Tem*

*Frances Luna
Commissioner*



*Paul Baca
Commissioner*

*Randall Aragon
Commissioner*

*Traci Alvarez
Acting City Manager*

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

LEGAL NOTICE TO PUBLIC

The City Commission of the City of Truth or Consequences is soliciting names of anyone wishing to serve as a Representative on the following Boards:

- **One Member with a real estate background and one Member with a development of building industries background to serve on the Impact Fee Board. Applications accepted until seats are filled.**
- **Two Members to serve on the Golf Course Advisory Board. Applications accepted until seats are filled.**
- **Two Members to serve on the Planning & Zoning Commission. Applications accepted until seat is filled.**

Please be aware that certain boards do have qualifications as set out in the city ordinances. You may contact the Office of the City Clerk at 505 Sims Street, Truth or Consequences, New Mexico during normal working hours Monday – Friday from 8:00 A.M. to 5:00 P.M. or visit the city website at www.torcnm.org for a full listing of guidelines and city board applications.

/s/ Angela A. Torres, CMC, City Clerk

- **Published on the following date: Sentinel – Friday, March 5, 2021**



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: G.4

SUBJECT: Appointment of Committee Members to coordinate the 2021 Fiesta Event.
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: April 9, 2021
SUBMITTED BY: City Clerk Torres
WHO WILL PRESENT THE ITEM: Commissioner Luna

Summary/Background:

On 3/10/2021 the City Commission approved the City of Truth or Consequences to move forward with planning a Fiesta 2021 Event. This item is to appoint a temporary committee who will handle the planning aspects of this year's Fiesta celebration. This committee is not a formal board, and has the blessing of our Truth or Consequences Fiesta Board to move forward with planning this year's event. The committee members are Rolf Hechler, Buddy Montoya, Eric Downs, OJ Hechler, Angela A. Torres, and Frances Luna.

Recommendation:

Appointment of temporary planning committee.

Attachments:

- None.

Fiscal Impact (Finance): N/A

Legal Review (City Attorney): Yes

Yes.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

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File Name: CC Agendas 4-14-2021



CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: G.5

SUBJECT: Fiesta Events Update.
DEPARTMENT: Public Works
DATE SUBMITTED: April 9, 2021
SUBMITTED BY: Angela A. Torres
WHO WILL PRESENT THE ITEM: OJ Hechler, Director of Community Services

Summary/Background:

OJ Hechler will give a brief overview of the events for the upcoming 2021 Fiesta.

Recommendation:

N/A.

Attachments:

- None.

Fiscal Impact (Finance): N/A

\$0.00

Legal Review (City Attorney): N/A

None.

Approved For Submittal By: Department Director

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

Final Approval: City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

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File Name: CC Agendas 4-14-2021



City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: April 14, 2021

Agenda Item #: G.6

SUBJECT: ELECTRIC VEHICLE CHARGING STATION
DEPARTMENT: ELECTRIC DEPARTMENT
DATE SUBMITTED: April 7, 2021
SUBMITTED BY: BO EASLEY, ELECTRIC DEPT. MANAGER
WHO WILL PRESENT THE ITEM: BO EASLEY, ELECTRIC DEPT.

Summary/Background:

PROVIDE PAST/CURRENT INFORMATION REGARDING THE ELECTRIC VEHICLE CHARGING STATION.

Recommendation:

N/A

Attachments:

- POWERPOINT PRESENTATION

Fiscal Impact (Finance): N/A

Legal Review (City Attorney): N/A

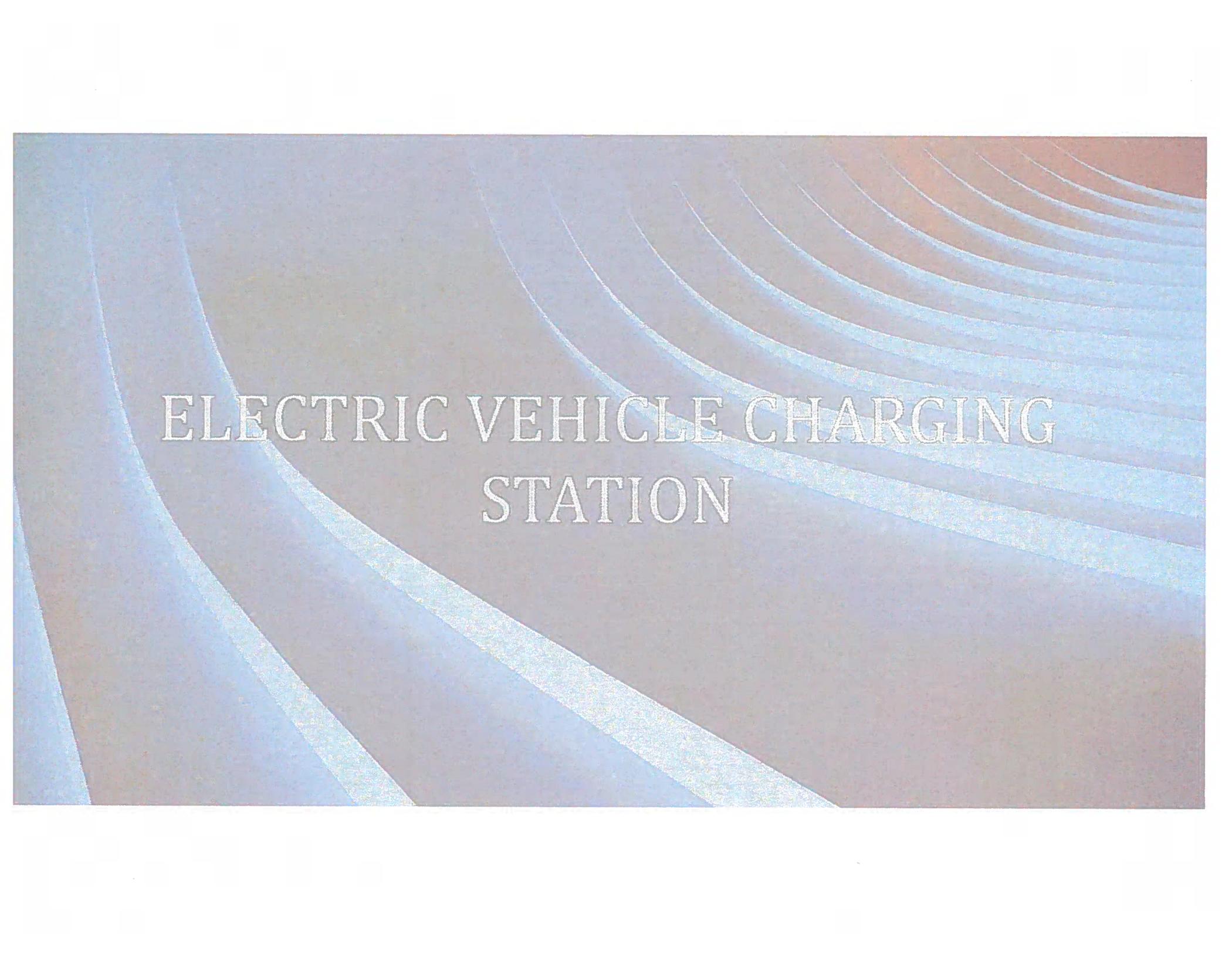
Approved For Submittal By: [X] Department Director

Reviewed by: [] City Clerk [] Finance [X] Legal [] Other: Click here to enter text.

Final Approval: [X] City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

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[] Approved [] Denied [] Other: -
File Name: CC Agenda 4-14-2021

The background features a series of concentric, wavy lines in shades of blue and brown, creating a sense of depth and movement. The lines are more densely packed on the right side and become more sparse towards the left.

ELECTRIC VEHICLE CHARGING STATION

BACK HISTORY

Roughly 2 ½ years ago when Mayor Steve Green and City Manager Juan Fuentes were here, Tesla notified the City that they wanted to put up an Electric Car Charging Station. The City proposed they place the Charging Station within the downtown area, with hopes of attracting people to our local businesses. Tesla decided to place their charging stations at the Holiday Inn.

After Tesla chose to place their Charging Stations at the Holiday Inn it was also brought up that the Tesla Charging Stations were only functional for Teslas so additional discussion continued on planning to place a Charging Station within our Cities downtown area that accommodated other EV Vehicles that weren't Tesla models. Local customers also began contacting the Electric Department, requesting these Car Charging Stations.

City Manager Morris Madrid decided to proceed with moving forward with submitting an RFP for the Car Charging Stations.

In the RFP, the City is soliciting Proposals for the purchase and installation of 4 level II Dual Port Electric Vehicle Charging Stations.



EXAMPLE



EXAMPLE

Level 2 Charging:
Level 2 chargers operate at 208-240 V and output anywhere from 3 kW to 19 kW of AC power. This power output translates to 18-28 miles of range per hour. An average EV can be fully charged in 8 hours or less.

The proposed site
the stations are to
be located on is
the north side of
McAdoo St.
between Daniels
St. and South Foch
St. (highlighted in
yellow)



BENEFITS OF EV CHARGING STATIONS

- The Charging Stations will bring in revenue for the City. While the owner of the structure or facility typically pays for the stations to be installed, the owner of the EV pays for the energy that is fed into their vehicle. Rates vary from location to location, but typically, facilities that have “fast-charging” stations might charge a few dollars an hour. Some states allow pricing based on the kWh of electricity used, while others only allow providers to charge on a per-minute basis, this differs from provider to provider and from state to state.
- Public charging allows EV drivers to charge their electric cars on the road when they need to travel longer distances than allowed by their EV’s autonomy. With the proposed site being located in our downtown area, it will draw travelers to the center of our town where they can park their vehicle and leave it charging while visiting our local downtown shops/restaurants.