

West's New Mexico Statutes Annotated

Chapter 4. Counties

Article 32. Valencia County

N. M. S. A. 1978, § 4-32-1

§ 4-32-1. Original county boundaries

Currentness

The county of Valencia shall be bounded as follows: on the south, drawing a line from a point between the town of Jose Pino and the house of Jose Antonio Chavez toward the east in the direction of the Bocas de Abo, and continuing said line along the Gabilan mountain until it terminates with the boundaries of the territory; drawing a direct line from the starting point of the eastern line, crossing the Rio del Norte, touching the dividing line between Belen and Sabinal, continuing the line in the direction of the canada of the Alamito del Rio Puerco, and following in the direction of Puerto de la Bolita de Oro, until it terminates with the boundary of the territory; on the north to be bounded by the county of Bernalillo.

Credits

L. 1852-1853, p. 292.

Formerly C.L. 1865, c. 42, § 10; C.L. 1884, § 251; C.L. 1897, § 517; Code 1915, § 1117; C.S. 1929, § 33-3001; 1941 Comp., § 15-3001; 1953 Comp., § 15-32-1.

NMSA 1978, § 4-32-1, NM ST § 4-32-1

Current through chapters effective July 1, 2025 of the 2025 First Regular Session of the 57th Legislature (2025). The 2025 First Regular Session convened on January 21, 2025, and adjourned on March 22, 2025.

End of Document

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COUNTY OF VALENCIA

Unique Entity ID MJNRU6LKM238	CAGE / NCAGE 37TM6	Purpose of Registration Federal Assistance Awards Only
Registration Status Active Registration	Expiration Date Mar 3, 2026	
Physical Address 444 Luna AVE SE Los Lunas, New Mexico 87031-6800 United States	Mailing Address Finance Office PO Box 1119 Los Lunas, New Mexico 87031-1119 United States	

Business Information

Doing Business as (blank)	Division Name (blank)	Division Number (blank)
Congressional District New Mexico 02	State / Country of Incorporation (blank) / (blank)	URL (blank)

Registration Dates

Activation Date Mar 4, 2025	Submission Date Mar 3, 2025	Initial Registration Date Mar 23, 2005
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Entity Dates

Entity Start Date Jan 1, 1912	Fiscal Year End Close Date Jun 30
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Immediate Owner

CAGE (blank)	Legal Business Name (blank)
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Highest Level Owner

CAGE (blank)	Legal Business Name (blank)
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Executive Compensation

Registrants in the System for Award Management (SAM) respond to the Executive Compensation questions in accordance with Section 6202 of P.L. 110-252, amending the Federal Funding Accountability and Transparency Act (P.L. 109-282). This information is not displayed in SAM. It is sent to USAspending.gov for display in association with an eligible award. Maintaining an active registration in SAM demonstrates the registrant responded to the questions.

Proceedings Questions

Registrants in the System for Award Management (SAM.gov) respond to proceedings questions in accordance with FAR 52.209-7, FAR 52.209-9, or 2. C.F.R. 200 Appendix XII. Their responses are displayed in the responsibility/qualification section of SAM.gov. Maintaining an active registration in SAM.gov demonstrates the registrant responded to the proceedings questions.

Exclusion Summary

Active Exclusions Records?
No

SAM Search Authorization

I authorize my entity's non-sensitive information to be displayed in SAM public search results:
Yes

Entity Types

Business Types

Entity Structure U.S. Government Entity	Entity Type US Local Government	Organization Factors (blank)
Profit Structure (blank)		

Socio-Economic Types

Check the registrant's Reps & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Government Types

U.S. Local Government
County

Financial Information

Accepts Credit Card Payments No	Debt Subject To Offset No
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EFT Indicator 0000	CAGE Code 37TM6
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Points of Contact

Electronic Business

♂ Jeremias Silva, Grants Management Director	Valencia County PO Box 1119 Los Lunas, New Mexico 87031 United States
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Rustin Porter, Purchasing Agent	Valencia County Finance P.O. Box 1119 Los Lunas, New Mexico 87031 United States
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Government Business

♂ Jhonathan Aragon, County Manager	Valencia County Manager PO Box 1119 Los Lunas, New Mexico 87031 United States
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Rustin Porter, Purchasing Agent	Valencia County Finance P.O. Box 1119 Los Lunas, New Mexico 87031 United States
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Service Classifications

NAICS Codes

Primary	NAICS Codes	NAICS Title
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Disaster Response

This entity does not appear in the disaster response registry.

LOBBYING CERTIFICATION

An Applicant that submits or intends to submit an application to FTA for Federal assistance exceeding \$100,000 is required to provide the following certification. FTA may not award Federal assistance exceeding \$100,000 until the Applicant provides this certification.

- A. As required by 31 U.S.C. 1352 and U.S. DOT regulations, "New Restrictions on Lobbying," at 49 CFR 20.110, the Applicant's authorized representative certifies to the best of his or her knowledge and belief that for each application to FTA for Federal assistance exceeding \$100,000:
 - (1) No Federal appropriated funds have been or will be paid by or on behalf of the Applicant to any person to influence or attempt to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress regarding the award of Federal assistance, or the extension, continuation, renewal, amendment, or modification of any Federal assistance agreement; and
 - (2) If any funds other than Federal appropriated funds have been or will be paid to any person to influence or attempt to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any application for Federal assistance, the Applicant assures that it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," including information required by the instructions accompanying the form, which form may be amended to omit such information as authorized by 31 U.S.C. 1352; and
 - (3) The language of this certification shall be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, subagreements, and contracts under grants, loans, and cooperative agreements).
- B. The Applicant understands that this certification is a material representation of fact upon which reliance is placed by the Federal government and that submission of this certification is a prerequisite for providing Federal assistance for a transaction covered by 31 U.S.C. 1352. The Applicant also understands that any person who fails to file a required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

AFFIRMATION OF APPLICANT

Name of Applicant: Valencia County Government

Printed Name of Authorized Representative: Jhonathan Aragon

Relationship of Authorized Representative: County Manager

In signing this document, I declare under penalties of perjury that the foregoing certifications and assurances, and any other statements made by me on behalf of the Applicant are true and correct.

Signature: *Jhonathan Aragon* Date: Aug 22, 2025
Jhonathan Aragon (Aug 22, 2025 13:54:36 MDT)

Printed Name of Signing Official: Jhonathan Aragon

Lobbying Certification Form FY27 (1)

Final Audit Report

2025-08-22

Created:	2025-08-22
By:	Rose LeDoux (rose.ledoux@co.valencia.nm.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAurqGCSbr8-IYnh6paB_nuF1stEdFujO5

"Lobbying Certification Form FY27 (1)" History

-  Document created by Rose LeDoux (rose.ledoux@co.valencia.nm.us)
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-  Document emailed to jhonathan.aragon@valencianm.gov for signature
2025-08-22 - 7:36:09 PM GMT
-  Email viewed by jhonathan.aragon@valencianm.gov
2025-08-22 - 7:54:17 PM GMT
-  Signer jhonathan.aragon@valencianm.gov entered name at signing as Jhonathan Aragon
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Signature Date: 2025-08-22 - 7:54:36 PM GMT - Time Source: server
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2025-08-22 - 7:54:36 PM GMT



Valencia County POLICIES & PROCEDURES MANUAL

Subject:

Procurement Policy

Policy No.

401-01-3

Resolution 2005-68

Effective Date

10-7-05

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PROCUREMENT POLICY

1. **SCOPE.** This policy pertains to all procurement initiated by or on behalf of Valencia County (County), including those initiated by its volunteer fire districts or grantees, when there is a use of public monies involved. All entities involved in procuring items of tangible personal property, services or construction shall adhere to attendant federal and state laws and regulations including applicable OMB circulars; and County policies.
 - 1.1 Administration. The responsibility for administration of the provisions of this policy shall be under the County Manager. The Purchasing Agent and purchasing office are the individual and office designated by the County Manager to fulfill the responsibility and functions of a central purchasing office. The Purchasing Agent shall have the responsibility and authority to insure that all provisions of law and this policy are adhered to through the procurement process established by the County.
2. **AUTHORITY AND REFERENCES.** The state Procurement Code (Code), sections 13-1-28 through 13-1-199 NMSA 1978, and applicable OMB circulars, federal, state and laws, regulations, and guidelines and County policy.
3. **OBJECTIVE.**
 - 3.1 The purpose of the Code and this policy are to provide for the fair and equitable treatment of all persons involved in public procurement, to maximize the purchasing value of public monies and to provide safeguards for maintaining a procurement system of quality and integrity.
 - 3.2 The County must comply with any requirement imposed by federal and state law and regulations, County policy, and the terms of the federally funded grants. Compliance with the standards promulgated in the OMB circulars and the Code and this policy that governs procurement will ensure that procurement practices are acceptable.
 - 3.3 The objective of this policy is to have the force and effect of law to implement, interpret or make policy specific as it applies to federal procurement law and the Code, and the purposes stated therein.
4. **DEFINITIONS.**
 - 4.1 Most of the terms that appear in this policy are defined in the Code.
 - 4.2 In this policy the following definitions also apply:
 - 4.2.1 "Procurement manager" means the person or designee authorized by the Purchasing Agent or County Manager to manage procurement requiring the evaluation of competitive sealed proposals.
 - 4.2.2 "Determination" means the written documentation of a decision of a Purchasing Agent including findings of fact to support a decision. A determination becomes part of the procurement file to which it pertains.
 - 4.2.3 "User agency" means any of the County departments or entities providing services on behalf of the County in fulfillment of their designated program.

4.2.4 “Area” means Valencia County, New Mexico.

4.2.5 “Policy” as used in this document also infers “local regulation” or “regulation” as used in the Code (Section 13-1-80 NMSA 1978).

5. **APPLICATION OF PROCUREMENT LAW.** When procurement involves the expenditure of federal funds, the procurement shall be conducted in accordance with mandatory applicable federal and state laws and regulations. When mandatory applicable federal law or regulations are inconsistent with the provisions of the state Procurement Code or this policy, compliance with federal law or regulations shall be compliance with the state Procurement Code (Section 13-1-30 NMSA 1978).

5.1 Funds provided under federal or state grants may not be used to duplicate facilities or services available with or without reimbursement from federal, state, or local sources.

6. **CENTRALIZATION OF PROCUREMENT ACTIVITY.**

6.1 *Purchasing Office.* The Purchasing Office for the County is the Business Manager’s office of the County. The Purchasing Agent of the County shall oversee and coordinate all procurement for the County.

6.2 *Procurement Manager.* The individual designated by the Purchasing Agent or County Manager to oversee a specific procurement. Typically the individual would be a designee of the user agency most familiar with the specific procurement.

6.3 *Purchasing officer* also means the office or officer of the user agency responsible for procurement under this policy.

6.4 *Cooperative procurement.* Nothing in this section should be interpreted as limiting the ability of the County to make procurements under existing contracts or enter into cooperative procurement agreements.

7. **INSPECTION OF PUBLIC RECORDS.** The inspection of public records is governed by the Inspection of Public Records Act, Sections 14-2-1 through 14-2-12 NMSA 1978. To the extent that any provision of this policy conflicts with the Inspection of Public Records Act, as interpreted by the courts of this state, that act shall control. Furthermore, no obligation to keep data confidential that is contained in this policy is intended to create any liability that would not otherwise exist under federal or state law.

8. **DOLLAR AMOUNTS.** Whenever a dollar amount appears in this policy, such amount is exclusive of applicable gross receipts and local option taxes as the term is defined in Section 7-9-3 (Q) NMSA 1978.

9. **INDEMNIFICATION AND INSURANCE.**

9.1 *Tort liability.* Except as provided for in the Tort Claims Act, Sections 41-4-1 through 41-4-27 NMSA 1978, no contract governed by this policy shall contain any provision whereby the County agrees to indemnify or provide tort liability insurance for any contractor. The indemnification and insurance provisions of contracts provided for in the Tort Claims Act shall be approved in writing by the County legal counsel or risk manager before they become effective.

- 9.2 *Other risks.* No contract governed by this policy shall contain any provision whereby the County agrees to indemnify or provide a contractor with insurance for non-tort risks unless the provision has been approved in writing by the County legal counsel or risk manager.
- 9.3 *Contract provisions void.* Any indemnification or insurance provision in any contract executed in violation of this section shall be void and of no effect.
10. **SEVERABILITY.** If any provision of this policy, or any application thereof, to any person or circumstance, is held invalid, such invalidity shall not affect any other provision or application of this policy which can be given effect without the invalid provision or application.
11. **EXEMPTIONS FROM PROCUREMENT THROUGH THE CODE** (Section 13-1-98 NMSA 1978) The provisions of this policy and the Code shall not apply to:
- 11.1 Procurement of items of tangible personal property or services by the County from a state agency, a local public body or external procurement unit except as otherwise provided in Sections 13-1-135 through 13-1-137 NMSA 1978;
- 11.2 Printing or duplicating contracts involving materials that are required to be filed in connection with proceedings before administrative agencies or state or federal courts;
- 11.3 Purchases of publicly provided or publicly regulated gas, electricity, water, sewer, and refuse collection systems;
- 11.4 Purchases of books and periodicals from the publishers or copyright holders thereof;
- 11.5 Travel or shipping by common carrier or by private conveyance or to meals and lodging;
- 11.6 Minor purchases not exceeding \$5,000 consisting of magazine subscriptions, conference registration fees and other similar purchases where prepayments are required;
- 11.7 The issuance, sale and delivery of public securities pursuant to the applicable authorizing statute, with the exception of bond attorneys and general financial consultants;
- 11.8 Contracts entered into by the County with a private independent contractor for the operation, or provision and operation, of a jail pursuant to Sections 33-3-26 and 33-3-27 NMSA 1978;
- 11.9 Contracts and expenditures for services or items of tangible personal property to be paid or compensated by money or other property transferred to New Mexico law enforcement agencies by the U.S. department of justice drug enforcement administration;
- 11.10 Contracts with professional entertainers;
- 11.11 Contracts and expenditures for litigation expenses in connection with proceedings before administrative agencies or state or federal courts, including experts, mediators, court reporters, process servers and witness fees, but not including attorney contracts;
- 11.12 Contracts for service relating to the design, engineering, financing, construction and acquisition of public improvements undertaken in improvement districts pursuant to Section 3-33-14.1L NMSA 1978 and in county improvement districts pursuant to Section 4-55A-12.1L NMSA 1978;

- 11.13 Works of art for museums or for display in public buildings or places; and
- 11.14 Purchases of advertising in all media, including radio, television, print and electronic.
- 12. **APPLICATION -- COMPETITIVE SEALED BIDS.** The following provisions of this section apply to any procurement made by competitive sealed bids.
 - 12.1 *Competitive Sealed Bids Required.* All procurement shall be achieved by competitive sealed bids except procurement achieved pursuant to the following methods:
 - 12.1.1 Competitive sealed proposals, see section 15 of this policy;
 - 12.1.2 Small purchases, see section 16 of this policy;
 - 12.1.3 Sole source procurement, see section 17 of this policy;
 - 12.1.4 Emergency procurement, see section 18 of this policy;
 - 12.1.5 Procurement under existing contracts, see section 19 of this policy; and
 - 12.1.6 Purchases from anti-poverty program businesses.
 - 12.2 Invitation for Bids (IFB).
 - 12.2.1 General. The invitation for bids (IFB) is used to initiate competitive sealed bid procurement. The IFB shall include the following: a) the specifications for the services, construction or items of tangible personal property to be procured; b) all contractual terms and conditions applicable to the procurement; c) the term of the contract and conditions of renewal or extension, if any; d) instructions and information to bidders, including the location where bids are to be received and the date, time and place of the bid opening; e) a notice that the IFB may be canceled and that any and all bids may be rejected in whole or in part when it is in the best interest of the County; f) a notice that reads substantially as follows: “*The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kick-backs*”; and g) required federal certifications – see section 27 of this policy, if applicable.
 - 12.3 Incorporation by reference. The IFB may incorporate documents by reference, provided that the IFB specifies where such documents can be obtained.
 - 12.4 Evaluation criteria. The IFB shall set forth the evaluation criteria that will be used to determine acceptability such as inspection, testing, quality, workmanship, delivery and suitability for a particular purpose. Those criteria such as discounts, transportation costs and total or life cycle costs that will affect the bid price shall be objectively measurable. No criteria may be used in bid evaluation that is not set forth in the IFB.
 - 12.5 Bid form. The IFB shall provide a form which shall include space in which the bid price shall be inserted and which the bidder shall sign and submit along with all other necessary submissions. A bidder may submit a reasonable facsimile of the bid form. Oral, telephonic and telegraphic bids except as provided in this subsection are invalid and shall not be considered. Telegraphic or bids

sent via FAX to a third party and delivered in a sealed envelope to the location where bids are to be received by the date and time shown in the bid, will be accepted for consideration.

12.6 Bid samples and descriptive literature.

12.6.1 "Descriptive literature" means information available in the ordinary course of business that shows the characteristics, construction, or operation of an item.

12.6.2 "Bid sample" means a sample furnished by a bidder that shows the characteristics of an item offered in the bid.

12.6.3 Bid samples or descriptive literature may be required when it is necessary to evaluate required characteristics of the item bid.

12.6.4 Bid samples, when required, shall be furnished free of expense to the County and prior to the time set for the opening of bids. Samples not destroyed or mutilated in testing will be returned upon request by mail, express or freight, collect. Each sample must be labeled to clearly show the bid number and the bidder's name.

12.7 Bidding time. Bidding time is the period of time between the date of distribution of the IFB and the time and date set for receipt of bids. In each case bidding time shall be set to provide bidders a reasonable time to prepare their bids. In no case shall the bidding time be shorter than the time required for publication under the following section.

12.8 Public Notice, Publication. The IFB or notice thereof shall be published not less than **10 calendar days** prior to the date set for the opening of bids. The IFB or notice must be published once in at least one newspaper of general circulation in the Area.

12.8.1 These requirements of publication are in addition to any other procedures that may be adopted by the County to notify prospective bidders that bids will be received, including but not limited to publication in trade journals, if available.

12.8.2 Bidder lists. The Purchasing Agent shall send copies of the notice or IFB involving the expenditure of more than \$20,000 to those businesses which have signified in writing an interest in submitting bids for particular categories of items of tangible personal property, construction and services and which have paid any required fees (Section 13-1-104 NMSA 1978). *For purposes of this policy an annual fee of \$25.00 will place a business on the registration list.*

12.8.3 Public availability. A copy of the IFB shall be made available for public inspection at the office of the Purchasing Agent and the consultant, if applicable.

12.9 *Pre-Bid Conferences.* Pre-bid conferences may be conducted to explain the procurement requirements. They shall be announced to all prospective bidders known to have received the IFB. The conference should be held long enough after the IFB has been issued to allow bidders to become familiar with it, but sufficiently before bid opening to allow consideration of the conference results in preparing their bids. Nothing stated at the pre-bid conference shall change the IFB unless a change is made by written amendment as provided in this policy.

12.10 *Amendments to the Invitation for Bids.*

- 12.10.1 Form. An amendment to the IFB shall be identified as such and shall require that bidders acknowledge its receipt. The amendment shall refer to the portions of the IFB it amends.
- 12.10.2 Distribution. Amendments shall be sent to all prospective bidders known to have received the IFB.
- 12.10.3 Timeliness. Amendments shall be distributed within a reasonable time to allow prospective bidders to consider them in preparing their bids. If the time and date set for receipt of bids will not permit such preparation, the time shall be increased to the extent possible in the amendment or, if necessary, by telegram or telephone or by other electronic means and confirmed in the amendment.
- 12.10.4 Use of amendments. Amendments should be used to: a) make any changes in the IFB such as changes in quantity, purchase descriptions, delivery schedules, and opening dates; b) correct defects or ambiguities; or c) furnish to other bidders information given to one bidder if such information will assist the other bidders in submitting bids or if the lack of such information would prejudice the other bidders.
- 12.11 *Pre-opening Modification or Withdrawal of Bids.*
 - 12.11.1 Procedure. A bid may be modified or withdrawn by a bidder prior to the time set for bid opening by delivering written or telegraphic notice to the location designated in the IFB as the place where bids are to be received.
 - 12.11.2 Disposition of bid security. If a bid is withdrawn in accordance with this section, the bid security, if any, shall be returned to the bidder.
 - 12.11.3 Records. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file.
- 12.12 *Late Bids, Late Withdrawals and Late Modifications.*
 - 12.12.1 Definition. Any bid or any withdrawal or modification of a bid received after the time and date for opening of bids at the place designated for opening is late.
 - 12.12.2 General policy. No late bid, late modification, or late withdrawal will be considered unless received before contract award, and the bid, modification, or withdrawal would have been timely but for the action or inaction of the purchasing office personnel directly serving the procurement activity. Exception, a late bid may be considered for award if it is the only bid received.
 - 12.12.3 Records. All documents relating to late bids, late modifications, or late withdrawals shall be made a part of the appropriate procurement file.
- 12.13 *Bid Opening.*
 - 12.13.1 Receipt. Upon its receipt, each bid and modification shall be time-stamped but not opened and shall be stored in a secure place until the time and date set for bid opening.
 - 12.13.2 No bids received. If no bids are received or if all bids received are rejected in accordance with the provisions of sections 20 and 21 of this policy, a new IFB shall be issued. If upon

rebidding with no change in specifications from the first IFB, the bids received are unacceptable, or if no bids are secured, the Purchasing Agent may purchase (i.e., as opposed to procure) the items of tangible personal property, construction or services in the open market at the best obtainable price.

12.13.3 Opening and recording. Bids and modifications shall be opened publicly in the presence of one or more witnesses at the time and place designated in the IFB. The name of each bidder, the amount of each bid and each bid item, if appropriate, the names and addresses of the required witnesses, and such other relevant information as may be specified by the Purchasing Agent shall be recorded. The record shall be open for public inspection. Each bid, except those portions for which a bidder has made a written request for confidentiality, shall also be open to public inspection. Any data, which a bidder believes should be kept confidential shall accompany the bid and shall be readily separable from the bid in order to facilitate public inspection of the non-confidential portion of the bid. Prices and makes and models or catalogue numbers of the items offered, deliveries, and terms of payment shall be publicly available at the time of bid opening regardless of any designation to the contrary.

12.14 *Mistakes in Bids.*

12.14.1 Consideration for award. Bids shall be unconditionally accepted for consideration for award without alteration or correction, except as authorized in sections 12 through 14 of this policy and the Procurement Code. In addition to the requirement for the prime contractor and subcontractors to be registered as provided as provided in Section 13-4-13.1 A bid submitted by a prime contractor that was not registered as required by Section 13-4-13.1 NMSA 1978 **shall not be** considered for award. A bid submitted by a registered prime contractor that includes any subcontractor that is not registered in accordance with that section may be considered for award following substitution of a registered subcontractor for any unregistered subcontractor in accordance with Section 13-4-36 NMSA 1978 (Section 13-1-105 NMSA 1978).

12.14.2 General principles. Correction or withdrawal of a bid because of an inadvertent, nonjudgmental mistake in the bid requires careful consideration to protect the integrity of the competitive bidding system, and to assure fairness. If the mistake is attributable to an error in judgment, the bid may not be corrected. Bid correction or withdrawal by reason of a nonjudgmental mistake is permissible but only to the extent authorized in sections 12 through 14 of this policy.

12.14.3 Mistakes discovered before opening. A bidder may correct mistakes discovered before bid opening by withdrawing or correcting the bid as provided in subsection 12.11 of this policy.

12.14.4 Confirmation of bid. When the Purchasing Agent knows or has reason to conclude that a mistake has been made in the low bid, the Purchasing Agent should request the low bidder to confirm the bid. Situations in which confirmation should be requested include obvious, apparent errors on the face of the low bid or a bid unreasonably lower than the other bids submitted. If the low bidder alleges mistake, the bid may be corrected or withdrawn if the conditions set forth in subsection 12.14.5 are met.

12.14.5 Mistakes discovered after opening. This subsection sets forth procedures to be applied in three situations in which mistakes in bids are discovered after the time and date set for bid opening:

- a) Technical irregularities. Technical irregularities are matters of form rather than substance evident from the bid document, or insignificant mistakes that can be waived or corrected without prejudice to other bidders; that is, when there is no effect on price, quality or quantity. The Purchasing Agent may waive such irregularities or allow the low bidder to correct them if either is in the best interest of the County. Examples include the failure of the low bidder to: 1) return the number of signed bids required by the IFB; 2) sign the bid, but only if the unsigned bid is accompanied by other material indicating the low bidder's intent to be bound; or 3) acknowledge receipt of an amendment to the IFB, but only if: it is clear from the bid that the low bidder received the amendment and intended to be bound by its terms; or the amendment involved had no effect on price, quality or quantity.
- b) Mistakes where intended correct bid is evident. If the mistake and the intended correct bid are clearly evident on the face of a bid document, the bid shall be corrected to the intended correct bid and may not be withdrawn. Examples of mistakes that may be clearly evident on the face of a bid document are typographical errors, errors in extending unit prices, transposition errors, and arithmetical errors. It is emphasized that mistakes in unit prices cannot be corrected.
- c) Mistakes where intended correct bid is not evident. A low bidder alleging a material mistake of fact which makes the bid non-responsive may be permitted to withdraw the bid if: 1) a mistake is clearly evident on the face of the bid document but the intended correct bid is not; or 2) the low bidder submits evidence which clearly and convincingly demonstrates that a mistake was made.
- d) Written determination. When a bid is corrected or withdrawn, or a correction or withdrawal is denied, the Purchasing Agent shall prepare a written determination showing that the relief was granted or denied in accordance with this section.

12.15 *Bid Evaluation and Award.*

- 12.15.1 General. A contract solicited by competitive sealed bids shall be awarded with reasonable promptness by written notice to the lowest responsible bidder. The IFB shall set forth the requirements and criteria that will be used to determine the lowest responsive bid. No bid shall be evaluated for any requirement or criterion that is not disclosed in the IFB. Contracts solicited by competitive sealed bids shall require that the bid amount *exclude* the applicable state gross receipts tax or local option tax but that the County shall be required to pay the tax including any increase in the tax becoming effective after the contract is entered into. The tax shall be shown as a separate amount on each billing or request for payment made under the contract.
- 12.15.2 Product acceptability. The IFB shall set forth all evaluation criteria to be used in determining product acceptability. It may require the submission of bid samples, descriptive literature, technical data, or other material. It may also provide for accomplishing any or all of the following prior to award: a) inspection or testing of a product for such characteristics as quality or workmanship; b) examination of such elements as appearance, finish, taste or feel; or c) other examinations to determine whether it conforms with other purchase description requirements.
- 12.15.3 Purpose of acceptability evaluation. An acceptability evaluation is not conducted for the purpose of determining whether one bidder's item is superior to another's but only to determine that a bidder's offering is acceptable as set forth in the IFB. Any bidder's offering which does not meet the acceptability requirements shall be rejected as non-responsive.

- 12.15.4 Brand-name or equal specification. Where a brand-name or equal specification is used in a solicitation, the solicitation shall contain explanatory language that the use of a brand name is for the purpose of describing the standard of quality, performance and characteristics desired and is not intended to limit or restrict competition. When bidding an "*or equal*" the burden of persuasion is on the supplier or manufacturer who has not been specified to convince the Purchasing Agent that their product is, in fact, equal to the one specified. The Purchasing Agent or purchasing officer is given the responsibility and judgment for making a final determination on whether a proposed substitution is an "or equal".
- 12.15.5 Determination of lowest bidder. Following determination of product acceptability as set forth in this section, if any is required; bids will be evaluated to determine which bidder offers the lowest cost to the County in accordance with the evaluation criteria set forth in the IFB. Only objectively measurable criteria that are set forth in the IFB shall be applied in determining the lowest bidder. Examples of such criteria include, but are not limited to, discount, transportation costs and ownership or life-cycle formulas. Evaluation factors need not be precise predictors of actual future costs, but to the extent possible the evaluation factors shall be reasonable estimates based upon information the County has available concerning future use.
- a) Prompt payment discounts. Prompt payment discounts shall not be considered in computing the low bid. Such discounts may be considered after award of the contract.
 - b) Trade discounts. Trade discounts shall be considered in computing the low bid. Such discounts may be shown separately, but must be deducted by the bidder in calculating the unit price quoted.
 - c) Quantity discounts. Quantity discounts shall be included in the price of an item. Such discounts may not be considered where set out separately unless the IFB so specifies.
 - d) Transportation costs. Transportation costs shall be considered in computing the low bid. Such costs may be computed into the bid price or be listed as a separate item.
 - e) Total or life cycle costs. Award may be determined by total or life cycle costing if so indicated in the IFB. Lifecycle cost evaluation may take into account operative, maintenance, and money costs, other costs of ownership and usage and resale or residual value, in addition to acquisition price, in determining the lowest bid cost over the period the item will be used.
 - f) Energy efficiency. Award may be determined by an evaluation consisting of acquisition price plus the cost of energy consumed over a projected period of use.
- 12.15.6 Restrictions. Nothing in subsection 12.15 of this policy shall be deemed to permit contract award to a bidder submitting a higher quality item than designated in the IFB unless the bidder is also the lowest bidder as determined under subsection 12.15.5. Further, except as provided in this subsection, this policy does not permit negotiations with any bidder or disclosing bid amounts to another bidder prior to award. If the lowest responsive bid has otherwise qualified, and if there is no change in the original terms and conditions, the lowest responsible bidder may negotiate with the purchaser (i.e., this exception applies only to purchases and does not apply to procurements generally) for a lower total bid to avoid rejection of all bids for the reason that the lowest bid was up to ten percent higher than

- budgeted project funds. Such negotiation shall not be allowed if the lowest bid was more than ten percent over budgeted project funds.
- 12.15.7 Documentation of award. Following award, a record showing the basis for determining the successful bidder shall be made a part of the procurement file.
- 12.15.8 Publicizing awards. Written notice of award shall be sent to the successful bidder. Notice of award shall also be posted at the County Manager's office.
- 12.16 *Statutory preferences* (Statutory preferences to be applied in determining low bidder). New Mexico law provides certain statutory preferences to resident businesses, resident manufacturers, and for recycled content goods (Sections 13-1-21 and 13-1-22 NMSA 1978). The statute further provides a preference to resident construction contractors (Sections 13-4-1 through 13-4-3 NMSA 1978) which must be applied in determining the lowest bidder.
- 12.17 Identical low bids.
- 12.17.1 Definition. Identical low bids are low responsive bids, from responsible bidders, which are identical in price after the application of the preferences referred to in this policy and which meet all the requirements and criteria set forth in the IFB.
- 12.17.2 Award. When two or more identical low bids are received, the Purchasing Agent may: a) award pursuant to the multiple source award provisions of Sections 13-1-153 and 13-1-154 NMSA 1978; b) award to a resident business if the identical low bids are submitted by a resident business and a nonresident business; c) award to a resident manufacturer if the identical low bids are submitted by a resident manufacturer and a resident business; d) award to a bidder offering recycled content goods if the identical low bids are for recycled content goods and virgin goods; e) award by lottery to one of the identical low bidders; or f) reject all bids and resolicit bids or proposals for the required services, construction or items of tangible personal property.

13. **MULTI-STEP SEALED BIDS.**

- 13.1 *General.* Multi-step bidding is a variant of the competitive sealed bidding method. This method may be utilized when the central purchasing office makes a determination that it is impractical initially to prepare specifications to support an award based on price, or that specifications are inadequate or are too general to permit full and free competition without technical evaluation and discussion.
- 13.2 *Phased process.* Multi-step bidding is a phased process which combines elements of both the competitive sealed bid and the competitive sealed proposal methods, seeking necessary information or unpriced technical offers in the initial phase; and regular competitive sealed bidding, inviting bidders who submitted technically acceptable offers in the initial phase, to submit competitive sealed price bids on the technical offers in the final phase. The contract shall be awarded to the lowest responsible bidder. If time is a factor, the central purchasing office may require Offerors to submit a separate sealed bid during the initial phase to be opened after the technical evaluation.
- 13.3 Public notice. Whenever multi-step sealed bids are used, public notice for the first phase shall be given in accordance with subsection 12.8 of this policy. Public notice is not required for the second phase.

14. **PAYMENTS FOR PURCHASES.** [Contract clause] All contracts resulting from an invitation for bids shall contain a clause allowing for late payment charges against the contracting agency in the amount and under the conditions set forth in Section 13-1-158 NMSA 1978. For purchases funded by state or federal grants to the County, payments shall be tendered to the contractor within five working days of receipt of funds from the funding agency.

15. **APPLICATION -- COMPETITIVE SEALED PROPOSALS.**

15.1 *General.* Except as provided in subsections 15.2 and 15.3 of this section, the provisions of this section apply to any procurement made by competitive sealed proposals.

15.2 *Architects, engineers, landscape architects and surveyors.* The provisions of this section do not apply to the procurement of professional services of architects, engineers, landscape architects and surveyors for local public works projects. Except that when procuring such professional services for local public works projects the County shall comply with Sections 13-66.1, 13-1-120 through 13-1-124 NMSA 1978.

15.3 *Professional Services.* "Professional services" are defined in Section 13-1-76 NMSA 1978. The section of statute acknowledges the difficulty of any attempt made to recognize and list each and every service that could conceivably fall within the definition of "professional services". Instead, the statute provides in relevant part that "...other persons or businesses providing similar professional services to those listed may be designated as such by a determination issued by the Purchasing Agent." In instances where "...other persons or businesses providing similar professional services..." as cited in Section 13-1-76, NMSA 1978, is not clearly defined, Contractors shall submit a written request to the purchasing office for issuance of a determination and a finding that the service is to be designated as a professional service.

15.4 *General Discussion.*

15.4.1 Use of competitive sealed proposals. Except as provided in Section 13-119.1G NMSA 1978 for procuring professional services or a design and build project delivery system, or when the Purchasing Agent and the procurement manager with approval of the County Manager makes a determination that the use of competitive sealed bidding for items of tangible personal property or services is either not practicable or not advantageous to the County, procurement shall be effected by competitive sealed proposals. (Section 13-1-111 NMSA 1978).

15.4.2 Definitions. The words "practicable" and "advantageous" are to be given ordinary dictionary meanings. The term "practicable" denotes what may be accomplished or put into practical application. "Advantageous" denotes a judgmental assessment of what is in the County's best interest. The use of competitive sealed bids may be practicable, that is, reasonably possible, but not necessarily advantageous, that is, in the County's best interest.

15.4.3 Proposals offer flexibility. The key element in determining advantageousness is the need for flexibility. The competitive sealed proposal method differs from the competitive sealed bid method in two important ways: a) it permits discussions with competing Offerors and changes in their proposals including price; and; b) it allows comparative judgmental evaluations to be made when selecting among acceptable proposals for award of a contract.

15.4.4 Determinations by category. The Purchasing Agent's office may make determinations by category of services or items of tangible personal property that it is either not practicable or

not advantageous to procure specified types of service or items of tangible personal property by competitive sealed bids in which case competitive sealed proposals shall be utilized. The purchasing office may modify or revoke such determinations at any time.

15.5 *Request for Proposals (RFP):*

- 15.5.1 **Initiation.** The request for proposals (RFP) is used to initiate competitive sealed proposal procurement. The County shall follow published guidelines and procedures issued by the Purchasing Agent’s office from development stage through award of RFP-based procurements. At a minimum the RFP shall include the following: a) the specifications for the services or items of tangible personal property to be procured; b) all contractual terms and conditions applicable to the procurement; c) instructions concerning the submission and response to questions; d) the term of the contract and conditions of renewal or extension, if any; e) instructions and information to Offerors, including the location where proposals are to be received and the date, time and place where proposals are to be received and reviewed; f) all of the evaluation factors, and the relative weights to be given to the factors in evaluating proposals; g) a statement that discussions may be conducted with Offerors who submit proposals determined to be reasonably susceptible of being selected for award, but that proposals may be accepted without such discussions; h) a notice that the RFP may be canceled and that any and all proposals may be rejected in whole or in part when it is in the best interest of the County; i) a statement of how proposed costs should be submitted; j) a notice that reads substantially as follows: “*The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kick-backs*”, and k) required federal certifications – see section 27 of this policy, if applicable.
- 15.5.2 **Incorporation by reference.** The RFP may incorporate documents by reference, provided that the RFP specifies where such documents can be obtained.
- 15.5.3 **Form of proposal.** The manner, in which proposals are to be submitted, including any forms for that purpose, should be designated in the RFP.
- 15.5.4 **Proposal preparation time.** Fifteen to thirty calendar days between the date of issue and the proposal due date is the recommended minimum proposal preparation time. A longer preparation time may be required for complex procurements or for procurements that require substantial offeror resources to prepare an acceptable proposal.
- 15.6 **Public Notice.** The purchasing office shall give public notice of the RFP in the same manner as provided in subsection 12.8 of this policy. It is further provided that subsection 12.8.2 of this policy does not apply to a solicitation of a professional service contract unless the value of the contract will exceed \$30,000, for architects and engineers - \$25,000, and for landscape architects and surveyors - \$5,000 (Section 13-1-125B NMSA 1978).
- 15.7 **Pre-proposal Conferences.** Pre-proposal conferences may be conducted in accordance with subsection 12.9 of this policy. Any such conference should be held prior to submission of initial proposals.
- 15.8 **Amendments to the Request for Proposals.**
- 15.8.1 **Prior to submission of proposals.** Prior to submission of proposals, amendments to the RFP may be made in accordance with subsection 12.10 of this policy.

- 15.8.2 After submission of proposals. After submission of proposals, amendments to the RFP shall be distributed only to short-listed Offerors. The short-listed Offerors shall be permitted to submit new proposals or to amend those submitted. If in the opinion of the Purchasing Agent or procurement manager, a contemplated amendment will significantly change the nature of the procurement, the RFP shall be canceled in accordance with sections 20 and 21 of this policy, and a new RFP issued.
- 15.9 *Modification or Withdrawal of Proposals.* Proposals may be modified or withdrawn prior to the established due date in accordance with subsection 12.11 of this policy. The established due date is either the time and date announced for receipt of proposals or receipt of modifications to proposals, if any; or, if discussions have begun, it is the time and date by which best and final offers must be submitted by short-listed Offerors.
- 15.10 *Late Proposals, Late Modifications and Late Withdrawals.* Any proposal, withdrawal, or modification received after the established due date at the place designated for receipt of proposals is late. See section 15.9 of this policy for the definition of "established due date". They may be considered only in accordance with section 12.12 of this policy.
- 15.11 *Receipt and Opening of Proposals.*
- 15.11.1 Receipt. Proposals and modifications shall be time-stamped upon receipt and held in a secure place until the established due date. See section 15.9 of this policy for the definition of "established due date".
- 15.11.2 Opening. Proposals shall **not** be opened publicly and shall not be open to public inspection until after an offeror has been selected for award of a contract. An offeror may request in writing nondisclosure of confidential data. Such data shall accompany the proposal and shall be readily separable from the proposal in order to facilitate eventual public inspection of the nonconfidential portion of the proposal.
- 15.12 *Evaluation of Proposals.*
- 15.12.1 Evaluation factors. The evaluation shall be based on the evaluation factors and the relative weights set forth in the RFP.
- 15.12.2 Evaluation Committee. The County Manager shall appoint an evaluation committee prior to the due date for receipt of proposals, unless the Board of County Commissioners chooses to appoint an Evaluation Committee. The size of the committee should be manageable and may include both user and technical support representatives.
- 15.12.3 Classification of proposals. For the purpose of conducting discussions under subsection 15.13 of this policy, proposals shall be initially classified as a) responsive; b) potentially responsive, that is, reasonably susceptible of being made responsive; or c) non-responsive.
- 15.12.4 Disqualification. Non-responsive proposals are disqualified and eliminated from further consideration. A written determination in the form of a letter must be sent promptly to the disqualified offeror setting forth the grounds for the disqualification, and made a part of the procurement file.

15.13 *Proposal Discussion and Negotiations with Individual Offers.*

- 15.13.1 Discussions authorized. Discussions may be conducted with responsible Offerors who submit acceptable or responsive, potentially acceptable or potentially responsive proposals. Discussions shall be conducted by the Purchasing Agent, the procurement manager or the evaluation committee as a whole body. Individual discussions by committee members except as otherwise expressed in this subsection are prohibited.
- 15.13.2 Purposes of discussions. Discussions are held to clarify technical or other aspects of the proposals.
- 15.13.3 Conduct of discussions. If during discussions there is a need for any substantial clarification or change in the request for proposals, the request for proposals shall be amended to incorporate such clarification or change. Any substantial oral clarification of a proposal shall be reduced to writing by the offeror. Proposals may be accepted and evaluated without such discussion. This is not an opportunity for the Offerors to amend the substance of their proposals.
- 15.13.4 Short list. All responsible Offerors who submit acceptable proposals are eligible for the short list. If numerous acceptable proposals have been submitted, however, the Purchasing Agent or procurement manager may rank the proposals and select the highest ranked proposals for the short list. Those responsible Offerors who are selected for the short list are the short-listed "Offerors" or "finalist Offerors". The short list shall be approved by the County Manager or Business Manager before the procurement process can continue.
- 15.13.5 Competitive negotiations. Competitive negotiations may be held among the short-listed Offerors to: a) promote understanding of the County's requirements and short-listed Offerors' proposal; and b) facilitate arriving at a contract that will be most advantageous to the County taking into consideration the evaluation factors set forth in the RFP.
- 15.13.6 Except for circumstances and situations otherwise approved by the purchasing office, negotiations of the relevant terms and conditions as well as any other important factors in an RFP and proposed contract are negotiated prior to award of a contract, not after award.
- 15.13.7 Conduct of competitive negotiations. Short-listed Offerors shall be accorded fair and equal treatment with respect to any negotiations and revisions of proposals. The procurement manager should establish procedures and schedules for conducting negotiations. If during discussions there is a need for any substantial clarification of or change in the RFP, the RFP shall be amended to incorporate such clarification or change. Any substantial oral clarification of a proposal shall be reduced to writing by the short-listed offeror.
- 15.14 *Disclosure.* The contents of any proposal shall **not** be disclosed so as to be available to competing Offerors during the negotiation process and prior to award.
- 15.15 *Best and Final Offers.* The Purchasing Agent or procurement manager may establish a common date and time for short-listed or finalist Offerors to submit best and final offers. Best and final offers shall be submitted only once; provided, however, the purchasing office may make a written determination that it is in a County's best interest to conduct additional discussions or change the County's requirements and require another submission of best and final offers. Otherwise, no discussion of or changes in the best and final offers shall be allowed prior to award. Short-listed

Offerors shall also be informed that if they do not submit a notice of withdrawal or another best and final offer, their immediately previous offer will be construed as their best and final offer.

15.16 *Mistakes in Proposals.*

15.16.1 Modification or withdrawal of proposals. Proposals may be modified or withdrawn as provided in subsection 15.9 of this policy.

15.16.2 Mistakes discovered after receipt of proposals. This subsection sets forth procedures to be applied in four situations in which mistakes in proposals are discovered after receipt of proposals.

- a) Confirmation of proposal. When the Purchasing Agent or procurement manager knows or has reason to conclude before award that a mistake has been made, the Purchasing Agent or procurement manager should request the offeror to confirm the proposal. If the offeror alleges mistake, the proposal may be corrected or withdrawn during any discussions that are held or if the conditions set forth in subsection 15.16.3 of this section are met.
- b) During negotiations; prior to best and final offers. Once negotiations are commenced or after best and final offers are requested, any short-listed or finalist offeror may freely correct any mistake by modifying or withdrawing the proposal until the time and date set for receipt of best and final offers.

15.16.3 Technical irregularities. Technical irregularities are matters of form rather than substance evident from the proposal document, or insignificant mistakes that can be waived or corrected without prejudice to other Offerors; that is, when there is no effect on price, quality or quantity. If discussions are not held or if best and final offers upon which award will be made have been received, the Purchasing Agent or procurement manager may waive such irregularities or allow an Offeror to correct them if either is in the best interest of the County. Examples include the failure of an offeror to: return the number of signed proposals required by the RFP; sign the proposal, *but only if* the unsigned proposal is accompanied by other material indicating the offeror's intent to be bound; or acknowledge receipt of an amendment to the RFP, but only if: it is clear from the proposal that the offeror received the amendment and intended to be bound by its terms; or the amendment involved had no effect on price, quality or quantity.

15.16.4 Correction of mistakes. If discussions are not held, or if the best and final offers upon which award will be made have been received, mistakes shall be corrected to the intended correct offer whenever the mistake and the intended correct offer are clearly evident on the face of the proposal, in which event the proposal may not be withdrawn.

15.16.5 Withdrawal of proposals. If discussions are not held, or if the best and final offers upon which award will be made have been received, an Offeror alleging a material mistake of fact which makes a proposal non-responsive may be permitted to withdraw the proposal if: a) the mistake is clearly evident on the face of the proposal but the intended correct offer is not; or b) the offeror submits evidence which clearly and convincingly demonstrates that a mistake was made.

15.16.6 Determination required. When a proposal is corrected or withdrawn, or correction or withdrawal is denied under subsections 15.16.3 through 15.16.5 of this section, the

Purchasing Agent or procurement manager shall prepare a written determination showing that the relief was granted or denied in accordance with this section.

15.17 *Public Inspections.*

15.17.1 General. After award, any written determinations made pursuant to this policy, the evaluation committee report and each proposal, except those portions for which the offeror has made a written request for confidentiality, shall be open to public inspection. Confidential data is normally restricted to confidential financial information concerning the offeror's organization and data that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act, Sections 57-3A-1 to 57-3A-7 NMSA 1978. The price of products offered or the cost of services proposed may not be designated as confidential information.

15.17.2 Confidential data. If a request is received for disclosure of data, for which an offeror has made a written request for confidentiality, the purchasing office shall examine the offeror's request and make a written determination that specifies which portions of the proposal should be disclosed. Unless the offeror takes legal action to prevent the disclosure, the data will be so disclosed. After award the proposal shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data.

15.18 *Payments for Purchases.* [Contract Clause] All contracts resulting from a request for proposals shall contain a clause allowing for late payment charges against the County or its subrecipients in the amount and under the conditions set forth in Section 13-1-158 NMSA 1978. For purchases funded by state or federal grants to the County, payments shall be tendered to the contractor within five working days of receipt of funds from the funding agency and after approval by the Board of County Commissioners.

16. **APPLICATION -- SMALL PURCHASES.** The provisions of this section apply to the procurement of nonprofessional services, construction or items of tangible personal property having a value not exceeding \$60,000 and to the procurement of professional services having a value not exceeding \$60,000, except procurement for architects, engineers, landscape architects and surveyors, see subsection 16.3.1. The methods of procurement set forth in subsections 16.2 through 16.4 of this policy provide alternatives to the competitive sealed bid and competitive sealed proposal methods of procurement. If the procurement methods set forth in subsections 16.2 through 16.4 of this policy are not used the competitive sealed bid or competitive sealed proposal methods shall apply.

16.1 *Division of Requirements.* Procurement requirements shall not be artificially divided so as to constitute a small purchase under this section.

16.2 *Small Purchases of Items of Tangible Personal Property, Construction and Nonprofessional Services.*

16.2.1 Quotation to be obtained. Insofar as it is practical for small purchases of nonprofessional services, construction or items of tangible personal property written or oral quotations are to be recorded and placed in the procurement file as set forth below:

- a) **\$ \$19,999.99 or less.** Purchases shall be made according to the **best obtainable price** from a vendor or catalogue. Note: purchases may be from petty cash, not to exceed \$50.00, in accordance with petty cash purchases as established by written procedures.

- b) **\$20,000 to \$59,999.99.** Purchases shall be made according to the **best obtainable price** provided at least **3 bona fide written** quotations are obtained from vendors or catalogues. The Purchasing Agent may, in unique circumstances, waive request for quotation procedures, and require 3 bona fide phone quotations.
 - c) **\$60,000 and above.** All purchases exceeding \$60,000 require formal bid procedures as set forth in this policy.
- 16.2.2 Disclosure. Prior to award, the contents of any response to a quotation shall not be disclosed to any other business from which the same request for quotation is also being solicited.
- 16.2.3 Bidders list. Although not required to be published in a newspaper or newspapers of general circulation in the Area, the purchasing office shall send copies of the notice or request for quotes/informal invitation for bids involving the expenditure of more than \$10,000 but not exceeding \$20,000 to those businesses who have signified in writing an interest in submitting bids for particular categories of items of tangible personal property, construction or services and which have paid any required fees. *For purposes of this policy an annual fee of \$25.00 will place a business on the registration list.*
- 16.2.4 Award. Award shall be made to the business offering the lowest acceptable quotation.
- 16.2.5 Records. The names of the businesses submitting quotations and the date and the amount of each quotation shall be recorded and maintained as a public record.
- 16.3 *Small Purchases of Professional Services.*
- 16.3.1 Application. The purchasing office may procure professional services: having a value not exceeding **\$30,000**; for the services of architects and engineers having a value not exceeding **\$25,000**; and for landscape architects and surveyors having a value not exceeding **\$5,000**, in accordance with the following subsections. In the case of architects, engineers, landscape architects and surveyors the value shall not include applicable state and local gross receipts.
- 16.3.2 Examination of offeror list. Before contacting any business, the purchasing office is encouraged to examine the office's current list of potential Offerors, if any. The purchasing office is encouraged to contact at least three businesses for written or oral offers before selecting a contractor.
- 16.3.3 Negotiations. The purchasing office shall negotiate a contract for the required services at a fair and reasonable price to the County.
- 16.3.4 Disclosure. If more than one business is contacted, the contents of the written or oral offer of one business shall not be disclosed to another business during the negotiation process.
17. **APPLICATION -- SOLE SOURCE PROCUREMENTS.** The provisions of this section apply to all sole source procurements unless emergency conditions exist as defined in subsection 18 of this policy.

- 17.1 *Sole Source Procurement of Items of Tangible Personal Property, Construction and Nonprofessional Services.*
- 17.1.1 Conditions for use. A contract may be awarded without competitive sealed bids or competitive sealed proposals, regardless of the estimated cost, when the central purchasing office makes a written determination, after conducting a good-faith review of available, that there is only one source for the required items of tangible personal property, construction or nonprofessional services. In cases of reasonable doubt, competition should be solicited.
- 17.1.2 Request by user agency. Any request by a user agency that procurement be restricted to one potential contractor shall be accompanied by a written explanation as to why no other will be suitable or acceptable to meet the need.
- 17.1.3 Negotiations. The purchasing office shall conduct negotiations, as appropriate, as to price, delivery and quantity, in order to obtain the price most advantageous to the County.
- 17.2 *Records of sole source procurements.* The purchasing office shall maintain records of sole source procurements for a minimum of three years – see section 31. The record of each such procurement shall be a public record and shall contain: a) the contractor's name and address; b) the amount and term of the contract; c) a listing of the services, construction, or items of tangible personal property procured under the contract; and d) the justification for the procurement method which shall include any written determinations and written approvals.
18. **APPLICATION -- EMERGENCY PROCUREMENTS.** The section applies to any procurement made under emergency conditions that will not permit other source selection methods to be used.
- 18.1 *Definition of Emergency Conditions.* An emergency condition is a situation which creates a threat to public health, welfare, safety or property such as may arise by reason of floods, epidemics, riots, equipment failures or similar events. The existence of the emergency condition creates an immediate and serious need for services, construction or items of tangible personal property that cannot be met through normal procurement methods and the lack of which would seriously threaten: a) the functioning of government; b) the preservation or protection of property; or c) the health or safety of any person.
- 18.2 *Scope of Emergency Procurements.* Emergency procurements shall be limited to those services, construction, or items of tangible personal property necessary to meet the emergency. Such procurement shall not include the purchase or lease-purchase of heavy road equipment.
- 18.3 *Authority to make Emergency Procurements.* The purchasing office may make or authorize others to make emergency procurements when an emergency condition arises; provided that emergency procurements shall be made with such competition as is practicable under the circumstances.
- 18.4 *Procedure.* The procedure used shall be selected to assure that the required services, construction, or items of tangible personal property are procured in time to meet the emergency. Given this constraint, such competition as is practicable shall be obtained.
- 18.5 *Written Determination Required.* A written determination of the basis for the emergency procurement shall be included in the procurement file.
- 18.6 *Records of Emergency Procurements.* The purchasing shall maintain records of emergency procurements for a minimum of three years – see section 31. The record of each such

procurement shall be a public record and shall contain: a) the contractor's name and address; b) the amount and term of the contract; c) a listing of the services, construction, or items of tangible personal property procured under the contract; and d) the justification for the procurement method.

18.7 *Construction under Emergency or Sole Source Procurement.*

18.7.1 Notwithstanding the requirements of Sections 13-1-126 and 13-1-127 NMSA 1978, any procurement including sole source and emergency procurement, other sections of statute apply when procuring construction services. If an emergency or sole source procurement for construction is declared, a state wage rate determination pursuant to Section 13-4-11 NMSA 1978 must be obtained if the construction contract is over \$60,000 (Section 13-4-11 NMSA 1978). If the emergency occurs over a weekend or holiday you must advise the contractor that the contractor will be required to pay state wage rates and the purchasing office must contact the Labor Commissioner as soon as possible so the Department of Labor can issue a minimum wage rate determination for the project. To obtain a state wage rate determination, contact: State Labor Commissioner, P. O. Box 4218, 1596 Pacheco St., Santa Fe, NM 87503, 505-8276875 or via the internet at <www.state.nm.us/dol_pubwage.html>.

19. **PROCUREMENT UNDER EXISTING CONTRACTS AUTHORIZED.** The purchasing office may contract for services, construction, or items of tangible personal property without the use of competitive sealed bids or competitive sealed proposals as follows:

19.1 At a price equal to or less than the contractor's current federal supply contract (GSA), providing the contractor has indicated in writing a willingness to extend the contract's pricing, terms and conditions to the County and the purchase order adequately identifies the contract relied upon; or

19.2 With a business which has a current price agreement with the purchasing office or the State Purchasing Division of the General Services Department for the item, services, or construction meeting the same standards and specifications as the items to be procured, if the following conditions are met: a) the total quantity purchased does not exceed the quantity which may be purchased under the applicable price agreement; and b) the purchase order adequately identifies the price agreement relied upon.

19.3 *Copies of Contracts and Price Agreements.* The purchasing office shall retain for public inspection and for the use of auditors a copy of each contract or current price agreement relied upon to make purchases without seeking competitive bids.

19.4 *Used Items.* As defined in Section 13-1-155 NMSA 1978, the purchasing office, when procuring *used* items of tangible personal property the estimated cost of which exceeds \$5,000, shall request bids as though the items were new, adding specifications that permit used items under conditions to be outlined in the bid specifications, including but not limited to:

19.4.1 Requiring a written warranty for at least ninety days after date of delivery, and

19.4.2 An independent "certificate of working order" by a qualified mechanic or appraiser.

19.5 Trade-in or exchange of used items. As defined in Section 13-1-156 NMSA 1978, the purchasing office, when *trading in or exchanging used* items of tangible personal property the estimated value of which exceeds \$5,000 as part-payment on the procurement of new items of tangible personal property, shall:

- 19.5.1 Have an *independent* appraisal made of the items to be traded in or exchanged. The appraisal shall be in writing, shall be made part of the procurement file and shall be a public record. The invitation for bids or request for proposals shall contain notice to prospective bidders or offerors of the description and specifications of the items to be traded in or exchanged, the appraised value of the items to be traded in or exchanged and the location where the items to be traded in or exchanged may be inspected; or
- 19.5.2 Have two written quotes for purchase of the property at a specified price: a) award shall be based upon the net bid. Bidders or offerors shall compute their net bid or offer by deducting the appraised value or highest quote of the items to be traded in or exchanged from the gross bid or offer on the new items of tangible personal property to be procured; b) if an amount offered in trade is less than the appraised value or the highest quote but is found to be a fair reflection of the current market, representative of the condition of the items of tangible personal property and in the best interest of the agency, the bid or offer may be accepted; and c) documentation of the terms of acceptance shall be in writing, shall be made a part of the procurement file and shall be a public record.

20. CANCELLATION OF SOLICITATIONS OR REJECTION OF BIDS OR PROPOSALS.

The provisions of sections 20 and 21 of this policy shall govern the cancellation of any solicitations whether issued by the central purchasing office under competitive sealed bids, competitive sealed proposals, small purchases, or any other source selection method, and rejection of bids or proposals in whole or in part.

- 20.1 *Policy.* Any solicitation may be canceled or any or all bids or proposals may be rejected in whole or in part when it is in the best interest of the County.
- 20.2 *Cancellation of Solicitations or Rejection of All Bids or Proposals.*
- 20.2.1 Prior to opening. As used in this section, "opening" means the date set for opening of bids or receipt of proposals.
- a) Prior to opening, a solicitation may be canceled in whole or in part when the purchasing office makes a written determination that such action is in the County's best interest for reasons including but not limited to: 1) the services, construction, or items of tangible personal property are no longer required; 2) the user agency no longer can reasonably expect to fund the procurement; or 3) proposed amendments to the solicitation would significantly change the nature of the procurement.
 - b) When a solicitation is canceled prior to opening, notice shall be sent to all businesses solicited. The notice shall: 1) identify the solicitation; 2) briefly explain the reason for cancellation; and 3) where appropriate, explain that an opportunity will be given to compete on any resolicitation or any future procurement of similar services, construction, or items of tangible personal property.
- 20.2.2 After opening.
- a) After opening but prior to award, all bids or proposals may be rejected in whole or in part when the purchasing office makes a written determination that such action is in the County's best interest for reasons including but not limited to: 1) all of the bids and proposals are non-responsive; 2) the services, construction, or items of tangible personal

property are no longer required; 3) ambiguous or otherwise inadequate specifications were part of the solicitation; 4) the solicitation did not provide for consideration of all factors of significance to the recipients/ subrecipients; 5) prices exceed available funds and it would not be appropriate to adjust quantities to come within available funds; 6) all otherwise acceptable bids or proposals received are at clearly unreasonable prices; or 7) there is reason to believe that the bids or proposals may not have been independently arrived at in open competition, may have been collusive, or may have been submitted in bad faith.

- b) A notice of rejection should be sent to all businesses that submitted bids or proposals, and it shall conform to subsection 20.2.1.a) of this section.

21. REJECTION OF INDIVIDUAL BIDS OR PROPOSALS.

21.1 *Reasons for rejection.*

21.1.1 Bids. As used in this section, "bid" includes both competitive sealed bids and small purchase quotations. Reasons for rejecting a bid shall include but are not limited to: a) the business that submitted the bid is non-responsible as determined under section 22 of this policy; b) the bid is not responsive; or c) the service, construction, or item of tangible personal property offered in the bid is unacceptable by reason of its failure to meet the requirements of the specifications, or permissible alternates, or other acceptability criteria set forth in the IFB.

21.1.2 Proposals. As used in this section, "proposal" includes both competitive sealed proposals and small purchase offers. Unless the solicitation states otherwise, proposals need not be unconditionally accepted without alteration or correction and a user agency stated requirements may be revised or clarified after proposals are submitted. This flexibility must be considered in determining whether reasons exist for rejecting all or any part of a proposal. Reasons for rejecting proposals include but are not limited to: a) the business that submitted the proposal is non-responsible as determined under section 23 of this policy; b) the proposal is not responsive; or c) the proposed price is clearly unreasonable; or d) the proposal failed to adequately address one or more material mandatory requirements as set forth in the request for proposals.

21.1.3 Written determination required. The purchasing office shall prepare a written determination that contains the reasons for the rejection of an individual bid or proposal. The determination shall be made a part of the procurement file.

21.2 *"All or None" bids.* When the term "all or none" is used:

21.2.1 By the purchaser in a solicitation. A solicitation may require bidders to submit bids or offers on all items listed in the solicitation, or may identify certain groups of items in which all items must be bid. If the solicitation is properly so limited, a bidder's failure to bid all items identified as "all or none" items may render the bid non-responsive.

21.2.2 By the bidder or offeror, and not the purchaser. If the bidder restricts acceptance of the bid, or a portion thereof, by such a statement as "all or none", the bidder has "qualified" the offer which may render the bid as non-responsive.

21.2.3 In instances as stated above, such a bid or offer may be accepted only if the purchasing office issues a determination setting forth the basis for accepting the bid or offer as being in the best

interest of the County. Also in both, instances, the bid or offer is only eligible for award if it is the overall low bid for the item or items so restricted.

22. **RECEIPT, INSPECTION, ACCEPTANCE OR REJECTION OF DELIVERIES.** The County or user agency is responsible for inspecting and accepting or rejecting deliveries.
 - 22.1 The County or user agency shall determine whether the quantity is as specified in the purchase order or contract;
 - 22.2 The County or user agency shall determine whether the quality conforms to the specifications referred to or included in the purchase order or contract;
 - 22.3 If inspection reveals that the delivery does not meet or conform to the quantity or quality specified in the purchase order or contract, the County or user agency shall notify the vendor that the delivery has been rejected and shall order the vendor to promptly make a satisfactory replacement or supplementary delivery;
 - 22.4 In case the vendor fails to comply, the County or user agency shall promptly file a purchasing complaint with the purchasing office. Also, in case the vendor fails to comply, the County or user agency shall have no obligation to pay for the nonconforming items of tangible personal property;
 - 22.4.1 If the delivery does conform to the quantity and quality specified in the purchase order or contract, the County or user entity shall certify that delivery has been completed and is satisfactory.
 - 22.5 *Summary.* Notwithstanding the requirements of section 22 of this policy, if, after delivery and acceptance of goods, the goods or a portion thereof are later found to be non-conforming to the specifications referred to or included in the purchase order or contract, such acceptance does not waive any rights or remedies which are otherwise granted to the buyer in accordance with other applicable laws of New Mexico.
23. **RESPONSIBILITY OF BIDDERS AND OFFERORS.** A determination of responsibility or non-responsibility shall be governed by this section 23.
 - 23.1 Standards of responsibility.
 - 23.1.1 Standards for bidders. Factors to be considered in determining whether the standard of responsibility has been met include whether a bidder has: a) submitted a responsive bid; b) adequate financial resources, production or service facilities, personnel, service reputation and experience to make satisfactory delivery of the services, construction, or items of tangible personal property described in the IFB; c) a satisfactory record of performance; d) a satisfactory record of integrity; e) qualified legally to contract with the County; and f) supplied all necessary information and data in connection with any inquiry concerning responsibility.
 - 23.1.2 Standards for Offerors. Factors to be considered in determining whether the standard of responsibility has been met include whether an offeror has: a) submitted a responsive proposal; b) adequate financial resources, production or service facilities, personnel, service reputation and experience to make satisfactory delivery of the services or items of tangible personal property described in the proposal; c) a satisfactory record of performance; d) a

- satisfactory record of integrity; e) qualified legally to contract with the County; and f) supplied all necessary information and data in connection with any inquiry concerning responsibility.
- 23.1.3 Ability to meet Standards. A bidder or offeror may demonstrate the availability of adequate financial resources, production or service facilities, personnel and experience by submitting, upon request: a) evidence that the bidder or offeror possesses the necessary items; b) acceptable plans to subcontract for the necessary items; or c) a documented commitment from, or explicit arrangement with, a satisfactory source to provide the necessary items.
- 23.2 *Inquiry by Purchasing Agent.* Before awarding a contract, the Purchasing Agent or procurement manager must be satisfied that the bidder or offeror is responsible. Therefore, a bidder or offeror shall supply information and data requested by the Purchasing Agent concerning the responsibility of the bidder or offeror. The unreasonable failure of a bidder or offeror to promptly supply information or data in connection with such an inquiry is grounds for a determination that the bidder or offeror is not responsible.
- 23.2.1 Determination Required. If a bidder or offeror who otherwise would have been awarded a contract is found to be non-responsible, a written determination, setting forth the basis of the finding, shall be prepared by the purchasing office. The written determination shall be made part of the procurement file, and a copy of the determination shall be sent to the nonresponsible bidder or offeror.
24. **APPLICABILITY -- PROTESTS.** The provisions of this section apply to all protests filed with the purchasing office.
- 24.1 *Right to Protest.* Any bidder or offeror who is aggrieved in connection with a solicitation or award of a contract may protest to the County Manager through the purchasing office.
- 24.2 *Filing of Protest.*
- 24.2.1 Protest must be written. Protests must be in writing and addressed to the Purchasing Agent.
- 24.2.2 Contents. The protest shall: a) include the name and address of the protestant; b) include the solicitation number; c) contain a statement of the grounds for protest; d) include supporting exhibits, evidence or documents to substantiate any claim unless not available within the filing time in which case the expected availability date shall be indicated; and e) specify the ruling requested from the central purchasing office.
- 24.2.3 Pleadings. No formal pleading is required to initiate a protest, but protests should be concise, logically arranged, and direct.
- 24.2.4 Time limit. Protests shall be submitted within fifteen calendar days after knowledge of the facts or occurrences giving rise to the protest. Any person or business that has been sent written notice of any fact or occurrence is presumed to have knowledge of the fact or occurrence.
- 24.3 *Procurements after Protest.*
- 24.3.1 In the event of a timely protest, as defined in this section, the purchasing office shall not proceed further with the procurement unless the office makes a written determination that the

award of the contract is necessary to protect substantial interests of the County. Such written determination should set forth the basis for the determination. As used in this section, the point in time in which a contract is awarded is that point at which a legally enforceable contract is created unless the context clearly requires a different meaning.

24.3.2 Procurement shall not be halted after a contract has been awarded merely because a protest has been filed. After a contract has been awarded, the purchasing office may, in its sole discretion, halt procurement in exceptional circumstances or for good cause shown.

24.4 *Protest procedure.*

24.4.1 Upon the filing of a timely protest, the purchasing office shall give notice of the protest to the contractor if award has been made or, if no award has been made, to all bidders or Offerors who appear to have a substantial and reasonable prospect of receiving an award if the protest is denied.

24.4.2 The protestant and every business that receives notice pursuant to this section will automatically be parties to any further proceedings before the purchasing office. In addition, any other person or business may move to intervene at any time during the course of the proceedings. Intervention will be granted upon a showing of a substantial interest in the outcome of the proceedings. Interveners shall accept the status of the proceedings at the time of their intervention; in particular, they must abide by all prior rulings and accept all previously established time schedules. The purchasing office and all employees thereof, are not parties to the proceedings.

24.4.3 The purchasing office may take any action reasonably necessary to resolve a protest. Such actions include, but are not limited to, the following: a) issue a final written determination summarily dismissing the protest; b) obtain information from the staff of the central purchasing; c) require parties to produce for examination information or witnesses under their control; d) require parties to express their positions on any issues in the proceedings; e) require parties to submit legal briefs on any issues in the proceeding; f) establish procedural schedules; g) regulate the course of the proceedings and the conduct of any participants; h) receive, policy on, exclude or limit evidence; i) take official notice of any fact that is among the traditional matters of official or administrative notice; j) conduct hearings; and k) take any action reasonably necessary to compel discovery or control the conduct of parties or witnesses.

24.4.4 *Protest Discovery.* Upon written request of any party, or upon its own motion, the purchasing office may require parties to comply with discovery requests.

24.5 *Protest Hearings.*

24.5.1 Hearings will be held only when the purchasing office determines that substantial material factual issues are present that cannot be resolved satisfactorily through an examination of written documents in the record. Any party may request a hearing, but such requests shall be deemed denied unless specifically granted.

24.5.2 Hearings, when held, should be as informal as practicable under the circumstances, but the purchasing office has absolute discretion in establishing the degree of formality for any particular hearing. In no event is the purchasing office required to adhere to formal policies of evidence or procedure.

24.6 *Resolution.*

24.6.1 The purchasing office shall promptly issue a written determination relating to the protest. The determination shall a) state the reasons for the action taken; and b) inform the protestant of the right to judicial review of the determination pursuant to Section 13-1-183 NMSA 1978.

24.6.2 A copy of the written determination shall be sent immediately by certified mail, return receipt requested, to each of the parties.

24.7 *Relief.*

24.7.1 Prior to award. If, prior to award, the purchasing office makes a written determination that a solicitation or proposed award of a contract is in violation of law, then the solicitation or proposed award shall be canceled.

24.7.2 After award.

- a) No fraud or bad faith. If, after an award, the purchasing office makes a written determination that a solicitation or award of a contract is in violation of law and that the business awarded the contract has not acted fraudulently or in bad faith: a) the contract may be ratified, affirmed or revised to comply with law, provided that a written determination is made that doing so is in the best interest of the County; or b) the contract may be terminated, and the business awarded the contract shall be compensated for the actual expenses reasonably incurred under the contract plus a reasonable profit prior to termination.
- b) Fraud or bad faith. If, after an award, the purchasing office makes a written determination that a solicitation or award of a contract is in violation of law and that the business awarded the contract has acted fraudulently or in bad faith, the contract shall be canceled.
- c) Relief not allowed. Except as provided subsection 24.7.2 a), the purchasing office shall not award money damages or attorneys' fees.

24.8 *Motion for Reconsideration.*

24.8.1 Motion. A motion for reconsideration of a written determination issued pursuant to this policy may be filed by any party or by any user agency involved in the procurement. The motion for reconsideration shall contain a detailed statement of the factual and legal grounds upon which reversal or modification of the determination is deemed warranted, specifying any errors of law made, or information not previously considered.

24.8.2 When to file. A motion for reconsideration shall be filed not later than seven calendar days after receipt of the written determination.

24.8.3 Response to motion. The purchasing office shall promptly issue a written response to the motion for reconsideration. A copy of the written response shall be sent immediately by certified mail, return receipt requested, to each of the parties.

24.9 *Designee.*

- 24.9.1 Designation. At any point during a protest proceeding, the purchasing office may appoint a designee as defined in Section 13-1-51 NMSA 1978 to preside over the proceeding. The designee will have all of the powers described in section 24 of this policy except the power to issue a written determination under subsection 24.6 of this policy. The designee only has authority to recommend a resolution to the purchasing office under subsection 24.6 of this policy.
- 24.9.2 Who may be designated? Any person, other than the Purchasing Agent, procurement manager or other person not directly involved in the procurement may serve as a designee. The Business Manager may be designated by the Purchasing Agent as the designee.
- 24.9.3 Recommended written determination. A designee shall present a recommended written resolution to the purchasing office and mail a copy to each of the parties. No party may appeal from the recommended resolution of the designee.
- 24.9.4 Action by County Manager. The County Manager shall approve, disapprove or modify the recommended resolution of the designee in writing. Such approval, disapproval or modification shall be the written determination required by subsection 24.6 of this policy. Any party may file a motion for reconsideration of the written determination pursuant to section 24.8 of this policy.
- 24.10 *Final Determination.*
- 24.10.1 No motion for reconsideration. In those proceedings in which no motion for reconsideration is filed, the written determination issued pursuant to subsection 24.6 of this policy shall be the final determination for purposes of the time limits for seeking judicial review under Section 131-183 NMSA 1978.
- 24.10.2 Motion for reconsideration. In those proceedings in which a motion for reconsideration is filed, the written response to the motion issued pursuant to subsection 24.8 of this policy shall be the final determination for purposes of the time limits for seeking judicial review under Section 131-183 NMSA 1978.
- 24.11 *Copies of Communications.*
- 24.11.1 Copies to be provided to parties. Each party to a protest proceeding shall certify that it has provided every other party with copies of all documents or correspondence addressed or delivered to the purchasing office.
- 24.11.2 Ex-parte communications. No party shall submit to the central purchasing office, ex-parte, any material, evidence, explanation, analysis, or advice, whether written or oral, regarding any matter at issue in a protest.
- 24.11.3 Counting Days. In computing any period of time prescribed in section 24 of this policy, the day of the event from which the designated period of time begins to run shall not be included, but the last day of the period shall be included unless it is a Saturday, a Sunday, or a legal holiday, in which event the period shall run to the end of the next business day.

25. **PROCUREMENT OVERSIGHT.** The County and its user agency shall conduct and document

oversight to ensure compliance with the procurement standards established in applicable federal regulations, OMB circulars, the Code and this policy.

25.1 *Procurement system.* The County and its user agency shall maintain an administration system that ensures that contractors, subrecipients and vendors perform in accordance with the terms, conditions and specifications of their awards. Such system shall include the maintenance of records sufficient to detail the significant history of the procurement. These records shall include, but are not limited to, rationale for method of procurement, selection of agreement type, awardee selection or rejection, and the basis for the agreement price.

25.2 *Contract awards.* The County and its user agency shall adhere to applicable OMB circulars and the Code in selecting and awarding contracts, grants and subgrants.

26. **PERFORMANCE AND PAYMENT BONDS.**

26.1 Performance and (labor and material) payments bonds. Pursuant to Section 13-4-18 NMSA 1978 performance and payments bonds are required if the construction contract is over \$25,000. The bonds may be required if a project is under \$25,000 at the County's sole and complete discretion. If a contractor fails to deliver the required bonds, the contractor's bid shall be rejected; its bid security shall be enforced to the extent of actual damages. See Section 13-4-18A(1) & (2) for approved listing of bonding companies.

26.2 Bonding of Subcontractors. A subcontractor shall provide a performance and payment bond on a public works building project if the subcontractor's contract for work to be performed on a project is \$50,000 or more (Section 13-1-21 NMSA 1978).

27. **NONDISCRIMINATION.** Federal grant recipients, subrecipients, contractors and subcontractors shall comply with the nondiscrimination and equal opportunity provisions of the enabling Act, including Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973, as amended; the Age Discrimination Act of 1975, as amended; Title IX of the Education Amendments of 1972, as amended; the Americans with Disabilities Act of 1990, and any amendments thereto; and all applicable requirements imposed pursuant to regulations implementing those laws. The applicable federal funding agency and the state administrative entity reserve the right to seek judicial enforcement of this assurance.

28. **RESTRICTIONS AND CERTIFICATIONS.** The County, its contractors and subgrantees shall comply with: the Drug-Free Workplace Act of 1998 (Pub L. 100-690, Title V, Sub Title D); Federal Restrictions on Lobbying (20 CFR 93.100); restrictions on the use of funds involving sectarian activities; and certification regarding debarment, suspension and voluntary exclusion-lower tier covered transactions (29 CFR 98, OMB Circular A-133, and Executive Order 12549); certification regarding conflict of interest; and tobacco-free certification, if applicable and County policy.

29. **UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND CONTRACTS.** Contractor shall comply with the appropriate Uniform Administrative Requirements for Grants and Contracts as promulgated in the Federal Common Rule, including but not limited to OMB circulars A-87, A-102, and A-122.

30. **NON-EXPENDABLE SUPPLIES AND PROPERTY.** Any nonexpendable supplies and property referred to as tangible personal property in this policy acquired using County funds and valued over \$1,000 is a fixed assets property of the County. Staff shall notify the purchasing office when

authorized items over \$1,000 are purchased and received so the item can properly be tagged and inventoried.

31. **SALE OR LEASE OF REAL PROPERTY.** The selling or leasing of real property; and the sale, exchange and gift of property is governed by other statutory requirements and *not* by the Code or this policy, but are governed by Sections 13-6-1 through 13-6-4 NMSA 1978.
32. **RECORDS RETENTION.** The purchasing office shall be responsible for retention of all procurement records. The records shall be retained for a period of a minimum of 3 years from the date of final payment under the contract/subgrant. Records shall be retained beyond the 3 year period if audit findings have not been resolved, an independent audit is pending completion, or if requested by the state administrative entity or applicable funding authority or required for pending litigation. In such cases, records shall be retained until such audit findings or litigation is resolved.
33. **PERSONAL USE PROHIBITED.** A county employee, public officer or volunteer is prohibited from making purchases under County procurement for the purpose of personal or private use for themselves or non-County individuals.
34. **INTERPRETATIONS.** Any supplements or revisions to this policy will be issued through interpretive memorandum approved by the County Manager. The County Manager shall report to the County Commission on a quarterly basis regarding such interpretative memoranda. Substantive changes to this Policy shall be through supplemental resolution approved by the County Commission. The provisions of this policy shall be held to be minimum requirements. Whenever the requirements of this policy are at variance with the requirements of any other lawfully adopted rules, regulations or laws, the more restrictive or that imposing the higher standard shall govern.
35. **USE OF CONFIDENTIAL INFORMATION PROHIBITED.** It is unlawful for any state agency or local public body employee or former employee knowingly to use confidential information for actual or anticipated personal gain or for the actual or anticipated personal gain of any other person.
36. **PENALTIES.**
 - 36.1 Any person, firm or corporation that knowingly violates any provision of the Procurement Code [§13-1-28 NMSA 1978] is subject to a civil penalty of not more than one thousand dollars (\$1,000) for each procurement in violation of any provision of the Procurement Code. The attorney general or the district attorney in the jurisdiction in which the violation occurs is empowered to bring a civil action for the enforcement of any provision of the Procurement Code. Any penalty collected under the provisions of this section shall be credited to the general fund of the County.
 - 36.2 Violation of this policy may subject a County employee to disciplinary action, including but not limited to suspension, demotion or termination, subject to the County Personnel Policy.
37. **ATTACHMENTS.** The following attachments are incorporated into this policy.

Attachment A Flow chart diagram for procuring nonprofessional services, construction or items of tangible personal property

Attachment B Flow chart diagram for procuring professional services

Attachment C Procurement policy guidelines

**STATE OF NEW MEXICO
VALENCIA COUNTY**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2024**



**STATE OF NEW MEXICO
VALENCIA COUNTY
FOR THE YEAR ENDED JUNE 30, 2024
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VALENCIA COUNTY
FOR THE YEAR ENDED JUNE 30, 2024
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VALENCIA COUNTY
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**STATE OF NEW MEXICO
VALENCIA COUNTY
OFFICIAL ROSTER (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2024**

ELECTED OFFICIALS

Gerald Saiz County Commissioner – Chairman
Troy Richardson County Commissioner - Vice Chair
Jhonathan Aragon County Commissioner
Moris Sparkman County Commissioner
Joseph Bizzell County Commissioner
Celia Dittmaier County Assessor
Mike Milam County Clerk
Denise Vigil County Sheriff
Ron Saiz County Treasurer
Wendy Wallace County Probate Judge

ADMINISTRATIVE OFFICIAL

Danny Monette County Manager
Loretta Trujillo Finance Director

FINANCIAL SECTION



Independent Auditors' Report

Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
and
Members of the Board of County Commissioners
Valencia County
Los Lunas, New Mexico

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the respective budgetary comparisons for the general fund and major special revenue funds of Valencia County, New Mexico (the "County"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2024, the respective changes in financial position, and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



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(505) 822 5106



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

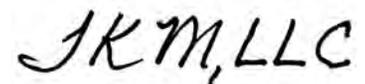
Accounting principles generally accepted in the United States of America require that the *Schedule of the County's Proportionate Share of the Net Pension Liability* and the *Schedule of the County's Proportionate Share of the Net OPEB Liability* at pages 70-72 and 76, the *Schedules of the County's Contributions* at pages 73-75 and 77, and the notes to the required supplementary information at page 78, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic and historical context. We have applied certain limited procedures to the *Schedule of the County's Proportionate Share of the Net Pension Liability*, the *Schedule of the County's Proportionate Share of the Net OPEB Liability*, the *Schedules of the County's Contributions* and notes to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information as listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents and the schedule of expenditures of federal awards 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 2, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



TKM, LLC
Auditors | Advisors | CPAs

Albuquerque, New Mexico
December 2, 2024

BASIC FINANCIAL STATEMENTS

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 67,811,799
Investments	33,170
Receivables:	
Property Tax Receivable	3,587,684
GRT Receivable	3,923,610
Other Taxes Receivable	108,478
Other Receivables, Net	2,420,585
Inventory	125,645
Prepaid Expenses	790,516
Total Current Assets	78,801,487
 Noncurrent Assets:	
Restricted Cash	4,091,796
Capital Assets, Net	62,947,436
Lease Right-to-Use Asset, Net	157,705
Total Noncurrent Assets	67,196,937
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows - Pension Related	7,952,871
Deferred Outflows - OPEB Related	2,284,784
Total Deferred Outflows of Resources	10,237,655
TOTAL ASSETS AND DEFERRED OUTFLOWS O	\$ 156,236,079

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2024**

	Governmental Activities
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 1,501,894
Accrued Salaries and Benefits	445,455
Accrued Interest Payable	134,667
Unearned Revenue	8,270,026
Compensated Absences Payable, Current	491,691
Lease Liability, Current	75,887
Bonds and Loans Payable, Current	1,600,411
Total Current Liabilities	12,520,031
 Noncurrent Liabilities:	
Landfill Closure Liability	4,513,512
Compensated Absences Payable, Noncurrent	210,725
Net Pension Liability	28,580,141
Net OPEB Liability	3,418,242
Lease Liability, Noncurrent	81,170
Bonds and Loans Payable, Noncurrent	7,964,466
Total Noncurrent Liabilities	44,768,256
TOTAL LIABILITIES	57,288,287
 DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows - Pension Related	674,140
Deferred Inflows - OPEB Related	5,280,465
Total Deferred Inflows of Resources	5,954,605
 NET POSITION	
Net Investment in Capital Assets	53,383,207
Restricted for:	
Special Revenue	26,518,900
Debt Service	5,886,971
Capital Projects	7,500
Minimum Fund Balance	4,727,816
Unrestricted (Deficit)	2,468,793
Total Net Position	92,993,187
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 156,236,079

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental Activities					
General Government	\$ 16,252,987	\$ 1,332,428	\$ 18,310,048	\$ -	\$ 3,389,489
Public Safety	19,813,476	673,947	2,194,304	-	(16,945,225)
Public Works	8,657,112	47,368	15,834	-	(8,593,910)
Culture and Recreation	25,072	-	20,807	-	(4,265)
Health and Welfare	5,451,201	19,723	385,468	-	(5,046,010)
Lease Interest Expense	4,363	-	-	-	(4,363)
Interest on Long-term Debt	303,111	-	-	-	(303,111)
Total Governmental Activities	\$ 50,507,322	\$ 2,073,466	\$ 20,926,461	\$ -	(27,507,395)
General Revenues:					
Taxes:					
Property Taxes levied for general purposes					17,709,120
Gross Receipts Taxes (GRT)					24,491,887
Gasoline and Motor Vehicle Taxes					953,646
Other Taxes					563,469
Payments in Lieu of Taxes					182,849
Investment Income					1,206,877
Miscellaneous Income					1,215,598
Gain (Loss) on Disposal of Assets					3,500
Subtotal, General Revenues					46,326,946
Change in Net Position					18,819,551
Net Position, Beginning					73,724,778
Restatement (<i>Note 22</i>)					448,858
Net Position, Beginning As Restated					74,173,636
Net Position, Ending					\$ 92,993,187

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2024**

	General Fund (401)	Acute Hospital State Grant (802)
ASSETS		
Cash and Cash Equivalents	\$ 33,826,725	\$ 5,000,000
Restricted Cash	-	-
Investments	33,170	-
Receivables:		
Property Taxes	3,334,342	-
GRT Receivable	1,856,765	-
Other Taxes Receivable	56,039	-
Other Receivables, Net	38,000	-
Inventory	-	-
Prepaid Expenses	471,328	-
TOTAL ASSETS	\$ 39,616,369	\$ 5,000,000
LIABILITIES		
Accounts Payable	\$ 137,886	\$ -
Accrued Salaries and Benefits	258,200	-
Unearned Revenue	-	5,000,000
TOTAL LIABILITIES	396,086	5,000,000
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue:		
Property Taxes	3,106,533	-
TOTAL DEFERRED INFLOWS OF RESOURCES	3,106,533	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,502,619	5,000,000
FUND BALANCES		
Nonspendable:		
Inventory	-	-
Prepaid Expenses	471,328	-
Restricted For:		
Special Revenue Funds	-	-
Debt Service Funds	-	-
Capital Projects Funds	-	-
Minimum Fund Balance	4,363,217	-
Unassigned (Deficit), Reported in:		
General Fund	31,279,205	-
TOTAL FUND BALANCES	36,113,750	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 39,616,369	\$ 5,000,000

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024**

	<u>American Rescue Plan Act (503)</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,774,058	\$ 24,211,016	\$ 67,811,799
Restricted Cash	-	4,091,796	4,091,796
Investments	-	-	33,170
Receivables:			
Property Taxes	-	253,342	3,587,684
GRT Receivable	-	2,066,845	3,923,610
Other Taxes Receivable	-	52,439	108,478
Other Receivables, Net	-	2,382,585	2,420,585
Inventory	-	125,645	125,645
Prepaid Expenses	-	319,188	790,516
TOTAL ASSETS	<u>\$ 4,774,058</u>	<u>\$ 33,502,856</u>	<u>\$ 82,893,283</u>
LIABILITIES			
Accounts Payable	\$ 833,561	\$ 530,447	\$ 1,501,894
Accrued Salaries and Benefits	-	187,255	445,455
Unearned Revenue	3,185,026	85,000	8,270,026
TOTAL LIABILITIES	<u>4,018,587</u>	<u>802,702</u>	<u>10,217,375</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue:			
Property Taxes	-	233,091	3,339,624
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>233,091</u>	<u>3,339,624</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>4,018,587</u>	<u>1,035,793</u>	<u>13,556,999</u>
FUND BALANCES			
Nonspendable:			
Inventory	-	125,645	125,645
Prepaid Expenses	-	319,188	790,516
Restricted For:			
Special Revenue Funds	755,471	25,763,429	26,518,900
Debt Service Funds	-	5,886,971	5,886,971
Capital Projects Funds	-	7,500	7,500
Minimum Fund Balance	-	364,599	4,727,816
Unassigned (Deficit), Reported in:			
General Fund	-	(269)	31,278,936
TOTAL FUND BALANCES	<u>755,471</u>	<u>32,467,063</u>	<u>69,336,284</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 4,774,058</u>	<u>\$ 33,502,856</u>	<u>\$ 82,893,283</u>

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balance - Governmental Funds \$ 69,336,284

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds 62,947,436

Lease Right-to-Use Assets (RUA assets used in governmental activities are not financial resources and therefore are not reported in the funds 157,705

Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in funds:

Deferred Outflows of Resources Related to GASB 68 - Pension	7,952,871
Deferred Outflows of Resources Related to GASB 75 - OPEB	2,284,784
Deferred Inflows of Resources Related to GASB 68 - Pension	(674,140)
Deferred Inflows of Resources Related to GASB 75 - OPEB	(5,280,465)

Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities 3,339,624

Long-term and certain other liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and other liabilities at year end consist of:

Accrued Interest Payable	(134,667)
Lease Liabilities	(157,057)
Compensated Absences Payable	(702,416)
Bonds and Notes Payable, Current	(9,564,877)
Landfill Closure Payable	(4,513,512)
Net Pension Liability	(28,580,141)
Net OPEB Liability	(3,418,242)

Total Net Position of Governmental Activities \$ 92,993,187

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund (401)	Acute Hospital State Grant (802)
REVENUES		
Taxes:		
Property Taxes	\$ 16,477,192	\$ -
Gross Receipts Taxes	10,792,068	-
Gasoline and Motor Vehicle Taxes	570,027	-
Other Taxes	-	-
Federal Operating Grants	-	-
State Operating Grants	2,201,508	-
Payments in Lieu of Taxes	108,165	-
Charges for Services	1,243,143	-
Investment Income	673,329	-
Miscellaneous	742,394	-
TOTAL REVENUES	32,807,826	-
EXPENDITURES		
Current:		
General Government	8,809,070	-
Public Safety	8,582,348	-
Public Works	-	-
Culture and Recreation	-	-
Health and Welfare	-	-
Capital Outlay	348,373	-
Debt Service:		
Principal	-	-
Interest	-	-
Lease Principal Expense	-	-
Lease Interest Expense	-	-
TOTAL EXPENDITURES	17,739,791	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,068,035	-
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	3,500	-
Proceeds from Loans	-	-
Transfers In	3,430	-
Transfers Out	(9,200,713)	-
TOTAL OTHER FINANCING SOURCES (USES)	(9,193,783)	-
NET CHANGE IN FUND BALANCES	5,874,252	-
FUND BALANCE, BEGINNING	30,239,498	-
RESTATEMENT (NOTE 22)	-	-
FUND BALANCE, AS RESTATED	30,239,498	-
FUND BALANCE, ENDING	\$ 36,113,750	\$ -

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

	American Rescue Plan Act (503)	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property Taxes	\$ -	\$ 1,344,416	\$ 17,821,608
Gross Receipts Taxes	-	13,699,819	24,491,887
Gasoline and Motor Vehicle Taxes	-	383,619	953,646
Other Taxes	-	563,469	563,469
Federal Operating Grants	7,063,814	483,442	7,547,256
State Operating Grants	-	10,802,697	13,004,205
Payments in Lieu of Taxes	-	74,684	182,849
Charges for Services	-	830,323	2,073,466
Investment Income	342,115	191,433	1,206,877
Miscellaneous	-	473,204	1,215,598
TOTAL REVENUES	<u>7,405,929</u>	<u>28,847,106</u>	<u>69,060,861</u>
EXPENDITURES			
Current:			
General Government	1,415,258	1,823,846	12,048,174
Public Safety	-	10,331,648	18,913,996
Public Works	-	6,869,517	6,869,517
Culture and Recreation	-	25,072	25,072
Health and Welfare	-	5,453,881	5,453,881
Capital Outlay	5,648,556	6,824,007	12,820,936
Debt Service:			
Principal	-	1,628,072	1,628,072
Interest	-	248,592	248,592
Lease Principal Expense	-	74,229	74,229
Lease Interest Expense	-	4,363	4,363
TOTAL EXPENDITURES	<u>7,063,814</u>	<u>33,283,227</u>	<u>58,086,832</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>342,115</u>	<u>(4,436,121)</u>	<u>10,974,029</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from Sale of Assets	-	-	3,500
Proceeds from Loans	-	835,136	835,136
Transfers In	-	15,320,779	15,324,209
Transfers Out	-	(6,123,496)	(15,324,209)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>10,032,419</u>	<u>838,636</u>
NET CHANGE IN FUND BALANCES	342,115	5,596,298	11,812,665
FUND BALANCE, BEGINNING	<u>413,356</u>	<u>26,651,904</u>	<u>57,304,758</u>
RESTATEMENT (NOTE 22)	-	218,861	218,861
FUND BALANCE, AS RESTATED	<u>413,356</u>	<u>26,870,765</u>	<u>57,523,619</u>
FUND BALANCE, ENDING	<u>\$ 755,471</u>	<u>\$ 32,467,063</u>	<u>\$ 69,336,284</u>

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Net Changes in Fund Balance - Governmental Funds \$ 11,812,665

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

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities. This is the amount by which depreciation and amortization exceeded capital outlays in the period:

Capital Outlay	12,820,936	
Depreciation Expense	(4,186,035)	
Amortization Expense	(75,035)	
Excess (Deficiency) of Capital Outlay over Depreciation Expense		8,559,866

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:

Change in Property Taxes	(112,488)
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Governmental funds report County pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:

Pension (Expense) Income	(2,505,252)
OPEB (Expense) Income	1,483,397

In the Statement of Activities, certain operating expenses including compensated absences and long term debt payments are measured by the amounts incurred during the year. In the fund financial statements, however, expenditures are measured by the amount of financial resources used (essentially the amounts actually paid):

(Increase) Decrease in Compensated Absences Payable	(120,020)
(Increase) Decrease in Accrued Interest Payable	(54,519)
(Increase) Decrease in Landfill Liability	(1,110,586)
(Increase) Decrease in Lease Liability	73,552
Principal Payments on Bonds and Loans Payable	1,628,072
Proceeds from Issuance of Debt	(835,136)

Change in Net Position of Governmental Activities **\$ 18,819,551**

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND (401)
FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
Taxes:				
Property Taxes	\$ 13,896,000	\$ 17,220,536	\$ 16,434,016	\$ (786,520)
Gross Receipts	9,400,000	10,851,250	10,831,730	(19,520)
Gasoline and Motor Vehicle Taxes	655,000	670,060	632,946	(37,114)
Other Taxes	-	-	-	-
State Operating Grants	1,800,000	2,201,509	2,201,508	(1)
Payments in Lieu of Taxes	80,000	108,165	108,165	-
Charges for Services	1,034,700	1,416,409	1,372,310	(44,099)
Investment Income	200,000	673,330	673,329	(1)
Miscellaneous	170,164	922,037	726,292	(195,745)
TOTAL REVENUES	<u>27,235,864</u>	<u>34,063,296</u>	<u>32,980,296</u>	<u>(1,083,000)</u>
EXPENDITURES				
Current				
General Government	9,618,742	10,850,078	8,772,003	2,078,075
Public Safety	9,284,065	10,470,141	8,629,451	1,840,690
Capital Outlay	60,000	51,434	51,414	20
TOTAL EXPENDITURES	<u>18,962,807</u>	<u>21,371,653</u>	<u>17,452,868</u>	<u>3,918,785</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,273,057</u>	<u>12,691,643</u>	<u>15,527,428</u>	<u>(5,001,785)</u>
OTHER FINANCING SOURCES (USES)				
Other Financing Uses	-	-	-	-
Transfers In	762,557	768,551	3,430	(765,121)
Transfers Out	(8,985,614)	(10,081,069)	(9,200,713)	880,356
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,223,057)</u>	<u>(9,312,518)</u>	<u>(9,197,283)</u>	<u>115,235</u>
INCREASE (DECREASE)	<u>50,000</u>	<u>3,379,125</u>	<u>\$ 6,330,145</u>	<u>\$ (4,886,550)</u>
PRIOR YEAR CASH BALANCE BUDGETED	<u>\$ -</u>	<u>\$ -</u>		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues & Transfers In, Actual on a Budget Basis	\$ 32,983,726
Revenues & Transfers In, Actual on Modified Accrual Basis	32,814,756
Adjustments to revenues for property tax and grant revenues	<u>168,970</u>
Expenditures & Transfers Out, Actual on a Budget Basis	\$ 26,653,581
Expenditures & Transfers Out, Actual on Modified Accrual Basis	26,940,504
Adjustments to expenditures for general government, and transfers	<u>(286,923)</u>

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL (BUDGETARY BASIS)
ACUTE HOSPITAL STATE GRANT (802)
FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-
Other Taxes	-	-	-	-
State Operating Grants	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government	5,000,000	5,000,000	-	5,000,000
Public Safety	-	-	-	-
Public Works	-	-	-	-
Lease Principal Expense	-	-	-	-
Lease Interest Expense	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>-</u>	<u>(5,000,000)</u>
OTHER FINANCING SOURCES (USES)				
Other Financing Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE)	<u>5,000,000</u>	<u>5,000,000</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>
PRIOR YEAR CASH BALANCE BUDGETED	<u>\$ -</u>	<u>\$ -</u>		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues & Transfers In, Actual on a Budget Basis	\$ -
Revenues & Transfers In, Actual on Modified Accrual Basis	-
Adjustments to revenues for property tax and grant revenues	<u>\$ -</u>
Expenditures & Transfers Out, Actual on a Budget Basis	\$ -
Expenditures & Transfers Out, Actual on Modified Accrual Basis	-
Adjustments to expenditures for general government, and transfers	<u>\$ -</u>

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL (BUDGETARY BASIS)
AMERICAN RESCUE PLAN ACT FUND (503)
FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
Taxes:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-
Other Taxes	-	-	-	-
Federal Operating Grants	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	150,000	347,362	342,115	(5,247)
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>150,000</u>	<u>347,362</u>	<u>342,115</u>	<u>(5,247)</u>
EXPENDITURES				
Current:				
General Government	8,923,862	10,642,221	6,244,056	4,398,165
Public Safety	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>8,923,862</u>	<u>10,642,221</u>	<u>6,244,056</u>	<u>4,398,165</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,773,862)</u>	<u>(10,294,859)</u>	<u>(5,901,941)</u>	<u>(4,403,412)</u>
OTHER FINANCING SOURCES (USES)				
Other Financing Uses	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE)	<u>(8,773,862)</u>	<u>(10,294,859)</u>	<u>(5,901,941)</u>	<u>\$ (4,403,412)</u>
PRIOR YEAR CASH BALANCE BUDGETED	<u>\$ -</u>	<u>\$ -</u>		

Reconciliation of Budgetary Basis to GAAP Basis Financial Statements:

Revenues & Transfers In, Actual on a Budget Basis	\$ 342,115
Revenues & Transfers In, Actual on Modified Accrual Basis	7,405,929
Adjustments to revenues for amounts unearned	<u>\$ (7,063,814)</u>
Expenditures & Transfers Out, Actual on a Budget Basis	\$ 6,244,056
Expenditures & Transfers Out, Actual on Modified Accrual Basis	7,063,814
Adjustments to expenditures for general government, and transfers	<u>\$ (819,758)</u>

See Independent Auditors' Report and Notes to Financial Statements

STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
JUNE 30, 2024

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 36,141,135
Investments	1,282,145
Property Taxes Receivable	7,017,234
Gross Receipts Taxes Receivable	660,144
Other Receivable	-
Total Assets	\$ 45,100,658
 LIABILITIES	
Accounts Payable	\$ 20,777
Due to Other Taxing Units	7,017,234
Total Liabilities	7,038,011
 NET POSITION	
Restricted for:	
Property Tax	38,062,647
Total Net Position	38,062,647
Total Liabilities and Net Position	\$ 45,100,658

See Independent Auditors' Report and Notes to Financial Statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Custodial Funds
ADDITIONS	
Property Tax Collections for Local Governments	\$ 44,336,211
Gross Receipts Tax Collections for Local Governments	3,820,090
Charges for Services	7,902,592
Investment Income	1,279,466
Total Additons	57,338,359
 DEDUCTIONS	
Distributions to Local Governments	50,834,697
Total Deductions	50,834,697
 Net Increase (Decrease) in Fiduciary Net Position	 6,503,662
 Net Position - Beginning of Year	 31,558,308
Restatement (<i>Note 22</i>)	677
Net Position - As Restated	31,558,985
Net Position - End of Year	\$ 38,062,647

See Independent Auditors' Report and Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies

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

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

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

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

A. Financial Reporting Entity

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61. Blended component units, though legally separate entities, are, in substance, part of the government’s operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

A. Financial Reporting Entity (continued)

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

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

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County does not have any *business-type activities*.

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

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

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

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Grants and similar items are recognized as revenue as soon as all eligibility requirements of time, reimbursement and contingencies imposed by the provider are met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

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

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

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

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

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

The *General Fund (401)* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Acute Hospital State Grant (802) To report funds awarded from the Governor for the building of a hospital in Valencia County. The County received 100% of these funds up front. This is a special revenue fund.

American Rescue Plan Act (503) - To account for the American Rescue Plan Act bill from the federal government. Will be used for allowable expenses as directed from the County Commission. This is a special revenue fund.

Additionally, the government reports the following custodial fund:

Fiduciary Funds - Custodial funds are used to account for assets held as an agent for other governmental units, individuals, and other funds. These funds are custodial in nature and report additions and deductions to related assets, liabilities, and net position. The County's custodial funds are used to account for the collection and payment of property taxes to other governmental agencies. The County's custodial fund presented in the statement of fiduciary net position. These funds are also used to account for collection and disbursement of inmate funds for the Valencia County Detention Center. In addition, the funds track and account for items held for Valencia County hospital that has been levying taxes from taxpayers.

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded as revenue when levied net of estimated refunds and uncollectable amounts.

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 10th are considered delinquent. The taxes attach as an enforceable lien on property as of January 1st.

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

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

Restricted Assets: Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended. Descriptions for the related restriction of net position for special revenue, debt service and capital projects are found in the notes to the financial statements.

Capital Assets: Capital assets, which are property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Valencia County was a phase I government for purposes of implementing GASB 34. Therefore, the County was required to report its major general infrastructure assets retroactively to June 30, 1980. Information Technology Equipment including software is being capitalized and included in furniture, fixtures and equipment in accordance with NMAC 2.20.1.9 C (5). 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. No interest was included as part of the cost of capital assets under construction.

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

<u>Assets</u>	<u>Years</u>
Buildings & Improvements	7-50
Land Improvements	20
Equipment	5-25
Vehicles & Heavy Equipment	3-31
Infrastructure (Roads)	35-50

Beginning with fiscal year 2024, in accordance with GASB Implementation Guide No. 2021-1, the County has implemented a policy to capitalize capital asset acquisitions based on aggregate costs. Capital assets will be capitalized if the total acquisition cost of similar assets exceeds \$200,000, even if individual asset costs fall below the state's \$5,000 threshold. This policy ensures large-scale acquisitions are appropriately reflected in the County's financial statements.

Lease Right-to-Use Assets: A lease right-to-use asset (RUA) has been recognized as an intangible asset on the Statement of Net Position net of accumulated amortization. The net RUA was calculated at \$157,705. Amortization is calculated on a straight-line basis over the terms of the lease(s).

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

Accrued Salaries and Benefits: Accrued Salaries and Benefits are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2024, along with applicable PERA, FICA, and New Mexico Retiree Healthcare payable.

Deferred Outflow of Resources: *Deferred Outflow of Resources:* In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The County has multiple types of items that qualify for reporting in this category related to GASB 68 and GASB 75: changes in proportion, net difference between expected and actual experience and employer contributions subsequent to measurement date. These total \$10,237,655 and have been reported as deferred outflows of resources. These amounts are reported in the Statement of Net Position. These amounts are deferred and recognized as outflows of resources the next period.

Deferred Inflows of Resources: In addition to liabilities, the balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding deferred inflow of resources.

The County has one item, which arose under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue – property taxes, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County has recorded \$3,339,624 related to property taxes considered “unavailable.”

In addition, the County has multiple types of deferred inflows which arise due to the implementation of GASB 68 and GASB 75 and the related net pension liability and net OPEB liability. Accordingly, these items, net difference between projected and actual investment earnings, change in assumptions, and differences between expected and actual experience, are reported on the Statement of Net Position in the amount of \$5,954,605 as of June 30, 2024. Net difference between expected and actual investment earnings are amortized into pension expense over a five-year period. Changes in assumptions are amortized into pension expense over the average remaining service life of the employee participants. Differences between expected and actual experience are amortized into pension expense over the five-year period. Detail is found in the notes and the required supplementary information.

Unearned Revenue: The County recognizes grant revenue at the time the related expense is made if the expenditure of funds is the prime factor for determining eligibility for reimbursement; therefore, amounts received and not expended in the Special Revenue Funds are shown as unearned revenues. The County had \$8,270,026 of unearned revenues as of June 30, 2024.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

Accrued Compensated Absences: Qualified employees are entitled to accumulate annual leave according to a graduated annual leave schedule. Depending on the length of service, employees may accrue 10 to 20 days per year. Annual leave may be accumulated from year to year up to a maximum of 30 days. Annual leave balances in excess of 30 days as of December 31 of any calendar year will be lost. The employee or the employee’s estate will be paid for each day of the unused annual leave at the time of the employee’s voluntary or involuntary termination, retirement, death, or total disability up to a maximum of 30 days plus the number of days accrued and unused during the current calendar year.

Qualified employees are entitled to accumulate sick leave at a rate of 12 days per year. There is no accrual limitation and upon separation or retirement of an employee who has served five or more years, the County shall pay the employee a sum equal to 25% of the value of the accumulated and unused sick leave, based on his/her average rate of pay for the preceding 12 months. Part-time employees accrue sick leave on a pro-rata basis. Casual and temporary employees do not accrue sick leave.

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

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

Lease Liability: During the year ended June 30, 2022, the County implemented GASB Statement No. 87 which required them to capitalize lease liabilities. The lease liability is reported in the Statement of Net Position as a liability. The County uses the following incremental borrowing rates to calculate the present value of the leases:

Lease Term	IBR		
	2022	2023	2024
>1 year to 5 years	0.50%	2.20%	2.13%
>5 years to 10 years	0.75%	2.86%	2.06%
Over 10 years	1.75%	3.27%	2.41%

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

Nonspendable Fund Balance: At June 30, 2024, the nonspendable fund balance in the governmental funds consists of amounts associated with inventory in the amount of \$125,645 and prepaid expenses in the amount of \$790,516 that are not in spendable form.

Restricted and Committed Fund Balance: At June 30, 2024, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$37,141,623 for various County operations as restricted by enabling legislation. The County has presented no committed fund balance on the governmental funds balance sheet.

Minimum Fund Balance Policy: The County's policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the County holds cash reserves of 3/12th the General Fund expenditures and a cash reserve of 1/12th the Road Special Revenue Fund. At June 30, 2024, the County maintains \$4,727,816 as minimum fund balances.

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

- **Net Investment in Capital Assets** – This component consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any related debt attributable to the acquisition, construction, or improvement of those assets. It also includes lease RUA and subscription assets, net of accumulated amortization and the corresponding lease liability and subscription liability as part of the calculation.
- **Restricted Net Position** – Net position is reported as restricted when constraints placed on net position use are either (1) externally imposed by creditors, grantors, contributions or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

Net Position (Continued)

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

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates for the County are management’s estimate of depreciation on assets over their estimated useful lives, the current portion of accrued compensated absences, uncollectible amounts of receivables, pension liability, and related deferred inflows and outflows of resources.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA’s fiduciary net position have been determined on the same basis as they are reported by PERA. 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.

NOTE 2: Stewardship, Compliance and Accountability

Budgetary Information

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

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information (continued)

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

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2024 is presented. Reconciliations between the budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

NOTE 3: Deposits and Investments

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the County properly followed State investment requirements as of June 30, 2024.

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

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

Excess funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments. All of the County's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, will be insured by the FDIC up to the Standard Maximum Deposit Insurance Amount of \$250,000.

Custodial Credit Risk – Deposits

Custodial Credit Risk - Custodial credit risk is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County does not have a 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). New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the County for at least one half of the amount on deposit with the institution. At June 30, 2024, \$106,492,075 of the County's bank balance of \$107,310,103 was exposed to custodial credit risk. Although this amount was uninsured, it was collateralized by collateral held by the pledging bank's trust department, not in the County's name. None of the County's deposits were uninsured and uncollateralized at June 30, 2024.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 3: Deposits and Investments (Continued)

	<u>Bank of the West</u>	<u>United Business Bank</u>	<u>US Bank</u>
Total Amount of Deposits	\$ 96,787,539	\$ 245,470	\$ 72,558
Less: FDIC Coverage	<u>(250,000)</u>	<u>(245,470)</u>	<u>(72,558)</u>
Total Uninsured Public Funds	96,537,539	-	-
Collateral requirement (50% of uninsured public funds)	48,268,770	-	-
Pledged Securities	<u>(151,728,639)</u>	<u>(300,000)</u>	<u>-</u>
Total (Over) Under Collateralized	<u>\$ (103,459,870)</u>	<u>\$ (300,000)</u>	<u>\$ -</u>
	<u>Bank of Albuquerque</u>	<u>Total</u>	
Total Amount of Deposits	\$ 10,204,536	\$ 107,310,103	
Less: FDIC Coverage	<u>(250,000)</u>	<u>(818,028)</u>	
Total Uninsured Public Funds	9,954,536	106,492,075	
Collateral requirement (50% of uninsured public funds)	4,977,268	53,246,038	
Pledged Securities	<u>(10,541,141)</u>	<u>(162,569,780)</u>	
Total (Over) Under Collateralized	<u>\$ (5,563,873)</u>	<u>\$ (109,323,742)</u>	

Investments: State Treasurer's Office Local Government Investment Pool (LGIP)

Credit Risk - With respect to credit risk, the LGIP is rated AAAM by Standard & Poor's. Therefore, the LGIP reports AAAM for credit risk. Public funds are not required to disclose custodial credit risk for external investment pools. Therefore, the LGIP is exempt from this requirement.

Concentration Risk - GASB Statement No. 40 defines concentration of credit risk as investments of more than 5% in any one issuer. External investment pools, such as the LGIP, are excluded from the requirement of disclosing concentration of credit risk. Therefore, the LGIP is exempt from this disclosure.

Foreign Currency Risk - GASB Statement No. 40 defines foreign currency risk as the potential that changes in exchange rates may adversely affect the fair value of an investment or deposit. The LGIP does not have any foreign currency risk as all investments are denominated in US dollars.

Interest Rate Risk - GASB Statement No. 40 defines interest rate risk as the potential that interest rate changes may adversely affect the fair value of an investment.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 3: Deposits and Investments (Continued)

As of June 30, 2024, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Weighted Average Maturities</u>	<u>Cost Basis</u>	<u>Fair Value</u>	<u>Rating***</u>
New Mexico LGIP	[30] day WAM (R); [39] day WAM (F)	\$ 33,170	\$ 33,170	AAAm
		<u>\$ 33,170</u>	<u>\$ 33,170</u>	

****Based on Standard & Poors Rating

The County also has \$4,091,796 in NMFA reserve cash that is included as restricted cash on the Statement of Net Position.

Reconciliation of Cash and Cash Equivalents

Reconciliation to the Statement of Net Position:	
Cash and Cash Equivalents	\$ 67,811,799
Restricted Cash	4,091,796
Cash - Fiduciary Funds	36,141,135
Investments	33,170
Investments - Fiduciary Funds	<u>1,282,145</u>
Total Cash Equivalents and Investments	<u>109,360,045</u>
Reconciling Items:	
Add: Outstanding Checks	3,618,272
Less: Deposits in Transit	(261,103)
Less: Restricted Cash	(4,091,796)
Less: Investments	<u>(1,315,315)</u>
Balance per Bank	<u>\$ 107,310,103</u>

Fair Value Measurement

The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 3: Deposits and Investments (Continued)

Fair Value Measurement (continued)

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

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

The following table sets forth by level within the fair value hierarchy, the County's assets at fair value as of June 30, 2024:

<u>Investment Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
New Mexico LGIP	\$ 33,170	\$ -	\$ -
Total	<u>\$ 33,170</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 4: Receivables

Receivables as of June 30, 2024, are as follows:

	General Fund (401)	Acute Hospital State Grant (802)	American Rescue Plan Act (503)	Total Nonmajor Governmental Funds	Total Governmental Funds
Current Receivables:					
Property Taxes	\$ 3,334,342	\$ -	\$ -	\$ 253,342	\$ 3,587,684
GRT Receivable	1,856,765	-	-	2,066,845	3,923,610
Other Taxes Receivable	56,039	-	-	52,439	108,478
Other Receivables	<u>38,000</u>	<u>-</u>	<u>-</u>	<u>2,382,585</u>	<u>2,420,585</u>
Total Current Receivables	5,285,146	-	-	4,755,211	10,040,357
Less: Allowance for Uncollectible Accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receivables, Net	<u>\$ 5,285,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,755,211</u>	<u>\$ 10,040,357</u>

Receivables include amounts such as property taxes, other taxes, and other receivables such as amounts due from other governments. All receivables are current and therefore due within one year. Receivables are reported net of an allowance or uncollectible accounts. The County considered all receivables to be collectable as of June 30, 2024 and therefore, no provision for allowances were made.

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$3,339,624 that were not collected within the period of availability have been reclassified as deferred inflow of resources in the governmental fund financial statements.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 5: Transfers

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

<u>Fund #</u>	<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
314	State Grants	1,245,732	-
321	State Grants FY21	238,321	-
322	State Appropriations FY22	-	1,484,053
340	Fire	871,307	221,688
341	EMS	134,506	-
401	General Fund	3,430	9,200,713
402	Road	3,954,727	-
407	CYFD Continuum Grant	41,124	-
408	Juvenile Detention	422,100	42,559
415	Senior Citizens	503,175	-
422	Adult Detention Center	3,953,982	-
435	County Indigent	1,554,866	1,554,866
446	Solid Waste GRT	289,130	-
465	TRAFFIC SAFETY ED & ENFOR	-	1,680
523	Intergovernmental Grants FY23	-	14
524	Intergovernmental Grants FY24	42,074	-
561	Debt Service	1,023,585	1,860,136
563	Debt Service Go Bond	1,025,000	958,500
614	Debt Service Tome Adelino	21,005	-
650	Laws of 2022 LERRF	145	-
	Total Transfers	<u>\$ 15,324,209</u>	<u>\$ 15,324,209</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 6: Capital Assets and Lease Right-to-Use Assets

The following is a summary of capital assets and changes occurring during the year ended June 30, 2024. Land, intangible assets, and construction in progress are not subject to depreciation.

Governmental Activities	Balance July 1, 2023	Restatement	Balance July 1, 2023, as Restated	Additions	Deletions	Transfers	Balance June 30, 2024
Capital assets not being depreciated:							
Land	\$ 3,143,773	\$ -	\$ 3,143,773	\$ -	\$ -	\$ -	\$ 3,143,773
Construction in Progress (CIP)	1,376,535	(541,104)	835,431	6,216,547	-	(217,421)	6,834,557
Total Capital Assets not being depreciated	<u>4,520,308</u>	<u>(541,104)</u>	<u>3,979,204</u>	<u>6,216,547</u>	<u>-</u>	<u>(217,421)</u>	<u>9,978,330</u>
Capital assets being depreciated:							
Buildings & Improvements	29,156,605	-	29,156,605	1,086,165	-	-	30,242,770
Land Improvements	115,056	-	115,056	-	-	-	115,056
Equipment	6,312,260	(137,981)	6,174,279	794,203	-	-	6,968,482
Vehicles & Heavy Machinery	18,038,509	-	18,038,509	3,199,941	-	-	21,238,450
Infrastructure (Roads)	35,590,102	857,204	36,447,306	1,524,080	-	217,421	38,188,807
Total Capital Assets being depreciated	<u>89,212,532</u>	<u>719,223</u>	<u>89,931,755</u>	<u>6,604,389</u>	<u>-</u>	<u>217,421</u>	<u>96,753,565</u>
Less: Accumulated Depreciation for:							
Buildings & Improvements	10,670,211	-	10,670,211	668,042	-	-	11,338,253
Land Improvements	15,643	-	15,643	-	-	-	15,643
Equipment	3,117,402	(51,878)	3,065,524	751,903	-	-	3,817,427
Vehicles & Heavy Machinery	12,045,510	-	12,045,510	1,371,708	-	-	13,417,218
Infrastructure (Roads)	13,801,536	-	13,801,536	1,394,382	-	-	15,195,918
Total Accumulated Depreciation	<u>39,650,302</u>	<u>(51,878)</u>	<u>39,598,424</u>	<u>4,186,035</u>	<u>-</u>	<u>-</u>	<u>43,784,459</u>
Total Capital Assets being Depreciated, Net	<u>49,562,230</u>	<u>771,101</u>	<u>50,333,331</u>	<u>2,418,354</u>	<u>-</u>	<u>217,421</u>	<u>52,969,106</u>
Capital Assets, Net	<u>\$ 54,082,538</u>	<u>\$ 229,997</u>	<u>\$ 54,312,535</u>	<u>\$ 8,634,901</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,947,436</u>

Depreciation expense for the year ended June 30, 2024 was charged to the functions of the governmental activities as follows:

Function	Amounts
General Government	\$ 3,210,992
Public Safety	637,775
Public Works	337,268
Health and Welfare	-
Total	<u>\$ 4,186,035</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 6: Capital Assets and Lease Right-to-Use Assets (Continued)

Additions to Lease Right-to-Use Assets (RUA) in the amount of \$157,705 have been recognized for the year ended June 30, 2024. The following is a summary of lease right-to-use assets and changes occurring during the year ended June 30, 2024:

Governmental Activities	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Right-to-Use Assets being Amortized				
Lease Equipment	\$ 293,658	\$ -	\$ -	\$ 293,658
Total Right-to-Use Assets being Amortized	<u>293,658</u>	<u>-</u>	<u>-</u>	<u>293,658</u>
Less: Accumulated Amortization for:				
Lease Equipment	60,918	75,035	-	135,953
Total Accumulated Amortization	<u>60,918</u>	<u>75,035</u>	<u>-</u>	<u>135,953</u>
Right-to-Use Assets, Net	<u>\$ 232,740</u>	<u>\$ (75,035)</u>	<u>\$ -</u>	<u>\$ 157,705</u>

Amortization expense was \$75,035 for the year ended June 30, 2024 and has been allocated to the public works function on the Statement of Activities.

NOTE 7: Lease Liability

The County has recognized the following lease liabilities as of June 30, 2024:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Amount Due Within One Year
Lease Liability	\$ 231,286	\$ -	\$ 74,229	\$ 157,057	\$ 75,887

Motor Graders

The County leased four (4) John Deere motor graders for the road department. All leases were for a term of four (4) years and expired during the year ended June 30, 2024. The County does not renew equipment leases as part of County policy.

Motor Graders (new)

On September 19, 2022, the County leased a John Deere motor grader. The lease is for a term of 4 years with no option to renew. There are no escalating or variable payments related to these leases. There are no residual value guarantees that are not included in the lease liability calculations. The County is responsible for monthly payments of \$5,606. A purchase option is available that the County is not exercising. The County has used the incremental borrowing rate of 0.5% to calculate the present value of the lease liability.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 7: Lease Liability (Continued)

Copier

On November 1, 2020, the County leased a copy machine for the Detention Center. The lease is for a term of 5 years with a one-time, one (1) year renewal option which the County does not expect to renew. There are no escalating or variable payments related to these leases. There are no residual value guarantees that are not included in the lease liability calculations. The County is responsible for monthly payments of \$943. A purchase option is available that the County is not exercising. The County has used the incremental borrowing rate of 2.21% to calculate the present value of the lease liability.

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

Year Ended June 30,	Principal	Interest	Total
2025	\$ 75,887	\$ 2,705	\$ 78,592
2026	69,988	1,060	71,048
2027	11,182	31	11,213
2028			-
2029	-	-	-
Total	<u>\$ 157,057</u>	<u>\$ 3,796</u>	<u>\$ 160,853</u>

Lease interest expense for the year ended June 30, 2024 was \$4,363.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 8: Long-term Debt

During the year ended June 30, 2024, the following changes occurred in the liabilities reported in the government-wide statement of net position:

<u>Bonds Payable:</u>	Balance			Balance	Amount Due
	July 1, 2023	Additions	Deletions	June 30, 2024	Within One
					Year
GRT Revenue Bonds, Series 2015	\$ 3,700,000	\$ -	\$ 470,000	\$ 3,230,000	\$ 485,000
General Obligation Bonds, Series 2020	550,000	-	75,000	475,000	75,000
General Obligation Bonds, Series 2019	670,000	-	95,000	575,000	95,000
General Obligation Bonds, Series 2023	4,500,000	-	920,000	3,580,000	870,000
Total Bonds	\$ 9,420,000	\$ -	\$ 1,560,000	\$ 7,860,000	\$ 1,525,000

<u>NMFA Loans Payable</u>	Balance			Balance	Amount Due
	July 1, 2023	Additions	Deletions	June 30, 2024	Within One
					Year
PPRF-5916 El Cerro Fire Dept. Equipment	\$ 415,000	\$ -	\$ 19,543	\$ 395,457	\$ 21,959
PPRF-6080 Valencia County Fire Equipment	361,570	-	28,766	332,804	33,621
PPRF-5322 Tome Adelino Fire Dept. Remodel	161,243	-	19,763	141,480	19,831
PPRF-6383 County Fire Administration	-	835,136	-	835,136	-
Total NMFA Loans Payable	937,813	835,136	68,072	1,704,877	75,411
Accrued Compensated Absences	582,396	490,548	370,528	702,416	491,691
Total Long-Term Debt	\$ 10,940,209	\$ 1,325,684	\$ 1,998,600	\$ 10,267,293	\$ 2,092,102

	Balance
	June 30, 2024
Bonds Payable	\$ 7,860,000
Less: Current Maturities	(1,525,000)
Total Noncurrent Bonds Payable	\$ 6,335,000

	Balance
	June 30, 2024
NMFA Loans Payable	\$ 1,704,877
Less: Current Maturities	(75,411)
Total Noncurrent NMFA Loans Payable	\$ 1,629,466

Interest expense paid on long-term debt totaled \$248,592 for the year ended June 30, 2024 as indicated on the statement of activities.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 8: Long-term Debt (Continued)

The information of the bonds payable are detailed below:

GRT Revenue Bonds, Series 2015 Payable:

On December 17, 2014, the County Commission passed Valencia County Ordinance No. 2014-08 authorizing issuance of the Series 2015 Gross Receipts Tax Improvement Revenue Bonds, Series 2015, in the amount of \$7,175,000 for the purposes of acquiring and installing equipment for various projects and repairing and improving roads throughout the County. The Bonds bear interest ranging from 2.75% to 5.00% payable semi-annually on June 1 and December 1, of each year, commencing on December 1, 2015 through 2035. The bonds are payable and collectible solely from the revenues derived from gross receipt tax imposed by the County pursuant to Section 7- 20E-28 NMSA 1978 and Valencia County Ordinance No. 2014-05. The County pledged future gross receipts tax of \$3,817,725 at June 30, 2024 to repay the outstanding bond indebtedness. During the year ended June 30, 2024, the County recognized \$6,926,583 in GRT pledged to retire the bond indebtedness, and retired \$602,175 in bond principal and interest.

General Obligation Bonds, Series 2019 Payable:

On February 1, 2019, voters of the County authorized the issuance of \$2,550,000 General Obligation Public Safety bonds at a special election held within the County. The bonds were issued for the purpose of improving infrastructure in the County, and sold to the New Mexico Finance Authority for 100% of the principal with an interest rate of 2.39%. Payments are due semi-annually on May 1 and November 1 until maturity in 2029. The bonds are payable and collectible solely from ad valorem taxes levied against property owners living within the County boundaries. The County pledged future property taxes of \$618,825 at June 30, 2024 to repay the outstanding bond indebtedness. During the year ended June 30, 2024, the County recognized \$1,344,416 in property taxes pledged to retire the bond indebtedness, and retired \$109,983 in bond principal and interest.

General Obligation Bonds, Series 2020 Payable:

On September 16, 2020, the County Commission authorized the issuance of \$2,550,000 General Obligation bonds via County Ordinance 2020-42. The bonds were issued in the amount of \$425,000 for the purpose of constructing and repairing public roads, and sold to the New Mexico Finance Authority for 100% of the principal with an interest rate ranging from 0.240% to 1.620%. Payments are due semi-annually on February 1 and August 1 until maturity in 2029. The bonds are payable and collectible solely from ad valorem taxes levied against property owners living within the County boundaries. The County pledged future property taxes of \$497,515 at June 30, 2024 to repay the outstanding bond indebtedness. During the year ended June 30, 2024, the County recognized \$1,344,416 in property taxes pledged to retire the bond indebtedness, and retired \$79,089 in bond principal and interest.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 8: Long-term Debt (Continued)

General Obligation Bonds, Series 2023 Payable:

On February 1, 2023, the County Commission authorized the issuance of \$4,500,000 General Obligation bonds. The bonds were issued for the purpose of constructing and improving the sheriff and fire department facilities, public roads, and park and recreational facilities, and sold to the New Mexico Finance Authority for 100% of the principal with an interest rate ranging from 2.00% to 2.91%. Payments are due semi-annually on February 1 and August 1 until maturity in 2037. The bonds are payable and collectible solely from ad valorem taxes levied against property owners living within the County boundaries. The County pledged future property taxes of \$4,064,501 at June 30, 2024 to repay the outstanding bond indebtedness. During the year ended June 30, 2024, the County recognized \$1,344,416 in property taxes pledged to retire the bond indebtedness, and retired \$999,006 in bond principal and interest.

The annual requirements to amortize the Bonds as of June 30, 2024, including interest payments are as follows:

Bonds Payable			
Year Ending June 30,	Principal	Interest	Total Requirements
2025	\$ 1,525,000	\$ 201,929	\$ 1,726,929
2026	865,000	163,500	1,028,500
2027	570,000	142,584	712,584
2028	575,000	129,119	704,119
2029	590,000	110,881	700,881
2030-2034	2,635,000	344,760	2,979,760
2035-2039	1,100,000	45,466	1,145,466
Total	\$ 7,860,000	\$ 1,138,236	\$ 8,998,236

Loans:

The County has entered into several loan agreements with the New Mexico Finance Authority for the purposes of acquiring several fire trucks, fire pumpers, emergency medical services response vehicles, and a fire department remodel. The County has pledged revenue derived from New Mexico Fire Protection Allotments, including Fire Protection Excise Tax and State Fire Protection Fund distributions, as well as County Local Option GRT to cover debt service. This revenue is subject to intercept agreements. The County pledged total future Fire Protection Allotments of \$1,547,008 at June 30, 2024 to repay the outstanding loan indebtedness. During the year ended June 30, 2024, the County recognized \$ 973,608 in State Fire Protection Allotments pledged to retire the loan indebtedness, and retired \$50,179 in loan principal and interest. The County pledged total future County local option GRT of \$369,361 at June 30, 2024 to repay the outstanding loan indebtedness. During the year ended June 30, 2024, the County recognized \$ 389,625 in County local option GRT to retire the loan indebtedness, and retired \$35,910 in loan principal and interest.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 8: Long-term Debt (Continued)

NMFA Loans						
Description	Date of Issue	Maturity Date	Interest Rate	Original Amount of Issue	Balance, June 30, 2024	
PPRF-5322 Tome Adelino Fire Dept. Remodel	10/7/2020	May-31	1.31%	\$ 200,000	141,480	
PPRF-5916 El Cerro Fire Dept. Equipment	2/3/2023	May-39	1.35%	\$ 415,000	395,457	
PPRF-6080 Valencia County Fire Equipment	6/16/2023	May-33	2.15%	\$ 361,570	332,804	
PPRF-6383 County Fire Administration	5/17/2024	May-35	2.40%	\$ 835,136	835,136	
Total						\$ 1,704,877

The annual requirements to amortize the NMFA Loans as of June 30, 2024, including interest payments are as follows:

Loans Payable			
Year Ending June 30,	Principal	Interest	Total Requirements
2025	\$ 75,411	\$ 15,809	\$ 91,220
2026	162,928	55,080	218,008
2027	164,493	31,114	195,607
2028	166,131	27,146	193,277
2029	167,828	23,239	191,067
2030-2034	747,216	57,603	804,819
2035-2039	220,870	1,500	222,370
Total	\$ 1,704,877	\$ 211,492	\$ 1,916,369

Loans have been liquidated by the Debt Service Fund in prior years.

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

NOTE 9: Landfill and Post-Closure Care

The County stopped accepting solid waste at its landfill in 1995. State law, federal law and various regulations require that the County perform certain maintenance and monitoring functions at the landfill for 30 years after closure. On June 30, 2023 the County reported a landfill liability of \$3,402,926. In fiscal year 2024, the County incurred a cost of \$78,388 on post closure care and monitoring. The County's post closure cost estimates also increased by \$ 1,188,974. The resulting ending landfill liability at June 30, 2024 is \$4,513,512. These estimates may change in the future due to inflation or deflation, changes in technology, and applicable laws or regulations governing landfill post-closure care.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 10: Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. Valencia County is a member of and is insured through the New Mexico County Insurance Authority. The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The Authority acts as the common carrier for the State of New Mexico counties. The County pays an annual premium to the Authority based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. The County is not liable for more than the premiums paid.

The County is also involved in a case with the Village of Los Lunas and City of Belen regarding the use of Mill Levy Funds for the construction, operation and maintenance of a general hospital in Valencia County. The case also concerns the competing efforts of the City of Belen and Village of Los Lunas to have a county hospital built in their community. The City of Belen has expressed concerns in regards to potential mismanagement of Mill Levy Funds collected pursuant to the Hospital Funding Act, Sections 4-48B-5 and 4-48B-12 NMSA 1978. Per this act the money shall be used only for the operation and maintenance of a hospital and will be held in an agency fund until the facility is constructed. As of June 30, 2024, no potential liability exists and the funds involved are properly held in the County's fiduciary fund (Hospital Fund 801).

NOTE 11: Other Required Individual Fund Disclosures

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

- A. The following funds had deficit fund balances as of June 30, 2024:
 - 1. Traffic Safety Grant (465) - (\$269)

- B. Excess of expenditures over appropriations. No funds had expenditures in excess of the budgeted appropriations.

- C. Designated cash appropriations in excess of available balances. The following funds exceeded the approved budgetary authority for the year ended June 30, 2024:
 - 1. State Appropriations FY2022 (322)- (\$353,158)
 - 2. Intergovernmental Grants FY2024 (524)- (\$119)

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association

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-8, 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, Section 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. PERA issues a publicly available annual comprehensive financial report that can be obtained at <https://www.nmpera.org/financial-overview/>.

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

TIER II

The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least five years of service credit and the sum of the member's age and service credit equals at least 85 or at age 65 with 5 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 5 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee Contribution increased 1.5 percent and effective July 1, 2014 employer contributions were raised .05 percent. The computation of final average salary increased as the average of salary for 60 consecutive months.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association (Continued)

Contributions - For fiscal year 2024, the County was required to contribute 10.80%, 20.45% and 22.90% of the gross covered salary for the County’s Municipal General, Municipal Police, and Municipal Fire plans, respectively. The contribution requirements of plan members and PERA are established in State statute under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of the legislature.

The County’s contributions to the PERA retirement plan for PERA employees for the years ending June 30, 2024, 2023, and 2022 were \$1,712,794, \$1,441,351, and \$1,314,099, respectively, equal to the amount of the required contributions from the employer for each year. In addition, the County contributed an additional \$495,581, \$222,732, and \$412,155, respectively, of the required contributions from employees for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions -

For PERA Fund Municipal General Division - At June 30, 2024, the County reported a liability of \$16,072,736 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2023 using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date of June 30, 2022. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2023. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the County’s proportion was 0.75905%, which was a decrease of 0.01640% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the County recognized pension expense of \$2,005,506. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,206,325	\$ 196,154
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	1,511,216	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	132,177	189,811
The County's contributions subsequent to the measurement date	1,266,664	-
Total	\$ 4,116,382	\$ 385,965

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association (Continued)

\$1,266,664 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	<u>Amount</u>
2025	\$ 830,049
2026	126,587
2027	1,369,513
2028	137,604
2029	-
Total	\$ 2,463,753

For PERA Fund Municipal Police Division - At June 30, 2024, the County reported a liability of \$ \$8,587,381 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2023 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2022. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2023. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the County's proportion was 0.89045%, which was a decrease of 0.04340% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the County recognized pension expense of \$1,309,895. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 735,613	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	713,208	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	119,904	219,047
The County's contributions subsequent to the measurement date	684,232	-
Total	\$ 2,252,957	\$ 219,047

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association (Continued)

\$684,232 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	<u>Amount</u>
2025	\$ 530,231
2026	109,491
2027	644,840
2028	65,116
2029	-
Total	\$ 1,349,678

For PERA Fund Municipal Fire Division - At June 30, 2024, the County reported a liability of \$ \$3,920,024 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2023 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2022. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2023. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the County's proportion was 0.43518%, which was an increase of 0.13048% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the County recognized pension expense of \$1,212,528. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 309,547	\$ 1,000
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	166,556	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	849,949	68,128
The County's contributions subsequent to the measurement date	257,480	-
Total	\$ 1,583,532	\$ 69,128

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association (Continued)

\$257,480 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	<u>Amount</u>
2025	\$ 589,265
2026	350,198
2027	302,486
2028	14,975
2029	-
Total	\$ 1,256,924

Actuarial assumptions. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2022
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll for all divisions except for the Legislative division which is Level Dollar
Amortization period	25 years
Actuarial assumptions:	
Investment rate of return	7.25% annual rate
Projected salary increases	3.25% to 13.50% per year
Includes inflation at	2.50%
Mortality assumption	The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generational. For nonpublic safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups.
Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 30, 2017 (economic)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2022. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2023. These assumptions were adopted by the Board use in the June 30, 2022 actuarial valuation.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association (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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	38.00%	6.90%
Risk Reduction & Mitigation	17.00%	3.90%
Credit Oriented Fixed Income	19.00%	6.00%
Real Assets to Include Real Estate	18.00%	7.00%
Multi-Risk Allocation	<u>8.00%</u>	0.61%
Total	<u>100.0%</u>	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2023. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan’s fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12: Pension Plan – Public Employees Retirement Association (Continued)

<u>PERA Fund Division Municipal Government</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
The County's proportionate share of the net pension liability	\$ 23,303,065	\$ 16,072,736	\$ 10,061,292
<u>PERA Fund Division Municipal Police</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
The County's proportionate share of the net pension liability	\$ 12,366,540	\$ 8,587,381	\$ 5,493,942
<u>PERA Fund Division Municipal Fire</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
The County's proportionate share of the net pension liability	\$ 5,066,253	\$ 3,920,024	\$ 2,979,235

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

Payables to the pension plan. At June 30, 2024 there were \$53,933 in contributions due and payable to PERA from the County.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 13: Post-Employment Benefits – Other Than Pensions

General Information about the OPEB

Plan Description. Employees of the County are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA’s financial information is included with the financial presentation of the State of New Mexico.

Benefits provided. The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Employees covered by benefit terms. At June 30, 2023, the Fund’s measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,978
Inactive and eligible for deferred benefits	12,552
Current Active Members	93,595
	159,125
Active membership	
State general	18,462
State police and corrections	1,260
Municipal General	17,283
Municipal Police	3,169
Municipal Fire	2,419
Educational Retirement Board	51,002
	93,595

Contributions. Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee’s salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer’s participation in the Fund. Contributions to the Fund from the County were \$267,886 for the year ended June 30, 2024.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 13: Post-Employment Benefits – Other Than Pensions (Continued)

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

At June 30, 2024, the County reported a liability of \$ \$3,418,242 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The County's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2024. At June 30, 2024, the County's proportion was 0.20073 percent.

For the year ended June 30, 2024, the County recognized OPEB income of \$1,483,397. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 57,786	\$ 618,874
Changes of Assumptions	657,829	3,224,548
Difference between actual and projected earnings on OPEB plan investments	73,087	-
Changes in Proportion	1,228,196	1,437,043
Contributions made after the measurement date	267,886	-
Total	\$ 2,284,784	\$ 5,280,465

Deferred outflows of resources totaling \$267,886 represent County contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year ended June 30,</u>	
2025	\$ (1,103,773)
2026	(690,102)
2027	(870,177)
2028	(351,295)
2029	(248,220)
Total	\$ (3,263,567)

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 13: Post-Employment Benefits – Other Than Pensions (Continued)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.00% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8.00% graded down to 4.50% over 14 years for Non- Medicare medical plan costs and 8.50% graded down to 4.50% over 16 years for Medicare medical plan costs
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

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
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 13: Post-Employment Benefits – Other Than Pensions (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	1.6%
U.S. equity - large cap	6.9%
Non U.S. - emerging markets	8.7%
Non U.S. - developed equities	7.2%
Private equity	10.0%
Credit and structured finance	3.7%
Real estate	3.6%
Absolute return	3.2%
U.S. equity - small / mid cap	6.9%

Discount Rate. The discount rate used to measure the total OPEB liability is 6.22% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Authority'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, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2052, the index rate for 20 year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied. Thus, 6.22% is the blended discount rate.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability, calculated using the discount rate of 6.22% as of June 30, 2023, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower or 1-percent higher than the current rate:

1% Decrease (5.22%)	Current Discount (6.22%)	1% Increase (7.22%)
\$ 4,309,560	\$ 3,418,242	\$ 2,695,746

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 13: Post-Employment Benefits – Other Than Pensions (Continued)

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

1% Decrease	Current Trend Rates	1% Increase
\$ 2,829,957	\$ 3,418,242	\$ 4,093,871

OPEB plan fiduciary net position. Detailed information about the OPEB plan’s fiduciary net position is available in NMRHCA’s audited financial statements for the year ended June 30, 2023.

Payable to the OPEB Plan

At June 30, 2024, the County reported a payable of \$6,322 for outstanding contributions due to NMRHCA for the year ended June 30, 2024.

NOTE 14: Joint Powers Agreements

1. Inmate Confinement Valencia County and Bernalillo County

Participants: Valencia County and Bernalillo County

Responsible Party: Valencia County and Bernalillo County

Description: Bernalillo County shall accept and provide for the secure custody, care, and safekeeping of Valencia County’s Psychiatric Acute Care inmate(s) on a space available basis in accordance with Federal, State and local laws, standards, policies, procedures, or court orders applicable to the operations of MDC; a Psychiatric Acute Care Inmate ("Inmate") is defined as a person who has been diagnosed as such by a medical professional and whereby a written assessment has been performed. Valencia County agrees to provide MDC with a written assessment of the Inmate prior to acceptance of the Inmate by the MDC Deputy Chief of Security. Further, Valencia County understands and agrees ii will only deliver to Bernalillo County, Inmates as defined herein. Furthermore, as Bernalillo County’s space availability for accepting Psychiatric Acute Care Inmates is limited to ten (10) Inmates statewide, Bernalillo County shall make the determination as to the number of these spaces which can be made available to Valencia

Terms of Agreement: This Agreement shall become effective when signed by both Parties. The initial term of the Agreement is one (I) year. Unless either party provides 60 days written notice to the other party of its intent not to renew the Agreement, the Agreement will automatically be renewed for three additional one-year terms, not to exceed a total of four years.

Amount of Project: \$164 per day per inmate

County Contributions: Unknown

Audit Responsibility: Valencia County and Bernalillo County

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

2. Housing and Care of Adult Prisoners Valencia County and City of Belen

Participants: Valencia County and City of Belen

Responsible Party: Valencia County and City of Belen

Description: The County agrees to confine and house all individuals, who are over the age of 18, arrested by Municipal Law Enforcement Officers for violation of the Municipality's Laws or that are sentenced to detention or confinement by the City of Belen Municipal Court

Terms of Agreement: The Agreement was signed on July 11, 2018 and the Agreement will automatically renew each year for an additional year up to a total of four (4) years unless either party gives written notice of its intent to terminate the Agreement.

Amount of Project: The Municipality will pay the County the sum of \$95 per day or any for each Municipal Detainee confined at the Detention Center.

County Contributions: Unknown

Audit Responsibility: Valencia County and City of Belen

3. Housing and Care of Adult Housing and Care of Adult Prisoners Arrested by Village of Bosque Farms

Participants: Valencia County and Village of Bosque Farms

Responsible Party: Valencia County and Village of Bosque Farms

Description: The County agrees to confine and house all individuals, who are over the age of 18, arrested by Municipal Law Enforcement Officers for violation of the Municipality's Laws or that are sentenced to detention or confinement by the Village of Bosque Farms Municipal Court

Terms of Agreement: The agreement was signed on July 11, 2018 and the agreement is for one (1) year from the date the last party approved this Agreement (the "effective date"). The Agreement will automatically renew each year for an additional year up to a total of four (4) years

Amount of Project: The Municipality will pay the County the sum of \$95 per day or any for each Municipal Detainee confined at the Detention Center.

County Contributions: Unknown

Audit Responsibility: Valencia County and Village of Bosque Farms

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

4. Housing and Care for Animals between Valencia County and Bosque Farms

Participants: Valencia County and Village of Bosque Farms

Responsible Party: Valencia County and Village of Bosque Farms

Description: The County shall respond to animal control calls in the municipality for mutual aid when prior notice is given by Bosque farms to the Animal Control Director of Valencia County. The County will provide housing. Veterinary care, food and water for animals.

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: Bosque Farms will pay the County a rate of \$24 per hour worked per Animal Control Officer. Cost per animal for surrendered will be \$100 dollars. 4) Animals surrendered for euthanasia will be charged \$40 per animal. Seized animals on Bosque Farms Court Hold (Protective Custody) status will be held at a cost of \$35 per day until released by the City Judge.

County Contributions: Unknown

Audit Responsibility: Valencia County and Village of Bosque Farms

5. Mutual Assistance between Central New Mexico Corrections Facility and Valencia County

Participants: Valencia County and Central New Mexico Corrections Facility

Responsible Party: Valencia County and Central New Mexico Corrections Facility

Description: Valencia County Detention Center and Central New Mexico Corrections Facility agree to share personnel and use of equipment in the care and transport of inmates.

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: Unknown

County Contributions: Unknown

Audit Responsibility: Central New Mexico Corrections Facility

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

6. Housing and Care of Adult Prisoners Arrested by Isleta Pueblo

Participants: Valencia County and Isleta Pueblo

Responsible Party: Valencia County and Isleta Pueblo

Description: The County agrees to confine and house all individuals, who are over the age of 18, arrested I by Pueblo Law Enforcement Officers for violation of the Pueblo's Laws or that are sentenced to detention or confinement by Isleta Pueblo Tribal Court

Terms of Agreement: July 11, 2018 through July 11, 2027

Amount of Project: Unknown

County Contributions: Unknown

Audit Responsibility: Isleta Pueblo

7. Medical Direction for EMS Services to the Village of Los Lunas

Participants: Valencia County and Village of Los Lunas

Responsible Party: Valencia County and Village of Los Lunas

Description: Valencia County agrees, through its Medical Director, to provide medical direction as necessary for the fire medical rescue services of the Village of Los Lunas Fire Department

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: Los Lunas agrees to pay Valencia County the sum of \$4,575 annually

County Contributions: Unknown

Audit Responsibility: Valencia County and Village of Los Lunas

8. Housing and Care for Adult Prisoners between Valencia County and Town of Peralta

Participants: Valencia County and Town of Peralta

Responsible Party: Valencia County and Town of Peralta

Description: The County agrees to confine and house all individuals, who are over the age of 18, arrested by Municipal Law Enforcement Officers for violation of the Municipality's Laws or that are sentenced to detention or confinement by the Town of Peralta New Mexico Municipal Court.

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: The Municipality will pay the County the sum of \$95 per day for each Municipal Detainee confined

County Contributions: Unknown

Audit Responsibility: Valencia County and Town of Peralta

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

9. Housing and Care for Adult Prisoners between Valencia County and Rio Communities

Participants: Valencia County and Rio Communities

Responsible Party: Valencia County and Rio Communities

Description: The County agrees to confine and house all individuals, who are over the age of 18, arrested by Municipal Law Enforcement Officers for violation of the Municipality's Laws or that are sentenced to detention or confinement by the City of Rio Communities Municipal Court

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: The Municipality will pay the County the sum of \$95 per day for each Municipal Detainee confined at the Detention Center

County Contributions: Unknown

Audit Responsibility: Valencia County and Rio Communities

10. Valencia County Providing Housing and Care of Animals to Rio Communities

Participants: Valencia County and Rio Communities

Responsible Party: Valencia County and Rio Communities

Description: Valencia County will provide housing and animal control services to Rio Communities

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: Various

County Contributions: Unknown

Audit Responsibility: Valencia County and Rio Communities

11. Law Enforcement Protection Between Rio Communities and Valencia County

Participants: Valencia County and Rio Communities

Responsible Party: Valencia County and Rio Communities

Description: Valencia County Sheriff's Department to provide law enforcement protection and services to the Rio Communities

Terms of Agreement: July 1, 2019 through June 30, 2024

Amount of Project: Rio Communities will pay the County \$150,000 annually for the services

County Contributions: Unknown

Audit Responsibility: Valencia County and Rio Communities

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

12. Providing Medical Direction and Other EMS Services between Valencia County and Rio Communities

Participants: Valencia County and Rio Communities

Responsible Party: Valencia County and Rio Communities

Description: Valencia County agrees, through its Medical Director, to provide medical direction as necessary for the fire medical rescue services of the City of Rio Communities.

Terms of Agreement: Perpetual, unless terminated by either party

Amount of Project: In exchange, Rio Communities agrees to pay Valencia County the sum of \$4,575 annually

County Contributions: Unknown

Audit Responsibility: Valencia County and Rio Communities

13. Valencia County Regional Emergency Communication Center

Participants: Valencia County, City of Belen, Village of Los Lunas, Village of Bosque Farms and City of Rio Communities

Responsible Party: Valencia County, City of Belen, Village of Los Lunas, Village of Bosque Farms and City of Rio Communities

Description: To establish the Valencia County Regional Emergency Communications Center and the construction and occupancy of the new Call Center

Terms of Agreement: Cannot be terminated until the full payment or defeasance of the Loan and the bonds securing the repayment of the loan between the New Mexico Finance Authority and the Village of Los Lunas for the construction of the Call Center.

Amount of Project: Unknown

County Contributions: Unknown

Audit Responsibility: Village of Los Lunas

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

14. Animal Control Service Agreement Between Valencia County and Isleta Pueblo

Participants: Valencia County and Isleta Pueblo

Responsible Party: Valencia County and Isleta Pueblo

Description: To enter into a Joint Powers Agreement with a municipality/ pueblo of this state to provide for the holding of impounded animals at the Valencia County Animal Control Center located at the county seat in Los Lunas, New Mexico.

Terms of Agreement: A fee for dogs and cats at the rate of \$568 per month will be paid to Valencia County

Amount of Project: Undetermined

County Contributions: Unknown

Audit Responsibility: Valencia County and Isleta Pueblo

15. Animal Control Service Agreement Between Valencia County and the Village of Los Lunas

Participants: Valencia County and Village of Los Lunas

Responsible Party: Valencia County and Village of Los Lunas

Description: Housing and impoundment of Village animals at the County Animal Control Center

Terms of Agreement: The County charges a flat rate of \$2,884 per month

Amount of Project: Undetermined

County Contributions: Unknown

Audit Responsibility: Valencia County and Village of Los Lunas

16. Animal Control Service Agreement Between Valencia County and Town of Peralta

Participants: Valencia County and Town of Peralta

Responsible Party: Valencia County and Town of Peralta

Description: Housing and impoundment of Village animals at the County Animal Control Center

Terms of Agreement: The County charges a flat rate of \$1,100 per month

Amount of Project: Undetermined

County Contributions: Unknown

Audit Responsibility: Valencia County and Town of Peralta

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 14: Joint Powers Agreements (Continued)

17. Opioid Remediation Collaborative

Participants: Counties of Catron, Cibola, Guadalupe, Hidalgo, Sierra, Socorro and Valencia

Responsible Party: Counties of Catron, Cibola, Guadalupe, Hidalgo, Sierra, Socorro and Valencia

Description: To develop and implement a sustainable, best practice, opioid treatment resource and/or program that will assist New Mexico with closing the addiction treatment gap for those suffering from opioid addiction.

Terms of Agreement: The estimates distribution to the County in year one is \$427,768.

Amount of Project: Undetermined

County Contributions: Unknown

Audit Responsibility: Valencia County

NOTE 15: Contingent Liabilities

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 16: Tax Abatements

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

Agency Number	6011
Agency Name	Village of Los Lunas
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond Project Agreement
Name of Agency affected by abatement agreement (Affected Agency)	Valencia County
Agency Number of Affected Agency	5032
Agency Type of Affected Agency	County
Recipient(s) of tax abatement	Big Sky Acquisition Corp. and Greater Kudo LLC Project (Facebook)
Tax abatement program (name and brief description)	Taxable Industrial Revenue Bonds (Greater Kudo LLC Project Series 2016)
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	Sections 3-32-1 to 3-32-16 New Mexico Statutes, Annotated, 1978 Compilation
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Property Tax for 2024 \$242,927.37
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N/A
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	NA

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 16: Tax Abatements (Continued)

Agency Number	6110
Agency Name	Village of Los Lunas
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond Project Agreement
Name of Agency affected by abatement agreement (Affected Agency)	Valencia County
Agency Number of Affected Agency	5032
Agency Type of Affected Agency	County
Recipient(s) of tax abatement	Wal-Mart Stores East, Inc. a Delaware corporation (the "Company")
Tax abatement program (name and brief description)	Taxable Industrial Revenue Bond (Wal-Mart Stores East, Inc. Project Series 1997)
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	Sections 3-32-1 to 3-32-16 New Mexico Statutes, Annotated, 1978 Compilation
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Property Tax for 2024 \$210,053.97
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N/A
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	NA

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 16: Tax Abatements (Continued)

Agency Number	6110
Agency Name	Village of Los Lunas
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond Project Agreement
Name of Agency affected by abatement agreement (Affected Agency)	Valencia County
Agency Number of Affected Agency	5032
Agency Type of Affected Agency	County
Recipient(s) of tax abatement	Accurate Machine & Tool Co., Inc. and ACIM Inc.
Tax abatement program (name and brief description)	Industrial Revenue Bonds - ACIM Project, Series 2014: \$30,000,000
Specific Tax(es) Being Abated	Property Tax
Legal authority under which tax abatement agreement was entered into	Sections 3-32-1 to 3-32-16 New Mexico Statutes, Annotated, 1978 Compilation
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Property Tax for 2024 \$78,020
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	N/A
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	NA

NOTE 17: Restricted Net Position

The government-wide statement of net position reports \$37,141,187 of restrictions; the entire amount of which is restricted by enabling legislation.

NOTE 18: Concentrations

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 19: Commitments

The County's commitments as of June 30, 2024 are as follows:

Project Description	Estimated Project Costs/ Budget	Expenditures for FY2024	Cumulative Expenditures	Balance of Project Expenditures
E2794 Admin & DA Construct	\$ 495,000	\$ 392,706	\$ 495,000	\$ -
E2793 Abatement Grant	500,000	-	339,546	160,454
E2828 Quiet Zone	1,200,000	239,054	770,432	429,568
21-F2939 Admin & DA Construct	300,000	11,476	11,476	288,524
F2927 Abatement Grant	390,000	40,104	357,623	32,377
HW2-LP30011 El Cerro	1,837,500	14,479	139,263	1,698,237
HW2-LP30012 Van Camp Phase II	800,000	22,878	798,796	1,204
21-E5294 OAP Vehicle Purchase	260,000	115,951	260,000	-
G3063 Admin & DA Construct	495,000	50,755	50,755	444,245
G3065 Camera Systems	640,000	276,364	637,586	2,414
21-E5295 Del Rio Design	198,000	54,008	198,000	-
Hot & Cold Tables	14,446	-	13,721	725
23-H3253 VCSO Comm Equipment	150,000	64,948	90,472	59,528
23-ZH9321 VCSO Interop Comm Equipment	200,000	200,000	200,000	-
G3179 Roadway Design	45,000	-	-	45,000
G3182 Roadway Design	70,000	-	-	70,000
G3178 NMDOT Cap	250,000	207,722	207,722	42,278
G3179 NMDOT Cap	250,000	226,943	226,943	23,057
G3180 NMDOT Cap	250,000	244,630	244,630	5,370
G3181 NMDOT Cap	200,000	179,740	179,740	20,260
G3182 NMDOT Cap	250,000	138,080	138,080	111,920
A22G-5364 Del Rio Equipment	58,000	-	-	58,000
G5365 -ML Meadowlake Equipment	73,000	-	-	73,000
G5363 - Del Rio Del Rio Design & Const.	460,000	-	-	460,000
H2077 Del Rio Design & Const.	594,000	-	-	594,000
G5361 Belen Equipment	58,000	-	-	58,000
ZH2076 Belen Vehicles	180,000	22,494	22,494	157,506
A22G-5362 Vehicle for Bosque	55,000	45,059	45,059	9,941
JR Bill 6200000000 OAP Jr. Bill	250,000	57,967	250,000	-
GO Bond	4,500,000	938,004	1,507,506	2,992,494
FY22 NMFP TAFD - Pumper	85,000	85,000	85,000	-
FY24 NMFP Los Chaves	195,000	194,180	194,180	820
FY24 NMFP Vehicles	300,000	-	-	300,000
FY24 NMFP Valencia Del Norte	150,000	149,994	149,994	6
TPF La Ladera LP30036	2,000,000	-	-	2,000,000
NMDOT LP30047- Eastside Extention Study TPF	750,000	-	-	750,000
EMPG EMPG Off Cycle	55,575	54,697	54,697	878
FY23 SHSGP - VC SHSGP - VC	135,102	128,234	128,234	6,868
SHSGP - Bosque SHSGP - Bosque	198,000	95,277	95,277	102,723
ARPA - VC Jail Expansion	8,398,093	5,039,092	5,039,092	3,359,001
NMDOT Federal Meadowlake Rd	3,875,001	-	3,169,555	705,446
SOS Award - Clerks	50,000	18,746	18,746	31,254
Total	\$ 31,214,717	\$ 9,308,582	\$ 16,119,619	\$ 15,095,098

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 20: Opioid Settlement

During the year ended June 30, 2024, the County received funds related to a nationwide settlement that was reached to resolve all opioids litigation brought by states, including New Mexico, and local political subdivisions against the three largest pharmaceutical distributors: McKesson, Cardinal Health and AmerisourceBergen (“Distributors”), and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, “J&J”). The County received \$1,259,857 as a result of this settlement, which is being held in a fiduciary fund on behalf of the following counties: Catron County, Cibola County, Guadalupe County, Hidalgo County, Socorro County, and Sierra County. The majority of the proceeds are restricted to funding future abatement efforts of the opioid epidemic by state and local governments

NOTE 21: New Accounting Standards

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

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

- GASB Statement No. 101, *Compensated Absences*
- GASB Statement No. 102, *Certain Risk Disclosures*
- GASB Statement No. 103, *Financial Reporting Model Improvements*

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

- GASB Statement No. 93, *Replacement of Interbank Offered Rates (Paragraph 11b)*
- GASB Statement No. 99, *Omnibus, (paragraphs 4-10)*

The following pronouncements that are issued and effective and have been adopted by the County:

- GASB Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement 62*

NOTE 22: Restatement

Nature of the Error and Its Correction

During fiscal year 2024, the County identified and corrected two errors in the financial statements for the fiscal year ended June 30, 2023. The first error related to the correction of capital assets amounting to \$229,997. The correction included the transfer of completed construction in progress projects to the infrastructure category, the removal of assets that were double recorded in the equipment category, and the capitalization of missed capital outlay expenditures. This misclassification resulted in an understatement of capital assets and an overstatement of operating expenditures in the prior year's financial statements. The second error related to the improper accruals of expenditures at year-end. The County over-accrued expenditures in the amount of \$218,861. This resulted in an overstatement of expenditures and accounts payable in the prior year's financial statements

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 22: Restatement (Continued)

The error has been corrected by restating the beginning fund balance and net position as of July 1, 2023, to reflect the proper classification of the expenditures as construction in progress and to remove the over-accrued expenditures.

During fiscal year 2024, the County identified a fiduciary fund that was presented as a special revenue fund in the prior year. The error has been corrected by restating the beginning fiduciary net position as of July 1, 2023 to properly present the fund as fiduciary. As a result, the beginning fund balance for governmental funds is \$677 less than what was reported as ending fund balance at June 30, 2023.

Effect on Financial Statements

As a result of correcting this error, the beginning net position as of July 1, 2023, has been adjusted as follows:

- Capital Assets, Net:
 - Capital assets, net as of July 1, 2023, as previously reported: \$54,082,538
 - Adjustment for correction of error: \$229,997
 - Capital assets, net as of July 1, 2023, as restated: \$54,312,535

- Net Position:
 - Net position as of July 1, 2023, as previously reported: \$73,724,778
 - Adjustment for correction of error: \$448,858
 - Net position as of July 1, 2023, as restated: \$74,173,636

- Fund Balance
 - Fund balance as of July 1, 2023, as previously reported: \$57,305,435
 - Adjustment for correction of error: \$218,861
 - Fund balance as of July 1, 2023, as restated: \$57,524,296

- Fiduciary Net Position
 - Net position as of July 1, 2023, as previously reported: \$31,558,308
 - Adjustment for correction of error: \$677
 - Net position as of July 1, 2023, as restated: \$31,558,985

- Governmental Funds
 - Beginning Fund Balance reduced by \$677 from \$57,305,435 to \$57,304,758.

The cumulative effect of this correction is an increase in the capital assets by \$229,997, an increase in fund balance of \$218,861, and a corresponding increase in the net position by \$448,858 for periods prior to fiscal year 2024.

Restatement of Prior Periods

Due to the impracticality of restating the financial statements for the fiscal year ended June 30, 2023, the prior period financial statements have not been restated. Instead, the adjustment has been reflected as a restatement of the beginning net position in fiscal year 2024, in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 23: Subsequent Events

The County has evaluated subsequent events through December 2, 2024, which is the date the financial statements were available to be issued. There are no other matters identified for recognition in the accounts.

REQUIRED SUPPLEMENTARY INFORMATION

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

MUNICIPAL GENERAL DIVISION

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net pension liability	0.75905%	0.77545%	0.76399%	0.74680%	0.75780%
County's proportionate share of the net pension liability	\$ 16,072,736	\$ 13,754,222	\$ 8,607,670	\$ 15,101,994	\$ 13,118,272
County's covered-employee payroll	\$ 9,190,756	\$ 8,056,750	\$ 7,880,458	\$ 7,444,136	\$ 7,114,922
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	174.88%	170.72%	109.23%	202.87%	184.38%
Plan fiduciary net position as a percentage of the total pension liability	67.26%	69.35%	77.25%	66.36%	70.52%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	0.71620%	0.86100%	0.80940%	0.68680%	0.72520%
County's proportionate share of the net pension liability	\$ 11,418,879	\$ 11,830,868	\$ 12,931,488	\$ 5,657,338	\$ 5,657,338
County's covered-employee payroll	\$ 6,627,225	\$ 7,295,110	\$ 6,931,937	\$ 8,995,403	\$ 7,460,136
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	172.30%	162.18%	186.55%	62.89%	75.83%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%	69.18%	76.99%	81.29%

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

MUNICIPAL POLICE DIVISION

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net pension liability	0.89045%	0.93385%	0.90578%	0.87610%	0.84250%
County's proportionate share of the net pension liability	\$ 8,587,381	\$ 7,505,068	\$ 4,684,318	\$ 7,524,557	\$ 6,223,287
County's covered-employee payroll	\$ 2,444,121	\$ 2,259,067	\$ 2,280,632	\$ 2,294,095	\$ 2,063,064
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	351.35%	332.22%	205.40%	328.00%	301.65%
Plan fiduciary net position as a percentage of the total pension liability	67.26%	69.35%	77.25%	66.36%	70.52%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	0.98460%	1.04100%	1.12670%	0.80280%	0.78810%
County's proportionate share of the net pension liability	\$ 6,717,968	\$ 5,783,437	\$ 8,313,127	\$ 2,569,120	\$ 2,569,120
County's covered-employee payroll	\$ 2,815,249	\$ 2,278,060	\$ 2,513,063	\$ 3,016,724	\$ 1,486,772
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	238.63%	253.88%	330.80%	85.16%	172.80%
Plan fiduciary net position as a percentage of the total pension liability	71.13%	73.74%	69.18%	76.99%	81.29%

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

MUNICIPAL FIRE DIVISION

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net pension liability	0.43518%	0.30470%	0.32732%	0.18880%	0.00000%
County's proportionate share of the net pension liability	\$ 3,920,024	\$ 2,314,059	\$ 1,986,921	\$ 1,428,034	\$ -
County's covered-employee payroll	\$ 994,332	\$ 748,209	\$ 479,785	\$ 489,726	\$ 263,536
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	394.24%	309.28%	414.13%	291.60%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	67.26%	69.35%	77.25%	66.36%	70.52%

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

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

MUNICIPAL GENERAL DIVISION

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 992,602	\$ 829,845	\$ 772,285	\$ 676,261	\$ 910,710
Contributions in relation to the contractually required contribution	<u>1,266,663</u>	<u>949,425</u>	<u>969,958</u>	<u>952,849</u>	<u>910,710</u>
Contribution deficiency (excess)	<u>\$ (274,061)</u>	<u>\$ (119,580)</u>	<u>\$ (197,673)</u>	<u>\$ (276,588)</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 9,190,756	\$ 8,056,750	\$ 7,880,458	\$ 7,444,136	\$ 7,114,922
Contributions as a percentage of covered-employee payroll	13.78%	11.78%	12.31%	12.80%	12.80%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 632,900	\$ 696,683	\$ 662,000	\$ 855,241	\$ 539,000
Contributions in relation to the contractually required contribution	<u>632,900</u>	<u>696,683</u>	<u>662,000</u>	<u>855,241</u>	<u>539,000</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 6,627,225	\$ 7,295,110	\$ 6,931,937	\$ 8,995,403	\$ 7,460,136
Contributions as a percentage of covered-employee payroll	9.55%	9.55%	9.55%	9.51%	7.23%

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

MUNICIPAL POLICE DIVISION

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 492,490	\$ 443,907	\$ 436,741	\$ 402,061	\$ 550,071
Contributions in relation to the contractually required contribution	<u>684,232</u>	<u>534,404</u>	<u>636,830</u>	<u>664,141</u>	<u>597,257</u>
Contribution deficiency (excess)	<u>\$ (191,742)</u>	<u>\$ (90,497)</u>	<u>\$ (200,089)</u>	<u>\$ (262,080)</u>	<u>\$ (47,186)</u>
County's covered-employee payroll	\$ 2,444,121	\$ 2,259,067	\$ 2,280,632	\$ 2,294,095	\$ 2,063,064
Contributions as a percentage of covered-employee payroll	28.00%	23.66%	27.92%	28.95%	28.95%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 340,792	\$ 358,897	\$ 424,000	\$ 570,161	\$ 281,000
Contributions in relation to the contractually required contribution	<u>340,792</u>	<u>358,897</u>	<u>424,000</u>	<u>570,161</u>	<u>281,000</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 2,815,249	\$ 2,278,060	\$ 2,513,063	\$ 3,016,724	\$ 1,486,772
Contributions as a percentage of covered-employee payroll	12.11%	15.75%	16.87%	18.90%	18.90%

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

MUNICIPAL FIRE DIVISION

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 227,702	\$ 167,599	\$ 105,073	\$ 98,316	\$ 65,620
Contributions in relation to the contractually required contribution	<u>257,480</u>	<u>180,254</u>	<u>119,466</u>	<u>121,942</u>	<u>65,620</u>
Contribution deficiency (excess)	<u>\$ (29,778)</u>	<u>\$ (12,655)</u>	<u>\$ (14,393)</u>	<u>\$ (23,623)</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 994,332	\$ 748,209	\$ 479,785	\$ 489,726	\$ 263,536
Contributions as a percentage of covered-employee payroll	25.89%	24.09%	24.90%	24.90%	24.90%

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

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net OPEB liability	0.20073%	0.21258%	0.17024%	0.20646%	0.20911%
County's proportionate share of the net OPEB liability	\$ 3,418,242	\$ 4,914,025	\$ 5,601,491	\$ 8,669,065	\$ 6,780,159
County covered employee payroll	\$ 12,560,647	\$ 10,087,206	\$ 7,855,289	\$ 8,873,891	\$ 8,726,011
County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	27.21%	48.72%	71.31%	97.69%	77.70%
Plan fiduciary net position as a percentage of the total OPEB liability	44.16%	33.33%	25.39%	16.50%	18.92%
	<u>2019</u>	<u>2018</u>			
County's proportion of the net OPEB liability	0.22230%	0.22980%			
County's proportionate share of the net OPEB liability	\$ 10,099,054	\$ 10,440,490			
County covered employee payroll	\$ 8,782,917	\$ 9,899,618			
County's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	114.99%	105.46%			
Plan fiduciary net position as a percentage of the total OPEB liability	13.14%	11.34%			

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

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 267,886	\$ 230,069	\$ 204,351	\$ 207,228	\$ 185,097
Less: Contributions in relation to the contractually required contributions	<u>267,886</u>	<u>230,069</u>	<u>215,951</u>	<u>207,228</u>	<u>185,097</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,600)</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 12,560,647	\$ 10,087,206	\$ 10,217,543	\$ 8,185,278	\$ 8,726,011
Contributions as a percentage of covered employee payroll	2.13%	2.28%	2.11%	2.53%	2.12%
	<u>2019</u>	<u>2018</u>			
Contractually required contribution	\$ 175,658	\$ 197,992			
Less: Contributions in relation to the contractually required contributions	<u>177,469</u>	<u>197,992</u>			
Contribution Deficiency (Excess)	<u>\$ (1,811)</u>	<u>\$ -</u>			
County's covered employee payroll	\$ 8,782,917	\$ 9,899,618			
Contributions as a percentage of covered employee payroll	2.02%	2.00%			

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

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

Changes of benefit terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's ACFR <https://www.nmpera.org/financial-overview/>.

Assumptions: The Public Employees Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2023 report is available at <https://www.nmpera.org/financial-overview/retirement-fund-valuation-reports/>.

In the total OPEB liability measured as of June 30, 2023, changes in assumptions include adjustments resulting from a decrease in the discount rate from 5.42% to 6.22%.

SUPPLEMENTARY INFORMATION

**STATE OF NEW MEXICO
VALENCIA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS
FOR THE YEAR ENDED JUNE 30, 2024**

SPECIAL REVENUE FUNDS

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

Farm and Range (403) - To account for soil conservation and predator control activities within the County. Funding is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. Funding authorized by Section 6-11-6, NMSA 1978.

Road Fund (402) accounts for funds used to maintain roads for which the County has a responsibility. Financing sources include motor vehicle registration fees and New Mexico State Highway Department Cooperative Agreement. Expenditures are restricted for the construction and maintenance of county roads. The fund was created by the authority of State Statute Section 67-41-1, NMSA 1978 Compilation. This is a special revenue fund.

Intergovernmental Grants 2020 (520) - To account for Legislative appropriations and special purpose grants from CDBG; Department of Justice Assistance Programs; Homeland Security and Bioterrorist Preparedness.

Senior Citizens (415) - To account for operation of the County's Senior Citizen Program. Funding is provided through the Department of Health and Human Services. The Fund was created by authority of the Older Americans Act of 1965, Title III, Parts A and F, Public Law 89-73, as amended.

Recreation (404) - To account for recreational funds provided by cigarette taxes and special Federal Grants used in park development. The fund was created by authority of State Statute Section 7-12-15, NMSA 1978.

Juvenile Detention (408) - This fund was created by County Resolution No. 2002-37 to account for the operation of the County's Juvenile Detention Center.

State Appropriation - 2022 (322) - To account for State appropriations/grants awarded in fiscal year 2022.

Regional Transit GRT (413) - This fund is used to account for grant monies used for management, operations, capital, construction or maintenance of the transit district system. This fund was created under the authority of State Statute 7-20E-23. This fund constitutes part of the County Gross Receipts enacted by Ordinance 2008-05.

Adult Detention Center Special Revenue Fund (422) This fund accounts for the operation of the County's Adult Detention Center. This fund was created by County Resolution No. 2005-66. This is a special revenue fund.

Valuation Maintenance (420) - To account for the County's property reappraisal program pursuant to Section 7-38-38.1, NMSA Compilation. Expenditures from the County property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the county commissioners.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

SPECIAL REVENUE FUNDS (CONTINUED)

Law Enforcement (424) - To account for a state grant restricted to equipment purchases for use in law enforcement planning and training. The fund was created under the authority of Section 29-13-4, NMSA, 1978.

County Indigent (435) - Fund was created by Section 7-20-3, New Mexico Statutes Annotated, 1978 Compilation to account for funds reserved from a County excise tax equal to one eighth of one percent of the "county gross receipts tax" adopted through County Ordinance 86-17. Expenditures are restricted to indigent care.

Solid Waste GRT (446) - Fund was created by Section 7-20E-17, New Mexico Section Annotated, 1978 Compilation to account for operation and maintenance of the Valencia County Sanitary Landfill

Intergovernmental Grants 2022 (522) - To account for Legislative appropriations and special purpose grants received in fiscal year 2022.

Clerk's Equipment (449) - To account for funds restricted for the repair and replacement of equipment used in the County Clerk's office. The fund was created under the authority of Section 14-8-12.2, NMSA, 1978.

Traffic Safety (465) - This education and enforcement fund was created under Resolution No. 2002-48.

Homeland Security (466) - The Homeland Security fund has had no activity since prior to FY2014. In an effort to use existing (inactive) funds (and not create new funds) this fund was reactivated and named Cannabis Excise Tax to record excise tax collections related to the sale of cannabis in Valencia County.

Gross Receipts (421) - This fund is used to account for grant monies used for capital outlay, leasing, and purchasing road equipment. The fund was created under the authority of State Statute 07-20E-9 thru 7-20E-11 . This fund constitutes part of the County Gross receipts tax enacted by Ordinance 2001-01.

EMS (341) - To account for a special grant from the state of New Mexico for purchasing basic medical equipment for the Fire Department. Authority is a grant from the State of New Mexico.

County Fire Protection Funds (340, 346, 349, 355, 358, 364, 367, 423, 464) - To account for funds received from a dedicated gross receipts tax used to supplement the County's fire districts. The Fund was created by authority of State Statute Section 7-20E-15, NMSA 1978. Fire Protection Special (340) - To account for the operation and maintenance of the County's several fire protection districts. Funding is provided by an allotment from the State Fire Marshall's Office. The Fund was created by authority of State Statute Section 59A-53-1, NMSA 1978 Compilation.

State Fund Grants 2021 Fund (321) - To account for State appropriations/grants awarded in different fiscal years.

**STATE OF NEW MEXICO
VALENCIA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

SPECIAL REVENUE FUNDS (CONTINUED)

Federal Funding 2024 Fund (814) - To account for federal funds used in funding Meadow Lake Road (only one federal fund grant received in FY21)

Assistance to Firefighters Fund (501) - To account for intergovernmental grants received regularly specific to assistance to Firefighters.

Intergovernmental Grants 2021 Fund (521) - To account for all intergovernmental grants received during FY2021.

State Grants Fund (314) - To account for all State Appropriations received in FY2014.

Federal Grants (815) - To account for Federal appropriations/grants awarded in different fiscal years.

Intergovernmental Grants 2023 Fund (523) - To account for all intergovernmental grants that will be received during FY2023.

CYFD Continuum Fund (407) - This Fund was created to separate the CYFD Continuum Grant from Teen Court Receipts which were both previously reported within fund 408.

Intergovernmental Grants 2024 Fund (524) - To account for all intergovernmental grants received during FY2024.

DPS Law Enforcement Fund (607) - This fund was created by the State of New Mexico department of Public Safety providing a retention differential disbursement to certain law enforcement officers meeting certain years of tenure.

Laws of 2022 Reallocation LERRF (650) - To account for Laws Appropriations LERFF2024 ZG1016-29-2-LE.

Fiesta PID Levy Fund (570) – To account for the Village of Los Lunas special levy allocation to be imposed on certain parcels for the purpose of securing debt service on special levy revenue bonds or other obligations.

State Appropriation 2023 (323) – To account for state appropriations received during FY2023.

Federal Funding 2021 Fund (821) - accounts for federal funds used in funding Meadow Lake Road (only one federal fund grant received in FY21).

**STATE OF NEW MEXICO
VALENCIA COUNTY
NONMAJOR GOVERNMENTAL FUND DESCRIPTIONS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

DEBT SERVICE FUNDS

GO Bond 2020 (563) – this fund accounts for GO Bond 2020, which includes the recording of the bond proceeds and interest, along with the cost of issuance and disbursements

Debt Service Fund (561) - accounts for the resources designated for the retirement of NMFA debt. This fund also administers the bond reserve fund and the payment of certain obligations for which monies were issued.

Station Expansion (614) - This fund accounts for a new NMFA loan (FY2021) for the expansion of the Tome/Adelino fire station.

CAPITAL PROJECTS FUND

Capital Projects (313) - This fund accounts for the proceeds balances and expenditures of the 2015 revenue bond issued in December 2014 for capital project expenditures.

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024**

	Special Revenue						State Appr. 2022 (322)
	Farm and Range (403)	Road Fund (402)	Intergov't Grants (520)	Senior Citizens (415)	Recreation (404)	Juvenile Detention (408)	
ASSETS							
Cash and Cash Equivalents	\$ 3,630	\$ 3,256,509	\$ 43,856	\$ 336,032	\$ 25,335	\$ 1,302,969	\$ 1,293,994
Restricted Cash	-	-	-	-	-	-	-
Receivables:							
Property Taxes	-	-	-	-	-	-	-
GRT Receivable	-	58,683	-	-	-	-	-
Other Taxes Receivable	-	52,439	-	-	-	-	-
Other Receivables, Net	-	-	20,659	-	9,290	15,058	51,580
Inventory	-	48,632	-	539	-	-	-
Prepaid Expenses	-	8,341	-	-	-	-	-
TOTAL ASSETS	<u>\$ 3,630</u>	<u>\$ 3,424,604</u>	<u>\$ 64,515</u>	<u>\$ 336,571</u>	<u>\$ 34,625</u>	<u>\$ 1,318,027</u>	<u>\$ 1,345,574</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 105,967	\$ -	\$ 40,282	\$ 85	\$ 42,948	\$ -
Accrued Salaries and Benefits	-	30,745	-	13,363	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>136,712</u>	<u>-</u>	<u>53,645</u>	<u>85</u>	<u>42,948</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue:							
Property Taxes	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>136,712</u>	<u>-</u>	<u>53,645</u>	<u>85</u>	<u>42,948</u>	<u>-</u>
FUND BALANCES							
Nonspendable:							
Inventory	-	48,632	-	539	-	-	-
Prepaid Expenses	-	8,341	-	-	-	-	-
Restricted For:							
Special Revenue Funds	3,630	2,866,320	64,515	282,387	34,540	1,275,079	1,345,574
Debt Service Funds	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-
Minimum Fund Balance	-	364,599	-	-	-	-	-
Unassigned (Deficit), Reported in:							
General Fund	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>3,630</u>	<u>3,287,892</u>	<u>64,515</u>	<u>282,926</u>	<u>34,540</u>	<u>1,275,079</u>	<u>1,345,574</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,630</u>	<u>\$ 3,424,604</u>	<u>\$ 64,515</u>	<u>\$ 336,571</u>	<u>\$ 34,625</u>	<u>\$ 1,318,027</u>	<u>\$ 1,345,574</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024**

	Special Revenue						Intergov't Grants (522)
	Regional Transit GRT (413)	Adult Detention (422)	Valuation Maintenance (420)	Law Enforcement (424)	County Indigent (435)	Solid Waste GRT (446)	
ASSETS							
Cash and Cash Equivalents	\$ 182,896	\$ 4,579,751	\$ 335,195	\$ 38,410	\$ 1,507,033	\$ 1,032,960	\$ 297,136
Restricted Cash	-	-	-	-	-	-	-
Receivables:							
Property Taxes	-	-	-	-	-	-	-
GRT Receivable	415,076	412,101	-	-	391,222	56,574	-
Other Taxes Receivable	-	-	-	-	-	-	-
Other Receivables, Net	-	35,384	-	-	-	-	4,327
Inventory	-	-	-	14,036	-	-	-
Prepaid Expenses	-	300,116	6,755	-	-	-	-
TOTAL ASSETS	<u>\$ 597,972</u>	<u>\$ 5,327,352</u>	<u>\$ 341,950</u>	<u>\$ 52,446</u>	<u>\$ 1,898,255</u>	<u>\$ 1,089,534</u>	<u>\$ 301,463</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 61,103	\$ 2,144	\$ -	\$ 52,343	\$ 148	\$ -
Accrued Salaries and Benefits	-	78,756	9,211	-	1,309	6,786	-
Unearned Revenue	-	-	-	-	-	-	85,000
TOTAL LIABILITIES	<u>-</u>	<u>139,859</u>	<u>11,355</u>	<u>-</u>	<u>53,652</u>	<u>6,934</u>	<u>85,000</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue:							
Property Taxes	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>139,859</u>	<u>11,355</u>	<u>-</u>	<u>53,652</u>	<u>6,934</u>	<u>85,000</u>
FUND BALANCES							
Nonspendable:							
Inventory	-	-	-	14,036	-	-	-
Prepaid Expenses	-	300,116	6,755	-	-	-	-
Restricted For:							
Special Revenue Funds	597,972	4,887,377	323,840	38,410	1,844,603	1,082,600	216,463
Debt Service Funds	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-	-
Unassigned (Deficit), Reported in:							
General Fund	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>597,972</u>	<u>5,187,493</u>	<u>330,595</u>	<u>52,446</u>	<u>1,844,603</u>	<u>1,082,600</u>	<u>216,463</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 597,972</u>	<u>\$ 5,327,352</u>	<u>\$ 341,950</u>	<u>\$ 52,446</u>	<u>\$ 1,898,255</u>	<u>\$ 1,089,534</u>	<u>\$ 301,463</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024**

	Special Revenue					Fire Protection Funds (340)
	Clerks Equipment (449)	Traffic Safety (465)	Homeland Security (466)	Gross Receipts (421)	EMS (341)	
ASSETS						
Cash and Cash Equivalents	\$ 513,825	\$ 1	\$ 18,055	\$ 1,974,703	\$ 1,231,288	\$ 1,369,447
Restricted Cash	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
GRT Receivable	-	-	-	273,856	170,017	171,553
Other Taxes Receivable	-	-	-	-	-	-
Other Receivables, Net	-	-	-	3,735	160,667	63,615
Inventory	-	-	-	61,800	-	638
Prepaid Expenses	-	-	-	3,081	-	895
TOTAL ASSETS	<u>\$ 513,825</u>	<u>\$ 1</u>	<u>\$ 18,055</u>	<u>\$ 2,317,175</u>	<u>\$ 1,561,972</u>	<u>\$ 1,606,148</u>
LIABILITIES						
Accounts Payable	\$ 2,695	\$ -	\$ -	\$ 136,748	\$ 275	\$ 28,493
Accrued Salaries and Benefits	-	270	-	7,090	20,717	4,234
Unearned Revenue	-	-	-	-	-	-
TOTAL LIABILITIES	<u>2,695</u>	<u>270</u>	<u>-</u>	<u>143,838</u>	<u>20,992</u>	<u>32,727</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>2,695</u>	<u>270</u>	<u>-</u>	<u>143,838</u>	<u>20,992</u>	<u>32,727</u>
FUND BALANCES						
Nonspendable:						
Inventory	-	-	-	61,800	-	638
Prepaid Expenses	-	-	-	3,081	-	895
Restricted For:						
Special Revenue Funds	511,130	-	18,055	2,108,456	1,540,980	1,571,888
Debt Service Funds	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-
Unassigned (Deficit), Reported in:						
General Fund	-	(269)	-	-	-	-
TOTAL FUND BALANCES	<u>511,130</u>	<u>(269)</u>	<u>18,055</u>	<u>2,173,337</u>	<u>1,540,980</u>	<u>1,573,421</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 513,825</u>	<u>\$ 1</u>	<u>\$ 18,055</u>	<u>\$ 2,317,175</u>	<u>\$ 1,561,972</u>	<u>\$ 1,606,148</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024**

	Special Revenue						
	State Fund Grants 2021 (321)	Federal Funding 2024 (814)	Assistance to Firefighters (501)	Intergov't Grants 2021 (521)	State Grants (314)	Federal Grants (815)	Intergov't Grants 2023 (523)
ASSETS							
Cash and Cash Equivalents	\$ 1	\$ 31,254	\$ 1	\$ 15,030	\$ 10,767	\$ 295,900	\$ 1,887,985
Restricted Cash	-	-	-	-	-	-	-
Receivables:							
Property Taxes	-	-	-	-	-	-	-
GRT Receivable	-	-	-	-	-	-	-
Other Taxes Receivable	-	-	-	-	-	-	-
Other Receivables, Net	421,572	-	-	-	1,245,731	-	70,319
Inventory	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 421,573</u>	<u>\$ 31,254</u>	<u>\$ 1</u>	<u>\$ 15,030</u>	<u>\$ 1,256,498</u>	<u>\$ 295,900</u>	<u>\$ 1,958,304</u>
LIABILITIES							
Accounts Payable	\$ 11,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	-	-	-	-	-	14,774
Unearned Revenue	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>11,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,774</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue:							
Property Taxes	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>11,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,774</u>
FUND BALANCES							
Nonspendable:							
Inventory	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Restricted For:							
Special Revenue Funds	410,330	31,254	1	15,030	1,256,498	295,900	1,943,530
Debt Service Funds	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-	-
Unassigned (Deficit), Reported in:							
General Fund	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>410,330</u>	<u>31,254</u>	<u>1</u>	<u>15,030</u>	<u>1,256,498</u>	<u>295,900</u>	<u>1,943,530</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 421,573</u>	<u>\$ 31,254</u>	<u>\$ 1</u>	<u>\$ 15,030</u>	<u>\$ 1,256,498</u>	<u>\$ 295,900</u>	<u>\$ 1,958,304</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024**

	Special Revenue					Federal Funding 2021 (821)
	CYFD Continuum (407)	Intergov't Grants (524)	DPS Law Enforcement (607)	Laws of 2022 LERRF (650)	State Appr. 2023 (323)	
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 39,924	\$ 10,318	\$ 67,972	\$ 844,177	\$ 1
Restricted Cash	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
GRT Receivable	-	-	-	-	-	-
Other Taxes Receivable	-	-	-	-	-	-
Other Receivables, Net	79,471	6,653	-	-	194,524	-
Inventory	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 79,471</u>	<u>\$ 46,577</u>	<u>\$ 10,318</u>	<u>\$ 67,972</u>	<u>\$ 1,038,701</u>	<u>\$ 1</u>
LIABILITIES						
Accounts Payable	\$ 35,655	\$ -	\$ 10,318	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
TOTAL LIABILITIES	<u>35,655</u>	<u>-</u>	<u>10,318</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue:						
Property Taxes	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>35,655</u>	<u>-</u>	<u>10,318</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Restricted For:						
Special Revenue Funds	43,816	46,577	-	67,972	1,038,701	1
Debt Service Funds	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
Minimum Fund Balance	-	-	-	-	-	-
Unassigned (Deficit), Reported in:						
General Fund	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>43,816</u>	<u>46,577</u>	<u>-</u>	<u>67,972</u>	<u>1,038,701</u>	<u>1</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 79,471</u>	<u>\$ 46,577</u>	<u>\$ 10,318</u>	<u>\$ 67,972</u>	<u>\$ 1,038,701</u>	<u>\$ 1</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024**

	Debt Service			Capital Projects	Total Nonmajor Governmental Funds
	GO Bond 2020 (563)	Debt Service (561)	Station Expansion (614)	Capital Projects (313)	
ASSETS					
Cash and Cash Equivalents	\$ 1,250,290	\$ 406,488	\$ 383	\$ 7,500	\$ 24,211,016
Restricted Cash	-	4,090,838	958	-	4,091,796
Receivables:					
Property Taxes	26,902	226,440	-	-	253,342
GRT Receivable	-	117,763	-	-	2,066,845
Other Taxes Receivable	-	-	-	-	52,439
Other Receivables, Net	-	-	-	-	2,382,585
Inventory	-	-	-	-	125,645
Prepaid Expenses	-	-	-	-	319,188
TOTAL ASSETS	<u>\$ 1,277,192</u>	<u>\$ 4,841,529</u>	<u>\$ 1,341</u>	<u>\$ 7,500</u>	<u>\$ 33,502,856</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 530,447
Accrued Salaries and Benefits	-	-	-	-	187,255
Unearned Revenue	-	-	-	-	85,000
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>802,702</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Property Taxes	25,524	207,567	-	-	233,091
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>25,524</u>	<u>207,567</u>	<u>-</u>	<u>-</u>	<u>233,091</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>25,524</u>	<u>207,567</u>	<u>-</u>	<u>-</u>	<u>1,035,793</u>
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	-	125,645
Prepaid Expenses	-	-	-	-	319,188
Restricted For:					
Special Revenue Funds	-	-	-	-	25,763,429
Debt Service Funds	1,251,668	4,633,962	1,341	-	5,886,971
Capital Projects Funds	-	-	-	7,500	7,500
Minimum Fund Balance	-	-	-	-	364,599
Unassigned (Deficit), Reported in:					
General Fund	-	-	-	-	(269)
TOTAL FUND BALANCES	<u>1,251,668</u>	<u>4,633,962</u>	<u>1,341</u>	<u>7,500</u>	<u>32,467,063</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,277,192</u>	<u>\$ 4,841,529</u>	<u>\$ 1,341</u>	<u>\$ 7,500</u>	<u>\$ 33,502,856</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue						
	Farm and Range (403)	Road Fund (402)	Intergov't Grants (520)	Senior Citizens (415)	Recreation (404)	Juvenile Detention (408)	State Appr. 2022 (322)
REVENUES							
Taxes:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts	-	346,871	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	383,619	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Federal Operating Grants	-	-	-	149,230	-	-	-
State Operating Grants	-	916,718	263,361	389,708	20,807	-	1,913,156
Payments in Lieu of Taxes	-	-	-	74,684	-	-	-
Charges for Services	-	11,211	-	15,744	-	30,002	-
Investment Income	-	-	-	-	-	-	-
Miscellaneous	-	52,107	-	6,099	15,000	-	-
TOTAL REVENUES	<u>-</u>	<u>1,710,526</u>	<u>263,361</u>	<u>635,465</u>	<u>35,807</u>	<u>30,002</u>	<u>1,913,156</u>
EXPENDITURES							
Current:							
General Government	-	-	232,713	2,170	85	-	63,955
Public Safety	-	-	1,544	-	-	184,325	-
Public Works	-	3,660,908	14,695	15,829	-	-	14,479
Culture and Recreation	-	-	-	-	25,072	-	-
Health and Welfare	-	-	-	1,199,253	-	-	-
Capital Outlay	-	647,009	-	-	-	-	103,576
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Lease Principal Expense	-	63,372	-	-	-	-	-
Lease Interest Expense	-	3,904	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>4,375,193</u>	<u>248,952</u>	<u>1,217,252</u>	<u>25,157</u>	<u>184,325</u>	<u>182,010</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(2,664,667)</u>	<u>14,409</u>	<u>(581,787)</u>	<u>10,650</u>	<u>(154,323)</u>	<u>1,731,146</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Loans	-	-	-	-	-	-	-
Transfers In	-	3,954,727	-	503,175	-	422,100	-
Transfers Out	-	-	-	-	-	(42,559)	(1,484,053)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,954,727</u>	<u>-</u>	<u>503,175</u>	<u>-</u>	<u>379,541</u>	<u>(1,484,053)</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>1,290,060</u>	<u>14,409</u>	<u>(78,612)</u>	<u>10,650</u>	<u>225,218</u>	<u>247,093</u>
FUND BALANCE, BEGINNING	3,630	1,986,615	50,106	328,101	23,890	1,049,861	1,098,481
RESTATEMENT (NOTE 22)	<u>-</u>	<u>11,217</u>	<u>-</u>	<u>33,437</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, AS RESTATED	<u>3,630</u>	<u>1,997,832</u>	<u>50,106</u>	<u>361,538</u>	<u>23,890</u>	<u>1,049,861</u>	<u>1,098,481</u>
FUND BALANCE, ENDING	<u>\$ 3,630</u>	<u>\$ 3,287,892</u>	<u>\$ 64,515</u>	<u>\$ 282,926</u>	<u>\$ 34,540</u>	<u>\$ 1,275,079</u>	<u>\$ 1,345,574</u>
	-	-	-	-	-	-	-

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue						
	Regional Transit GRT (413)	Adult Detention (422)	Valuation Maintenance (420)	Law Enforcement (424)	County Indigent (435)	Solid Waste GRT (446)	Intergov't Grants (522)
REVENUES							
Taxes:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts	2,401,933	2,434,694	-	-	3,619,782	393,999	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	563,469	-	-	-	-
Federal Operating Grants	-	-	-	-	-	-	-
State Operating Grants	-	329,610	-	40,373	-	-	664,836
Payments in Lieu of Taxes	-	-	-	-	-	-	-
Charges for Services	-	482,400	-	158,000	-	-	-
Investment Income	-	-	-	-	12,880	-	-
Miscellaneous	-	1,915	-	-	-	-	-
TOTAL REVENUES	<u>2,401,933</u>	<u>3,248,619</u>	<u>563,469</u>	<u>198,373</u>	<u>3,632,662</u>	<u>393,999</u>	<u>664,836</u>
EXPENDITURES							
Current:							
General Government	-	-	563,530	-	-	-	43,584
Public Safety	-	5,860,932	-	184,337	-	-	-
Public Works	2,408,795	-	-	-	-	472,612	-
Culture and Recreation	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	3,764,698	-	-
Capital Outlay	-	39,068	112,357	-	-	-	404,789
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Lease Principal Expense	-	10,857	-	-	-	-	-
Lease Interest Expense	-	459	-	-	-	-	-
TOTAL EXPENDITURES	<u>2,408,795</u>	<u>5,911,316</u>	<u>675,887</u>	<u>184,337</u>	<u>3,764,698</u>	<u>472,612</u>	<u>448,373</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,862)</u>	<u>(2,662,697)</u>	<u>(112,418)</u>	<u>14,036</u>	<u>(132,036)</u>	<u>(78,613)</u>	<u>216,463</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Loans	-	-	-	-	-	-	-
Transfers In	-	3,953,982	-	-	1,554,866	289,130	-
Transfers Out	-	-	-	-	(1,554,866)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,953,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>289,130</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(6,862)	1,291,285	(112,418)	14,036	(132,036)	210,517	216,463
FUND BALANCE, BEGINNING	604,834	3,865,398	443,013	38,410	1,976,639	872,083	-
RESTATEMENT (NOTE 22)	-	30,810	-	-	-	-	-
FUND BALANCE, AS RESTATED	<u>604,834</u>	<u>3,896,208</u>	<u>443,013</u>	<u>38,410</u>	<u>1,976,639</u>	<u>872,083</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 597,972</u>	<u>\$ 5,187,493</u>	<u>\$ 330,595</u>	<u>\$ 52,446</u>	<u>\$ 1,844,603</u>	<u>\$ 1,082,600</u>	<u>\$ 216,463</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue					Fire Protection Funds (340)
	Clerks Equipment (449)	Traffic Safety (465)	Homeland Security (466)	Gross Receipts (421)	EMS (341)	
REVENUES						
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts	-	-	18,055	1,618,730	983,846	1,175,334
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Federal Operating Grants	-	-	-	-	218,990	-
State Operating Grants	-	2,640	-	7,232	84,259	993,432
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	92,498	-	-	-	-	4,311
Investment Income	-	-	-	-	-	-
Miscellaneous	-	1,842	-	58,683	-	337,558
TOTAL REVENUES	<u>92,498</u>	<u>4,482</u>	<u>18,055</u>	<u>1,684,645</u>	<u>1,287,095</u>	<u>2,510,635</u>
EXPENDITURES						
Current:						
General Government	30,402	-	-	11,573	-	-
Public Safety	-	4,591	-	959,301	1,004,766	2,049,531
Public Works	550	-	-	18,748	-	35,940
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay	-	-	-	235,930	202,264	1,476,107
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Lease Principal Expense	-	-	-	-	-	-
Lease Interest Expense	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>30,952</u>	<u>4,591</u>	<u>-</u>	<u>1,225,552</u>	<u>1,207,030</u>	<u>3,561,578</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>61,546</u>	<u>(109)</u>	<u>18,055</u>	<u>459,093</u>	<u>80,065</u>	<u>(1,050,943)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Loans	-	-	-	-	-	-
Transfers In	-	-	-	-	134,506	871,307
Transfers Out	-	(1,680)	-	-	-	(221,688)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,680)</u>	<u>-</u>	<u>-</u>	<u>134,506</u>	<u>649,619</u>
NET CHANGE IN FUND BALANCES	61,546	(1,789)	18,055	459,093	214,571	(401,324)
FUND BALANCE, BEGINNING	449,584	1,520	-	1,714,244	1,326,409	1,831,348
RESTATEMENT (NOTE 22)	-	-	-	-	-	143,397
FUND BALANCE, AS RESTATED	<u>449,584</u>	<u>1,520</u>	<u>-</u>	<u>1,714,244</u>	<u>1,326,409</u>	<u>1,974,745</u>
FUND BALANCE, ENDING	<u>\$ 511,130</u>	<u>\$ (269)</u>	<u>\$ 18,055</u>	<u>\$ 2,173,337</u>	<u>\$ 1,540,980</u>	<u>\$ 1,573,421</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue						
	State Fund Grants 2021 (321)	Federal Funding 2024 (814)	Assistance to Firefighters (501)	Intergov't Grants 2021 (521)	State Grants (314)	Federal Grants (815)	Intergov't Grants 2023 (523)
REVENUES							
Taxes:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts	-	-	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-	115,222	-
State Operating Grants	292,212	50,000	-	-	1,582,123	-	2,106,824
Payments in Lieu of Taxes	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUES	<u>292,212</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>1,582,123</u>	<u>115,222</u>	<u>2,106,824</u>
EXPENDITURES							
Current:							
General Government	13,391	18,746	-	-	139,382	-	222,233
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	214,029	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-
Capital Outlay	629,612	-	385,971	-	1,442,741	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Lease Principal Expense	-	-	-	-	-	-	-
Lease Interest Expense	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>643,003</u>	<u>18,746</u>	<u>600,000</u>	<u>-</u>	<u>1,582,123</u>	<u>-</u>	<u>222,233</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(350,791)</u>	<u>31,254</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>115,222</u>	<u>1,884,591</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Loans	-	-	-	-	-	-	-
Transfers In	238,321	-	-	-	1,245,732	-	-
Transfers Out	-	-	-	-	-	-	(14)
TOTAL OTHER FINANCING SOURCES (USES)	<u>238,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,245,732</u>	<u>-</u>	<u>(14)</u>
NET CHANGE IN FUND BALANCES	(112,470)	31,254	(600,000)	-	1,245,732	115,222	1,884,577
FUND BALANCE, BEGINNING RESTATEMENT (NOTE 22)	522,800	-	600,001	15,030	10,766	180,678	58,953
FUND BALANCE, AS RESTATED	<u>522,800</u>	<u>-</u>	<u>600,001</u>	<u>15,030</u>	<u>10,766</u>	<u>180,678</u>	<u>58,953</u>
FUND BALANCE, ENDING	<u>\$ 410,330</u>	<u>\$ 31,254</u>	<u>\$ 1</u>	<u>\$ 15,030</u>	<u>\$ 1,256,498</u>	<u>\$ 295,900</u>	<u>\$ 1,943,530</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue					
	CYFD Continuum 407	Intergov't Grants 524	DPS Law Enforcement 607	Laws of 2022 LERRF 650	State Appr. 2023 323	
REVENUES						
Taxes:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts	-	-	-	-	-	-
Gasoline and Motor Vehicle Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Federal Operating Grants	-	-	-	-	-	-
State Operating Grants	445,283	53,889	10,318	150,000	485,916	-
Payments in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>445,283</u>	<u>53,889</u>	<u>10,318</u>	<u>150,000</u>	<u>485,916</u>	<u>-</u>
EXPENDITURES						
Current:						
General Government	-	49,386	10,170	-	266,405	155,259
Public Safety	-	-	148	82,173	-	-
Public Works	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Health and Welfare	489,930	-	-	-	-	-
Capital Outlay	-	-	-	-	219,511	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Lease Principal Expense	-	-	-	-	-	-
Lease Interest Expense	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>489,930</u>	<u>49,386</u>	<u>10,318</u>	<u>82,173</u>	<u>485,916</u>	<u>155,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(44,647)</u>	<u>4,503</u>	<u>-</u>	<u>67,827</u>	<u>-</u>	<u>(155,259)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Loans	-	-	-	-	-	-
Transfers In	41,124	42,074	-	145	-	-
Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>41,124</u>	<u>42,074</u>	<u>-</u>	<u>145</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,523)	46,577	-	67,972	-	(155,259)
FUND BALANCE, BEGINNING	47,339	-	-	-	1,038,701	155,260
RESTATEMENT (NOTE 22)	-	-	-	-	-	-
FUND BALANCE, AS RESTATED	<u>47,339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,038,701</u>	<u>155,260</u>
FUND BALANCE, ENDING	<u>\$ 43,816</u>	<u>\$ 46,577</u>	<u>\$ -</u>	<u>\$ 67,972</u>	<u>\$ 1,038,701</u>	<u>\$ 1</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

	Debt Service		Capital Projects		Total Nonmajor Governmental Funds
	GO Bond 2020 (563)	Debt Service (561)	Station Expansion (614)	Capital Projects (313)	
REVENUES					
Taxes:					
Property Taxes	\$ 17,514	\$ 1,326,902	\$ -	\$ -	\$ 1,344,416
Gross Receipts	-	706,575	-	-	13,699,819
Gasoline and Motor Vehicle Taxes	-	-	-	-	383,619
Other Taxes	-	-	-	-	563,469
Federal Operating Grants	-	-	-	-	483,442
State Operating Grants	-	-	-	-	10,802,697
Payments in Lieu of Taxes	-	-	-	-	74,684
Charges for Services	-	36,157	-	-	830,323
Investment Income	35	177,715	803	-	191,433
Miscellaneous	-	-	-	-	473,204
TOTAL REVENUES	<u>17,549</u>	<u>2,247,349</u>	<u>803</u>	<u>-</u>	<u>28,847,106</u>
EXPENDITURES					
Current:					
General Government	324	538	-	-	1,823,846
Public Safety	-	-	-	-	10,331,648
Public Works	-	12,932	-	-	6,869,517
Culture and Recreation	-	-	-	-	25,072
Health and Welfare	-	-	-	-	5,453,881
Capital Outlay	-	925,072	-	-	6,824,007
Debt Service:					
Principal	75,000	1,533,309	19,763	-	1,628,072
Interest	4,089	243,262	1,241	-	248,592
Lease Principal Expense	-	-	-	-	74,229
Lease Interest Expense	-	-	-	-	4,363
TOTAL EXPENDITURES	<u>79,413</u>	<u>2,715,113</u>	<u>21,004</u>	<u>-</u>	<u>33,283,227</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(61,864)</u>	<u>(467,764)</u>	<u>(20,201)</u>	<u>-</u>	<u>(4,436,121)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Loans	-	835,136	-	-	835,136
Transfers In	1,025,000	1,023,585	21,005	-	15,320,779
Transfers Out	(958,500)	(1,860,136)	-	-	(6,123,496)
TOTAL OTHER FINANCING SOURCES (USES)	<u>66,500</u>	<u>(1,415)</u>	<u>21,005</u>	<u>-</u>	<u>10,032,419</u>
NET CHANGE IN FUND BALANCES	4,636	(469,179)	804	-	5,596,298
FUND BALANCE, BEGINNING	1,247,032	5,103,141	537	7,500	26,651,904
RESTATEMENT (NOTE 22)	-	-	-	-	218,861
FUND BALANCE, AS RESTATED	<u>1,247,032</u>	<u>5,103,141</u>	<u>537</u>	<u>7,500</u>	<u>26,870,765</u>
FUND BALANCE, ENDING	<u>\$ 1,251,668</u>	<u>\$ 4,633,962</u>	<u>\$ 1,341</u>	<u>\$ 7,500</u>	<u>\$ 32,467,063</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
TAX ROLL RECONCILIATION OF CHANGES IN THE COUNTY TREASURER'S
PROPERTY TAXES RECEIVABLE
JUNE 30, 2024**

Property Taxes Receivable, Beginning of Year	\$	10,606,582
Changes to Tax Roll:		
Net Taxes Charged to Treasurer for Fiscal Year		62,429,261
Adjustments:		
Less: Roll-Off of 2013 Taxes on Ten Year Schedule		(502,162)
Adjustments and Charge Offs of Taxes Receivable		(319)
Total Receivables Prior to Collections		72,533,362
Collections for the Fiscal Year Ended June 30, 2024		(61,928,444)
Property Taxes Receivable, End of Year	\$	10,604,918

Property Taxes Receivable by years:		
2014 - 2017	\$	1,822,739
2018		561,146
2019		629,348
2020		742,438
2021		1,103,684
2022		1,876,481
2023		3,869,082
Total Property Taxes Receivable	\$	10,604,918

Property taxes receivable reported in the financial statements as follows:

Balance Sheet - Governmental Funds	\$	3,587,684
Statement of Fiduciary Net Position		7,017,234
Total Property Taxes Receivable	\$	10,604,918

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	\$ 7,939	\$ 7,310	\$ 7,310	\$ 7,121	\$ 7,079	\$ -	\$ -	231	\$ 629
2022	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	8,421	279	8,052	974	8,040	-	-	11	370
2021	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	8,478	80	8,174	49	8,122	-	-	51	304
2020	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	7,661	5	7,434	67	7,434	-	-	-	227
2019	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	7,755	46	7,624	142	7,624	-	-	-	132
2018	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	7,839	-	7,723	15	7,723	-	-	-	116
2017	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	12,186	-	12,067	26	12,067	-	-	-	119
2016	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	11,750	-	11,713	-	11,713	-	-	-	37
2015	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	8,406	12	8,388	12	8,388	-	-	-	18
2014	951 STATE BOARD OF FINANCE - CATTLE INDEMNITY	8,156	-	8,136	-	8,136	-	-	-	20
		<u>88,591</u>	<u>7,732</u>	<u>86,621</u>	<u>8,406</u>	<u>86,326</u>	<u>-</u>	<u>-</u>	<u>293</u>	<u>1,972</u>
2023	952 STATE BOARD OF FINANCE - SHEEP	136	111	111	102	101	-	-	10	25
2022	952 STATE BOARD OF FINANCE - SHEEP	143	25	135	25	127	-	-	9	8
2021	952 STATE BOARD OF FINANCE - SHEEP	141	1	138	2	138	-	-	-	3
2020	952 STATE BOARD OF FINANCE - SHEEP	140	-	138	1	138	-	-	-	2
2019	952 STATE BOARD OF FINANCE - SHEEP	134	-	124	1	124	-	-	-	11
2018	952 STATE BOARD OF FINANCE - SHEEP	123	-	115	1	115	-	-	-	8
2017	952 STATE BOARD OF FINANCE - SHEEP	146	-	144	1	144	-	-	-	2
2016	952 STATE BOARD OF FINANCE - SHEEP	156	-	156	-	156	-	-	-	-
2015	952 STATE BOARD OF FINANCE - SHEEP	33	-	33	-	33	-	-	-	-
2014	952 STATE BOARD OF FINANCE - SHEEP	36	-	36	-	36	-	-	-	-
		<u>1,188</u>	<u>137</u>	<u>1,130</u>	<u>133</u>	<u>1,112</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>59</u>
2023	953 STATE BOARD OF FINANCE - GOATS	152	125	125	120	115	-	-	10	27
2022	953 STATE BOARD OF FINANCE - GOATS	161	54	140	67	138	-	-	2	21
2021	953 STATE BOARD OF FINANCE - GOATS	126	-	101	-	101	-	-	-	25
2020	953 STATE BOARD OF FINANCE - GOATS	126	-	111	1	111	-	-	-	15
2019	953 STATE BOARD OF FINANCE - GOATS	126	-	110	1	110	-	-	-	15
2018	954 STATE BOARD OF FINANCE - GOATS	113	-	98	1	98	-	-	-	15
2017	953 STATE BOARD OF FINANCE - GOATS	151	-	141	2	141	-	-	-	10
		<u>955</u>	<u>179</u>	<u>826</u>	<u>192</u>	<u>814</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>128</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	954 STATE BOARD OF FINANCE - SWINE	\$ 2,023	\$ 9	\$ 8	\$ 8	\$ 7	\$ 7	\$ -	\$ -	\$ 1
2022	955 STATE BOARD OF FINANCE - SWINE	2,022	7	-	6	-	6	-	-	-
2021	955 STATE BOARD OF FINANCE - SWINE	2,021	7	-	7	-	7	-	-	-
2020	955 STATE BOARD OF FINANCE - SWINE	2,020	7	-	7	-	7	-	-	-
2019	956 STATE BOARD OF FINANCE - SWINE	2,019	12	-	11	-	11	-	-	-
2018	956 STATE BOARD OF FINANCE - SWINE	2,018	13	-	13	-	13	-	-	-
2017	955 STATE BOARD OF FINANCE - SWINE	2,017	13	-	13	-	13	-	-	-
		14,140	68	8	65	7	64	-	-	1
2023	956 STATE BOARD OF FINANCE - DAIRY CATTLE	6,316	6,308	6,308	6,265	6,260	-	-	48	8
2022	956 STATE BOARD OF FINANCE - DAIRY CATTLE	5,669	6	5,669	8	5,669	-	-	-	-
2021	956 STATE BOARD OF FINANCE - DAIRY CATTLE	11,939	-	11,939	-	11,939	-	-	-	-
2020	956 STATE BOARD OF FINANCE - DAIRY CATTLE	12,263	-	12,263	-	12,263	-	-	-	-
2019	956 STATE BOARD OF FINANCE - DAIRY CATTLE	13,645	-	13,645	-	13,645	-	-	-	-
2018	956 STATE BOARD OF FINANCE - DAIRY CATTLE	18,446	-	18,446	-	18,446	-	-	-	-
2017	956 STATE BOARD OF FINANCE - DAIRY CATTLE	17,629	-	17,629	-	17,629	-	-	-	-
2016	956 STATE BOARD OF FINANCE - DAIRY CATTLE	14,763	-	14,763	-	14,763	-	-	-	-
2015	956 STATE BOARD OF FINANCE - DAIRY CATTLE	15,807	-	15,807	-	15,807	-	-	-	-
2014	956 STATE BOARD OF FINANCE - DAIRY CATTLE	18,634	-	18,634	-	18,634	-	-	-	-
		135,111	6,314	135,103	6,273	135,055	-	-	48	8
2023	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	5	5	5	5	5	-	-	-	-
2022	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	19	-	19	-	19	-	-	-	-
2021	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	31	-	31	-	31	-	-	-	-
2020	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	13	-	13	-	13	-	-	-	-
2019	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	11	-	11	-	11	-	-	-	-
2018	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	11	-	11	-	11	-	-	-	-
2017	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	123	-	123	-	123	-	-	-	-
2016	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	44	-	44	-	44	-	-	-	-
2015	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	66	-	66	-	66	-	-	-	-
2014	957 STATE BOARD OF FINANCE - BISON/CAMELIDS	54	-	54	-	54	-	-	-	-
		377	5	377	5	377	-	-	-	-
2023	958 STATE BOARD OF FINANCE - ALPACA	11	8	8	3	3	-	-	5	3
2022	958 STATE BOARD OF FINANCE - ALPACA	19	4	17	10	17	-	-	-	2
2021	958 STATE BOARD OF FINANCE - ALPACA	17	-	17	1	17	-	-	-	-
2020	958 STATE BOARD OF FINANCE - ALPACA	15	-	15	-	15	-	-	-	-
2019	958 STATE BOARD OF FINANCE - ALPACA	13	-	13	-	13	-	-	-	-
2018	958 STATE BOARD OF FINANCE - ALPACA	11	-	11	-	11	-	-	-	-
2017	958 STATE BOARD OF FINANCE - ALPACA	13	-	13	-	13	-	-	-	-
		99	12	94	14	89	-	-	5	5
2023	960 STATE BOARD OF FINANCE - LLAMA	6	3	3	2	2	-	-	2	3
2022	960 STATE BOARD OF FINANCE - LLAMA	9	-	7	2	7	-	-	-	1
2021	960 STATE BOARD OF FINANCE - LLAMA	8	-	8	-	8	-	-	-	-
2020	960 STATE BOARD OF FINANCE - LLAMA	9	-	9	-	9	-	-	-	-
2019	960 STATE BOARD OF FINANCE - LLAMA	8	-	8	-	8	-	-	-	-
2018	960 STATE BOARD OF FINANCE - LLAMA	8	-	8	-	8	-	-	-	-
2017	960 STATE BOARD OF FINANCE - LLAMA	7	-	7	-	7	-	-	-	-
		55	3	50	4	49	-	-	2	4

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To- Date	Distributed In Current Year	Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	\$ 1,339,069	\$ 1,244,223	\$ 1,244,223	\$ 1,213,978	\$ 1,194,231	\$ -	\$ -	\$ 49,991	\$ 94,846
2022	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	1,084,449	37,767	1,051,120	62,823	1,044,856	-	-	6,264	33,330
2021	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	1,023,388	15,493	1,011,474	18,660	1,009,907	-	-	1,567	11,914
2020	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	984,603	3,929	976,622	4,504	975,612	-	-	1,009	7,981
2019	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	977,626	2,935	971,502	3,529	970,771	-	-	732	6,124
2018	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	802,588	2,499	797,302	2,653	796,555	-	-	747	5,285
2017	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	809,702	2,564	805,825	2,588	805,114	-	-	712	3,876
2016	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	1,440,370	1,657	1,436,381	1,629	1,435,410	-	-	972	3,989
2015	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	1,333,586	1,532	1,330,511	1,545	1,330,227	-	-	284	3,075
2014	MRGCDNR MIDDLE RIO GRANDE CONSERVANCY	1,229,459	1,023	1,226,841	1,036	1,226,746	-	-	95	2,619
		<u>11,024,840</u>	<u>1,313,622</u>	<u>10,851,801</u>	<u>1,312,945</u>	<u>10,789,429</u>	-	-	<u>62,373</u>	<u>173,039</u>
2023	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	4,213,967	3,909,132	3,909,132	3,816,798	3,761,025	-	-	148,107	304,835
2022	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	3,331,780	123,583	3,233,397	192,349	3,213,569	-	-	19,828	98,384
2021	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	3,185,080	49,349	3,139,293	51,638	3,127,810	-	-	11,483	45,787
2020	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	3,033,753	12,388	3,008,981	16,668	3,004,465	-	-	4,516	24,772
2019	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	2,982,521	8,062	2,965,355	8,928	2,962,904	-	-	2,451	17,166
2018	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	2,927,286	6,503	2,913,795	6,462	2,911,769	-	-	2,027	13,491
2017	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	2,725,593	4,658	2,715,168	4,842	2,713,432	-	-	1,736	10,425
2016	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	2,062,482	2,777	2,056,045	2,886	2,054,507	-	-	1,538	6,437
2015	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	1,922,068	2,114	1,917,041	2,298	1,915,575	-	-	1,465	5,027
2014	MRGCDR MIDDLE RIO GRANDE CONSERVANCY	1,794,653	1,757	1,791,088	1,799	1,790,197	-	-	891	3,565
		<u>28,179,183</u>	<u>4,120,323</u>	<u>27,649,295</u>	<u>4,104,668</u>	<u>27,455,253</u>	-	-	<u>194,042</u>	<u>529,889</u>
2023	SWCD SOIL WATER CONSERVANCY	470,326	438,596	438,596	425,431	420,550	5	5	18,046	31,725
2022	SWCD SOIL WATER CONSERVANCY	432,549	14,141	417,071	21,640	415,151	5	5	1,920	15,473
2021	SWCD SOIL WATER CONSERVANCY	386,368	5,462	376,405	5,925	375,278	-	-	1,127	9,963
2020	SWCD SOIL WATER CONSERVANCY	367,487	1,821	360,430	2,269	359,961	-	-	470	7,057
2019	SWCD SOIL WATER CONSERVANCY	360,426	1,349	354,433	1,494	354,151	-	-	282	5,993
2018	SWCD SOIL WATER CONSERVANCY	351,253	1,202	345,820	1,265	345,575	-	-	245	5,433
2017	SWCD SOIL WATER CONSERVANCY	344,578	1,066	339,610	1,153	339,381	-	-	229	4,969
2016	SWCD SOIL WATER CONSERVANCY	359,248	852	354,716	907	354,493	-	3	223	4,529
2015	SWCD SOIL WATER CONSERVANCY	348,092	787	343,911	865	343,719	-	-	192	4,181
2014	SWCD SOIL WATER CONSERVANCY	354,093	745	350,106	783	349,961	-	57	145	3,930
		<u>3,774,420</u>	<u>466,021</u>	<u>3,681,098</u>	<u>461,732</u>	<u>3,658,220</u>	<u>10</u>	<u>70</u>	<u>22,879</u>	<u>93,253</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	\$ 270,815	\$ 261,700	\$ 261,700	\$ 257,562	\$ 255,390	\$ -	\$ -	\$ 6,310	\$ 9,114
2022	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	255,503	6,960	252,837	11,199	252,233	-	-	604	2,665
2021	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	242,699	2,190	241,911	2,074	241,506	-	-	405	788
2020	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	236,843	1,103	236,625	1,031	236,553	-	-	72	217
2019	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	231,098	849	231,025	870	231,025	-	-	-	73
2018	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	219,245	650	219,177	662	219,177	-	-	-	68
2017	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	208,339	228	208,266	228	208,266	-	-	-	73
2016	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	163,927	43	163,889	43	163,882	-	-	7	38
2015	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	162,612	43	162,582	43	162,582	-	-	-	30
2014	BF01R_MUNOP VILLAGE OF BOSQUE FARMS	158,883	12	158,854	12	158,854	-	-	-	28
		<u>2,149,964</u>	<u>273,778</u>	<u>2,136,866</u>	<u>273,724</u>	<u>2,129,468</u>	<u>-</u>	<u>-</u>	<u>7,398</u>	<u>13,094</u>
2023	BN01NR_MUNDEBT CITY OF BELEN - DEBT	314,512	285,704	285,704	279,036	273,463	-	-	12,241	28,809
2022	BN01NR_MUNDEBT CITY OF BELEN - DEBT	238,965	10,280	229,398	15,019	227,061	-	-	2,337	9,567
2021	BN01NR_MUNDEBT CITY OF BELEN - DEBT	219,627	5,125	214,677	5,028	213,023	-	-	1,654	4,950
2020	BN01NR_MUNDEBT CITY OF BELEN - DEBT	228,972	1,873	226,648	2,691	225,831	-	1	817	2,323
2019	BN01NR_MUNDEBT CITY OF BELEN - DEBT	224,532	1,192	222,888	1,309	222,280	-	-	608	1,645
2018	BN01NR_MUNDEBT CITY OF BELEN - DEBT	226,516	873	225,229	813	224,776	-	-	454	1,286
2017	BN01NR_MUNDEBT CITY OF BELEN - DEBT	238,735	599	237,548	599	237,150	-	-	398	1,187
2016	BN01NR_MUNDEBT CITY OF BELEN - DEBT	237,055	369	236,060	369	235,657	-	-	404	995
2015	BN01NR_MUNDEBT CITY OF BELEN - DEBT	-	-	-	-	-	-	-	-	-
2014	BN01NR_MUNDEBT CITY OF BELEN - DEBT	-	-	-	-	-	-	-	-	-
		<u>1,928,914</u>	<u>306,015</u>	<u>1,878,152</u>	<u>304,864</u>	<u>1,859,241</u>	<u>-</u>	<u>1</u>	<u>18,913</u>	<u>50,762</u>
2023	BN01NR_MUNOPER CITY OF BELEN	735,295	713,939	713,939	707,192	702,459	-	-	11,481	21,355
2022	BN01NR_MUNOPER CITY OF BELEN	535,758	8,240	524,968	21,754	523,118	-	-	1,850	10,790
2021	BN01NR_MUNOPER CITY OF BELEN	481,882	2,996	475,557	3,447	474,873	-	-	684	6,325
2020	BN01NR_MUNOPER CITY OF BELEN	453,822	999	448,971	1,082	448,323	-	-	648	4,851
2019	BN01NR_MUNOPER CITY OF BELEN	425,696	779	421,551	969	420,927	-	-	624	4,145
2018	BN01NR_MUNOPER CITY OF BELEN	400,666	722	396,931	754	396,300	-	-	631	3,735
2017	BN01NR_MUNOPER CITY OF BELEN	374,485	409	371,206	423	370,624	-	-	582	3,279
2016	BN01NR_MUNOPER CITY OF BELEN	331,121	196	328,659	224	328,051	-	-	608	2,462
2015	BN01NR_MUNOPER CITY OF BELEN	323,353	68	321,368	74	321,162	-	-	206	1,985
2014	BN01NR_MUNOPER CITY OF BELEN	312,154	69	310,351	75	310,333	-	-	19	1,803
		<u>4,374,232</u>	<u>728,417</u>	<u>4,313,501</u>	<u>735,994</u>	<u>4,296,170</u>	<u>-</u>	<u>-</u>	<u>17,333</u>	<u>60,730</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	\$ 420,673	\$ 387,764	\$ 387,764	\$ 362,120	\$ 359,942	\$ -	\$ -	\$ 27,822	\$ 32,909
2022	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	544,288	12,035	509,003	23,907	507,401	-	-	1,602	35,286
2021	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	507,676	4,863	480,224	5,863	479,579	-	1	644	27,452
2020	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	498,542	2,925	478,569	3,083	478,084	-	-	485	19,973
2019	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	488,608	2,509	469,712	2,669	469,285	-	-	427	18,896
2018	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	481,118	2,338	463,155	2,426	462,763	-	-	391	17,963
2017	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	473,622	2,107	456,324	2,170	455,912	-	-	413	17,297
2016	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	455,858	1,880	439,912	1,944	439,518	-	-	394	15,946
2015	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	411,863	1,800	396,858	1,851	396,607	-	-	251	15,005
2014	BN01NR_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	407,175	1,784	392,891	1,837	392,706	-	-	185	14,284
		<u>4,689,423</u>	<u>420,005</u>	<u>4,474,412</u>	<u>407,870</u>	<u>4,441,797</u>	-	1	<u>32,614</u>	<u>215,011</u>
2023	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,307,631	2,127,105	2,127,105	1,986,433	1,974,487	-	-	152,618	180,526
2022	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,071,018	45,794	1,936,756	90,967	1,930,660	-	(1)	6,096	134,262
2021	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,931,707	18,504	1,827,250	22,307	1,824,800	-	2	2,451	104,455
2020	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,897,201	11,129	1,821,193	11,734	1,819,348	-	-	1,845	76,008
2019	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,861,842	9,561	1,789,839	10,171	1,788,211	-	-	1,628	72,003
2018	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,839,073	8,938	1,770,409	9,273	1,768,913	-	-	1,496	68,664
2017	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,810,656	8,054	1,744,529	8,295	1,742,951	-	-	1,578	66,128
2016	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,749,126	7,215	1,687,941	7,457	1,686,431	-	-	1,510	61,186
2015	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,580,731	6,909	1,523,142	7,105	1,522,178	-	-	964	57,589
2014	BN01NR_SCHDEBT BELEN CONSOLIDATED SCHOOLS	1,562,738	6,847	1,507,916	7,049	1,507,206	-	-	710	54,822
		<u>18,611,723</u>	<u>2,250,056</u>	<u>17,736,080</u>	<u>2,160,791</u>	<u>17,565,185</u>	-	1	<u>170,896</u>	<u>875,643</u>
2023	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	105,320	97,081	97,081	90,661	90,115	-	-	6,965	8,239
2022	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	136,072	3,009	127,251	5,977	126,850	-	-	401	8,821
2021	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	126,919	1,216	120,056	1,466	119,895	-	-	161	6,863
2020	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	124,635	731	119,642	771	119,521	-	-	121	4,993
2019	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	122,152	627	117,428	667	117,321	-	-	107	4,724
2018	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	120,279	585	115,789	606	115,691	-	-	98	4,491
2017	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	118,405	527	114,081	542	113,978	-	-	103	4,324
2016	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	113,964	470	109,978	486	109,880	-	-	98	3,987
2015	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	102,966	450	99,215	463	99,152	-	-	63	3,751
2014	BN01NR_SCHDISTOP BELEN CONSOLIDATED SCHOOLS	101,794	446	98,223	459	98,177	-	-	46	3,571
		<u>1,172,506</u>	<u>105,142</u>	<u>1,118,744</u>	<u>102,098</u>	<u>1,110,580</u>	-	-	<u>8,163</u>	<u>53,764</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	BN01R_MUNOPER CITY OF BELEN	\$ 533,843	\$ 484,945	\$ 484,945	\$ 473,627	\$ 464,168	\$ -	\$ -	\$ 20,777	\$ 48,899
2022	BN01R_MUNOPER CITY OF BELEN	497,562	21,405	477,641	31,271	472,776	-	-	4,865	19,920
2021	BN01R_MUNOPER CITY OF BELEN	451,731	10,541	441,549	10,341	438,147	-	-	3,402	10,181
2020	BN01R_MUNOPER CITY OF BELEN	441,074	3,608	436,597	5,184	435,024	-	2	1,573	4,475
2019	BN01R_MUNOPER CITY OF BELEN	431,153	2,289	427,995	2,513	426,827	-	-	1,167	3,158
2018	BN01R_MUNOPER CITY OF BELEN	414,177	1,596	411,825	1,487	410,996	-	-	829	2,352
2017	BN01R_MUNOPER CITY OF BELEN	399,780	1,003	397,792	1,003	397,125	-	-	667	1,988
2016	BN01R_MUNOPER CITY OF BELEN	387,643	603	386,017	603	385,357	-	-	660	1,627
2015	BN01R_MUNOPER CITY OF BELEN	382,505	198	380,905	198	380,248	-	-	657	1,600
2014	BN01R_MUNOPER CITY OF BELEN	377,434	223	376,185	223	375,683	-	1	502	1,248
		<u>4,316,902</u>	<u>526,411</u>	<u>4,221,451</u>	<u>526,450</u>	<u>4,186,351</u>	-	3	<u>35,099</u>	<u>95,448</u>
2023	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	835,070	770,133	770,133	753,559	741,835	-	-	28,298	64,936
2022	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	783,767	28,974	754,933	45,580	749,964	-	-	4,969	28,833
2021	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	725,760	12,773	710,599	14,104	707,517	-	-	3,082	15,161
2020	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	707,917	4,120	699,199	6,006	698,043	-	1	1,155	8,718
2019	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	695,122	2,679	688,769	2,800	687,932	-	-	837	6,353
2018	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	689,913	1,943	684,926	1,987	684,159	-	-	767	4,987
2017	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	676,829	1,554	673,095	1,592	672,437	-	-	658	3,734
2016	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	649,383	1,489	646,447	1,544	645,823	-	-	624	2,936
2015	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	642,489	1,151	640,055	1,171	639,638	-	-	417	2,434
2014	BN01R_SCHCAPIMP BELEN CONSOLIDATED SCHOOLS	632,241	746	630,402	831	630,160	-	1	242	1,839
		<u>7,038,491</u>	<u>825,562</u>	<u>6,898,558</u>	<u>829,174</u>	<u>6,857,508</u>	-	2	<u>41,049</u>	<u>139,931</u>
2023	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	3,182,473	2,934,999	2,934,999	2,871,834	2,827,153	-	-	107,846	247,474
2022	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,982,232	110,248	2,872,521	173,431	2,853,615	-	-	18,906	109,711
2021	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,813,566	49,518	2,754,792	54,678	2,742,844	-	-	11,948	58,775
2020	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,693,977	15,679	2,660,800	22,856	2,656,404	-	2	4,396	33,174
2019	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,648,762	10,210	2,624,555	10,671	2,621,365	-	-	3,190	24,207
2018	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,637,192	7,427	2,618,131	7,595	2,615,197	-	-	2,934	19,061
2017	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,587,517	5,939	2,573,242	6,087	2,570,725	-	-	2,517	14,275
2016	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,525,779	5,792	2,514,361	6,003	2,511,934	-	-	2,427	11,418
2015	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,469,577	4,423	2,460,220	4,499	2,458,619	-	-	1,602	9,357
2014	BN01R_SCHDEBT BELEN CONSOLIDATED SCHOOLS	2,426,543	2,864	2,419,482	3,191	2,418,553	-	3	929	7,058
		<u>26,967,618</u>	<u>3,147,099</u>	<u>26,433,103</u>	<u>3,160,845</u>	<u>26,276,409</u>	-	5	<u>156,695</u>	<u>534,510</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	\$ 43,367	\$ 40,561	\$ 40,561	\$ 39,229	\$ 38,909	\$ -	\$ -	\$ 1,652	\$ 2,807
2022	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	49,041	1,772	47,130	2,548	46,988	-	-	142	1,911
2021	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	44,147	540	42,954	618	42,887	-	-	67	1,193
2020	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	38,524	194	37,750	215	37,737	-	-	13	774
2019	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	34,474	170	33,813	177	33,809	-	-	4	661
2018	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	34,586	197	33,948	198	33,946	-	-	2	638
2017	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	35,249	213	34,595	214	34,592	-	-	2	654
2016	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	24,498	125	24,036	125	24,034	-	-	1	462
2015	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	24,850	126	24,381	126	24,380	-	-	2	469
2014	CHARTERNR SCHOOL OF DREAMS / HOUSE BILL 33	22,979	122	22,537	122	22,533	-	-	3	442
		<u>351,715</u>	<u>44,020</u>	<u>341,705</u>	<u>43,572</u>	<u>339,815</u>	-	-	<u>1,888</u>	<u>10,011</u>
2023	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	179,665	170,099	170,099	167,612	165,950	-	-	4,149	9,565
2022	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	149,952	4,599	146,517	6,806	145,918	-	-	599	3,435
2021	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	128,077	1,604	126,458	1,706	126,178	-	-	280	1,620
2020	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	113,049	476	112,048	578	111,935	-	-	114	1,001
2019	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	107,619	286	106,850	312	106,780	-	-	70	768
2018	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	109,700	252	109,017	273	108,953	-	-	64	683
2017	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	111,700	176	111,064	204	111,001	-	-	62	636
2016	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	79,984	77	79,576	99	79,530	-	1	46	407
2015	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	80,075	76	79,727	105	79,682	-	-	45	349
2014	CHARTER SCHOOL OF DREAMS / HOUSE BILL 33	77,199	65	76,904	69	76,865	-	-	39	295
		<u>1,137,020</u>	<u>177,710</u>	<u>1,118,260</u>	<u>177,764</u>	<u>1,112,792</u>	-	1	<u>5,468</u>	<u>18,759</u>
2023	COUNTYDEBT COUNTY DEBT	1,353,120	1,266,190	1,266,190	1,232,237	1,219,546	-	-	46,644	86,930
2022	COUNTYDEBT COUNTY DEBT	115,988	3,664	111,934	5,685	111,448	-	-	485	4,055
2021	COUNTYDEBT COUNTY DEBT	128,956	1,698	125,978	1,873	125,668	-	-	309	2,978
2020	COUNTYDEBT COUNTY DEBT	1,110,954	5,512	1,092,802	6,790	1,091,652	-	-	1,150	18,152
2019	COUNTYDEBT COUNTY DEBT	1,068,678	3,915	1,053,260	4,165	1,052,477	-	-	783	15,418
2018	COUNTYDEBT COUNTY DEBT	1,054,498	3,509	1,040,505	3,649	1,039,803	-	-	702	13,993
2017	COUNTYDEBT COUNTY DEBT	1,253,132	3,560	1,237,457	3,750	1,236,656	-	-	801	15,675
2016	COUNTYDEBT COUNTY DEBT	835,715	1,969	825,914	2,114	825,377	-	4	537	9,797
2015	COUNTYDEBT COUNTY DEBT	999,421	2,255	988,249	2,448	987,731	-	-	518	11,173
2014	COUNTYDEBT COUNTY DEBT	1,112,339	2,328	1,100,559	2,411	1,100,095	-	1	464	11,779
		<u>9,032,801</u>	<u>1,294,600</u>	<u>8,842,848</u>	<u>1,265,122</u>	<u>8,790,453</u>	-	5	<u>52,393</u>	<u>189,950</u>
2023	COUNTYOPNR COUNTY OPERATIONAL NON-RES	6,912,151	6,416,219	6,416,219	6,095,201	6,052,076	-	-	364,143	495,932
2022	COUNTYOPNR COUNTY OPERATIONAL NON-RES	6,417,968	186,686	6,084,472	307,556	6,065,744	-	(1)	18,728	333,498
2021	COUNTYOPNR COUNTY OPERATIONAL NON-RES	6,067,278	66,263	5,821,971	77,573	5,813,524	-	7	8,447	245,300
2020	COUNTYOPNR COUNTY OPERATIONAL NON-RES	5,918,213	32,246	5,740,342	34,792	5,736,461	-	-	3,881	177,871
2019	COUNTYOPNR COUNTY OPERATIONAL NON-RES	5,582,584	28,121	5,419,122	29,588	5,416,304	-	-	2,818	163,463
2018	COUNTYOPNR COUNTY OPERATIONAL NON-RES	5,412,150	28,468	5,258,444	29,023	5,255,974	-	-	2,470	153,706
2017	COUNTYOPNR COUNTY OPERATIONAL NON-RES	5,179,492	26,844	5,032,976	27,248	5,030,370	-	-	2,606	146,516
2016	COUNTYOPNR COUNTY OPERATIONAL NON-RES	4,934,025	22,502	4,797,419	22,954	4,794,958	-	-	2,461	136,606
2015	COUNTYOPNR COUNTY OPERATIONAL NON-RES	4,671,133	21,983	4,540,163	22,297	4,538,528	-	-	1,635	130,970
2014	COUNTYOPNR COUNTY OPERATIONAL NON-RES	4,539,833	21,905	4,414,284	22,177	4,412,891	-	-	1,394	125,548
		<u>55,634,827</u>	<u>6,851,237</u>	<u>53,525,412</u>	<u>6,668,409</u>	<u>53,116,830</u>	-	6	<u>408,583</u>	<u>2,109,410</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	COUNTYOPR COUNTY OPERATIONAL RES	\$ 9,308,777	\$ 8,741,365	\$ 8,741,365	\$ 8,594,911	\$ 8,494,788	\$ 1	\$ 1	\$ 246,577	\$ 567,411
2022	COUNTYOPR COUNTY OPERATIONAL RES	8,534,884	279,080	8,301,183	422,488	8,260,641	2	2	40,542	233,699
2021	COUNTYOPR COUNTY OPERATIONAL RES	7,954,657	112,719	7,832,825	121,730	7,810,137	-	-	22,688	121,833
2020	COUNTYOPR COUNTY OPERATIONAL RES	7,700,362	36,469	7,623,440	47,893	7,614,120	-	2	9,320	76,919
2019	COUNTYOPR COUNTY OPERATIONAL RES	7,485,106	22,836	7,426,739	24,490	7,420,496	-	-	6,243	58,367
2018	COUNTYOPR COUNTY OPERATIONAL RES	7,098,647	17,540	7,052,049	18,576	7,046,660	-	-	5,389	46,597
2017	COUNTYOPR COUNTY OPERATIONAL RES	6,777,247	12,338	6,739,062	13,583	6,734,327	-	-	4,735	38,185
2016	COUNTYOPR COUNTY OPERATIONAL RES	6,585,376	9,305	6,553,062	10,681	6,548,424	-	48	4,638	32,265
2015	COUNTYOPR COUNTY OPERATIONAL RES	6,514,697	8,061	6,487,570	9,655	6,483,737	-	-	3,832	27,128
2014	COUNTYOPR COUNTY OPERATIONAL RES	6,412,475	6,155	6,389,938	6,673	6,386,970	-	9	2,968	22,528
		<u>74,372,228</u>	<u>9,245,868</u>	<u>73,147,233</u>	<u>9,270,680</u>	<u>72,800,300</u>	<u>3</u>	<u>62</u>	<u>346,932</u>	<u>1,224,932</u>
2023	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	612,736	573,082	573,082	554,274	549,745	-	-	23,336	39,654
2022	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	759,598	27,447	729,997	39,467	727,800	-	-	2,197	29,601
2021	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	730,359	8,940	710,627	10,227	709,522	-	1	1,106	19,731
2020	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	700,438	3,525	686,372	3,904	686,133	-	-	238	14,066
2019	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	645,926	3,186	633,548	3,310	633,479	-	-	69	12,378
2018	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	613,902	3,502	602,572	3,511	602,536	-	-	36	11,330
2017	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	565,582	3,423	555,090	3,430	555,051	-	-	38	10,493
2016	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	540,836	2,752	530,633	2,770	530,602	-	-	31	10,202
2015	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	539,921	2,739	529,740	2,742	529,704	-	-	36	10,181
2014	LL01NR_HBILL33 LOS LUNAS CONSOLIDATED SCHOOLS	509,480	2,715	499,681	2,705	499,609	-	-	71	9,799
		<u>6,218,778</u>	<u>631,311</u>	<u>6,051,342</u>	<u>626,340</u>	<u>6,024,181</u>	<u>-</u>	<u>1</u>	<u>27,158</u>	<u>167,435</u>
2023	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	44,434	42,907	42,907	40,931	40,769	-	-	2,138	1,528
2022	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	112,030	3,721	110,263	5,179	110,096	-	-	168	1,767
2021	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	129,640	783	129,457	843	129,435	-	-	23	183
2020	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	142,892	27	142,751	44	142,750	-	-	1	141
2019	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	166,001	2	165,910	43	165,910	-	-	-	91
2018	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	135,303	-	135,225	-	135,225	-	-	-	78
2017	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	105,291	-	105,173	-	105,173	-	-	-	118
2016	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	126,873	-	126,754	-	126,754	-	-	-	119
2015	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	-	-	-	-	-	-	-	-	-
2014	LL01NR_MUNDBT VILLAGE OF LOS LUNAS - DEBT	-	-	-	-	-	-	-	-	-
		<u>962,464</u>	<u>47,440</u>	<u>958,440</u>	<u>47,040</u>	<u>956,112</u>	<u>-</u>	<u>-</u>	<u>2,330</u>	<u>4,025</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	\$ 409,890	\$ 383,363	\$ 383,363	\$ 370,782	\$ 367,752	\$ -	\$ -	\$ 15,611	\$ 26,526
2022	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	506,309	18,295	486,578	26,307	485,114	-	-	1,464	19,730
2021	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	486,906	5,960	473,751	6,818	473,014	-	1	737	13,154
2020	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	467,042	2,350	457,663	2,603	457,504	-	-	159	9,379
2019	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	430,693	2,124	422,440	2,207	422,394	-	-	46	8,254
2018	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	409,412	2,336	401,856	2,342	401,832	-	-	24	7,556
2017	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	377,122	2,282	370,125	2,287	370,100	-	-	26	6,996
2016	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	360,683	1,835	353,879	1,848	353,858	-	-	21	6,804
2015	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	359,947	1,826	353,160	1,828	353,136	-	-	24	6,787
2014	LL01NR_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	339,653	1,810	333,120	1,803	333,073	-	-	47	6,533
		<u>4,147,657</u>	<u>422,181</u>	<u>4,035,935</u>	<u>418,825</u>	<u>4,017,777</u>	-	1	<u>18,159</u>	<u>111,719</u>
2023	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	2,280,552	2,132,964	2,132,964	2,062,963	2,046,107	-	-	86,856	147,589
2022	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	2,196,609	79,372	2,111,010	114,132	2,104,656	-	-	6,353	85,599
2021	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	2,105,107	25,769	2,048,234	29,476	2,045,048	-	3	3,186	56,870
2020	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	2,040,025	10,267	1,999,058	11,371	1,998,363	-	-	694	40,967
2019	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	1,843,884	9,093	1,808,548	9,449	1,808,352	-	-	196	35,336
2018	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	1,761,941	10,052	1,729,423	10,077	1,729,320	-	-	104	32,518
2017	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	1,632,659	9,880	1,602,369	9,902	1,602,258	-	-	111	30,289
2016	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	1,539,592	7,833	1,510,549	7,887	1,510,460	-	-	89	29,043
2015	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	1,528,458	7,754	1,499,636	7,762	1,499,535	-	-	101	28,821
2014	LL01NR_SCHDEBT LOS LUNAS CONSOLIDATED SCHOOLS	1,468,658	7,825	1,440,411	7,798	1,440,206	-	-	205	28,247
		<u>18,397,485</u>	<u>2,300,809</u>	<u>17,882,202</u>	<u>2,270,817</u>	<u>17,784,305</u>	-	3	<u>97,895</u>	<u>515,279</u>
2023	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	109,677	102,579	102,579	99,213	98,402	-	-	4,177	7,098
2022	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	134,728	4,868	129,478	7,000	129,088	-	-	390	5,250
2021	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	129,084	1,580	125,597	1,807	125,402	-	-	195	3,487
2020	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	123,077	619	120,605	686	120,563	-	-	42	2,472
2019	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	113,400	559	111,227	581	111,215	-	-	12	2,173
2018	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	108,081	617	106,087	618	106,080	-	-	6	1,995
2017	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	100,139	606	98,281	607	98,274	-	-	7	1,858
2016	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	94,222	479	92,445	483	92,439	-	-	5	1,777
2015	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	94,128	478	92,354	478	92,347	-	-	6	1,775
2014	LL01NR_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOL	88,683	473	86,978	471	86,965	-	-	12	1,706
		<u>1,095,219</u>	<u>112,858</u>	<u>1,065,631</u>	<u>111,944</u>	<u>1,060,775</u>	-	-	<u>4,852</u>	<u>29,591</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County
										Receivable At Year End
2023	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	\$ 125,615	\$ 122,886	\$ 122,886	\$ 121,835	\$ 121,282	\$ -	\$ -	\$ 1,604	\$ 2,729
2022	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	288,854	4,977	286,372	7,617	285,916	-	-	456	2,481
2021	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	309,967	1,923	308,782	2,179	308,612	-	-	170	1,185
2020	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	324,956	650	324,449	767	324,278	-	-	171	506
2019	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	418,560	573	418,244	650	418,240	-	-	4	316
2018	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	357,501	566	357,397	566	357,388	-	-	8	104
2017	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	298,291	348	298,233	348	298,226	-	-	7	59
2016	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	365,558	127	365,459	204	365,450	-	-	9	100
2015	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	-	-	-	-	-	-	-	-	-
2014	LL01R_MUNDEBT VILLAGE OF LOS LUNAS - DEBT	-	-	-	-	-	-	-	-	-
		<u>2,489,302</u>	<u>132,050</u>	<u>2,481,822</u>	<u>134,166</u>	<u>2,479,392</u>	<u>-</u>	<u>-</u>	<u>2,429</u>	<u>7,480</u>
2023	LL01R_MUNOPER VILLAGE OF LOS LUNAS	1,107,243	1,069,172	1,069,172	1,019,933	1,015,893	-	-	53,278	38,071
2022	LL01R_MUNOPER VILLAGE OF LOS LUNAS	1,055,457	35,051	1,038,812	48,790	1,037,230	-	-	1,582	16,645
2021	LL01R_MUNOPER VILLAGE OF LOS LUNAS	1,041,748	6,288	1,040,281	6,772	1,040,100	-	-	181	1,467
2020	LL01R_MUNOPER VILLAGE OF LOS LUNAS	968,656	185	967,699	301	967,692	-	-	6	957
2019	LL01R_MUNOPER VILLAGE OF LOS LUNAS	891,787	9	891,301	232	891,300	-	-	1	486
2018	LL01R_MUNOPER VILLAGE OF LOS LUNAS	824,758	-	824,281	-	824,281	-	-	-	477
2017	LL01R_MUNOPER VILLAGE OF LOS LUNAS	739,649	-	738,822	-	738,822	-	-	-	828
2016	LL01R_MUNOPER VILLAGE OF LOS LUNAS	695,255	-	694,605	-	694,605	-	-	-	650
2015	LL01R_MUNOPER VILLAGE OF LOS LUNAS	692,338	-	691,797	-	691,797	-	-	-	540
2014	LL01R_MUNOPER VILLAGE OF LOS LUNAS	697,397	-	696,762	-	696,762	-	-	-	635
		<u>8,714,288</u>	<u>1,110,705</u>	<u>8,653,532</u>	<u>1,076,028</u>	<u>8,598,482</u>	<u>-</u>	<u>-</u>	<u>55,048</u>	<u>60,756</u>
2023	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,696,328	1,606,015	1,606,015	1,582,530	1,566,842	-	-	39,173	90,313
2022	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,548,131	47,478	1,512,667	70,263	1,506,483	1	1	6,183	35,464
2021	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,417,339	17,755	1,399,417	18,884	1,396,322	-	-	3,095	17,922
2020	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,373,983	5,780	1,361,819	7,026	1,360,439	-	-	1,380	12,164
2019	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,344,525	3,571	1,334,926	3,900	1,334,049	-	-	877	9,599
2018	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,298,574	2,983	1,290,484	3,226	1,289,729	-	-	755	8,091
2017	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,194,787	1,886	1,187,984	2,183	1,187,316	-	-	668	6,803
2016	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,178,476	1,136	1,172,461	1,458	1,171,785	-	13	676	6,002
2015	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,164,222	1,109	1,159,150	1,522	1,158,501	-	-	649	5,073
2014	LL01R_SCHCAPIMP LOS LUNAS CONSOLIDATED SCHOOL	1,146,437	969	1,142,047	1,030	1,141,469	-	2	578	4,388
		<u>13,362,802</u>	<u>1,688,682</u>	<u>13,166,970</u>	<u>1,692,022</u>	<u>13,112,935</u>	<u>1</u>	<u>16</u>	<u>54,034</u>	<u>195,819</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	\$ 174,193	\$ 164,919	\$ 164,919	\$ 162,507	\$ 160,896	\$ -	\$ -	\$ 4,023	\$ 9,274
2022	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	158,191	4,851	154,567	7,180	153,936	-	-	632	3,624
2021	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	143,509	1,798	141,694	1,912	141,380	-	-	313	1,815
2020	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	138,413	582	137,187	708	137,048	-	-	139	1,225
2019	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	133,815	355	132,860	388	132,773	-	-	87	955
2018	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	126,155	290	125,369	313	125,296	-	-	73	786
2017	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	120,343	190	119,658	220	119,591	-	-	67	685
2016	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	116,751	113	116,155	144	116,088	-	1	67	595
2015	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	115,108	110	114,607	150	114,543	-	-	64	502
2014	LL01R_SCHDISTOP LOS LUNAS CONSOLIDATED SCHOOLS	113,671	96	113,236	102	113,179	-	-	57	435
		1,340,149	173,304	1,320,252	173,624	1,314,730	-	1	5,522	19,896
2023	PR01NR_MUNOPER TOWN OF PERALTA	19,249	16,507	16,507	16,137	15,038	-	-	1,470	2,741
2022	PR01NR_MUNOPER TOWN OF PERALTA	18,951	1,710	18,418	2,397	18,405	-	-	13	532
2021	PR01NR_MUNOPER TOWN OF PERALTA	18,255	212	18,102	375	18,102	-	-	-	153
2020	PR01NR_MUNOPER TOWN OF PERALTA	17,743	89	17,662	138	17,662	-	-	-	81
2019	PR01NR_MUNOPER TOWN OF PERALTA	17,786	76	17,715	76	17,715	-	-	-	70
2018	PR01NR_MUNOPER TOWN OF PERALTA	17,818	49	17,750	49	17,750	-	-	-	68
2017	PR01NR_MUNOPER TOWN OF PERALTA	17,119	50	17,055	50	17,055	-	-	-	65
2016	PR01NR_MUNOPER TOWN OF PERALTA	21,372	16	21,319	16	21,319	-	-	-	53
2015	PR01NR_MUNOPER TOWN OF PERALTA	23,895	16	23,842	16	23,842	-	-	-	53
2014	PR01NR_MUNOPER TOWN OF PERALTA	22,802	1	22,749	1	22,749	-	-	-	53
		194,990	18,726	191,119	19,255	189,637	-	-	1,483	3,869
2023	PR01R_MUNOPER TOWN OF PERALTA	204,068	188,790	188,790	184,189	181,508	-	-	7,282	15,277
2022	PR01R_MUNOPER TOWN OF PERALTA	190,321	6,686	186,226	11,064	185,410	-	-	816	4,095
2021	PR01R_MUNOPER TOWN OF PERALTA	181,091	2,487	179,256	2,556	179,073	-	-	183	1,835
2020	PR01R_MUNOPER TOWN OF PERALTA	178,114	136	177,010	312	177,010	-	-	-	1,104
2019	PR01R_MUNOPER TOWN OF PERALTA	175,257	44	174,441	44	174,441	-	-	-	816
2018	PR01R_MUNOPER TOWN OF PERALTA	168,143	-	167,410	-	167,400	-	-	10	733
2017	PR01R_MUNOPER TOWN OF PERALTA	159,677	269	159,289	265	159,285	-	-	4	388
2016	PR01R_MUNOPER TOWN OF PERALTA	156,063	400	155,900	400	155,900	-	-	-	162
2015	PR01R_MUNOPER TOWN OF PERALTA	154,846	331	154,839	420	154,839	-	-	-	7
2014	PR01R_MUNOPER TOWN OF PERALTA	152,888	46	152,883	46	152,883	-	-	-	5
		1,720,468	199,189	1,696,044	199,296	1,687,749	-	-	8,295	24,422
2023	RCMUNOPER_R CITY OF RIO COMMUNITIES	243,853	231,490	231,490	228,286	225,607	-	-	5,883	12,363
2022	RCMUNOPER_R CITY OF RIO COMMUNITIES	230,295	4,142	225,709	7,586	224,920	-	-	789	4,586
2021	RCMUNOPER_R CITY OF RIO COMMUNITIES	219,699	2,525	217,194	2,796	216,384	-	-	810	2,505
2020	RCMUNOPER_R CITY OF RIO COMMUNITIES	215,540	596	213,991	1,085	213,808	-	-	183	1,549
2019	RCMUNOPER_R CITY OF RIO COMMUNITIES	212,319	419	211,310	392	211,204	-	-	106	1,009
2018	RCMUNOPER_R CITY OF RIO COMMUNITIES	212,533	329	211,783	329	211,619	-	-	164	750
2017	RCMUNOPER_R CITY OF RIO COMMUNITIES	205,962	483	205,547	432	205,418	-	-	130	415
2016	RCMUNOPER_R CITY OF RIO COMMUNITIES	202,043	479	201,682	479	201,606	-	-	76	361
2015	RCMUNOPER_R CITY OF RIO COMMUNITIES	200,968	347	200,657	347	200,582	-	-	75	311
		1,943,212	240,810	1,919,363	241,732	1,911,148	-	-	8,216	23,849
2023	RCMUNOP_NR CITY OF RIO COMMUNITIES	29,324	25,839	25,839	24,277	24,188	-	-	1,651	3,485
2022	RCMUNOP_NR CITY OF RIO COMMUNITIES	29,907	808	28,200	1,465	28,110	-	-	90	1,707
2021	RCMUNOP_NR CITY OF RIO COMMUNITIES	29,132	78	28,399	198	28,313	-	-	86	734
2020	RCMUNOP_NR CITY OF RIO COMMUNITIES	29,804	27	29,402	27	29,329	-	-	72	402
2019	RCMUNOP_NR CITY OF RIO COMMUNITIES	30,772	24	30,413	25	30,341	-	-	72	359
2018	RCMUNOP_NR CITY OF RIO COMMUNITIES	31,223	25	30,883	26	30,810	-	-	72	340
2017	RCMUNOP_NR CITY OF RIO COMMUNITIES	30,735	4	30,406	4	30,334	-	-	71	330
2016	RCMUNOP_NR CITY OF RIO COMMUNITIES	35,354	4	35,026	5	34,954	-	-	72	328
2015	RCMUNOP_NR CITY OF RIO COMMUNITIES	19,262	4	18,948	4	18,875	-	-	72	314
		265,513	26,813	257,516	26,031	255,254	-	-	2,258	7,999

**STATE OF NEW MEXICO
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Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	STATEDEBT STATE BOARD OF FINANCE - DEBT	\$ 2,602,890	\$ 2,435,670	\$ 2,435,670	\$ 2,370,357	\$ 2,345,944	\$ -	\$ -	\$ 89,726	\$ 167,220
2022	STATEDEBT STATE BOARD OF FINANCE - DEBT	2,390,059	75,492	2,306,509	117,147	2,296,505	-	-	10,004	83,550
2021	STATEDEBT STATE BOARD OF FINANCE - DEBT	2,248,457	29,599	2,196,532	32,655	2,191,135	-	1	5,396	51,925
2020	STATEDEBT STATE BOARD OF FINANCE - DEBT	2,146,162	10,648	2,111,094	13,117	2,108,873	-	-	2,221	35,067
2019	STATEDEBT STATE BOARD OF FINANCE - DEBT	2,076,288	7,607	2,046,334	8,093	2,044,813	-	-	1,521	29,955
2018	STATEDEBT STATE BOARD OF FINANCE - DEBT	2,022,732	6,730	1,995,891	6,999	1,994,544	-	-	1,347	26,841
2017	STATEDEBT STATE BOARD OF FINANCE - DEBT	1,958,919	5,565	1,934,415	5,862	1,933,163	-	-	1,252	24,503
2016	STATEDEBT STATE BOARD OF FINANCE - DEBT	1,891,136	4,455	1,868,957	4,783	1,867,742	-	10	1,215	22,169
2015	STATEDEBT STATE BOARD OF FINANCE - DEBT	1,824,447	4,117	1,804,051	4,468	1,803,106	-	-	946	20,396
2014	STATEDEBT STATE BOARD OF FINANCE - DEBT	1,777,651	3,720	1,758,825	3,853	1,758,084	-	2	742	18,824
		<u>20,938,741</u>	<u>2,583,603</u>	<u>20,458,278</u>	<u>2,567,334</u>	<u>20,343,909</u>	-	13	114,370	480,450
2023	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,339,723	1,253,653	1,253,653	1,220,037	1,207,471	-	-	46,182	86,069
2022	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	861,124	27,200	831,022	42,207	827,417	-	-	3,604	30,102
2021	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,405,286	18,499	1,372,832	20,410	1,369,460	-	1	3,373	32,453
2020	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,341,351	6,655	1,319,434	8,198	1,318,046	-	-	1,388	21,917
2019	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,297,680	4,754	1,278,958	5,058	1,278,008	-	-	950	18,722
2018	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,264,208	4,206	1,247,432	4,374	1,246,590	-	-	842	16,776
2017	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,224,324	3,478	1,209,010	3,664	1,208,227	-	-	783	15,314
2016	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,181,960	2,784	1,168,098	2,990	1,167,339	-	6	760	13,856
2015	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,140,279	2,573	1,127,532	2,793	1,126,941	-	-	591	12,747
2014	UNMVALBLDGLEVY2 UNM VALENCIA / BLDG LEVY	1,111,032	2,325	1,099,266	2,408	1,098,802	-	1	463	11,765
		<u>12,166,967</u>	<u>1,326,127</u>	<u>11,907,237</u>	<u>1,312,139</u>	<u>11,848,301</u>	-	8	58,936	259,721
2023	UNMVALBRANCH1R UNM VALENCIA BRANCH	2,589,320	2,431,489	2,431,489	2,390,751	2,362,901	-	-	68,588	157,829
2022	UNMVALBRANCH1R UNM VALENCIA BRANCH	2,375,664	77,681	2,310,614	117,599	2,299,329	1	1	11,285	65,050
2021	UNMVALBRANCH1R UNM VALENCIA BRANCH	2,214,065	31,374	2,180,155	33,882	2,173,840	-	-	6,315	33,910
2020	UNMVALBRANCH1R UNM VALENCIA BRANCH	2,143,244	10,150	2,121,834	13,330	2,119,240	-	1	2,594	21,409
2019	UNMVALBRANCH1R UNM VALENCIA BRANCH	2,082,656	6,354	2,066,416	6,814	2,064,679	-	-	1,737	16,240
2018	UNMVALBRANCH1R UNM VALENCIA BRANCH	1,974,595	4,879	1,961,633	5,167	1,960,134	-	-	1,499	12,962
2017	UNMVALBRANCH1R UNM VALENCIA BRANCH	1,885,188	3,432	1,874,567	3,778	1,873,249	-	-	1,317	10,622
2016	UNMVALBRANCH1R UNM VALENCIA BRANCH	1,801,237	2,545	1,792,398	2,922	1,791,130	-	13	1,269	8,825
2015	UNMVALBRANCH1R UNM VALENCIA BRANCH	1,783,797	2,207	1,776,370	2,644	1,775,320	-	-	1,049	7,428
2014	UNMVALBRANCH1R UNM VALENCIA BRANCH	1,757,425	1,687	1,751,248	1,829	1,750,435	-	3	813	6,174
		<u>20,607,191</u>	<u>2,571,798</u>	<u>20,266,724</u>	<u>2,578,716</u>	<u>20,170,257</u>	1	18	96,466	340,449

**STATE OF NEW MEXICO
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Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To- Date	Distributed In Current Year	Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County
										Receivable At Year End
2023	UNMVALBRANCHNR UNM VALENCIA BRANCH	\$ 1,166,608	\$ 1,082,906	\$ 1,082,906	\$ 1,028,726	\$ 1,021,447	\$ -	\$ -	\$ 61,459	\$ 83,702
2022	UNMVALBRANCHNR UNM VALENCIA BRANCH	1,083,201	31,508	1,026,915	51,908	1,023,754	-	-	3,161	56,287
2021	UNMVALBRANCHNR UNM VALENCIA BRANCH	1,024,013	11,184	982,611	13,093	981,185	-	1	1,426	41,401
2020	UNMVALBRANCHNR UNM VALENCIA BRANCH	998,855	5,442	968,834	5,872	968,179	-	-	655	30,020
2019	UNMVALBRANCHNR UNM VALENCIA BRANCH	942,208	4,746	914,620	4,994	914,144	-	-	476	27,589
2018	UNMVALBRANCHNR UNM VALENCIA BRANCH	913,443	4,805	887,501	4,898	887,084	-	-	417	25,942
2017	UNMVALBRANCHNR UNM VALENCIA BRANCH	874,176	4,531	849,448	4,599	849,008	-	-	440	24,727
2016	UNMVALBRANCHNR UNM VALENCIA BRANCH	832,747	3,798	809,691	3,874	809,276	-	-	415	23,055
2015	UNMVALBRANCHNR UNM VALENCIA BRANCH	788,377	3,710	766,272	3,763	765,996	-	-	276	22,104
2014	UNMVALBRANCHNR UNM VALENCIA BRANCH	766,216	3,697	745,027	3,743	744,792	-	-	235	21,189
		9,389,844	1,156,327	9,033,825	1,125,470	8,964,865	-	1	68,960	356,016
2014	VALCTYHOSP VALENCIA COUNTY HOSPITAL	2,540,966	2,439	2,532,036	2,644	2,530,860	-	4	1,176	8,927
2013	VALCTYHOSP VALENCIA COUNTY HOSPITAL	-	-	-	-	-	-	-	-	-
		2,540,966	2,439	2,532,036	2,644	2,530,860	-	4	1,176	8,927
2014	VALCTYHOSPNR VALENCIA COUNTY HOSPITAL	1,053,548	5,084	1,024,412	5,146	1,024,089	-	-	323	29,136
2013	VALCTYHOSPNR VALENCIA COUNTY HOSPITAL	-	-	-	-	-	-	-	-	-
		1,053,548	5,084	1,024,412	5,146	1,024,089	-	-	323	29,136
2023	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	28,818	26,953	26,953	26,069	25,856	-	-	1,098	1,865
2022	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	32,604	1,178	31,334	1,694	31,239	-	-	94	1,271
2021	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	29,431	360	28,636	412	28,592	-	-	45	795
2020	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	25,766	130	25,249	144	25,240	-	-	9	517
2019	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	22,907	113	22,468	117	22,465	-	-	2	439
2018	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	22,913	131	22,490	131	22,489	-	-	1	423
2017	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	23,432	142	22,998	142	22,996	-	-	2	435
2016	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	16,206	82	15,901	83	15,900	-	-	1	306
2015	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	16,567	84	16,254	84	16,253	-	-	1	312
2014	CHARTERNR SCHOOL OF DREAMS / HOUSE BIL	15,259	81	14,966	81	14,964	-	-	2	293
		233,903	29,254	227,249	28,957	225,994	-	-	1,255	6,656

**STATE OF NEW MEXICO
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Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	954 STATE BOARD OF FINANCE - HORSES	\$ 3,354	\$ 2,697	\$ 2,697	\$ 2,432	\$ 2,371	\$ -	\$ -	\$ 326	\$ 657
2022	954 STATE BOARD OF FINANCE - EQUINE	3,122	173	2,706	322	2,636	-	-	70	416
2021	954 STATE BOARD OF FINANCE - EQUINE	3,214	38	2,912	50	2,896	-	-	16	302
2020	954 STATE BOARD OF FINANCE - EQUINE	3,146	25	2,933	25	2,929	-	-	4	213
2019	954 STATE BOARD OF FINANCE - EQUINE	3,537	26	3,333	26	3,329	-	-	4	204
2018	954 STATE BOARD OF FINANCE - EQUINE	3,244	22	3,080	24	3,078	-	-	2	164
2017	954 STATE BOARD OF FINANCE - EQUINE	3,210	2	3,096	4	3,094	-	-	2	114
2016	954 STATE BOARD OF FINANCE - EQUINE	2,387	-	2,385	-	2,385	-	-	-	2
2015	954 STATE BOARD OF FINANCE - EQUINE	1,126	-	1,125	-	1,125	-	-	-	2
2014	954 STATE BOARD OF FINANCE - EQUINE	1,205	-	1,201	-	1,201	-	-	-	5
		27,545	2,983	25,468	2,883	25,044	-	-	424	2,079
2023	CPSWCD CLAUNCH-PINTO SOIL & WATER	189	186	186	186	186	-	-	-	3
2022	CPSWCD CLAUNCH-PINTO SOIL & WATER	185	5	185	15	185	-	-	-	-
2021	CPSWCD CLAUNCH-PINTO SOIL & WATER	181	-	181	-	181	-	-	-	-
2020	CPSWCD CLAUNCH-PINTO SOIL & WATER	195	-	195	-	195	-	-	-	-
2019	CPSWCD CLAUNCH-PINTO SOIL & WATER	194	-	194	-	194	-	-	-	-
2018	CPSWCD CLAUNCH-PINTO SOIL & WATER	249	-	249	-	249	-	-	-	-
2017	CPSWCD CLAUNCH-PINTO SOIL & WATER	259	-	259	-	259	-	-	-	-
2016	CPSWCD CLAUNCH-PINTO SOIL & WATER	179	-	179	-	179	-	-	-	-
2015	CPSWCD CLAUNCH-PINTO SOIL & WATER	163	-	163	-	163	-	-	-	-
		1,794	191	1,791	201	1,791	-	-	-	3
2023	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	54,342	51,012	51,012	49,065	47,800	-	-	3,212	3,330
2022	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	50,896	1,963	49,668	3,162	49,233	-	-	435	1,228
2021	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	45,611	763	44,996	1,072	44,968	-	-	28	615
2020	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	42,920	237	42,369	237	42,369	-	-	-	550
2019	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	40,864	201	40,340	201	40,340	-	-	-	524
2018	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	37,668	501	37,541	501	37,541	-	-	-	127
2017	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	34,645	337	34,577	337	34,577	-	-	-	68
2016	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	26,342	-	26,296	-	26,296	-	-	-	47
2015	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	24,689	-	24,642	-	24,642	-	-	-	47
2014	BF01NR_MUNOP VILLAGE OF BOSQUE FARI	24,080	-	24,076	-	24,076	-	-	-	4
		382,057	55,014	375,517	54,575	371,842	-	-	3,675	6,540
2023	BN01R_MUNDEBT CITY OF BELEN - DEBT	337,124	327,333	327,333	324,240	322,070	-	-	5,264	9,791
2022	BN01R_MUNDEBT CITY OF BELEN - DEBT	207,365	3,189	203,189	8,420	202,473	-	-	716	4,176
2021	BN01R_MUNDEBT CITY OF BELEN - DEBT	199,796	1,242	197,174	1,429	196,890	-	-	284	2,622
2020	BN01R_MUNDEBT CITY OF BELEN - DEBT	210,814	464	208,560	503	208,260	-	-	301	2,254
2019	BN01R_MUNDEBT CITY OF BELEN - DEBT	206,006	377	204,000	469	203,699	-	-	302	2,006
2018	BN01R_MUNDEBT CITY OF BELEN - DEBT	199,841	360	197,978	376	197,664	-	-	315	1,863
2017	BN01R_MUNDEBT CITY OF BELEN - DEBT	215,576	235	213,689	244	213,354	-	-	335	1,887
2016	BN01R_MUNDEBT CITY OF BELEN - DEBT	195,804	116	194,348	133	193,988	-	-	360	1,456
2015	BN01R_MUNDEBT CITY OF BELEN - DEBT	-	-	-	-	-	-	-	-	-
2014	BN01R_MUNDEBT CITY OF BELEN - DEBT	-	-	-	-	-	-	-	-	-
		1,772,326	333,316	1,746,271	335,814	1,738,398	-	-	7,877	26,055

**STATE OF NEW MEXICO
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Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To- Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	\$ 111,761	\$ 103,070	\$ 103,070	\$ 100,852	\$ 99,283	\$ -	\$ -	\$ 3,787	\$ 8,691
2022	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	105,025	3,883	101,161	6,108	100,495	-	-	666	3,864
2021	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	96,497	1,698	94,481	1,875	94,071	-	-	410	2,016
2020	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	94,153	548	92,993	799	92,840	-	-	154	1,159
2019	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	92,104	355	91,262	371	91,151	-	-	111	842
2018	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	88,309	249	87,671	254	87,572	-	-	98	638
2017	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	84,942	195	84,473	200	84,391	-	-	83	469
2016	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	82,613	189	82,239	196	82,160	-	-	79	373
2015	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	81,719	146	81,409	149	81,356	-	-	53	310
2014	BN01R_SCHDISTOP BELEN CONSOLIDATED SCH	80,611	95	80,376	106	80,345	-	-	31	234
		917,734	110,428	899,135	110,910	893,664	-	-	5,472	18,596
2023	LL01R_MUNOP VILLAGE OF LOS LUNAS	2,991,449	2,926,448	2,926,448	2,901,412	2,888,248	-	-	38,200	65,001
2022	LL01R_MUNOP VILLAGE OF LOS LUNAS	2,627,430	45,276	2,604,861	69,284	2,600,712	-	-	4,149	22,569
2021	LL01R_MUNOP VILLAGE OF LOS LUNAS	2,408,754	14,946	2,399,545	16,929	2,398,226	-	-	1,319	9,209
2020	LL01R_MUNOP VILLAGE OF LOS LUNAS	2,296,211	4,595	2,292,633	5,419	2,291,424	-	-	1,209	3,578
2019	LL01R_MUNOP VILLAGE OF LOS LUNAS	2,205,670	3,018	2,204,007	3,423	2,203,985	-	-	22	1,663
2018	LL01R_MUNOP VILLAGE OF LOS LUNAS	2,081,768	3,295	2,081,159	3,295	2,081,111	-	-	48	608
2017	LL01R_MUNOP VILLAGE OF LOS LUNAS	1,970,803	2,296	1,970,416	2,296	1,970,371	-	-	45	387
2016	LL01R_MUNOP VILLAGE OF LOS LUNAS	1,888,805	654	1,888,290	1,054	1,888,245	-	-	45	515
2015	LL01R_MUNOP VILLAGE OF LOS LUNAS	1,845,878	217	1,845,498	648	1,845,367	-	-	132	380
2014	LL01R_MUNOP VILLAGE OF LOS LUNAS	1,813,546	271	1,813,278	271	1,813,278	-	-	-	268
		22,130,314	3,001,016	22,026,135	3,004,031	21,980,967	-	-	45,169	104,178
2023	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	2,543,580	2,408,159	2,408,159	2,372,944	2,349,420	-	-	58,739	135,421
2022	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	2,322,608	71,230	2,269,402	105,413	2,260,126	1	1	9,277	53,205
2021	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	2,125,623	26,627	2,098,745	28,321	2,094,103	-	-	4,642	26,878
2020	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	2,060,975	8,670	2,042,729	10,539	2,040,658	-	-	2,070	18,246
2019	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	2,016,433	5,356	2,002,037	5,849	2,000,722	-	-	1,315	14,396
2018	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	1,947,176	4,473	1,935,044	4,838	1,933,912	-	-	1,132	12,132
2017	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	1,791,848	2,829	1,781,646	3,274	1,780,644	-	-	1,002	10,203
2016	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	1,766,746	1,703	1,757,729	2,185	1,756,716	-	20	1,013	8,998
2015	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	1,746,021	1,664	1,738,413	2,282	1,737,440	-	-	973	7,607
2014	LL01R_HBILL33 LOS LUNAS CONSOLIDATED SCI	1,720,264	1,454	1,713,677	1,545	1,712,809	-	3	868	6,584
		20,041,274	2,532,165	19,747,581	2,537,190	19,666,550	1	24	81,031	293,670
2023	PID1 FIESTA PID 1	22,878	22,509	22,509	22,073	21,827	-	-	682	369
2022	PID1 FIESTA PID 1	23,124	1,292	23,124	1,968	23,124	-	-	-	-
2023	PID2 FIESTA PID 2	42,000	41,250	41,250	41,250	40,500	-	-	750	750
2022	PID2 FIESTA PID 2	42,000	-	42,000	-	42,000	-	-	-	-
		130,002	65,051	128,883	65,291	127,451	-	-	1,432	1,119
2023	BN01R_SCHETDBT Belen Schools Tech Debt Serv	837,162	772,063	772,063	755,448	743,694	-	-	28,369	65,099
2022	BN01R_SCHETDBT Belen Schools Tech Debt Serv	783,767	28,974	754,933	45,580	749,964	-	-	4,969	28,833
		1,620,929	801,037	1,526,996	801,028	1,493,658	-	-	33,338	93,932

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Year	Agency	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	\$ 7,433,748	\$ 7,037,971	\$ 7,037,971	\$ 6,935,055	\$ 6,866,304	\$ 1	\$ 1	\$ 171,667	\$ 395,776
2022	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	6,716,532	205,984	6,562,670	304,832	6,535,844	3	3	26,826	153,859
2021	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	6,291,228	78,809	6,211,676	83,822	6,197,936	-	-	13,739	79,552
2020	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	5,909,723	24,860	5,857,402	30,219	5,851,466	-	-	5,936	52,321
2019	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	5,756,181	15,290	5,715,086	16,696	5,711,331	-	-	3,754	41,095
2018	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	5,588,531	12,837	5,553,713	13,884	5,550,463	-	-	3,249	34,819
2017	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	5,420,092	8,557	5,389,230	9,902	5,386,200	-	-	3,031	30,862
2016	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	5,269,923	5,079	5,243,025	6,518	5,240,004	-	58	3,022	26,839
2015	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	5,079,162	4,839	5,057,032	6,639	5,054,202	-	-	2,830	22,130
2014	LL01R_SCHDEBT LOS LUNAS CONSOLIDATED SCH.	4,972,960	4,203	4,953,918	4,466	4,951,410	-	7	2,509	19,034
		<u>58,438,080</u>	<u>7,398,429</u>	<u>57,581,723</u>	<u>7,412,033</u>	<u>57,345,160</u>	<u>4</u>	<u>69</u>	<u>236,563</u>	<u>856,287</u>
2023	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	119,473	113,112	113,112	111,458	110,353	-	-	2,759	6,361
2022	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	99,693	3,057	97,410	4,525	97,011	-	-	398	2,284
2021	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	85,642	1,073	84,559	1,141	84,372	-	-	187	1,083
2020	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	75,366	317	74,699	385	74,623	-	-	76	667
2019	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	71,510	190	70,999	207	70,953	-	-	47	511
2018	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	72,676	167	72,223	181	72,181	-	-	42	453
2017	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	74,466	118	74,042	136	74,001	-	-	42	424
2016	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	52,893	51	52,623	65	52,592	-	1	30	269
2015	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	53,175	51	52,943	70	52,914	-	-	30	232
2014	CHARTERR_SCHOOL OF DREAMS / CAP IMPROV	51,669	44	51,471	46	51,445	-	-	26	198
		<u>756,563</u>	<u>118,180</u>	<u>744,081</u>	<u>118,214</u>	<u>740,445</u>	<u>-</u>	<u>1</u>	<u>3,637</u>	<u>12,482</u>
2022	COUNTYDEBT_2023 COUNTY DEBT / 2023 GO BOND -	1,043,893	32,972	1,007,402	51,166	1,003,032	-	-	4,369	36,492
2022	COUNTYDEBT_ROAD COUNTY DEBT / 2020 ROAD PRC	82,598	2,609	79,710	4,048	79,365	-	-	346	2,887
2021	COUNTYDEBT_ROAD COUNTY DEBT / 2020 ROAD PRC	1,039,911	13,689	1,015,896	15,103	1,013,400	-	-	2,496	24,015
		<u>2,166,402</u>	<u>49,270</u>	<u>2,103,008</u>	<u>70,317</u>	<u>2,095,797</u>	<u>-</u>	<u>-</u>	<u>7,211</u>	<u>63,394</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Grand Total

Year	Property Taxes Levied	Collected In Current Year	Collected To-Date	Distributed In Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Undistributed At Year End	County Receivable At Year End
2023	\$ 62,429,261	\$ 58,560,171	\$ 58,560,171	\$ 57,023,794	\$ 56,438,759	\$ 9	\$ 9	\$ 2,121,412	\$ 3,869,082
2022	56,800,785	1,763,712	54,924,293	2,749,839	54,691,029	13	10	233,264	1,876,481
2021	52,599,813	666,935	51,496,110	734,122	51,375,898	-	19	120,212	1,103,684
2020	50,639,724	232,782	49,897,277	285,975	49,845,989	-	8	51,289	742,438
2019	48,988,669	166,838	48,359,322	179,079	48,325,638	-	-	33,683	629,348
2018	47,128,151	148,645	46,567,005	153,698	46,537,512	-	-	29,493	561,146
2017	45,264,568	122,974	44,751,873	128,713	44,724,613	-	-	27,260	512,695
2016	43,404,323	93,950	42,946,114	100,563	42,919,712	-	179	26,402	458,030
2015	41,272,826	86,310	40,850,625	93,563	40,830,586	-	-	20,039	422,200
2014	43,774,972	86,128	43,345,063	88,841	43,328,271	-	94	16,792	429,814
	<u>\$ 492,303,092</u>	<u>\$ 61,928,445</u>	<u>\$ 481,697,853</u>	<u>\$ 61,538,187</u>	<u>\$ 479,018,007</u>	<u>\$ 22</u>	<u>\$ 319</u>	<u>\$ 2,679,846</u>	<u>\$ 10,604,918</u>

**STATE OF NEW MEXICO
VALENCIA COUNTY
LIST OF INDIVIDUAL DEPOSIT AND INVESTMENT ACCOUNTS
JUNE 30, 2024**

<u>Account Name</u>	<u>Bank of the West</u>	<u>United Business Bank</u>	<u>Bank of Albuquerque</u>	<u>US Bank</u>
Money Market Account	\$ 49,786,612	\$ -	\$ -	\$ -
Investment	-	-	-	-
Checking Operational	47,000,927	-	-	-
Lockbox	-	-	1,510	-
Opioid Awareness	-	-	5,203,026	-
Hospital Grant Funds	-	-	5,000,000	-
Checking Commissary*	-	135,932	-	-
Checking Inmates*	-	109,538	-	-
Savings	-	-	-	72,558
NMFA Reserve	-	-	-	-
Total	<u>96,787,539</u>	<u>245,470</u>	<u>10,204,536</u>	<u>72,558</u>
Reconciling Items	<u>(3,375,053)</u>	<u>22,084</u>	<u>(4,200)</u>	<u>-</u>
Reconciled Balance	<u>\$ 93,412,486</u>	<u>\$ 267,554</u>	<u>\$ 10,200,336</u>	<u>\$ 72,558</u>

<u>Account Name</u>	<u>NMFA Cash Reserves</u>	<u>New Mexico LGIP</u>	<u>Total</u>
Money Market Account	\$ -	\$ -	\$ 49,786,612
Investment	-	33,170	33,170
Checking Operational	-	-	47,000,927
Lockbox	-	-	1,510
Opioid Awareness	-	1,282,145	6,485,171
Hospital Grant Funds	-	-	5,000,000
Checking Commissary*	-	-	135,932
Checking Inmates*	-	-	109,538
Savings	-	-	72,558
NMFA Reserve	<u>4,091,796</u>	<u>-</u>	<u>4,091,796</u>
Total	<u>4,091,796</u>	<u>1,315,315</u>	<u>112,717,214</u>
Reconciling Items	<u>-</u>	<u>-</u>	<u>(3,357,169)</u>
Reconciled Balance	<u>\$ 4,091,796</u>	<u>\$ 1,315,315</u>	<u>\$ 109,360,045</u>

Less: Investments	\$ (33,170)
Less: Fiduciary Funds Cash	(36,141,135)
Less: Fiduciary Funds Investments	(1,282,145)
Less: Restricted Cash	<u>(4,091,796)</u>
Total Unrestricted Cash and Cash Equivalents	<u>\$ 67,811,799</u>

**Interest Bearing Checking Account*

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2024**

<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, 2023</u>	<u>Name and Location of Safekeeper</u>	
Bank of the West	G2 MA4321	3/20/2047	36179SYS0	\$ 30,649	BMO	
	G2 MA0532	11/20/2042	36179MSV3	43,595	BMO	
	G2 MA3596	4/20/2046	36179T7H6	104,158	BMO	
	G2 MA2677	3/20/2045	36179Q6N6	107,476	BMO	
	G2 MA2677	3/20/2045	36179Q6N6	166,415	BMO	
	GN 779377	6/15/2042	36176XUA5	175,848	BMO	
	G2 MA0391	9/20/2042	36179MNG1	184,620	BMO	
	G2 MA2753	4/20/2045	36179RBW8	497,411	BMO	
	G2 MA3596	4/20/2046	36179R7H6	535,053	BMO	
	G2 MA3662	5/20/2046	36189SB71	618,137	BMO	
	G2 MA2753	4/20/2045	36179RBW8	702,223	BMO	
	G2 MA4003	10/20/2046	36179SNU7	735,012	BMO	
	G2 MA1284	9/20/2043	36179NM96	900,022	BMO	
	G2 MA4718	9/20/2047	36179TG33	1,193,024	BMO	
	GNR 2020-181 YG	12/20/2050	38382LWQ0	1,317,797	BMO	
	GNR 2021-46 AB	3/20/2051	38382P3R1	1,939,783	BMO	
	GNR 2021-46 MJ	3/20/2051	3838P3Q3	4,683,496	BMO	
	GNR 2020-114 A	9/16/2062	3838PS47	6,488,409	BMO	
	FHMS K105 A2	1/25/2030	3137FRUJ8	8,620,241	BMO	
	GNR 2021-19 AD	1/20/2051	3838MC64	13,356,804	BMO	
	FHMS K105 A2	1/25/2030	3137FRUJ8	18,102,506	BMO	
	FHMSK107 A2	1/25/2030	337FRZA2	25,570,863	BMO	
	FHMS K104 A2	1/25/2030	3137FREH0	31,745,614	BMO	
	GNR 2020-189 AD	12/20/2050	38382MDE6	33,909,483	BMO	
	Total Bank of the West				<u>\$ 151,728,639</u>	

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF PLEDGED COLLATERAL (CONTINUED)
JUNE 30, 2024**

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2023	Name and Location of Safekeeper	
Bank of Albuquerque	FG J16936	10/1/2026	3128PWW54	\$ 60,669	Federal Home Loan Bank Topeka	
	FN FM1456	9/1/2028	3140X4TN6	228,153	Federal Home Loan Bank Topeka	
	FR SB8095	1/1/2036	3132D57G1	115,930	Federal Home Loan Bank Topeka	
	FN MA4122	9/1/2035	31418DSL7	296,899	Federal Home Loan Bank Topeka	
	FN MA4122	9/1/2035	31418DSL7	458,886	Federal Home Loan Bank Topeka	
	FN MA4122	9/1/2035	31418DSL7	3,258,090	Federal Home Loan Bank Topeka	
	FN MA4260	2/1/2036	31418DWW8	193,976	Federal Home Loan Bank Topeka	
	FN MA4260	2/1/2036	31418DWW8	54,095	Federal Home Loan Bank Topeka	
	FRESB 2021-SB83 ASF	1/25/2026	30318NAA1	4,101,297	Federal Home Loan Bank Topeka	
	FHMS K055	4/24/2025	3137BPVZ9	93,403	Federal Home Loan Bank Topeka	
	FHMS KJ32 A2	3/25/2033	3137F72V6	801,716	Federal Home Loan Bank Topeka	
	FNR 2020-52 BE	8/25/2050	3136BBEW8	439,014	Federal Home Loan Bank Topeka	
	FNR 2020-52 BE	8/25/2050	3136BBEW8	439,014	Federal Home Loan Bank Topeka	
	Total Bank of Albuquerque				<u>\$ 10,541,141</u>	
	United Bank	Letter of Credit #2021-846	12/27/2024	N/A	\$ 300,000	
<u>\$ 300,000</u>						
Total Pledged Collateral				<u>\$ 162,569,780</u>		

SINGLE AUDIT SECTION

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Grant / Pass- Through No.	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the New Mexico Energy, Minerals and Natural Resources Department</i>			
State & Private Forestry Hazardous Fuel Reduction Program	10.967	23-521-0400-0175	\$ 19,352
Total U.S. Department of Agriculture			<u>19,352</u>
<u>U.S. Department of Justice</u>			
		15PBJA-21-RR-04771-SCAA, 15PBJA-22-RR-05066-SCAA, 15PBJA-23-RR-05801-SCAA	13,327
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-23-RR-05801-SCAA	13,327
Bulletproof Vest Partnership Program	16.607	N/A	21,590
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03641-JAGX	22,290
<i>Passed through the New Mexico Department of Public Safety</i>			
Edward Byrne Memorial Justice Assistance Grant Program - CRIT	16.738	15PBJA-22-GG-00626-JAGX	18,083
Total U.S. Department of Justice			<u>75,290</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the New Mexico Aging and Long Term Services Department, North Central New Mexico Economic Development District Non-Metro Area Agency on Aging</i>			
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for	93.044	2023-24-60028, 2023-24-60028-ARP	61,468
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2023-24-60028	116,823
Total U.S. Department of Health and Human Services			<u>\$ 178,291</u>

* - Denotes Major Program

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Grant / Pass- Through No.	Expenditures
<u>U.S. Department of Homeland Security</u>			
<i>Passed through the New Mexico Department of Homeland Security & Emergency Management</i>			
Emergency Management Performance Grants (EMPG)	97.042	EMT-2023-EP-00002, EMT-2021-EP-00014-S01	\$ 91,724
Homeland Security Grant Program	97.067	EMW-2022-SS-00044, EMW-2023-SS-00015	223,511
Total U.S. Department of Homeland Security			<u>315,235</u>
<u>U.S. Department of Transportation</u>			
<i>Passed through the New Mexico Department of Transportation</i>			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	04-AL-64-109	3,668
Total U.S. Department of Transportation			<u>3,668</u>
<u>U.S. Department of Treasury</u>			
Coronavirus State and Local Fiscal Recovery Funds *	21.027 *	N/A	7,063,814
Total U.S. Department of Treasury			<u>7,063,814</u>
Total Federal Expenditures			<u>\$ 7,655,650</u>

* - Denotes Major Program

**STATE OF NEW MEXICO
VALENCIA COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: REPORTING ENTITY AND BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards containing federal grant activity of the County was prepared using the modified accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

NOTE 2: FEDERAL AWARD IDENTIFICATION NUMBERS

The federal granting agency is responsible for providing the County with the Assistance Listing number, for each grant or contract. In cases where the federal granting agency did not provide the Assistance Listing number to the County, other identifying numbers are presented on the schedule of expenditures of federal awards. In cases where the federal granting agency did not provide this number to the County and it was not otherwise determinable, it is noted as "not available" on the schedule of expenditures of federal awards.

NOTE 3: NON-CASH ASSISTANCE

The County did not receive any federal awards in the form of noncash assistance during the year.

NOTE 4: RECONCILIATION OF EXPENDITURES

The following is a reconciliation of expenditures reported on the schedule of expenditures of federal awards to the expenditures reported in the governmental fund financial statements:

Expenditures of federal awards	\$ 7,655,650
Other Expenditures	<u>50,431,182</u>
Total Expenditures	<u>\$ 58,086,832</u>

NOTE 5: SUBRECIPIENTS

There are no sub-recipients of federal funds as of and for the year ended June 30, 2024.

NOTE 6: INDIRECT COST RATE

The County has elected to utilize the 10% minimum indirect cost rate when applicable.

NOTE 7: LOANS

The County did not expend federal awards related to loans or loan guarantees for the year ended June 30, 2024.

COMPLIANCE SECTION



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

Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
and
Members of the Board of County Commissioners
Valencia County
Los Lunas, New Mexico

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of Valencia County, New Mexico (the "County") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 2, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *schedule of findings and questioned costs*, we identified certain deficiencies in internal control that we consider to be a material weaknesses and a significant deficiency.



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(505) 822 5106



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying *schedule of findings and questioned costs* as item 2024-001 to be a material weakness.

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. We consider the deficiency described in the accompany *schedule of findings and questioned costs* as item 2024-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

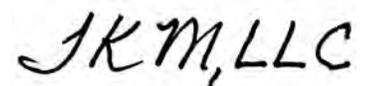
We noted a certain matter that is required to be reported per section 12-6-5 NMSA 1978 that we have described in the accompanying *schedule of findings and questioned costs* – Section IV. Section 12-6-5 NMSA 1978 Findings as item 2024-003.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



TKM, LLC
Auditors | Advisors | CPAs

Albuquerque, New Mexico
December 2, 2024



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Joseph M. Maestas, P.E., CFE

New Mexico State Auditor

and

Members of the Board of County Commissioners

Valencia County

Los Lunas, New Mexico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Valencia County's, New Mexico (the "County"), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2024. The County's major federal program is identified in the summary of auditors' results section of the accompanying *schedule of findings and questioned costs*.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.



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(505) 822 5106



Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

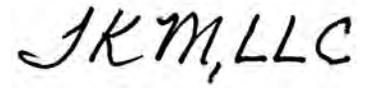
Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature of TKM, LLC in black ink.

TKM, LLC
Auditors | Advisors | CPAs

Albuquerque, New Mexico
December 2, 2024

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

Section I. Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:

Material weaknesses identified?..... Yes

Significant deficiencies identified? Yes

Noncompliance material to financial statements noted?No

Federal Awards

Internal control over major programs:

Material weaknesses identified?No

Significant deficiencies identified?No

Type of auditors' report issued on compliance
for major programs:Unmodified

Any audit findings disclosed that are required
to be reported in accordance with section 200.516
of OMB Uniform Guidance – Subpart F?.....No

Identification of major program:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish
between type A and type B programs:..... \$750,000

Auditee qualified as low-risk auditee under 200.520 of OMB
Uniform Guidance – Subpart F?No

STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

Section II. Financial Statement Findings

2024-001 (2022-003) - Capital Assets (Material Weakness) - Repeated & Modified

Condition: The County did not reconcile capital assets in a timely manner. Furthermore, the following issues were noted related to capital assets:

- Construction in progress (CIP) was not tracked and recorded properly. CIP required a restatement in the amount of \$541,104 related to two projects that were completed in the prior year, but were not transferred to depreciable assets. The transfer also required a restatement in the amount of \$857,204 to Infrastructure (roads) to account for to the two projects that were completed in the prior year.
- Equipment and accumulated depreciation required a restatement in the amount of \$137,981 and \$51,878, respectively, to remove assets and the related depreciation that were booked twice in prior years.

Management Progress: No significant progress made.

Criteria: Per the 2013 COSO Framework, management is responsible for establishing and maintaining internal controls to ensure accurate financial reporting, which includes controls over the County's capital assets and related balances.

Section 2.20.1 of NMAC establishes the standards for the accounting and control of fixed assets owned by government entities. Proper controls over capital assets are described in Section 2.20.1.15 of NMAC.

Cause: The County's capital asset listing was not properly reconciled until after year end and during the audit. Construction in progress was not properly reviewed and tracked to identify additions and completed projects from prior years.

Effect: Capital assets required a restatement in the net amount of \$229,997.

Auditors' Recommendations: We recommend that the County perform monthly reconciliations over their capital asset listing in addition to a final reconciliation/ review of the listing at year-end. We recommend that construction in progress projects be tracked regularly to ensure all construction costs are accounted for annually and that projects are properly transferred to depreciable assets once the project is completed.

Management's Response: For the past four years, the responsibility for the recording of capital assets has changed three times, leading to inconsistencies. Valencia County is working through cleaning out previous recording errors. It is our hope the FY2024 audit identified the last of the errors, and we feel confident this finding will not repeat itself. We will work diligently on tracking construction in progress on a regular basis to ensure the proper categorizing of construction cost.

Management's Timeline to Correct: Fiscal year 2025

Responsible Party: Procurement Officer/Purchasing Agent and Finance Director

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Section II. Financial Statement Findings (Continued)

2024-002 – Improper Accrual of Expenditures (Significant Deficiency)

Condition: A restatement in the amount of \$218,861 was required to remove expenditures that were overaccrued in the prior year.

Criteria: Per the 2013 COSO Framework, management is responsible for establishing and maintaining internal controls to ensure accurate financial reporting, which includes controls over the County's expenditures.

Cause: The County included the incorrect amount in the accounts payable listing in the prior year for several transactions.

Effect: Expenditures and accounts payable were overstated by \$218,861 at June 30, 2023.

Auditors' Recommendations: We recommend that the County review checks paid subsequent to year-end to identify the period in which the expenditures should be recognized. The accounts payable listing prepared for the audit should also be reviewed to ensure the listing is accurate and complete.

Management's Response: A more thorough review of prior year expenses will be conducted, prior to submission, to ensure accuracy of accruals.

Management's Timeline to Correct: Fiscal year 2025

Responsible Party: Finance Director and Finance Staff

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Section III. Federal Awards Findings

None

Section IV. Section 12-6-5 NMSA 1978 Findings

2024-003 – Cash Appropriations in Excess of Available Cash Balances (Other Noncompliance)

Condition: The County maintained a budget deficit in excess of available cash balances in the following funds:

Fund	Description	Cash Appropriation in Excess of Available Cash Balances
322	State Appropriations FY2022	\$353,158
524	Intergovernmental Grants FY2024	\$119

Criteria: Section 2.2.2.10.(R)(1)(a) and 2.2.2.10.(R)(1)(b) states that (a) if actual expenditures exceed budgeted expenditures at the legal level of budgetary control, that fact shall be reported in a finding and disclosed in the notes to the financial statements. (b) If budgeted expenditures exceed budgeted revenues (after prior-year cash balance and any applicable federal receivables used to balance the budget), that fact shall be reported in a finding.

Cause: The County did not monitor their budgets to ensure that sufficient beginning cash was available in funds with budgeted expenditures in excess of budgeted revenues.

Effect: The County may have to supplement the budget deficit with other funds, which may lead to financial difficulties and deplete the budget in other funds. The County is in violation of the above statutes.

Auditors' Recommendation: The County should design and implement policies and procedures to review the budget to ensure the County has sufficient beginning cash balances to cover any budgeted expenditures in excess of revenues prior to formal adoption of the budget.

Management's Response: The County understood that as long as the fiscal year-end fund balance was not a deficit we were in compliance. We were not aware of the audit requirement regarding budgeted expenses exceeding budget revenues, taking into consideration the prior-year cash balances. Now that we know this, we will monitor all budgets to ensure this does not occur again.

Timeline to Correct: Fiscal year 2025

Responsible Party: Finance Director & Finance Staff

**STATE OF NEW MEXICO
VALENCIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Section V. Status of Prior Year Findings

<u>Finding</u>	<u>Status</u>
• 2023-001 (2022-003) - Capital Assets	<i>Repeated & Modified</i>
• 2023-002 - Internal Control over Financial Reporting	<i>Resolved</i>
• 2023-003 - Controls over Activities Allowed or Unallowed and Allowable Costs / Cost Principles	<i>Resolved</i>
• 2023-004 - Code of Conduct	<i>Resolved</i>

**STATE OF NEW MEXICO
VALENCIA COUNTY
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2024**

2024-001 (2022-003) - Capital Assets (Material Weakness)	For the past four years, the responsibility for the recording of capital assets has changed three times, leading to inconsistencies. Valencia County is working through cleaning out previous recording errors. It is our hope the FY2024 audit identified the last of the errors, and we feel confident this finding will not repeat itself. We will work diligently on tracking construction in progress on a regular basis to ensure the proper categorizing of construction cost.	Finance Director, and Procurement Officer/Purchasing Agent.	Fiscal year 2025
2024-002 – Improper Accrual of Expenditures (Significant Deficiency)	A more thorough review of prior year expenses will be conducted, prior to submission, to ensure accuracy of accruals.	Finance Director and Finance Staff	Fiscal year 2025
2024-003 - Cash Appropriations in Excess of Available Cash Balances	Budgets will be monitored to prevent reoccurrence	Finance Director and Finance Staff	Fiscal year 2025

**STATE OF NEW MEXICO
VALENCIA COUNTY
EXIT CONFERENCE
FOR THE YEAR ENDED JUNE 30, 2024**

An exit conference was held on December 2, 2024 to discuss the results of the audit. Attending were the following:

Representing the County:

Gerard Saiz, County Commissioner
Danny Monette, County Manager
Loretta Trujillo, Finance Director
Michelle Hueston Green, Incoming Finance Director
Kendra Kaneshiro, Accountant
Jhonathan Aragon, Deputy County Manager

Representing the Independent Auditors:

Daniel O. Trujillo, CPA, CFE, CGFM, CGMA, Member – Director of Audit
Mark Santiago, CPA – Audit Manager
Saudy Moreno Esparza, Audit Senior

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



Valencia County
Board of County Commissioners
 Resolution 2025-60

**PLEDGING MATCHING FUNDS FOR FY27 NEW MEXICO DEPARTMENT OF
 TRANSPORTATION SECTION 5310 APPLICATION**

WHEREAS, the municipalities of Belen, Bosque Farms, Los Lunas, Peralta, and Rio Communities in Valencia County are served through the Older Americans Program (OAP), receiving lunches, recreational activities, and transportation services; and,

WHEREAS, the OAP transportation program for seniors and individuals with disabilities has diminished in availability and quality of services which has proved inadequate to meet short- and long-term demand; and,

WHEREAS, an application for funding for FY Section 5310 Program (Enhanced Mobility of Seniors and Individuals with Disabilities) will be submitted to the New Mexico Department of Transportation Transit and Rail Division on behalf of Valencia County, New Mexico; and,

WHEREAS, Valencia County has committed to pledge a minimum of fifty-four thousand three hundred and fifty dollars (\$54,350.00) in non-state matching funds toward the total cost of the project to purchase two (2) passenger transportation vans and two (2) modified vans; and,

WHEREAS, the total project cost will be two hundred seventy-one thousand seven hundred and fifty dollars (\$271,750.00) to be funded in proportional share by the parties upon full-grant award funding, hereto as follows:

NMDOT Section 5310 Valencia County OAP Project Funding	Valencia County Share	NMDO T Share	Total Project Cost
Funding Source	20%	80%	100%
<u>FY 2027 Section 5310 New Mexico Department of Transportation Transit and Rail Division</u> Purchase of two (2) 2026 Ford Transit T-350 12-passenger seating, Passenger Transportation Vans; and; Purchase of two (2) 2026 Ford Transit T-350 8-passenger seating, Modified Mobility Works ADA Transportation Vans	\$54,350.00	\$217,400.00	\$271,750.00

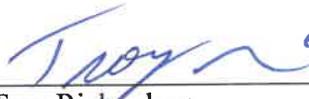
WHEREAS, the Valencia County shall, upon full-grant award funding, pay the 20% required cost share, in the amount of \$54,350.00, at minimum.

NOW THEREFORE, BE IT RESOLVED by the governing body of Valencia County ratifies and affirms the pledge of matching funds as described above toward the two passenger transportation vans and two modified transportation vans.

PASSED, APPROVED AND ADOPTED on this 17th Day of September 2025 at a meeting of the Board of County Commissioners held in Los Lunas, New Mexico.



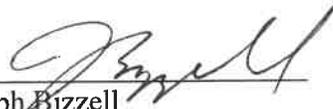
Gerard Saiz
Chair, District I



Troy Richardson
Commissioner, Vice Chair, District II



Morris Sparkman
Commissioner, District III



Joseph Bizzell
Commissioner, District IV

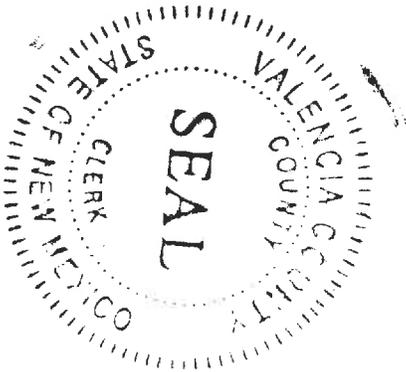


Dante Berry
Commissioner, District V

Attest:



Mike Milam
Valencia County Clerk





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/10/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Arthur J. Gallagher Risk Management Services, LLC 18201 Von Karman Ave Suite 200 Irvine CA 92612 License#: 0D69293	CONTACT NAME: Arthur J. Gallagher	
	PHONE (A/C No. Ext): 949-349-9800	FAX (A/C, No): 949-349-9962
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Safety National Casualty Corporation		15105
INSURER B: National Union Fire Insurance Co of LA		32298
INSURER C: New Mexico County Insurance Authority		15996
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER: 1763975717

REVISION NUMBER:

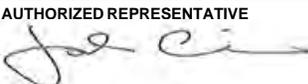
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
C	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			NMAC-01-01-25	1/1/2025	1/1/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 300,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ \$
C	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			NMAC-01-01-25	1/1/2025	1/1/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ comp/col \$1,000 \$ Deductible
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			SP 4066729	7/1/2024	7/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C B	Law Enforcement Crime			NMAC-01-01-25 02-778-03-53	1/1/2025 1/1/2025	1/1/2026 1/1/2026	Tort Limit \$1,050,000 Crime \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Evidence of Coverage pursuant to and subject to the policy's terms, definitions, conditions and exclusions.
 Re: Older American Program.

CERTIFICATE HOLDER**CANCELLATION**

Valencia County Attn: Maria Eugenia Garcia 444 Luna Ave. Los Lunas NM 87031 USA	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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NEW MEXICO COUNTY INSURANCE AUTHORITY

Workers' Compensation Program Certificate of Participation - Fund Year 39

The New Mexico County Insurance Authority hereby certifies that **Valencia County** is a participating member of the Workers' Compensation Program for the period July 1, 2025 to July 1, 2026.

The coverages provided to **Valencia County** through membership in the New Mexico County Insurance Authority Workers' Compensation Program and in consideration of the payment of its annual contribution are for Workers' Compensation/Employers' Liability.

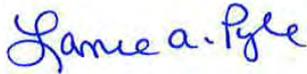
The New Mexico County Insurance Authority Workers' Compensation Program provides:

Coverage A: Workers' Compensation - Statutory

Coverage B: Each Accident - \$2,000,000

Each Employee for Occupational Disease - \$2,000,000

New Mexico County Insurance Authority By:



July 1, 2025

**LANCE PYLE, Chair
New Mexico County Insurance Authority
Board of Directors**



Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37060 - REIMBURSEMENTS							
Revenue							
495-100-37060	REIMBURSEMENTS	0.00	7,295.00	0.00	7,294.02	-0.98	0.01 %
	Revenue Total:	0.00	7,295.00	0.00	7,294.02	-0.98	0.01%
	Object: 37060 - REIMBURSEMENTS Total:	0.00	7,295.00	0.00	7,294.02	-0.98	0.01%
Object: 37070 - TOYS FOR TOTS							
Revenue							
493-100-37070	STATE NON-RECURRING MATCH	997.00	997.00	0.00	997.00	0.00	0.00 %
496-100-37070	STATE NON-RECURRING	0.00	13,747.00	0.00	13,747.00	0.00	0.00 %
	Revenue Total:	997.00	14,744.00	0.00	14,744.00	0.00	0.00%
	Object: 37070 - TOYS FOR TOTS Total:	997.00	14,744.00	0.00	14,744.00	0.00	0.00%
Object: 37080 - AUCTION SALE PROCEEDS							
Revenue							
493-100-37080	AUCTION SALE PROCEEDS	0.00	22,395.00	0.00	22,395.00	0.00	0.00 %
	Revenue Total:	0.00	22,395.00	0.00	22,395.00	0.00	0.00%
	Object: 37080 - AUCTION SALE PROCEEDS Total:	0.00	22,395.00	0.00	22,395.00	0.00	0.00%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND)							
Revenue							
493-100-37231	GRANT RECEIPTS (ARP B)	42,866.00	19,196.00	0.00	2,704.66	-16,491.34	85.91 %
495-100-37231	GRANT RECEIPTS (ARP C1)	58,786.00	8,394.57	0.00	8,393.68	-0.89	0.01 %
496-100-37231	GRANT RECEIPTS (ARP C2)	53,867.00	9,874.58	6,094.61	9,873.76	-0.82	0.01 %
	Revenue Total:	155,519.00	37,465.15	6,094.61	20,972.10	-16,493.05	44.02%
	Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND) Total:	155,519.00	37,465.15	6,094.61	20,972.10	-16,493.05	44.02%
Object: 37236 - STATE FUNDING							
Revenue							
493-100-37236	STATE FUNDING	36,136.10	29,987.87	1,357.22	29,987.80	-0.07	0.00 %
495-100-37236	STATE FUNDING	180,680.50	103,296.20	8,021.76	103,296.16	-0.04	0.00 %
496-100-37236	STATE FUNDING	144,544.40	260,092.71	18,344.89	260,092.18	-0.53	0.00 %
	Revenue Total:	361,361.00	393,376.78	27,723.87	393,376.14	-0.64	0.00%
	Object: 37236 - STATE FUNDING Total:	361,361.00	393,376.78	27,723.87	393,376.14	-0.64	0.00%
Object: 37650 - FEDERAL FUNDING							
Revenue							
493-100-37650	FEDERAL FUNDING	29,207.00	48,543.47	4,045.30	46,932.10	-1,611.37	3.32 %
495-100-37650	FEDERAL FUNDING	86,439.00	72,976.61	5,979.38	72,976.46	-0.15	0.00 %
496-100-37650	FEDERAL FUNDING	27,716.00	38,555.65	3,212.97	37,652.34	-903.31	2.34 %
	Revenue Total:	143,362.00	160,075.73	13,237.65	157,560.90	-2,514.83	1.57%
	Object: 37650 - FEDERAL FUNDING Total:	143,362.00	160,075.73	13,237.65	157,560.90	-2,514.83	1.57%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME							
Revenue							
495-100-37800	CONGREGATE LOCAL/PROGRAM IN	10,000.00	13,000.00	910.26	10,120.64	-2,879.36	22.15 %
	Revenue Total:	10,000.00	13,000.00	910.26	10,120.64	-2,879.36	22.15%
	Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:	10,000.00	13,000.00	910.26	10,120.64	-2,879.36	22.15%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME							
Revenue							
496-100-37801	HOMEBOUND LOCAL/PROGRAM IN	15,000.00	5,334.00	754.55	5,333.48	-0.52	0.01 %
	Revenue Total:	15,000.00	5,334.00	754.55	5,333.48	-0.52	0.01%
	Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	15,000.00	5,334.00	754.55	5,333.48	-0.52	0.01%

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT							
Revenue							
493-100-37803	PROGRAM INCOME	3,000.00	500.00	55.00	345.75	-154.25	30.85 %
Revenue Total:		3,000.00	500.00	55.00	345.75	-154.25	30.85%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:		3,000.00	500.00	55.00	345.75	-154.25	30.85%
Object: 39000 - TRANSFERS IN							
Revenue							
493-100-39000	TRANSFERS IN	4,319.00	40,702.13	0.00	40,702.13	0.00	0.00 %
495-100-39000	TRANSFERS IN	99,045.00	240,803.57	0.00	240,803.57	0.00	0.00 %
496-100-39000	TRANSFERS IN	251,014.00	218,494.30	0.00	218,494.30	0.00	0.00 %
Revenue Total:		354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 39000 - TRANSFERS IN Total:		354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 41020 - FULL TIME SALARIES							
Expense							
493-980-41020	SALARIES - FULL TIME POSITIONS	58,230.65	44,984.88	4,418.16	42,229.01	2,755.87	6.13 %
495-982-41020	SALARIES - FULL TIME POSITIONS	210,426.60	106,945.82	12,153.11	106,944.86	0.96	0.00 %
496-983-41020	SALARIES - FULL TIME POSITIONS	177,268.75	127,218.84	9,658.13	112,767.29	14,451.55	11.36 %
Expense Total:		445,926.00	279,149.54	26,229.40	261,941.16	17,208.38	6.16%
Object: 41020 - FULL TIME SALARIES Total:		445,926.00	279,149.54	26,229.40	261,941.16	17,208.38	6.16%
Object: 41030 - PART TIME SALARIES							
Expense							
493-980-41030	SALARIES - PART TIME POSITIONS	7,940.00	12,652.60	793.12	12,651.76	0.84	0.01 %
495-982-41030	SALARIES - PART TIME POSITIONS	0.00	104,825.88	9,556.68	104,825.07	0.81	0.00 %
496-983-41030	SALARIES - PART TIME POSITIONS	12,960.00	104,517.92	8,841.83	81,291.60	23,226.32	22.22 %
Expense Total:		20,900.00	221,996.40	19,191.63	198,768.43	23,227.97	10.46%
Object: 41030 - PART TIME SALARIES Total:		20,900.00	221,996.40	19,191.63	198,768.43	23,227.97	10.46%
Object: 41040 - TEMPORARY SALARIES							
Expense							
493-980-41040	SALARIES - TEMPORARY POSITIONS	0.00	2,291.00	1,264.72	2,290.18	0.82	0.04 %
495-982-41040	SALARIES - TEMPORARY POSITIONS	20,960.00	0.00	-35.90	0.00	0.00	0.00 %
496-983-41040	SALARIES - TEMPORARY POSITIONS	0.00	1,700.00	965.66	1,699.49	0.51	0.03 %
Expense Total:		20,960.00	3,991.00	2,194.48	3,989.67	1.33	0.03%
Object: 41040 - TEMPORARY SALARIES Total:		20,960.00	3,991.00	2,194.48	3,989.67	1.33	0.03%
Object: 41050 - OVERTIME SALARIES							
Expense							
493-980-41050	SALARIES - OVERTIME	0.00	23.00	0.00	22.28	0.72	3.13 %
495-982-41050	SALARIES - OVERTIME	0.00	136.00	0.00	135.18	0.82	0.60 %
496-983-41050	SALARIES - OVERTIME	0.00	234.00	18.10	233.74	0.26	0.11 %
Expense Total:		0.00	393.00	18.10	391.20	1.80	0.46%
Object: 41050 - OVERTIME SALARIES Total:		0.00	393.00	18.10	391.20	1.80	0.46%
Object: 42010 - SOCIAL SECURITY							
Expense							
493-980-42010	FICA - REGULAR	0.00	129.00	51.23	128.74	0.26	0.20 %
495-982-42010	FICA - REGULAR	0.00	448.00	135.14	447.52	0.48	0.11 %
496-983-42010	FICA - REGULAR	0.00	780.00	293.92	779.24	0.76	0.10 %
Expense Total:		0.00	1,357.00	480.29	1,355.50	1.50	0.11%
Object: 42010 - SOCIAL SECURITY Total:		0.00	1,357.00	480.29	1,355.50	1.50	0.11%
Object: 42020 - MEDICARE							
Expense							
493-980-42020	FICA - MEDICARE	5,062.05	2,035.82	90.78	989.68	1,046.14	51.39 %
495-982-42020	FICA - MEDICARE	19,530.95	3,912.99	306.13	3,912.68	0.31	0.01 %
496-983-42020	FICA - MEDICARE	14,552.50	7,866.11	276.03	4,365.40	3,500.71	44.50 %
Expense Total:		39,145.50	13,814.92	672.94	9,267.76	4,547.16	32.91%

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42020 - MEDICARE Total:		39,145.50	13,814.92	672.94	9,267.76	4,547.16	32.91%
Object: 42030 - P.E.R.A.							
Expense							
493-980-42030	RETIREMENT	6,308.05	7,695.73	740.76	6,781.64	914.09	11.88 %
495-982-42030	RETIREMENT	23,350.58	24,239.90	2,548.24	24,239.05	0.85	0.00 %
496-983-42030	RETIREMENT	17,042.53	24,523.18	1,812.29	19,209.17	5,314.01	21.67 %
Expense Total:		46,701.16	56,458.81	5,101.29	50,229.86	6,228.95	11.03%
Object: 42030 - P.E.R.A. Total:		46,701.16	56,458.81	5,101.29	50,229.86	6,228.95	11.03%
Object: 42050 - GROUP INSURANCE							
Expense							
493-980-42050	HEALTH AND MEDICAL PREMIUMS	13,230.80	24,888.08	1,973.45	24,887.69	0.39	0.00 %
495-982-42050	HEALTH AND MEDICAL PREMIUMS	50,887.73	56,370.12	4,546.45	56,369.77	0.35	0.00 %
496-983-42050	HEALTH AND MEDICAL PREMIUMS	37,656.92	71,128.36	3,497.38	46,536.98	24,591.38	34.57 %
Expense Total:		101,775.45	152,386.56	10,017.28	127,794.44	24,592.12	16.14%
Object: 42050 - GROUP INSURANCE Total:		101,775.45	152,386.56	10,017.28	127,794.44	24,592.12	16.14%
Object: 42060 - RETIREE HEALTH CARE							
Expense							
493-980-42060	RETIREE HEALTH CARE	0.00	1,073.35	102.99	942.91	130.44	12.15 %
495-982-42060	RETIREE HEALTH CARE	0.00	3,525.34	370.11	3,525.23	0.11	0.00 %
496-983-42060	RETIREE HEALTH CARE	0.00	3,007.70	258.31	2,706.60	301.10	10.01 %
Expense Total:		0.00	7,606.39	731.41	7,174.74	431.65	5.67%
Object: 42060 - RETIREE HEALTH CARE Total:		0.00	7,606.39	731.41	7,174.74	431.65	5.67%
Object: 42080 - WORKER'S COMPENSATION							
Expense							
493-980-42080	WORKERS' COMPENSATION EMPLO	0.00	11.00	0.00	10.80	0.20	1.82 %
495-982-42080	WORKERS' COMPENSATION EMPLO	0.00	45.00	0.00	44.31	0.69	1.53 %
496-983-42080	WORKERS' COMPENSATION EMPLO	0.00	42.00	0.00	41.65	0.35	0.83 %
Expense Total:		0.00	98.00	0.00	96.76	1.24	1.27%
Object: 42080 - WORKER'S COMPENSATION Total:		0.00	98.00	0.00	96.76	1.24	1.27%
Object: 43010 - MILEAGE & PER DIEM							
Expense							
493-980-43010	MILEAGE & PER DIEM	0.00	350.00	0.00	203.62	146.38	41.82 %
496-983-43010	MILEAGE & PER DIEM	0.00	200.00	0.00	0.00	200.00	100.00 %
Expense Total:		0.00	550.00	0.00	203.62	346.38	62.98%
Object: 43010 - MILEAGE & PER DIEM Total:		0.00	550.00	0.00	203.62	346.38	62.98%
Object: 45030 - PROFESSIONAL SERVICES							
Expense							
495-982-45030	PROFESSIONAL SERVICES	500.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45030	PROFESSIONAL SERVICES	500.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45030 - PROFESSIONAL SERVICES Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING							
Expense							
495-982-45080	PRINTING & PUBLISHING	500.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45080	PRINTING & PUBLISHING	500.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45220 - UTILITIES							
Expense							
493-980-45220	UTILITIES	0.00	7,334.30	0.00	6,935.53	398.77	5.44 %
493-984-45220	UTILITIES (ARP B)	13,431.00	10,196.01	0.00	0.00	10,196.01	100.00 %
495-982-45220	UTILITIES	13,652.53	12,699.18	2,805.02	12,698.92	0.26	0.00 %

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496-983-45220	UTILITIES	20,000.00	52,921.52	12,460.64	52,921.38	0.14	0.00 %
	Expense Total:	47,083.53	83,151.01	15,265.66	72,555.83	10,595.18	12.74%
	Object: 45220 - UTILITIES Total:	47,083.53	83,151.01	15,265.66	72,555.83	10,595.18	12.74%
Object: 45300 - CONTRACTUAL SERVICES							
Expense							
493-980-45300	CONTRACTUAL SERVICES	0.00	1,600.00	174.15	1,484.40	115.60	7.23 %
495-982-45300	Contractual Services	0.00	825.00	0.00	824.92	0.08	0.01 %
496-983-45300	CONTRACTUAL SERVICES	0.00	12,800.00	1,768.20	12,257.55	542.45	4.24 %
	Expense Total:	0.00	15,225.00	1,942.35	14,566.87	658.13	4.32%
	Object: 45300 - CONTRACTUAL SERVICES Total:	0.00	15,225.00	1,942.35	14,566.87	658.13	4.32%
Object: 45310 - TRAINING							
Expense							
495-982-45310	EMPLOYEE TRAINING	100.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45310	EMPLOYEE TRAINING	400.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	500.00	0.00	0.00	0.00	0.00	0.00%
	Object: 45310 - TRAINING Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR							
Expense							
493-980-45540	MAINTENANCE & REPAIRS-FURNIT	0.00	700.00	173.32	353.64	346.36	49.48 %
495-982-45540	MAINTENANCE & REPAIR-FURN/FIX	3,000.00	296.00	0.00	295.22	0.78	0.26 %
496-983-45540	MAINTENANCE & REPAIRS-FURNIT	500.00	1,000.00	0.00	750.00	250.00	25.00 %
	Expense Total:	3,500.00	1,996.00	173.32	1,398.86	597.14	29.92%
	Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	3,500.00	1,996.00	173.32	1,398.86	597.14	29.92%
Object: 45555 - CAR EXPENSE							
Expense							
493-980-45555	MAINTENANCE & REPAIRS - VEHICL	0.00	3,500.00	1,106.59	3,462.42	37.58	1.07 %
493-984-45555	VEHICLE MAINTENANCE (ARP B)	22,000.00	500.00	0.00	0.00	500.00	100.00 %
495-982-45555	MAINTENANCE & REPAIRS - VEHICL	1,500.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45555	MAINTENANCE & REPAIRS - VEHICL	3,500.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	27,000.00	4,000.00	1,106.59	3,462.42	537.58	13.44%
	Object: 45555 - CAR EXPENSE Total:	27,000.00	4,000.00	1,106.59	3,462.42	537.58	13.44%
Object: 45565 - MAINTENANCE - OTHER							
Expense							
495-982-45565	MAINTENANCE - OTHER	250.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45565	MAINTENANCE - OTHER	250.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	500.00	0.00	0.00	0.00	0.00	0.00%
	Object: 45565 - MAINTENANCE - OTHER Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES							
Expense							
495-982-45810	PERMITS/FEES/REGISTRATIONS	350.00	350.00	0.00	350.00	0.00	0.00 %
496-983-45810	PERMITS/FEES/REGISTRATIONS	650.00	748.00	200.00	747.70	0.30	0.04 %
	Expense Total:	1,000.00	1,098.00	200.00	1,097.70	0.30	0.03%
	Object: 45810 - REGISTRATION FEES Total:	1,000.00	1,098.00	200.00	1,097.70	0.30	0.03%
Object: 46010 - SUPPLIES							
Expense							
493-980-46010	SUPPLIES-OTHER	221.87	1,703.58	0.00	0.00	1,703.58	100.00 %
495-982-46010	SUPPLIES - OTHER	10,635.81	0.77	0.00	0.00	0.77	100.00 %
496-980-46010	SUPPLIES - SUPPLEMENTAL	1,944.00	0.00	0.00	0.00	0.00	0.00 %
496-982-46010	SUPPLIES - COVID GRAB AND GO	1,298.00	0.00	0.00	0.00	0.00	0.00 %
496-983-46010	SUPPLIES - OTHER	34,265.24	24,361.54	8,941.59	22,567.32	1,794.22	7.36 %
	Expense Total:	48,364.92	26,065.89	8,941.59	22,567.32	3,498.57	13.42%
	Object: 46010 - SUPPLIES Total:	48,364.92	26,065.89	8,941.59	22,567.32	3,498.57	13.42%

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Object: 46011 - OFFICE SUPPLIES							
Expense							
493-980-46011	SUPPLIES - OFFICE	0.00	500.00	0.00	0.00	500.00	100.00 %
495-982-46011	SUPPLIES - OFFICE	110.00	0.00	0.00	0.00	0.00	0.00 %
496-983-46011	SUPPLIES - OFFICE	800.00	500.00	0.00	227.85	272.15	54.43 %
	Expense Total:	910.00	1,000.00	0.00	227.85	772.15	77.22%
	Object: 46011 - OFFICE SUPPLIES Total:	910.00	1,000.00	0.00	227.85	772.15	77.22%
Object: 46600 - GAS & OIL							
Expense							
493-980-46600	GAS & OIL	300.00	17,000.00	2,399.51	16,635.80	364.20	2.14 %
493-984-46600	GAS & OIL (ARP B)	15,000.00	1,500.00	0.00	0.00	1,500.00	100.00 %
495-982-46600	Gas & Oil	200.00	0.00	0.00	0.00	0.00	0.00 %
496-983-46600	Gas & Oil	1,500.00	3,171.00	170.71	3,170.71	0.29	0.01 %
	Expense Total:	17,000.00	21,671.00	2,570.22	19,806.51	1,864.49	8.60%
	Object: 46600 - GAS & OIL Total:	17,000.00	21,671.00	2,570.22	19,806.51	1,864.49	8.60%
Object: 46903 - SUPPLIES AND RAW FOOD							
Expense							
495-982-46903	SUPPLIES AND RAW FOOD	35,000.00	88,157.81	0.00	88,157.30	0.51	0.00 %
495-984-46903	FOOD (ARP C1)	69,160.00	1,820.57	0.00	0.00	1,820.57	100.00 %
496-980-46903	FOOD -SUPPLEMENTAL	12,000.00	0.00	0.00	0.00	0.00	0.00 %
496-982-46903	FOOD - COVID GRAB AND GO	8,000.00	0.00	0.00	0.00	0.00	0.00 %
496-983-46903	SUPPLIES AND RAW FOOD	65,000.00	142,028.19	3,511.02	135,401.37	6,626.82	4.67 %
496-984-46903	FOOD (ARP C2)	63,373.00	6,462.58	0.00	6,094.61	367.97	5.69 %
	Expense Total:	252,533.00	238,469.15	3,511.02	229,653.28	8,815.87	3.70%
	Object: 46903 - SUPPLIES AND RAW FOOD Total:	252,533.00	238,469.15	3,511.02	229,653.28	8,815.87	3.70%
Object: 51100 - TRANSFERS OUT							
Revenue							
496-100-51100	TRANSFERS OUT	0.00	-8,209.00	-8,209.00	-8,209.00	0.00	0.00 %
	Revenue Total:	0.00	-8,209.00	-8,209.00	-8,209.00	0.00	0.00%
	Object: 51100 - TRANSFERS OUT Total:	0.00	-8,209.00	-8,209.00	-8,209.00	0.00	0.00%
	Report Surplus (Deficit):	-32,182.56	15,498.99	-57,780.63	97,383.25	81,884.26	-528.32%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37060 - REIMBURSEMENTS						
Revenue	0.00	7,295.00	0.00	7,294.02	-0.98	0.01%
Object: 37060 - REIMBURSEMENTS Total:	0.00	7,295.00	0.00	7,294.02	-0.98	0.01%
Object: 37070 - TOYS FOR TOTS						
Revenue	997.00	14,744.00	0.00	14,744.00	0.00	0.00%
Object: 37070 - TOYS FOR TOTS Total:	997.00	14,744.00	0.00	14,744.00	0.00	0.00%
Object: 37080 - AUCTION SALE PROCEEDS						
Revenue	0.00	22,395.00	0.00	22,395.00	0.00	0.00%
Object: 37080 - AUCTION SALE PROCEEDS Total:	0.00	22,395.00	0.00	22,395.00	0.00	0.00%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND)						
Revenue	155,519.00	37,465.15	6,094.61	20,972.10	-16,493.05	44.02%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND) Total:	155,519.00	37,465.15	6,094.61	20,972.10	-16,493.05	44.02%
Object: 37236 - STATE FUNDING						
Revenue	361,361.00	393,376.78	27,723.87	393,376.14	-0.64	0.00%
Object: 37236 - STATE FUNDING Total:	361,361.00	393,376.78	27,723.87	393,376.14	-0.64	0.00%
Object: 37650 - FEDERAL FUNDING						
Revenue	143,362.00	160,075.73	13,237.65	157,560.90	-2,514.83	1.57%
Object: 37650 - FEDERAL FUNDING Total:	143,362.00	160,075.73	13,237.65	157,560.90	-2,514.83	1.57%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME						
Revenue	10,000.00	13,000.00	910.26	10,120.64	-2,879.36	22.15%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:	10,000.00	13,000.00	910.26	10,120.64	-2,879.36	22.15%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME						
Revenue	15,000.00	5,334.00	754.55	5,333.48	-0.52	0.01%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	15,000.00	5,334.00	754.55	5,333.48	-0.52	0.01%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT						
Revenue	3,000.00	500.00	55.00	345.75	-154.25	30.85%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:	3,000.00	500.00	55.00	345.75	-154.25	30.85%
Object: 39000 - TRANSFERS IN						
Revenue	354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 39000 - TRANSFERS IN Total:	354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 41020 - FULL TIME SALARIES						
Expense	445,926.00	279,149.54	26,229.40	261,941.16	17,208.38	6.16%
Object: 41020 - FULL TIME SALARIES Total:	445,926.00	279,149.54	26,229.40	261,941.16	17,208.38	6.16%
Object: 41030 - PART TIME SALARIES						
Expense	20,900.00	221,996.40	19,191.63	198,768.43	23,227.97	10.46%
Object: 41030 - PART TIME SALARIES Total:	20,900.00	221,996.40	19,191.63	198,768.43	23,227.97	10.46%
Object: 41040 - TEMPORARY SALARIES						
Expense	20,960.00	3,991.00	2,194.48	3,989.67	1.33	0.03%
Object: 41040 - TEMPORARY SALARIES Total:	20,960.00	3,991.00	2,194.48	3,989.67	1.33	0.03%
Object: 41050 - OVERTIME SALARIES						
Expense	0.00	393.00	18.10	391.20	1.80	0.46%
Object: 41050 - OVERTIME SALARIES Total:	0.00	393.00	18.10	391.20	1.80	0.46%
Object: 42010 - SOCIAL SECURITY						
Expense	0.00	1,357.00	480.29	1,355.50	1.50	0.11%
Object: 42010 - SOCIAL SECURITY Total:	0.00	1,357.00	480.29	1,355.50	1.50	0.11%
Object: 42020 - MEDICARE						
Expense	39,145.50	13,814.92	672.94	9,267.76	4,547.16	32.91%
Object: 42020 - MEDICARE Total:	39,145.50	13,814.92	672.94	9,267.76	4,547.16	32.91%
Object: 42030 - P.E.R.A.						
Expense	46,701.16	56,458.81	5,101.29	50,229.86	6,228.95	11.03%
Object: 42030 - P.E.R.A. Total:	46,701.16	56,458.81	5,101.29	50,229.86	6,228.95	11.03%

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42050 - GROUP INSURANCE						
Expense	101,775.45	152,386.56	10,017.28	127,794.44	24,592.12	16.14%
Object: 42050 - GROUP INSURANCE Total:	101,775.45	152,386.56	10,017.28	127,794.44	24,592.12	16.14%
Object: 42060 - RETIREE HEALTH CARE						
Expense	0.00	7,606.39	731.41	7,174.74	431.65	5.67%
Object: 42060 - RETIREE HEALTH CARE Total:	0.00	7,606.39	731.41	7,174.74	431.65	5.67%
Object: 42080 - WORKER'S COMPENSATION						
Expense	0.00	98.00	0.00	96.76	1.24	1.27%
Object: 42080 - WORKER'S COMPENSATION Total:	0.00	98.00	0.00	96.76	1.24	1.27%
Object: 43010 - MILEAGE & PER DIEM						
Expense	0.00	550.00	0.00	203.62	346.38	62.98%
Object: 43010 - MILEAGE & PER DIEM Total:	0.00	550.00	0.00	203.62	346.38	62.98%
Object: 45030 - PROFESSIONAL SERVICES						
Expense	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45030 - PROFESSIONAL SERVICES Total:	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING						
Expense	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING Total:	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45220 - UTILITIES						
Expense	47,083.53	83,151.01	15,265.66	72,555.83	10,595.18	12.74%
Object: 45220 - UTILITIES Total:	47,083.53	83,151.01	15,265.66	72,555.83	10,595.18	12.74%
Object: 45300 - CONTRACTUAL SERVICES						
Expense	0.00	15,225.00	1,942.35	14,566.87	658.13	4.32%
Object: 45300 - CONTRACTUAL SERVICES Total:	0.00	15,225.00	1,942.35	14,566.87	658.13	4.32%
Object: 45310 - TRAINING						
Expense	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45310 - TRAINING Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR						
Expense	3,500.00	1,996.00	173.32	1,398.86	597.14	29.92%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	3,500.00	1,996.00	173.32	1,398.86	597.14	29.92%
Object: 45555 - CAR EXPENSE						
Expense	27,000.00	4,000.00	1,106.59	3,462.42	537.58	13.44%
Object: 45555 - CAR EXPENSE Total:	27,000.00	4,000.00	1,106.59	3,462.42	537.58	13.44%
Object: 45565 - MAINTENANCE - OTHER						
Expense	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45565 - MAINTENANCE - OTHER Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES						
Expense	1,000.00	1,098.00	200.00	1,097.70	0.30	0.03%
Object: 45810 - REGISTRATION FEES Total:	1,000.00	1,098.00	200.00	1,097.70	0.30	0.03%
Object: 46010 - SUPPLIES						
Expense	48,364.92	26,065.89	8,941.59	22,567.32	3,498.57	13.42%
Object: 46010 - SUPPLIES Total:	48,364.92	26,065.89	8,941.59	22,567.32	3,498.57	13.42%
Object: 46011 - OFFICE SUPPLIES						
Expense	910.00	1,000.00	0.00	227.85	772.15	77.22%
Object: 46011 - OFFICE SUPPLIES Total:	910.00	1,000.00	0.00	227.85	772.15	77.22%
Object: 46600 - GAS & OIL						
Expense	17,000.00	21,671.00	2,570.22	19,806.51	1,864.49	8.60%
Object: 46600 - GAS & OIL Total:	17,000.00	21,671.00	2,570.22	19,806.51	1,864.49	8.60%
Object: 46903 - SUPPLIES AND RAW FOOD						
Expense	252,533.00	238,469.15	3,511.02	229,653.28	8,815.87	3.70%
Object: 46903 - SUPPLIES AND RAW FOOD Total:	252,533.00	238,469.15	3,511.02	229,653.28	8,815.87	3.70%

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 51100 - TRANSFERS OUT						
Revenue	0.00	-8,209.00	-8,209.00	-8,209.00	0.00	0.00%
Object: 51100 - TRANSFERS OUT Total:	0.00	-8,209.00	-8,209.00	-8,209.00	0.00	0.00%
Report Surplus (Deficit):	-32,182.56	15,498.99	-57,780.63	97,383.25	81,884.26	-528.32%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
493 - OAP - TITLE III-B (TRANSPOR	-25,199.32	21,653.12	-7,831.26	24,054.34	2,401.22
495 - OAP - TITLE IIIC-1 (CONGREC	-25,163.70	41,167.57	-17,473.58	40,114.50	-1,053.07
496 - OAP - TITLE IIIC-2 (HOME DE	18,180.46	-47,321.70	-32,475.79	33,214.41	80,536.11
Report Surplus (Deficit):	-32,182.56	15,498.99	-57,780.63	97,383.25	81,884.26



Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37060 - REIMBURSEMENTS							
Revenue							
495-100-37060	REIMBURSEMENTS	0.00	10,431.00	0.00	10,430.50	-0.50	0.00 %
	Revenue Total:	0.00	10,431.00	0.00	10,430.50	-0.50	0.00%
	Object: 37060 - REIMBURSEMENTS Total:	0.00	10,431.00	0.00	10,430.50	-0.50	0.00%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND)							
Revenue							
493-100-37231	GRANT RECEIPTS (ARP B)	16,491.00	19,196.01	0.00	12,865.28	-6,330.73	32.98 %
495-100-37231	GRANT RECEIPTS (ARP C1)	6,573.00	1,820.57	0.00	0.00	-1,820.57	100.00 %
496-100-37231	GRANT RECEIPTS (ARP C2)	2,683.00	367.97	0.00	0.00	-367.97	100.00 %
	Revenue Total:	25,747.00	21,384.55	0.00	12,865.28	-8,519.27	39.84%
	Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND) Total:	25,747.00	21,384.55	0.00	12,865.28	-8,519.27	39.84%
Object: 37236 - STATE FUNDING							
Revenue							
493-100-37236	STATE FUNDING	36,136.10	20,074.15	1,743.42	17,136.69	-2,937.46	14.63 %
495-100-37236	STATE FUNDING	180,680.50	206,205.90	16,519.82	175,368.65	-30,837.25	14.95 %
496-100-37236	STATE FUNDING	144,544.40	243,014.62	18,722.46	203,366.94	-39,647.68	16.31 %
	Revenue Total:	361,361.00	469,294.67	36,985.70	395,872.28	-73,422.39	15.65%
	Object: 37236 - STATE FUNDING Total:	361,361.00	469,294.67	36,985.70	395,872.28	-73,422.39	15.65%
Object: 37650 - FEDERAL FUNDING							
Revenue							
493-100-37650	FEDERAL FUNDING	29,207.00	47,005.15	3,579.93	39,844.57	-7,160.58	15.23 %
495-100-37650	FEDERAL FUNDING	86,439.00	81,638.82	6,304.90	62,723.51	-18,915.31	23.17 %
496-100-37650	FEDERAL FUNDING	27,716.00	44,376.91	3,430.33	43,821.13	-555.78	1.25 %
	Revenue Total:	143,362.00	173,020.88	13,315.16	146,389.21	-26,631.67	15.39%
	Object: 37650 - FEDERAL FUNDING Total:	143,362.00	173,020.88	13,315.16	146,389.21	-26,631.67	15.39%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME							
Revenue							
495-100-37800	CONGREGATE LOCAL/PROGRAM IN	10,000.00	12,401.00	1,063.00	12,400.17	-0.83	0.01 %
	Revenue Total:	10,000.00	12,401.00	1,063.00	12,400.17	-0.83	0.01%
	Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:	10,000.00	12,401.00	1,063.00	12,400.17	-0.83	0.01%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME							
Revenue							
496-100-37801	HOMEBOUND LOCAL/PROGRAM IN	15,000.00	6,141.00	389.25	6,140.39	-0.61	0.01 %
	Revenue Total:	15,000.00	6,141.00	389.25	6,140.39	-0.61	0.01%
	Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	15,000.00	6,141.00	389.25	6,140.39	-0.61	0.01%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT							
Revenue							
493-100-37803	PROGRAM INCOME	3,000.00	500.00	48.00	417.00	-83.00	16.60 %
	Revenue Total:	3,000.00	500.00	48.00	417.00	-83.00	16.60%
	Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:	3,000.00	500.00	48.00	417.00	-83.00	16.60%
Object: 39000 - TRANSFERS IN							
Revenue							
493-100-39000	TRANSFERS IN	4,319.00	20,000.00	0.00	20,000.00	0.00	0.00 %
495-100-39000	TRANSFERS IN	99,045.00	225,000.00	0.00	225,000.00	0.00	0.00 %
496-100-39000	TRANSFERS IN	251,014.00	255,000.00	0.00	255,000.00	0.00	0.00 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Revenue Total:		354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 39000 - TRANSFERS IN Total:		354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 41020 - FULL TIME SALARIES							
Expense							
493-980-41020	SALARIES - FULL TIME POSITIONS	58,230.65	33,569.00	2,506.53	33,568.88	0.12	0.00 %
495-982-41020	SALARIES - FULL TIME POSITIONS	210,426.60	95,383.44	7,224.55	95,382.67	0.77	0.00 %
496-983-41020	SALARIES - FULL TIME POSITIONS	177,268.75	59,263.57	3,429.19	54,200.27	5,063.30	8.54 %
Expense Total:		445,926.00	188,216.01	13,160.27	183,151.82	5,064.19	2.69%
Object: 41020 - FULL TIME SALARIES Total:		445,926.00	188,216.01	13,160.27	183,151.82	5,064.19	2.69%
Object: 41030 - PART TIME SALARIES							
Expense							
493-980-41030	SALARIES - PART TIME POSITIONS	7,940.00	0.00	0.00	0.00	0.00	0.00 %
495-982-41030	SALARIES - PART TIME POSITIONS	0.00	104,080.56	6,733.37	91,088.10	12,992.46	12.48 %
496-983-41030	SALARIES - PART TIME POSITIONS	12,960.00	194,317.43	16,004.57	186,866.54	7,450.89	3.83 %
Expense Total:		20,900.00	298,397.99	22,737.94	277,954.64	20,443.35	6.85%
Object: 41030 - PART TIME SALARIES Total:		20,900.00	298,397.99	22,737.94	277,954.64	20,443.35	6.85%
Object: 41040 - TEMPORARY SALARIES							
Expense							
495-982-41040	SALARIES - TEMPORARY POSITIONS	20,960.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		20,960.00	0.00	0.00	0.00	0.00	0.00%
Object: 41040 - TEMPORARY SALARIES Total:		20,960.00	0.00	0.00	0.00	0.00	0.00%
Object: 41050 - OVERTIME SALARIES							
Expense							
496-983-41050	SALARIES - OVERTIME	0.00	75.00	7.32	74.75	0.25	0.33 %
Expense Total:		0.00	75.00	7.32	74.75	0.25	0.33%
Object: 41050 - OVERTIME SALARIES Total:		0.00	75.00	7.32	74.75	0.25	0.33%
Object: 42010 - SOCIAL SECURITY							
Expense							
493-980-42010	FICA - REGULAR	0.00	20.40	0.00	20.40	0.00	0.00 %
495-982-42010	FICA - REGULAR	0.00	1,146.00	69.25	1,145.70	0.30	0.03 %
496-983-42010	FICA - REGULAR	0.00	3,229.00	229.71	2,837.07	391.93	12.14 %
Expense Total:		0.00	4,395.40	298.96	4,003.17	392.23	8.92%
Object: 42010 - SOCIAL SECURITY Total:		0.00	4,395.40	298.96	4,003.17	392.23	8.92%
Object: 42020 - MEDICARE							
Expense							
493-980-42020	FICA - MEDICARE	5,062.05	468.00	34.62	465.92	2.08	0.44 %
495-982-42020	FICA - MEDICARE	19,530.95	2,886.40	197.54	2,640.21	246.19	8.53 %
496-983-42020	FICA - MEDICARE	14,552.50	3,684.00	271.92	3,399.36	284.64	7.73 %
Expense Total:		39,145.50	7,038.40	504.08	6,505.49	532.91	7.57%
Object: 42020 - MEDICARE Total:		39,145.50	7,038.40	504.08	6,505.49	532.91	7.57%
Object: 42030 - P.E.R.A.							
Expense							
493-980-42030	RETIREMENT	6,308.05	4,532.00	342.48	4,531.10	0.90	0.02 %
495-982-42030	RETIREMENT	23,350.58	24,785.00	1,766.00	22,852.81	1,932.19	7.80 %
496-983-42030	RETIREMENT	17,042.53	26,545.00	2,071.31	25,586.36	958.64	3.61 %
Expense Total:		46,701.16	55,862.00	4,179.79	52,970.27	2,891.73	5.18%
Object: 42030 - P.E.R.A. Total:		46,701.16	55,862.00	4,179.79	52,970.27	2,891.73	5.18%
Object: 42050 - GROUP INSURANCE							
Expense							
493-980-42050	HEALTH AND MEDICAL PREMIUMS	13,230.80	12,990.00	1,069.24	12,645.48	344.52	2.65 %
495-982-42050	HEALTH AND MEDICAL PREMIUMS	50,887.73	47,206.00	3,738.45	43,272.82	3,933.18	8.33 %
496-983-42050	HEALTH AND MEDICAL PREMIUMS	37,656.92	94,374.00	8,100.19	89,009.03	5,364.97	5.68 %
Expense Total:		101,775.45	154,570.00	12,907.88	144,927.33	9,642.67	6.24%

Budget Report

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42050 - GROUP INSURANCE Total:		101,775.45	154,570.00	12,907.88	144,927.33	9,642.67	6.24%
Object: 42060 - RETIREE HEALTH CARE							
Expense							
493-980-42060	RETIREE HEALTH CARE	0.00	658.50	49.62	657.94	0.56	0.09 %
495-982-42060	RETIREE HEALTH CARE	0.00	3,318.00	255.97	3,317.11	0.89	0.03 %
496-983-42060	RETIREE HEALTH CARE	0.00	3,850.00	300.16	3,711.50	138.50	3.60 %
Expense Total:		0.00	7,826.50	605.75	7,686.55	139.95	1.79%
Object: 42060 - RETIREE HEALTH CARE Total:		0.00	7,826.50	605.75	7,686.55	139.95	1.79%
Object: 42080 - WORKER'S COMPENSATION							
Expense							
493-980-42080	WORKERS' COMPENSATION EMPLO	0.00	10.00	2.38	9.36	0.64	6.40 %
495-982-42080	WORKERS' COMPENSATION EMPLO	0.00	90.00	17.34	71.47	18.53	20.59 %
496-983-42080	WORKERS' COMPENSATION EMPLO	0.00	113.00	26.67	106.25	6.75	5.97 %
Expense Total:		0.00	213.00	46.39	187.08	25.92	12.17%
Object: 42080 - WORKER'S COMPENSATION Total:		0.00	213.00	46.39	187.08	25.92	12.17%
Object: 43010 - MILEAGE & PER DIEM							
Expense							
495-982-43010	MILEAGE & PER DIEM	0.00	1,211.42	0.00	1,210.57	0.85	0.07 %
Expense Total:		0.00	1,211.42	0.00	1,210.57	0.85	0.07%
Object: 43010 - MILEAGE & PER DIEM Total:		0.00	1,211.42	0.00	1,210.57	0.85	0.07%
Object: 45030 - PROFESSIONAL SERVICES							
Expense							
495-982-45030	PROFESSIONAL SERVICES	500.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45030	PROFESSIONAL SERVICES	500.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45030 - PROFESSIONAL SERVICES Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING							
Expense							
495-982-45080	PRINTING & PUBLISHING	500.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45080	PRINTING & PUBLISHING	500.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING Total:		1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45220 - UTILITIES							
Expense							
493-984-45220	UTILITIES (ARP B)	19,196.01	0.00	0.00	0.00	0.00	0.00 %
495-982-45220	UTILITIES	13,652.53	69,933.00	3,682.60	62,125.92	7,807.08	11.16 %
496-983-45220	UTILITIES	20,000.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		52,848.54	69,933.00	3,682.60	62,125.92	7,807.08	11.16%
Object: 45220 - UTILITIES Total:		52,848.54	69,933.00	3,682.60	62,125.92	7,807.08	11.16%
Object: 45300 - CONTRACTUAL SERVICES							
Expense							
493-980-45300	CONTRACTUAL SERVICES	0.00	2,201.40	87.33	429.26	1,772.14	80.50 %
495-982-45300	Contractual Services	0.00	24,000.00	1,295.44	18,435.71	5,564.29	23.18 %
Expense Total:		0.00	26,201.40	1,382.77	18,864.97	7,336.43	28.00%
Object: 45300 - CONTRACTUAL SERVICES Total:		0.00	26,201.40	1,382.77	18,864.97	7,336.43	28.00%
Object: 45310 - TRAINING							
Expense							
495-982-45310	EMPLOYEE TRAINING	100.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45310	EMPLOYEE TRAINING	400.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45310 - TRAINING Total:		500.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR							
Expense							
495-982-45540	MAINTENANCE & REPAIR-FURN/FIX	3,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
496-983-45540	MAINTENANCE & REPAIRS-FURNIT	500.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	3,500.00	1,000.00	0.00	0.00	1,000.00	100.00%
	Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	3,500.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45555 - CAR EXPENSE							
Expense							
493-980-45555	MAINTENANCE & REPAIRS - VEHICL	0.00	5,000.00	266.26	3,390.00	1,610.00	32.20 %
493-984-45555	VEHICLE MAINTENANCE (ARP B)	0.00	3,187.44	2,261.43	2,433.63	753.81	23.65 %
495-982-45555	MAINTENANCE & REPAIRS - VEHICL	1,500.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45555	MAINTENANCE & REPAIRS - VEHICL	3,500.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	5,000.00	8,187.44	2,527.69	5,823.63	2,363.81	28.87%
	Object: 45555 - CAR EXPENSE Total:	5,000.00	8,187.44	2,527.69	5,823.63	2,363.81	28.87%
Object: 45565 - MAINTENANCE - OTHER							
Expense							
495-982-45565	MAINTENANCE - OTHER	250.00	0.00	0.00	0.00	0.00	0.00 %
496-983-45565	MAINTENANCE - OTHER	250.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	500.00	0.00	0.00	0.00	0.00	0.00%
	Object: 45565 - MAINTENANCE - OTHER Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES							
Expense							
495-982-45810	PERMITS/FEES/REGISTRATIONS	350.00	1,200.00	153.63	1,200.00	0.00	0.00 %
496-983-45810	PERMITS/FEES/REGISTRATIONS	650.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	1,000.00	1,200.00	153.63	1,200.00	0.00	0.00%
	Object: 45810 - REGISTRATION FEES Total:	1,000.00	1,200.00	153.63	1,200.00	0.00	0.00%
Object: 46010 - SUPPLIES							
Expense							
493-980-46010	SUPPLIES-OTHER	221.87	0.00	0.00	0.00	0.00	0.00 %
493-984-46010	SUPPLIES (ARP B)	0.00	16,008.01	2,963.52	15,828.80	179.21	1.12 %
495-982-46010	SUPPLIES - OTHER	10,635.81	2,655.29	527.63	2,482.16	173.13	6.52 %
496-980-46010	SUPPLIES - SUPPLEMENTAL	1,944.00	1,944.00	0.00	0.00	1,944.00	100.00 %
496-982-46010	SUPPLIES - COVID GRAB AND GO	1,298.00	1,298.00	0.00	0.00	1,298.00	100.00 %
496-983-46010	SUPPLIES - OTHER	34,265.24	13,445.32	0.00	13,376.76	68.56	0.51 %
	Expense Total:	48,364.92	35,350.62	3,491.15	31,687.72	3,662.90	10.36%
	Object: 46010 - SUPPLIES Total:	48,364.92	35,350.62	3,491.15	31,687.72	3,662.90	10.36%
Object: 46011 - OFFICE SUPPLIES							
Expense							
495-982-46011	SUPPLIES - OFFICE	110.00	0.00	0.00	0.00	0.00	0.00 %
496-983-46011	SUPPLIES - OFFICE	800.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	910.00	0.00	0.00	0.00	0.00	0.00%
	Object: 46011 - OFFICE SUPPLIES Total:	910.00	0.00	0.00	0.00	0.00	0.00%
Object: 46040 - UNIFORMS							
Expense							
495-982-46040	SUPPLIES - UNIFORMS/LINENS	0.00	2,000.00	1,983.50	1,983.50	16.50	0.83 %
	Expense Total:	0.00	2,000.00	1,983.50	1,983.50	16.50	0.83%
	Object: 46040 - UNIFORMS Total:	0.00	2,000.00	1,983.50	1,983.50	16.50	0.83%
Object: 46600 - GAS & OIL							
Expense							
493-980-46600	GAS & OIL	300.00	21,631.00	744.26	21,630.96	0.04	0.00 %
493-984-46600	GAS & OIL (ARP B)	0.00	0.56	0.00	0.00	0.56	100.00 %
495-982-46600	Gas & Oil	200.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
496-983-46600	Gas & Oil	1,500.00	2,000.00	2,000.00	2,000.00	0.00	0.00 %
	Expense Total:	2,000.00	23,631.56	2,744.26	23,630.96	0.60	0.00%
	Object: 46600 - GAS & OIL Total:	2,000.00	23,631.56	2,744.26	23,630.96	0.60	0.00%
Object: 46903 - SUPPLIES AND RAW FOOD							
Expense							
495-982-46903	SUPPLIES AND RAW FOOD	35,000.00	128,501.61	1,766.28	128,407.41	94.20	0.07 %
495-984-46903	FOOD (ARP C1)	1,820.57	1,820.57	0.00	0.00	1,820.57	100.00 %
496-980-46903	FOOD -SUPPLEMENTAL	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
496-982-46903	FOOD - COVID GRAB AND GO	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
496-983-46903	SUPPLIES AND RAW FOOD	65,000.00	125,137.21	2,549.70	123,446.62	1,690.59	1.35 %
496-984-46903	FOOD (ARP C2)	6,462.58	367.97	0.00	0.00	367.97	100.00 %
	Expense Total:	128,283.15	275,827.36	4,315.98	251,854.03	23,973.33	8.69%
	Object: 46903 - SUPPLIES AND RAW FOOD Total:	128,283.15	275,827.36	4,315.98	251,854.03	23,973.33	8.69%
	Report Surplus (Deficit):	-7,466.72	32,036.00	-22,928.85	8,672.43	-23,363.57	72.93%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37060 - REIMBURSEMENTS						
Revenue	0.00	10,431.00	0.00	10,430.50	-0.50	0.00%
Object: 37060 - REIMBURSEMENTS Total:	0.00	10,431.00	0.00	10,430.50	-0.50	0.00%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND)						
Revenue	25,747.00	21,384.55	0.00	12,865.28	-8,519.27	39.84%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND) Total:	25,747.00	21,384.55	0.00	12,865.28	-8,519.27	39.84%
Object: 37236 - STATE FUNDING						
Revenue	361,361.00	469,294.67	36,985.70	395,872.28	-73,422.39	15.65%
Object: 37236 - STATE FUNDING Total:	361,361.00	469,294.67	36,985.70	395,872.28	-73,422.39	15.65%
Object: 37650 - FEDERAL FUNDING						
Revenue	143,362.00	173,020.88	13,315.16	146,389.21	-26,631.67	15.39%
Object: 37650 - FEDERAL FUNDING Total:	143,362.00	173,020.88	13,315.16	146,389.21	-26,631.67	15.39%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME						
Revenue	10,000.00	12,401.00	1,063.00	12,400.17	-0.83	0.01%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:	10,000.00	12,401.00	1,063.00	12,400.17	-0.83	0.01%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME						
Revenue	15,000.00	6,141.00	389.25	6,140.39	-0.61	0.01%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	15,000.00	6,141.00	389.25	6,140.39	-0.61	0.01%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT						
Revenue	3,000.00	500.00	48.00	417.00	-83.00	16.60%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:	3,000.00	500.00	48.00	417.00	-83.00	16.60%
Object: 39000 - TRANSFERS IN						
Revenue	354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 39000 - TRANSFERS IN Total:	354,378.00	500,000.00	0.00	500,000.00	0.00	0.00%
Object: 41020 - FULL TIME SALARIES						
Expense	445,926.00	188,216.01	13,160.27	183,151.82	5,064.19	2.69%
Object: 41020 - FULL TIME SALARIES Total:	445,926.00	188,216.01	13,160.27	183,151.82	5,064.19	2.69%
Object: 41030 - PART TIME SALARIES						
Expense	20,900.00	298,397.99	22,737.94	277,954.64	20,443.35	6.85%
Object: 41030 - PART TIME SALARIES Total:	20,900.00	298,397.99	22,737.94	277,954.64	20,443.35	6.85%
Object: 41040 - TEMPORARY SALARIES						
Expense	20,960.00	0.00	0.00	0.00	0.00	0.00%
Object: 41040 - TEMPORARY SALARIES Total:	20,960.00	0.00	0.00	0.00	0.00	0.00%
Object: 41050 - OVERTIME SALARIES						
Expense	0.00	75.00	7.32	74.75	0.25	0.33%
Object: 41050 - OVERTIME SALARIES Total:	0.00	75.00	7.32	74.75	0.25	0.33%
Object: 42010 - SOCIAL SECURITY						
Expense	0.00	4,395.40	298.96	4,003.17	392.23	8.92%
Object: 42010 - SOCIAL SECURITY Total:	0.00	4,395.40	298.96	4,003.17	392.23	8.92%
Object: 42020 - MEDICARE						
Expense	39,145.50	7,038.40	504.08	6,505.49	532.91	7.57%
Object: 42020 - MEDICARE Total:	39,145.50	7,038.40	504.08	6,505.49	532.91	7.57%
Object: 42030 - P.E.R.A.						
Expense	46,701.16	55,862.00	4,179.79	52,970.27	2,891.73	5.18%
Object: 42030 - P.E.R.A. Total:	46,701.16	55,862.00	4,179.79	52,970.27	2,891.73	5.18%
Object: 42050 - GROUP INSURANCE						
Expense	101,775.45	154,570.00	12,907.88	144,927.33	9,642.67	6.24%
Object: 42050 - GROUP INSURANCE Total:	101,775.45	154,570.00	12,907.88	144,927.33	9,642.67	6.24%
Object: 42060 - RETIREE HEALTH CARE						
Expense	0.00	7,826.50	605.75	7,686.55	139.95	1.79%
Object: 42060 - RETIREE HEALTH CARE Total:	0.00	7,826.50	605.75	7,686.55	139.95	1.79%

Budget Report

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42080 - WORKER'S COMPENSATION						
Expense	0.00	213.00	46.39	187.08	25.92	12.17%
Object: 42080 - WORKER'S COMPENSATION Total:	0.00	213.00	46.39	187.08	25.92	12.17%
Object: 43010 - MILEAGE & PER DIEM						
Expense	0.00	1,211.42	0.00	1,210.57	0.85	0.07%
Object: 43010 - MILEAGE & PER DIEM Total:	0.00	1,211.42	0.00	1,210.57	0.85	0.07%
Object: 45030 - PROFESSIONAL SERVICES						
Expense	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45030 - PROFESSIONAL SERVICES Total:	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING						
Expense	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45080 - PRINTING & PUBLISHING Total:	1,000.00	0.00	0.00	0.00	0.00	0.00%
Object: 45220 - UTILITIES						
Expense	52,848.54	69,933.00	3,682.60	62,125.92	7,807.08	11.16%
Object: 45220 - UTILITIES Total:	52,848.54	69,933.00	3,682.60	62,125.92	7,807.08	11.16%
Object: 45300 - CONTRACTUAL SERVICES						
Expense	0.00	26,201.40	1,382.77	18,864.97	7,336.43	28.00%
Object: 45300 - CONTRACTUAL SERVICES Total:	0.00	26,201.40	1,382.77	18,864.97	7,336.43	28.00%
Object: 45310 - TRAINING						
Expense	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45310 - TRAINING Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR						
Expense	3,500.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	3,500.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45555 - CAR EXPENSE						
Expense	5,000.00	8,187.44	2,527.69	5,823.63	2,363.81	28.87%
Object: 45555 - CAR EXPENSE Total:	5,000.00	8,187.44	2,527.69	5,823.63	2,363.81	28.87%
Object: 45565 - MAINTENANCE - OTHER						
Expense	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45565 - MAINTENANCE - OTHER Total:	500.00	0.00	0.00	0.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES						
Expense	1,000.00	1,200.00	153.63	1,200.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES Total:	1,000.00	1,200.00	153.63	1,200.00	0.00	0.00%
Object: 46010 - SUPPLIES						
Expense	48,364.92	35,350.62	3,491.15	31,687.72	3,662.90	10.36%
Object: 46010 - SUPPLIES Total:	48,364.92	35,350.62	3,491.15	31,687.72	3,662.90	10.36%
Object: 46011 - OFFICE SUPPLIES						
Expense	910.00	0.00	0.00	0.00	0.00	0.00%
Object: 46011 - OFFICE SUPPLIES Total:	910.00	0.00	0.00	0.00	0.00	0.00%
Object: 46040 - UNIFORMS						
Expense	0.00	2,000.00	1,983.50	1,983.50	16.50	0.83%
Object: 46040 - UNIFORMS Total:	0.00	2,000.00	1,983.50	1,983.50	16.50	0.83%
Object: 46600 - GAS & OIL						
Expense	2,000.00	23,631.56	2,744.26	23,630.96	0.60	0.00%
Object: 46600 - GAS & OIL Total:	2,000.00	23,631.56	2,744.26	23,630.96	0.60	0.00%
Object: 46903 - SUPPLIES AND RAW FOOD						
Expense	128,283.15	275,827.36	4,315.98	251,854.03	23,973.33	8.69%
Object: 46903 - SUPPLIES AND RAW FOOD Total:	128,283.15	275,827.36	4,315.98	251,854.03	23,973.33	8.69%
Report Surplus (Deficit):	-7,466.72	32,036.00	-22,928.85	8,672.43	-23,363.57	72.93%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
493 - OAP - TITLE III-B (TRANSPOR	-21,336.33	6,499.00	-4,956.32	-5,348.19	-11,847.19
495 - OAP - TITLE IIIC-1 (CONGREG	-10,037.27	26,280.00	-5,523.83	10,306.67	-15,973.33
496 - OAP - TITLE IIIC-2 (HOME DE	23,906.88	-743.00	-12,448.70	3,713.95	4,456.95
Report Surplus (Deficit):	-7,466.72	32,036.00	-22,928.85	8,672.43	-23,363.57



Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37060 - REIMBURSEMENTS							
Revenue							
495-100-37060	REIMBURSEMENTS	0.00	7,800.00	1,616.00	5,476.75	-2,323.25	29.79 %
	Revenue Total:	0.00	7,800.00	1,616.00	5,476.75	-2,323.25	29.79%
	Object: 37060 - REIMBURSEMENTS Total:	0.00	7,800.00	1,616.00	5,476.75	-2,323.25	29.79%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND)							
Revenue							
493-100-37231	GRANT RECEIPTS (ARP B)	6,158.55	6,330.73	0.00	6,330.73	0.00	0.00 %
495-100-37231	GRANT RECEIPTS (ARP C1)	1,820.57	1,820.57	0.00	1,820.57	0.00	0.00 %
496-100-37231	GRANT RECEIPTS (ARP C2)	367.97	10,367.97	0.00	10,367.97	0.00	0.00 %
	Revenue Total:	8,347.09	18,519.27	0.00	18,519.27	0.00	0.00%
	Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND) Total:	8,347.09	18,519.27	0.00	18,519.27	0.00	0.00%
Object: 37236 - STATE FUNDING							
Revenue							
493-100-37236	STATE FUNDING	53,270.23	53,270.23	4,316.81	50,421.84	-2,848.39	5.35 %
495-100-37236	STATE FUNDING	206,713.45	229,713.45	15,849.47	245,389.35	15,675.90	106.82 %
496-100-37236	STATE FUNDING	246,755.72	246,755.72	19,002.77	208,468.87	-38,286.85	15.52 %
	Revenue Total:	506,739.40	529,739.40	39,169.05	504,280.06	-25,459.34	4.81%
	Object: 37236 - STATE FUNDING Total:	506,739.40	529,739.40	39,169.05	504,280.06	-25,459.34	4.81%
Object: 37650 - FEDERAL FUNDING							
Revenue							
493-100-37650	FEDERAL FUNDING	51,738.51	51,738.51	4,013.22	51,305.23	-433.28	0.84 %
495-100-37650	FEDERAL FUNDING	95,384.86	95,384.86	7,423.33	94,266.43	-1,118.43	1.17 %
496-100-37650	FEDERAL FUNDING	61,903.18	61,903.18	4,872.73	60,460.76	-1,442.42	2.33 %
	Revenue Total:	209,026.55	209,026.55	16,309.28	206,032.42	-2,994.13	1.43%
	Object: 37650 - FEDERAL FUNDING Total:	209,026.55	209,026.55	16,309.28	206,032.42	-2,994.13	1.43%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME							
Revenue							
495-100-37800	CONGREGATE LOCAL/PROGRAM IN	12,000.00	12,175.00	1,017.76	12,366.04	191.04	101.57 %
	Revenue Total:	12,000.00	12,175.00	1,017.76	12,366.04	191.04	1.57%
	Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:	12,000.00	12,175.00	1,017.76	12,366.04	191.04	1.57%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME							
Revenue							
496-100-37801	HOMEBOUND LOCAL/PROGRAM IN	6,000.00	6,000.00	428.00	5,915.30	-84.70	1.41 %
	Revenue Total:	6,000.00	6,000.00	428.00	5,915.30	-84.70	1.41%
	Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	6,000.00	6,000.00	428.00	5,915.30	-84.70	1.41%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT							
Revenue							
493-100-37803	PROGRAM INCOME	600.00	600.00	61.00	453.70	-146.30	24.38 %
	Revenue Total:	600.00	600.00	61.00	453.70	-146.30	24.38%
	Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:	600.00	600.00	61.00	453.70	-146.30	24.38%
Object: 39000 - TRANSFERS IN							
Revenue							
493-100-39000	TRANSFERS IN	52,469.00	79,994.00	0.00	39,351.75	-40,642.25	50.81 %
495-100-39000	TRANSFERS IN	195,566.00	195,566.00	0.00	146,674.50	-48,891.50	25.00 %
496-100-39000	TRANSFERS IN	230,967.00	230,967.00	0.00	115,483.50	-115,483.50	50.00 %
	Revenue Total:	479,002.00	506,527.00	0.00	301,509.75	-205,017.25	40.48%

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 39000 - TRANSFERS IN Total:		479,002.00	506,527.00	0.00	301,509.75	-205,017.25	40.48%
Object: 41020 - FULL TIME SALARIES							
Expense							
493-980-41020	SALARIES - FULL TIME POSITIONS	59,989.31	49,008.48	4,671.61	48,548.21	460.27	0.94 %
495-982-41020	SALARIES - FULL TIME POSITIONS	86,623.89	87,688.48	6,796.73	86,075.41	1,613.07	1.84 %
496-983-41020	SALARIES - FULL TIME POSITIONS	90,572.24	65,700.03	5,169.22	55,574.54	10,125.49	15.41 %
	Expense Total:	237,185.44	202,396.99	16,637.56	190,198.16	12,198.83	6.03%
Object: 41020 - FULL TIME SALARIES Total:		237,185.44	202,396.99	16,637.56	190,198.16	12,198.83	6.03%
Object: 41030 - PART TIME SALARIES							
Expense							
493-980-41030	SALARIES - PART TIME POSITIONS	39,666.78	56,447.61	3,535.72	54,447.71	1,999.90	3.54 %
495-982-41030	SALARIES - PART TIME POSITIONS	114,816.06	96,009.47	7,523.33	91,182.38	4,827.09	5.03 %
496-983-41030	SALARIES - PART TIME POSITIONS	123,140.06	130,847.20	8,060.61	124,911.81	5,935.39	4.54 %
	Expense Total:	277,622.90	283,304.28	19,119.66	270,541.90	12,762.38	4.50%
Object: 41030 - PART TIME SALARIES Total:		277,622.90	283,304.28	19,119.66	270,541.90	12,762.38	4.50%
Object: 41040 - TEMPORARY SALARIES							
Expense							
495-982-41040	SALARIES - TEMPORARY POSITIONS	0.00	7,242.00	757.07	5,300.93	1,941.07	26.80 %
496-983-41040	SALARIES - TEMPORARY POSITIONS	0.00	7,242.00	757.06	5,300.83	1,941.17	26.80 %
	Expense Total:	0.00	14,484.00	1,514.13	10,601.76	3,882.24	26.80%
Object: 41040 - TEMPORARY SALARIES Total:		0.00	14,484.00	1,514.13	10,601.76	3,882.24	26.80%
Object: 41050 - OVERTIME SALARIES							
Expense							
496-983-41050	SALARIES - OVERTIME	0.00	7.00	0.00	6.38	0.62	8.86 %
	Expense Total:	0.00	7.00	0.00	6.38	0.62	8.86%
Object: 41050 - OVERTIME SALARIES Total:		0.00	7.00	0.00	6.38	0.62	8.86%
Object: 42010 - SOCIAL SECURITY							
Expense							
493-980-42010	FICA - REGULAR	876.18	1,401.18	110.81	1,336.44	64.74	4.62 %
495-982-42010	FICA - REGULAR	1,770.91	1,830.91	161.56	1,671.51	159.40	8.71 %
496-983-42010	FICA - REGULAR	1,878.62	2,078.62	175.93	1,938.41	140.21	6.75 %
	Expense Total:	4,525.71	5,310.71	448.30	4,946.36	364.35	6.86%
Object: 42010 - SOCIAL SECURITY Total:		4,525.71	5,310.71	448.30	4,946.36	364.35	6.86%
Object: 42020 - MEDICARE							
Expense							
493-980-42020	FICA - MEDICARE	1,445.17	1,645.17	112.04	1,413.33	231.84	14.09 %
495-982-42020	FICA - MEDICARE	2,920.95	2,920.95	213.60	2,591.51	329.44	11.28 %
496-983-42020	FICA - MEDICARE	3,098.61	3,098.61	194.42	2,632.68	465.93	15.04 %
	Expense Total:	7,464.73	7,664.73	520.06	6,637.52	1,027.21	13.40%
Object: 42020 - MEDICARE Total:		7,464.73	7,664.73	520.06	6,637.52	1,027.21	13.40%
Object: 42030 - P.E.R.A.							
Expense							
493-980-42030	RETIREMENT	11,861.81	12,561.81	885.61	11,260.41	1,301.40	10.36 %
495-982-42030	RETIREMENT	23,974.83	23,974.83	1,776.30	22,117.07	1,857.76	7.75 %
496-983-42030	RETIREMENT	25,433.05	24,748.05	1,575.61	21,641.37	3,106.68	12.55 %
	Expense Total:	61,269.69	61,284.69	4,237.52	55,018.85	6,265.84	10.22%
Object: 42030 - P.E.R.A. Total:		61,269.69	61,284.69	4,237.52	55,018.85	6,265.84	10.22%
Object: 42050 - GROUP INSURANCE							
Expense							
493-980-42050	HEALTH AND MEDICAL PREMIUMS	30,324.73	50,324.73	4,172.49	48,593.92	1,730.81	3.44 %
495-982-42050	HEALTH AND MEDICAL PREMIUMS	61,291.66	50,291.66	3,753.34	45,681.78	4,609.88	9.17 %
496-983-42050	HEALTH AND MEDICAL PREMIUMS	65,019.60	68,942.67	5,464.69	66,503.20	2,439.47	3.54 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense Total:		156,635.99	169,559.06	13,390.52	160,778.90	8,780.16	5.18%
Object: 42050 - GROUP INSURANCE Total:		156,635.99	169,559.06	13,390.52	160,778.90	8,780.16	5.18%
Object: 42060 - RETIREE HEALTH CARE							
Expense							
493-980-42060	RETIREE HEALTH CARE	1,564.62	1,864.62	123.86	1,576.02	288.60	15.48 %
495-982-42060	RETIREE HEALTH CARE	3,162.37	3,362.37	248.45	3,066.27	296.10	8.81 %
496-983-42060	RETIREE HEALTH CARE	3,354.72	3,554.72	220.38	3,000.14	554.58	15.60 %
Expense Total:		8,081.71	8,781.71	592.69	7,642.43	1,139.28	12.97%
Object: 42060 - RETIREE HEALTH CARE Total:		8,081.71	8,781.71	592.69	7,642.43	1,139.28	12.97%
Object: 42080 - WORKER'S COMPENSATION							
Expense							
493-980-42080	WORKERS' COMPENSATION EMPLO	37.70	37.70	8.75	34.59	3.11	8.25 %
495-982-42080	WORKERS' COMPENSATION EMPLO	76.21	76.21	17.87	70.99	5.22	6.85 %
496-983-42080	WORKERS' COMPENSATION EMPLO	80.84	80.84	19.37	74.44	6.40	7.92 %
Expense Total:		194.75	194.75	45.99	180.02	14.73	7.56%
Object: 42080 - WORKER'S COMPENSATION Total:		194.75	194.75	45.99	180.02	14.73	7.56%
Object: 43010 - MILEAGE & PER DIEM							
Expense							
493-980-43010	MILEAGE & PER DIEM	500.10	500.10	0.00	0.00	500.10	100.00 %
495-982-43010	MILEAGE & PER DIEM	499.95	499.95	0.00	126.00	373.95	74.80 %
496-983-43010	MILEAGE & PER DIEM	499.95	499.95	0.00	0.00	499.95	100.00 %
Expense Total:		1,500.00	1,500.00	0.00	126.00	1,374.00	91.60%
Object: 43010 - MILEAGE & PER DIEM Total:		1,500.00	1,500.00	0.00	126.00	1,374.00	91.60%
Object: 45080 - PRINTING & PUBLISHING							
Expense							
493-980-45080	PRINTING & PUBLISHING	125.00	125.00	0.00	0.00	125.00	100.00 %
495-982-45080	PRINTING & PUBLISHING	750.00	750.00	0.00	0.00	750.00	100.00 %
496-983-45080	PRINTING & PUBLISHING	125.00	125.00	0.00	0.00	125.00	100.00 %
Expense Total:		1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45080 - PRINTING & PUBLISHING Total:		1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45220 - UTILITIES							
Expense							
495-982-45220	UTILITIES	70,000.00	70,000.00	6,297.07	61,354.87	8,645.13	12.35 %
Expense Total:		70,000.00	70,000.00	6,297.07	61,354.87	8,645.13	12.35%
Object: 45220 - UTILITIES Total:		70,000.00	70,000.00	6,297.07	61,354.87	8,645.13	12.35%
Object: 45300 - CONTRACTUAL SERVICES							
Expense							
495-982-45300	Contractual Services	18,040.00	18,040.00	1,603.71	16,901.50	1,138.50	6.31 %
496-983-45300	CONTRACTUAL SERVICES	3,960.00	3,960.00	349.75	3,006.20	953.80	24.09 %
Expense Total:		22,000.00	22,000.00	1,953.46	19,907.70	2,092.30	9.51%
Object: 45300 - CONTRACTUAL SERVICES Total:		22,000.00	22,000.00	1,953.46	19,907.70	2,092.30	9.51%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR							
Expense							
495-982-45540	MAINTENANCE & REPAIR-FURN/FIX	1,500.00	1,500.00	0.00	900.00	600.00	40.00 %
496-983-45540	MAINTENANCE & REPAIRS-FURNIT	500.00	500.00	0.00	300.00	200.00	40.00 %
Expense Total:		2,000.00	2,000.00	0.00	1,200.00	800.00	40.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:		2,000.00	2,000.00	0.00	1,200.00	800.00	40.00%
Object: 45555 - CAR EXPENSE							
Expense							
493-980-45555	MAINTENANCE & REPAIRS - VEHICL	1,000.00	1,000.00	282.71	1,000.00	0.00	0.00 %
493-984-45555	VEHICLE MAINTENANCE (ARP B)	933.60	584.43	0.00	584.43	0.00	0.00 %
496-983-45555	MAINTENANCE & REPAIRS - VEHICL	4,000.00	4,000.00	760.18	3,712.61	287.39	7.18 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense Total:		5,933.60	5,584.43	1,042.89	5,297.04	287.39	5.15%
Object: 45555 - CAR EXPENSE Total:		5,933.60	5,584.43	1,042.89	5,297.04	287.39	5.15%
Object: 45810 - REGISTRATION FEES							
Expense							
495-982-45810	PERMITS/FEES/REGISTRATIONS	430.00	430.00	30.00	430.00	0.00	0.00 %
496-983-45810	PERMITS/FEES/REGISTRATIONS	430.00	430.00	30.00	430.00	0.00	0.00 %
Expense Total:		860.00	860.00	60.00	860.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES Total:		860.00	860.00	60.00	860.00	0.00	0.00%
Object: 46010 - SUPPLIES							
Expense							
493-980-46010	SUPPLIES-OTHER	1,137.20	1,137.20	0.00	0.00	1,137.20	100.00 %
495-982-46010	SUPPLIES - OTHER	500.00	500.00	77.77	487.22	12.78	2.56 %
496-983-46010	SUPPLIES - OTHER	26,000.00	26,000.00	0.00	19,894.32	6,105.68	23.48 %
Expense Total:		27,637.20	27,637.20	77.77	20,381.54	7,255.66	26.25%
Object: 46010 - SUPPLIES Total:		27,637.20	27,637.20	77.77	20,381.54	7,255.66	26.25%
Object: 46011 - OFFICE SUPPLIES							
Expense							
495-982-46011	SUPPLIES - OFFICE	1,500.00	1,500.00	0.00	1,456.69	43.31	2.89 %
496-983-46011	SUPPLIES - OFFICE	250.00	250.00	0.00	237.14	12.86	5.14 %
Expense Total:		1,750.00	1,750.00	0.00	1,693.83	56.17	3.21%
Object: 46011 - OFFICE SUPPLIES Total:		1,750.00	1,750.00	0.00	1,693.83	56.17	3.21%
Object: 46020 - FURNITURE & FIXTURES							
Expense							
495-982-46020	SUPPLIES-FURN/FIXT/EQUIP (NON-	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
496-983-46020	SUPPLIES-FURN/FIXT/EQUIP (NON-	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
Expense Total:		14,500.00	14,500.00	0.00	0.00	14,500.00	100.00%
Object: 46020 - FURNITURE & FIXTURES Total:		14,500.00	14,500.00	0.00	0.00	14,500.00	100.00%
Object: 46040 - UNIFORMS							
Expense							
495-982-46040	SUPPLIES - UNIFORMS/LINENS	782.60	782.60	243.62	243.62	538.98	68.87 %
496-983-46040	SUPPLIES - UNIFORMS/LINENS	830.20	830.20	256.38	256.38	573.82	69.12 %
Expense Total:		1,612.80	1,612.80	500.00	500.00	1,112.80	69.00%
Object: 46040 - UNIFORMS Total:		1,612.80	1,612.80	500.00	500.00	1,112.80	69.00%
Object: 46600 - GAS & OIL							
Expense							
493-980-46600	GAS & OIL	4,500.00	4,500.00	545.43	3,329.36	1,170.64	26.01 %
493-984-46600	GAS & OIL (ARP B)	0.00	349.17	0.00	349.17	0.00	0.00 %
496-983-46600	Gas & Oil	18,000.00	18,000.00	2,181.78	14,711.52	3,288.48	18.27 %
Expense Total:		22,500.00	22,849.17	2,727.21	18,390.05	4,459.12	19.52%
Object: 46600 - GAS & OIL Total:		22,500.00	22,849.17	2,727.21	18,390.05	4,459.12	19.52%
Object: 46903 - SUPPLIES AND RAW FOOD							
Expense							
495-982-46903	SUPPLIES AND RAW FOOD	91,200.00	91,200.00	2,002.64	91,200.00	0.00	0.00 %
495-984-46903	FOOD (ARP C1)	1,820.57	1,820.57	0.00	1,820.57	0.00	0.00 %
496-983-46903	SUPPLIES AND RAW FOOD	148,800.00	148,800.00	4,730.68	148,800.00	0.00	0.00 %
496-984-46903	FOOD (ARP C2)	367.00	10,367.97	0.00	10,367.97	0.00	0.00 %
Expense Total:		242,187.57	252,188.54	6,733.32	252,188.54	0.00	0.00%
Object: 46903 - SUPPLIES AND RAW FOOD Total:		242,187.57	252,188.54	6,733.32	252,188.54	0.00	0.00%
Object: 51100 - TRANSFERS OUT							
Revenue							
495-100-51100	TRANSFERS OUT	0.00	21,240.00	-3,000.00	-3,000.00	-24,240.00	114.12 %

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
496-100-51100 TRANSFERS OUT	0.00	6,285.00	0.00	0.00	-6,285.00	100.00 %
Revenue Total:	0.00	27,525.00	-3,000.00	-3,000.00	-30,525.00	110.90%
Object: 51100 - TRANSFERS OUT Total:	0.00	27,525.00	-3,000.00	-3,000.00	-30,525.00	110.90%
Report Surplus (Deficit):	55,252.95	141,442.16	-20,297.06	-36,898.56	-178,340.72	126.09%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37060 - REIMBURSEMENTS						
Revenue	0.00	7,800.00	1,616.00	5,476.75	-2,323.25	29.79%
Object: 37060 - REIMBURSEMENTS Total:	0.00	7,800.00	1,616.00	5,476.75	-2,323.25	29.79%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND)						
Revenue	8,347.09	18,519.27	0.00	18,519.27	0.00	0.00%
Object: 37231 - CO-OP (CO-OPERATIVE STATE FUND) Total:	8,347.09	18,519.27	0.00	18,519.27	0.00	0.00%
Object: 37236 - STATE FUNDING						
Revenue	506,739.40	529,739.40	39,169.05	504,280.06	-25,459.34	4.81%
Object: 37236 - STATE FUNDING Total:	506,739.40	529,739.40	39,169.05	504,280.06	-25,459.34	4.81%
Object: 37650 - FEDERAL FUNDING						
Revenue	209,026.55	209,026.55	16,309.28	206,032.42	-2,994.13	1.43%
Object: 37650 - FEDERAL FUNDING Total:	209,026.55	209,026.55	16,309.28	206,032.42	-2,994.13	1.43%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME						
Revenue	12,000.00	12,175.00	1,017.76	12,366.04	191.04	1.57%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:	12,000.00	12,175.00	1,017.76	12,366.04	191.04	1.57%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME						
Revenue	6,000.00	6,000.00	428.00	5,915.30	-84.70	1.41%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	6,000.00	6,000.00	428.00	5,915.30	-84.70	1.41%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT						
Revenue	600.00	600.00	61.00	453.70	-146.30	24.38%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:	600.00	600.00	61.00	453.70	-146.30	24.38%
Object: 39000 - TRANSFERS IN						
Revenue	479,002.00	506,527.00	0.00	301,509.75	-205,017.25	40.48%
Object: 39000 - TRANSFERS IN Total:	479,002.00	506,527.00	0.00	301,509.75	-205,017.25	40.48%
Object: 41020 - FULL TIME SALARIES						
Expense	237,185.44	202,396.99	16,637.56	190,198.16	12,198.83	6.03%
Object: 41020 - FULL TIME SALARIES Total:	237,185.44	202,396.99	16,637.56	190,198.16	12,198.83	6.03%
Object: 41030 - PART TIME SALARIES						
Expense	277,622.90	283,304.28	19,119.66	270,541.90	12,762.38	4.50%
Object: 41030 - PART TIME SALARIES Total:	277,622.90	283,304.28	19,119.66	270,541.90	12,762.38	4.50%
Object: 41040 - TEMPORARY SALARIES						
Expense	0.00	14,484.00	1,514.13	10,601.76	3,882.24	26.80%
Object: 41040 - TEMPORARY SALARIES Total:	0.00	14,484.00	1,514.13	10,601.76	3,882.24	26.80%
Object: 41050 - OVERTIME SALARIES						
Expense	0.00	7.00	0.00	6.38	0.62	8.86%
Object: 41050 - OVERTIME SALARIES Total:	0.00	7.00	0.00	6.38	0.62	8.86%
Object: 42010 - SOCIAL SECURITY						
Expense	4,525.71	5,310.71	448.30	4,946.36	364.35	6.86%
Object: 42010 - SOCIAL SECURITY Total:	4,525.71	5,310.71	448.30	4,946.36	364.35	6.86%
Object: 42020 - MEDICARE						
Expense	7,464.73	7,664.73	520.06	6,637.52	1,027.21	13.40%
Object: 42020 - MEDICARE Total:	7,464.73	7,664.73	520.06	6,637.52	1,027.21	13.40%
Object: 42030 - P.E.R.A.						
Expense	61,269.69	61,284.69	4,237.52	55,018.85	6,265.84	10.22%
Object: 42030 - P.E.R.A. Total:	61,269.69	61,284.69	4,237.52	55,018.85	6,265.84	10.22%
Object: 42050 - GROUP INSURANCE						
Expense	156,635.99	169,559.06	13,390.52	160,778.90	8,780.16	5.18%
Object: 42050 - GROUP INSURANCE Total:	156,635.99	169,559.06	13,390.52	160,778.90	8,780.16	5.18%
Object: 42060 - RETIREE HEALTH CARE						
Expense	8,081.71	8,781.71	592.69	7,642.43	1,139.28	12.97%
Object: 42060 - RETIREE HEALTH CARE Total:	8,081.71	8,781.71	592.69	7,642.43	1,139.28	12.97%

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42080 - WORKER'S COMPENSATION						
Expense	194.75	194.75	45.99	180.02	14.73	7.56%
Object: 42080 - WORKER'S COMPENSATION Total:	194.75	194.75	45.99	180.02	14.73	7.56%
Object: 43010 - MILEAGE & PER DIEM						
Expense	1,500.00	1,500.00	0.00	126.00	1,374.00	91.60%
Object: 43010 - MILEAGE & PER DIEM Total:	1,500.00	1,500.00	0.00	126.00	1,374.00	91.60%
Object: 45080 - PRINTING & PUBLISHING						
Expense	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45080 - PRINTING & PUBLISHING Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
Object: 45220 - UTILITIES						
Expense	70,000.00	70,000.00	6,297.07	61,354.87	8,645.13	12.35%
Object: 45220 - UTILITIES Total:	70,000.00	70,000.00	6,297.07	61,354.87	8,645.13	12.35%
Object: 45300 - CONTRACTUAL SERVICES						
Expense	22,000.00	22,000.00	1,953.46	19,907.70	2,092.30	9.51%
Object: 45300 - CONTRACTUAL SERVICES Total:	22,000.00	22,000.00	1,953.46	19,907.70	2,092.30	9.51%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR						
Expense	2,000.00	2,000.00	0.00	1,200.00	800.00	40.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	2,000.00	2,000.00	0.00	1,200.00	800.00	40.00%
Object: 45555 - CAR EXPENSE						
Expense	5,933.60	5,584.43	1,042.89	5,297.04	287.39	5.15%
Object: 45555 - CAR EXPENSE Total:	5,933.60	5,584.43	1,042.89	5,297.04	287.39	5.15%
Object: 45810 - REGISTRATION FEES						
Expense	860.00	860.00	60.00	860.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES Total:	860.00	860.00	60.00	860.00	0.00	0.00%
Object: 46010 - SUPPLIES						
Expense	27,637.20	27,637.20	77.77	20,381.54	7,255.66	26.25%
Object: 46010 - SUPPLIES Total:	27,637.20	27,637.20	77.77	20,381.54	7,255.66	26.25%
Object: 46011 - OFFICE SUPPLIES						
Expense	1,750.00	1,750.00	0.00	1,693.83	56.17	3.21%
Object: 46011 - OFFICE SUPPLIES Total:	1,750.00	1,750.00	0.00	1,693.83	56.17	3.21%
Object: 46020 - FURNITURE & FIXTURES						
Expense	14,500.00	14,500.00	0.00	0.00	14,500.00	100.00%
Object: 46020 - FURNITURE & FIXTURES Total:	14,500.00	14,500.00	0.00	0.00	14,500.00	100.00%
Object: 46040 - UNIFORMS						
Expense	1,612.80	1,612.80	500.00	500.00	1,112.80	69.00%
Object: 46040 - UNIFORMS Total:	1,612.80	1,612.80	500.00	500.00	1,112.80	69.00%
Object: 46600 - GAS & OIL						
Expense	22,500.00	22,849.17	2,727.21	18,390.05	4,459.12	19.52%
Object: 46600 - GAS & OIL Total:	22,500.00	22,849.17	2,727.21	18,390.05	4,459.12	19.52%
Object: 46903 - SUPPLIES AND RAW FOOD						
Expense	242,187.57	252,188.54	6,733.32	252,188.54	0.00	0.00%
Object: 46903 - SUPPLIES AND RAW FOOD Total:	242,187.57	252,188.54	6,733.32	252,188.54	0.00	0.00%
Object: 51100 - TRANSFERS OUT						
Revenue	0.00	27,525.00	-3,000.00	-3,000.00	-30,525.00	110.90%
Object: 51100 - TRANSFERS OUT Total:	0.00	27,525.00	-3,000.00	-3,000.00	-30,525.00	110.90%
Report Surplus (Deficit):	55,252.95	141,442.16	-20,297.06	-36,898.56	-178,340.72	126.09%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
493 - OAP - TITLE III-B (TRANSPOR	10,274.09	10,446.27	-6,058.00	-24,610.34	-35,056.61
495 - OAP - TITLE IIIC-1 (CONGREC	22,824.88	96,279.88	-8,596.50	70,315.32	-25,964.56
496 - OAP - TITLE IIIC-2 (HOME DE	22,153.98	34,716.01	-5,642.56	-82,603.54	-117,319.55
Report Surplus (Deficit):	55,252.95	141,442.16	-20,297.06	-36,898.56	-178,340.72



Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37236 - STATE FUNDING								
Revenue								
493-100-37236	STATE FUNDING	58,024.00	58,024.00	0.00	4,316.82	0.00	-53,707.18	92.56 %
495-100-37236	STATE FUNDING	214,042.99	214,042.99	0.00	15,849.47	0.00	-198,193.52	92.60 %
496-100-37236	STATE FUNDING	249,286.07	249,286.07	0.00	19,002.77	0.00	-230,283.30	92.38 %
Revenue Total:		521,353.06	521,353.06	0.00	39,169.06	0.00	-482,184.00	92.49%
Object: 37236 - STATE FUNDING Total:		521,353.06	521,353.06	0.00	39,169.06	0.00	-482,184.00	92.49%
Object: 37650 - FEDERAL FUNDING								
Revenue								
493-100-37650	FEDERAL FUNDING	49,172.00	49,172.00	0.00	4,013.21	0.00	-45,158.79	91.84 %
495-100-37650	FEDERAL FUNDING	87,503.29	87,503.29	0.00	7,423.33	0.00	-80,079.96	91.52 %
496-100-37650	FEDERAL FUNDING	60,345.59	60,345.59	0.00	4,872.74	0.00	-55,472.85	91.93 %
Revenue Total:		197,020.88	197,020.88	0.00	16,309.28	0.00	-180,711.60	91.72%
Object: 37650 - FEDERAL FUNDING Total:		197,020.88	197,020.88	0.00	16,309.28	0.00	-180,711.60	91.72%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME								
Revenue								
495-100-37800	CONGREGATE LOCAL/PROGRAM INCOME	12,300.00	12,300.00	0.00	2,758.14	0.00	-9,541.86	77.58 %
Revenue Total:		12,300.00	12,300.00	0.00	2,758.14	0.00	-9,541.86	77.58%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Total:		12,300.00	12,300.00	0.00	2,758.14	0.00	-9,541.86	77.58%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME								
Revenue								
496-100-37801	HOMEBOUND LOCAL/PROGRAM INCOME	5,400.00	5,400.00	0.00	1,163.00	0.00	-4,237.00	78.46 %
Revenue Total:		5,400.00	5,400.00	0.00	1,163.00	0.00	-4,237.00	78.46%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:		5,400.00	5,400.00	0.00	1,163.00	0.00	-4,237.00	78.46%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT								
Revenue								
493-100-37803	PROGRAM INCOME	400.00	400.00	0.00	103.00	0.00	-297.00	74.25 %
Revenue Total:		400.00	400.00	0.00	103.00	0.00	-297.00	74.25%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:		400.00	400.00	0.00	103.00	0.00	-297.00	74.25%
Object: 39000 - TRANSFERS IN								
Revenue								
493-100-39000	TRANSFERS IN	72,174.00	72,174.00	0.00	0.00	0.00	-72,174.00	100.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
495-100-39000	TRANSFERS IN	191,367.00	191,367.00	0.00	0.00	0.00	-191,367.00	100.00 %
496-100-39000	TRANSFERS IN	247,464.00	247,464.00	0.00	0.00	0.00	-247,464.00	100.00 %
	Revenue Total:	511,005.00	511,005.00	0.00	0.00	0.00	-511,005.00	100.00%
	Object: 39000 - TRANSFERS IN Total:	511,005.00	511,005.00	0.00	0.00	0.00	-511,005.00	100.00%
Object: 41020 - FULL TIME SALARIES								
Expense								
493-980-41020	SALARIES - FULL TIME POSITIONS	63,095.51	63,095.51	2,313.90	11,955.65	0.00	51,139.86	81.05 %
495-982-41020	SALARIES - FULL TIME POSITIONS	107,126.30	107,126.30	3,506.51	17,436.70	0.00	89,689.60	83.72 %
496-983-41020	SALARIES - FULL TIME POSITIONS	110,338.86	110,338.86	2,841.26	16,872.56	0.00	93,466.30	84.71 %
	Expense Total:	280,560.67	280,560.67	8,661.67	46,264.91	0.00	234,295.76	83.51%
	Object: 41020 - FULL TIME SALARIES Total:	280,560.67	280,560.67	8,661.67	46,264.91	0.00	234,295.76	83.51%
Object: 41030 - PART TIME SALARIES								
Expense								
493-980-41030	SALARIES - PART TIME POSITIONS	48,208.82	48,208.82	1,837.81	9,064.22	0.00	39,144.60	81.20 %
495-982-41030	SALARIES - PART TIME POSITIONS	83,730.35	83,730.35	4,011.80	19,383.18	0.00	64,347.17	76.85 %
496-983-41030	SALARIES - PART TIME POSITIONS	97,811.81	97,811.81	4,288.93	20,912.41	0.00	76,899.40	78.62 %
	Expense Total:	229,750.98	229,750.98	10,138.54	49,359.81	0.00	180,391.17	78.52%
	Object: 41030 - PART TIME SALARIES Total:	229,750.98	229,750.98	10,138.54	49,359.81	0.00	180,391.17	78.52%
Object: 41040 - TEMPORARY SALARIES								
Expense								
495-982-41040	SALARIES - TEMPORARY POSITIONS	7,337.72	7,337.72	0.00	1,544.00	0.00	5,793.72	78.96 %
496-983-41040	SALARIES - TEMPORARY POSITIONS	7,337.72	7,337.72	0.00	1,543.99	0.00	5,793.73	78.96 %
	Expense Total:	14,675.44	14,675.44	0.00	3,087.99	0.00	11,587.45	78.96%
	Object: 41040 - TEMPORARY SALARIES Total:	14,675.44	14,675.44	0.00	3,087.99	0.00	11,587.45	78.96%
Object: 41050 - OVERTIME SALARIES								
Expense								
496-983-41050	SALARIES - OVERTIME	0.00	0.00	0.71	19.10	0.00	-19.10	0.00 %
	Expense Total:	0.00	0.00	0.71	19.10	0.00	-19.10	0.00%
	Object: 41050 - OVERTIME SALARIES Total:	0.00	0.00	0.71	19.10	0.00	-19.10	0.00%
Object: 42010 - SOCIAL SECURITY								
Expense								
493-980-42010	FICA - REGULAR	1,157.44	1,157.44	57.01	277.03	0.00	880.41	76.07 %
495-982-42010	FICA - REGULAR	2,060.99	2,060.99	64.23	393.97	0.00	1,667.02	80.88 %
496-983-42010	FICA - REGULAR	2,240.83	2,240.83	69.53	429.92	0.00	1,810.91	80.81 %
	Expense Total:	5,459.26	5,459.26	190.77	1,100.92	0.00	4,358.34	79.83%
	Object: 42010 - SOCIAL SECURITY Total:	5,459.26	5,459.26	190.77	1,100.92	0.00	4,358.34	79.83%

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42020 - MEDICARE								
Expense								
493-980-42020	FICA - MEDICARE	1,613.91	1,613.91	56.35	285.42	0.00	1,328.49	82.31 %
495-982-42020	FICA - MEDICARE	2,873.82	2,873.82	106.28	542.60	0.00	2,331.22	81.12 %
496-983-42020	FICA - MEDICARE	3,124.58	3,124.58	98.95	574.49	0.00	2,550.09	81.61 %
Expense Total:		7,612.31	7,612.31	261.58	1,402.51	0.00	6,209.80	81.58%
Object: 42020 - MEDICARE Total:		7,612.31	7,612.31	261.58	1,402.51	0.00	6,209.80	81.58%
Object: 42030 - P.E.R.A.								
Expense								
493-980-42030	RETIREMENT	13,246.95	13,246.95	458.92	2,329.56	0.00	10,917.39	82.41 %
495-982-42030	RETIREMENT	23,588.21	23,588.21	956.46	4,688.75	0.00	18,899.46	80.12 %
496-983-42030	RETIREMENT	25,646.47	25,646.47	874.39	4,647.44	0.00	20,999.03	81.88 %
Expense Total:		62,481.63	62,481.63	2,289.77	11,665.75	0.00	50,815.88	81.33%
Object: 42030 - P.E.R.A. Total:		62,481.63	62,481.63	2,289.77	11,665.75	0.00	50,815.88	81.33%
Object: 42050 - GROUP INSURANCE								
Expense								
493-980-42050	HEALTH AND MEDICAL PREMIUMS	37,002.18	37,002.18	2,349.25	12,036.68	0.00	24,965.50	67.47 %
495-982-42050	HEALTH AND MEDICAL PREMIUMS	65,888.04	65,888.04	2,215.34	11,067.47	0.00	54,820.57	83.20 %
496-983-42050	HEALTH AND MEDICAL PREMIUMS	71,637.29	71,637.29	2,773.30	15,383.19	0.00	56,254.10	78.53 %
Expense Total:		174,527.51	174,527.51	7,337.89	38,487.34	0.00	136,040.17	77.95%
Object: 42050 - GROUP INSURANCE Total:		174,527.51	174,527.51	7,337.89	38,487.34	0.00	136,040.17	77.95%
Object: 42060 - RETIREE HEALTH CARE								
Expense								
493-980-42060	RETIREE HEALTH CARE	1,852.72	1,852.72	62.02	316.92	0.00	1,535.80	82.89 %
495-982-42060	RETIREE HEALTH CARE	3,299.05	3,299.05	129.25	637.89	0.00	2,661.16	80.66 %
496-983-42060	RETIREE HEALTH CARE	3,586.92	3,586.92	118.12	632.16	0.00	2,954.76	82.38 %
Expense Total:		8,738.69	8,738.69	309.39	1,586.97	0.00	7,151.72	81.84%
Object: 42060 - RETIREE HEALTH CARE Total:		8,738.69	8,738.69	309.39	1,586.97	0.00	7,151.72	81.84%
Object: 42080 - WORKER'S COMPENSATION								
Expense								
493-980-42080	WORKERS' COMPENSATION EMPLOYER'S FEE	39.40	39.40	0.00	0.00	0.00	39.40	100.00 %
495-982-42080	WORKERS' COMPENSATION EMPLOYER'S FEE	70.16	70.16	0.00	1.15	0.00	69.01	98.36 %
496-983-42080	WORKERS' COMPENSATION EMPLOYER'S FEE	76.28	76.28	0.00	1.15	0.00	75.13	98.49 %
Expense Total:		185.84	185.84	0.00	2.30	0.00	183.54	98.76%
Object: 42080 - WORKER'S COMPENSATION Total:		185.84	185.84	0.00	2.30	0.00	183.54	98.76%
Object: 43010 - MILEAGE & PER DIEM								
Expense								
495-982-43010	MILEAGE & PER DIEM	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
496-983-43010	MILEAGE & PER DIEM	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Expense Total:	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
	Object: 43010 - MILEAGE & PER DIEM Total:	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
Object: 45220 - UTILITIES								
Expense								
495-982-45220	UTILITIES	65,000.00	65,000.00	790.14	5,150.16	49,070.70	10,779.14	16.58 %
	Expense Total:	65,000.00	65,000.00	790.14	5,150.16	49,070.70	10,779.14	16.58%
	Object: 45220 - UTILITIES Total:	65,000.00	65,000.00	790.14	5,150.16	49,070.70	10,779.14	16.58%
Object: 45300 - CONTRACTUAL SERVICES								
Expense								
495-982-45300	Contractual Services	23,000.00	23,000.00	91.19	1,717.53	19,160.00	2,122.47	9.23 %
496-983-45300	CONTRACTUAL SERVICES	0.00	0.00	0.00	37.57	0.00	-37.57	0.00 %
	Expense Total:	23,000.00	23,000.00	91.19	1,755.10	19,160.00	2,084.90	9.06%
	Object: 45300 - CONTRACTUAL SERVICES Total:	23,000.00	23,000.00	91.19	1,755.10	19,160.00	2,084.90	9.06%
Object: 45310 - TRAINING								
Expense								
493-980-45310	EMPLOYEE TRAINING	25.00	25.00	0.00	0.00	0.00	25.00	100.00 %
495-982-45310	EMPLOYEE TRAINING	50.00	50.00	0.00	0.00	0.00	50.00	100.00 %
496-983-45310	EMPLOYEE TRAINING	25.00	25.00	0.00	0.00	0.00	25.00	100.00 %
	Expense Total:	100.00	100.00	0.00	0.00	0.00	100.00	100.00%
	Object: 45310 - TRAINING Total:	100.00	100.00	0.00	0.00	0.00	100.00	100.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR								
Expense								
495-982-45540	MAINTENANCE & REPAIR-FURN/FIXT/EQUIP	720.00	720.00	0.00	0.00	468.00	252.00	35.00 %
496-983-45540	MAINTENANCE & REPAIRS-FURNITURE/FIXTURES/EQUIPM	1,280.00	1,280.00	0.00	0.00	832.00	448.00	35.00 %
	Expense Total:	2,000.00	2,000.00	0.00	0.00	1,300.00	700.00	35.00%
	Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	2,000.00	2,000.00	0.00	0.00	1,300.00	700.00	35.00%
Object: 45555 - CAR EXPENSE								
Expense								
493-980-45555	MAINTENANCE & REPAIRS - VEHICLES	350.00	350.00	0.00	0.00	350.00	0.00	0.00 %
496-983-45555	MAINTENANCE & REPAIRS - VEHICLES	6,650.00	6,650.00	0.00	0.00	6,650.00	0.00	0.00 %
	Expense Total:	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00%
	Object: 45555 - CAR EXPENSE Total:	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES								
Expense								
495-982-45810	PERMITS/FEES/REGISTRATIONS	360.00	360.00	0.00	0.00	360.00	0.00	0.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original	Current	Period	Fiscal	Encumbrances	Variance	Percent
		Total Budget	Total Budget	Activity	Activity		Favorable (Unfavorable)	Remaining
496-983-45810	PERMITS/FEES/REGISTRATIONS	640.00	640.00	0.00	0.00	640.00	0.00	0.00 %
	Expense Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00%
	Object: 45810 - REGISTRATION FEES Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00%
Object: 46010 - SUPPLIES								
Expense								
495-982-46010	SUPPLIES - OTHER	0.00	0.00	0.00	0.00	500.00	-500.00	0.00 %
496-983-46010	SUPPLIES - OTHER	22,000.00	22,000.00	0.00	5,804.64	16,195.36	0.00	0.00 %
	Expense Total:	22,000.00	22,000.00	0.00	5,804.64	16,695.36	-500.00	-2.27%
	Object: 46010 - SUPPLIES Total:	22,000.00	22,000.00	0.00	5,804.64	16,695.36	-500.00	-2.27%
Object: 46011 - OFFICE SUPPLIES								
Expense								
495-982-46011	SUPPLIES - OFFICE	2,000.00	2,000.00	0.00	0.00	1,500.00	500.00	25.00 %
	Expense Total:	2,000.00	2,000.00	0.00	0.00	1,500.00	500.00	25.00%
	Object: 46011 - OFFICE SUPPLIES Total:	2,000.00	2,000.00	0.00	0.00	1,500.00	500.00	25.00%
Object: 46020 - FURNITURE & FIXTURES								
Expense								
495-982-46020	SUPPLIES-FURN/FIXT/EQUIP (NON-CAPITAL)	1,080.00	1,080.00	0.00	0.00	0.00	1,080.00	100.00 %
496-983-46020	SUPPLIES-FURN/FIXT/EQUIP (NON-CAPITAL)	1,920.00	1,920.00	0.00	0.00	0.00	1,920.00	100.00 %
	Expense Total:	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
	Object: 46020 - FURNITURE & FIXTURES Total:	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
Object: 46030 - SAFETY EQUIPMENT								
Expense								
493-980-46030	SUPPLIES - SAFETY	80.00	80.00	0.00	0.00	0.00	80.00	100.00 %
	Expense Total:	80.00	80.00	0.00	0.00	0.00	80.00	100.00%
	Object: 46030 - SAFETY EQUIPMENT Total:	80.00	80.00	0.00	0.00	0.00	80.00	100.00%
Object: 46040 - UNIFORMS								
Expense								
495-982-46040	SUPPLIES - UNIFORMS/LINENS	700.00	700.00	0.00	0.00	350.00	350.00	50.00 %
496-983-46040	SUPPLIES - UNIFORMS/LINENS	1,220.00	1,220.00	0.00	0.00	610.00	610.00	50.00 %
	Expense Total:	1,920.00	1,920.00	0.00	0.00	960.00	960.00	50.00%
	Object: 46040 - UNIFORMS Total:	1,920.00	1,920.00	0.00	0.00	960.00	960.00	50.00%
Object: 46600 - GAS & OIL								
Expense								
493-980-46600	GAS & OIL	1,100.00	1,100.00	0.00	150.34	949.66	0.00	0.00 %
496-983-46600	Gas & Oil	20,900.00	20,900.00	0.00	601.31	17,398.69	2,900.00	13.88 %
	Expense Total:	22,000.00	22,000.00	0.00	751.65	18,348.35	2,900.00	13.18%
	Object: 46600 - GAS & OIL Total:	22,000.00	22,000.00	0.00	751.65	18,348.35	2,900.00	13.18%

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original	Current	Period	Fiscal		Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
Object: 46903 - SUPPLIES AND RAW FOOD								
Expense								
495-982-46903	SUPPLIES AND RAW FOOD	0.00	0.00	0.00	16,318.92	50,000.00	-66,318.92	0.00 %
495-984-46903	FOOD (ARP C1)	88,884.76	88,884.76	0.00	0.00	0.00	88,884.76	100.00 %
496-983-46903	SUPPLIES AND RAW FOOD	158,017.36	158,017.36	0.00	26,625.58	50,000.00	81,391.78	51.51 %
Expense Total:		246,902.12	246,902.12	0.00	42,944.50	100,000.00	103,957.62	42.10%
Object: 46903 - SUPPLIES AND RAW FOOD Total:		246,902.12	246,902.12	0.00	42,944.50	100,000.00	103,957.62	42.10%
Report Surplus (Deficit):		66,484.49	66,484.49	-30,071.65	-149,881.17	-215,034.41	-431,400.07	648.87%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Object: 37236 - STATE FUNDING							
Revenue	521,353.06	521,353.06	0.00	39,169.06	0.00	-482,184.00	92.49%
Object: 37236 - STATE FUNDING Surplus (Deficit):	521,353.06	521,353.06	0.00	39,169.06	0.00	-482,184.00	92.49%
Object: 37650 - FEDERAL FUNDING							
Revenue	197,020.88	197,020.88	0.00	16,309.28	0.00	-180,711.60	91.72%
Object: 37650 - FEDERAL FUNDING Surplus (Deficit):	197,020.88	197,020.88	0.00	16,309.28	0.00	-180,711.60	91.72%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME							
Revenue	12,300.00	12,300.00	0.00	2,758.14	0.00	-9,541.86	77.58%
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Surplus (Deficit):	12,300.00	12,300.00	0.00	2,758.14	0.00	-9,541.86	77.58%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME							
Revenue	5,400.00	5,400.00	0.00	1,163.00	0.00	-4,237.00	78.46%
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Surplus (Deficit):	5,400.00	5,400.00	0.00	1,163.00	0.00	-4,237.00	78.46%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT							
Revenue	400.00	400.00	0.00	103.00	0.00	-297.00	74.25%
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Surplus (Deficit):	400.00	400.00	0.00	103.00	0.00	-297.00	74.25%
Object: 39000 - TRANSFERS IN							
Revenue	511,005.00	511,005.00	0.00	0.00	0.00	-511,005.00	100.00%
Object: 39000 - TRANSFERS IN Surplus (Deficit):	511,005.00	511,005.00	0.00	0.00	0.00	-511,005.00	100.00%
Object: 41020 - FULL TIME SALARIES							
Expense	280,560.67	280,560.67	8,661.67	46,264.91	0.00	234,295.76	83.51%
Object: 41020 - FULL TIME SALARIES Total:	280,560.67	280,560.67	8,661.67	46,264.91	0.00	234,295.76	83.51%
Object: 41030 - PART TIME SALARIES							
Expense	229,750.98	229,750.98	10,138.54	49,359.81	0.00	180,391.17	78.52%
Object: 41030 - PART TIME SALARIES Total:	229,750.98	229,750.98	10,138.54	49,359.81	0.00	180,391.17	78.52%
Object: 41040 - TEMPORARY SALARIES							
Expense	14,675.44	14,675.44	0.00	3,087.99	0.00	11,587.45	78.96%
Object: 41040 - TEMPORARY SALARIES Total:	14,675.44	14,675.44	0.00	3,087.99	0.00	11,587.45	78.96%
Object: 41050 - OVERTIME SALARIES							
Expense	0.00	0.00	0.71	19.10	0.00	-19.10	0.00%
Object: 41050 - OVERTIME SALARIES Total:	0.00	0.00	0.71	19.10	0.00	-19.10	0.00%
Object: 42010 - SOCIAL SECURITY							
Expense	5,459.26	5,459.26	190.77	1,100.92	0.00	4,358.34	79.83%
Object: 42010 - SOCIAL SECURITY Total:	5,459.26	5,459.26	190.77	1,100.92	0.00	4,358.34	79.83%
Object: 42020 - MEDICARE							
Expense	7,612.31	7,612.31	261.58	1,402.51	0.00	6,209.80	81.58%
Object: 42020 - MEDICARE Total:	7,612.31	7,612.31	261.58	1,402.51	0.00	6,209.80	81.58%

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Object: 42030 - P.E.R.A.							
Expense	62,481.63	62,481.63	2,289.77	11,665.75	0.00	50,815.88	81.33%
Object: 42030 - P.E.R.A. Total:	62,481.63	62,481.63	2,289.77	11,665.75	0.00	50,815.88	81.33%
Object: 42050 - GROUP INSURANCE							
Expense	174,527.51	174,527.51	7,337.89	38,487.34	0.00	136,040.17	77.95%
Object: 42050 - GROUP INSURANCE Total:	174,527.51	174,527.51	7,337.89	38,487.34	0.00	136,040.17	77.95%
Object: 42060 - RETIREE HEALTH CARE							
Expense	8,738.69	8,738.69	309.39	1,586.97	0.00	7,151.72	81.84%
Object: 42060 - RETIREE HEALTH CARE Total:	8,738.69	8,738.69	309.39	1,586.97	0.00	7,151.72	81.84%
Object: 42080 - WORKER'S COMPENSATION							
Expense	185.84	185.84	0.00	2.30	0.00	183.54	98.76%
Object: 42080 - WORKER'S COMPENSATION Total:	185.84	185.84	0.00	2.30	0.00	183.54	98.76%
Object: 43010 - MILEAGE & PER DIEM							
Expense	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
Object: 43010 - MILEAGE & PER DIEM Total:	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
Object: 45220 - UTILITIES							
Expense	65,000.00	65,000.00	790.14	5,150.16	49,070.70	10,779.14	16.58%
Object: 45220 - UTILITIES Total:	65,000.00	65,000.00	790.14	5,150.16	49,070.70	10,779.14	16.58%
Object: 45300 - CONTRACTUAL SERVICES							
Expense	23,000.00	23,000.00	91.19	1,755.10	19,160.00	2,084.90	9.06%
Object: 45300 - CONTRACTUAL SERVICES Total:	23,000.00	23,000.00	91.19	1,755.10	19,160.00	2,084.90	9.06%
Object: 45310 - TRAINING							
Expense	100.00	100.00	0.00	0.00	0.00	100.00	100.00%
Object: 45310 - TRAINING Total:	100.00	100.00	0.00	0.00	0.00	100.00	100.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR							
Expense	2,000.00	2,000.00	0.00	0.00	1,300.00	700.00	35.00%
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Total:	2,000.00	2,000.00	0.00	0.00	1,300.00	700.00	35.00%
Object: 45555 - CAR EXPENSE							
Expense	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00%
Object: 45555 - CAR EXPENSE Total:	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES							
Expense	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00%
Object: 45810 - REGISTRATION FEES Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00%
Object: 46010 - SUPPLIES							
Expense	22,000.00	22,000.00	0.00	5,804.64	16,695.36	-500.00	-2.27%
Object: 46010 - SUPPLIES Total:	22,000.00	22,000.00	0.00	5,804.64	16,695.36	-500.00	-2.27%

Budget Report

For Fiscal: 2025-2026 Period Ending: 09/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Object: 46011 - OFFICE SUPPLIES							
Expense	2,000.00	2,000.00	0.00	0.00	1,500.00	500.00	25.00%
Object: 46011 - OFFICE SUPPLIES Total:	2,000.00	2,000.00	0.00	0.00	1,500.00	500.00	25.00%
Object: 46020 - FURNITURE & FIXTURES							
Expense	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
Object: 46020 - FURNITURE & FIXTURES Total:	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
Object: 46030 - SAFETY EQUIPMENT							
Expense	80.00	80.00	0.00	0.00	0.00	80.00	100.00%
Object: 46030 - SAFETY EQUIPMENT Total:	80.00	80.00	0.00	0.00	0.00	80.00	100.00%
Object: 46040 - UNIFORMS							
Expense	1,920.00	1,920.00	0.00	0.00	960.00	960.00	50.00%
Object: 46040 - UNIFORMS Total:	1,920.00	1,920.00	0.00	0.00	960.00	960.00	50.00%
Object: 46600 - GAS & OIL							
Expense	22,000.00	22,000.00	0.00	751.65	18,348.35	2,900.00	13.18%
Object: 46600 - GAS & OIL Total:	22,000.00	22,000.00	0.00	751.65	18,348.35	2,900.00	13.18%
Object: 46903 - SUPPLIES AND RAW FOOD							
Expense	246,902.12	246,902.12	0.00	42,944.50	100,000.00	103,957.62	42.10%
Object: 46903 - SUPPLIES AND RAW FOOD Total:	246,902.12	246,902.12	0.00	42,944.50	100,000.00	103,957.62	42.10%
Report Surplus (Deficit):	66,484.49	66,484.49	-30,071.65	-149,881.17	-215,034.41	-431,400.07	648.87%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
493 - OAP - TITLE III-B (TRANSP	11,998.07	11,998.07	-7,135.26	-27,982.79	-1,299.66	-41,280.52
495 - OAP - TITLE IIIC-1 (CONGRE	26,943.88	26,943.88	-11,871.20	-52,851.38	-121,408.70	-201,203.96
496 - OAP - TITLE IIIC-2 (HOME D	27,542.54	27,542.54	-11,065.19	-69,047.00	-92,326.05	-188,915.59
Report Surplus (Deficit):	66,484.49	66,484.49	-30,071.65	-149,881.17	-215,034.41	-431,400.07

Budget Report

Valencia County, NM

For Fiscal: 2026-2027 Period Ending: 06/30/2027

PROJECTIONS

	Total Budget FY 2025	Total Budget FY 2026	Projected Total Budget FY 2027	Budget Justification Notes
Object: 37236 - STATE FUNDING Revenue				
493-100-37236	53,270.23	58,024.00	58,024.00	TBD - Reflect FY26 Awards Amounts (Budget). Overrun on expense to be covered by VC Contributions (MATCH)
495-100-37236	229,713.45	214,042.99	214,042.99	TBD - Reflect FY26 Awards Amounts (Budget). Overrun on expense to be covered by VC Contributions (MATCH)
496-100-37236	246,755.72	249,286.07	249,286.07	TBD - Reflect FY26 Awards Amounts (Budget). Overrun on expense to be covered by VC Contributions (MATCH)
NMDOT 5310	0.00	0.00	217,400.00	NM DOT SECTION 5310 PROSPECTIVE FUNDING
Object: 37236 - STATE FUNDING Total:	529,739.40	521,353.06	738,753.06	
Object: 37650 - FEDERAL FUNDING Revenue				
493-100-37650	51,738.51	49,172.00	49,172.00	TBD - Reflect FY26 Awards Amounts (Budget). Overrun on expense to be covered by VC Contributions (MATCH)
495-100-37650	95,384.86	87,503.29	87,503.29	TBD - Reflect FY26 Awards Amounts (Budget). Overrun on expense to be covered by VC Contributions (MATCH)
496-100-37650	61,903.18	60,345.59	60,345.59	TBD - Reflect FY26 Awards Amounts (Budget). Overrun on expense to be covered

				by VC Contributions (MATCH)
Object: 37650 - FEDERAL FUNDING Total:	209,026.55	197,020.88	197,020.88	
Object: 37800 - CONGREGATE LOCAL/PROGRAM INCOME Revenue				
495-100-37800	12,175.00	12,300.00	12,300.00	
CONGREGATE LOCAL/PROGRAM INCOME Total:	12,175.00	12,300.00	12,300.00	
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Revenue				
496-100-37801	6,000.00	5,400.00	5,400.00	
Object: 37801 - HOMEBOUND LOCAL/PROGRAM INCOME Total:	6,000.00	5,400.00	5,400.00	
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Revenue				
493-100-37803	600.00	400.00	500.00	
Object: 37803 - VILLAGE OF BF/DELINQUENT/DEBT Total:	600.00	400.00	500.00	
Object: 39000 - TRANSFERS IN Revenue				
493-100-39000	79,994.00	72,174.00	77,785.57	VC Local Contributions are Transfers In
495-100-39000	195,566.00	191,367.00	182,474.94	VC Local Contributions are Transfers In
496-100-39000	230,967.00	247,464.00	207,076.78	VC Local Contributions are Transfers In
NMDOT 5310 MATCH	0.00	0.00	54,350.00	NMDOT Section 5310 Grant Match
Object: 39000 - TRANSFERS IN Total:	506,527.00	511,005.00	521,687.29	
Object: 41020 - FULL TIME SALARIES Expense				
493-980-41020	49,008.48	63,095.51	63,100.00	Historical trend increases from annual raises/performance reviews. 3% raise given from FY25 to FY26. No raises anticipated for FY27.
495-982-41020	87,688.48	107,126.30	107,100.00	Historical trend increases from annual raises/performance reviews. 3% raise given from FY25 to FY26. No raises anticipated for FY27.
496-983-41020	65,700.03	110,338.86	110,300.00	Historical trend increases from annual raises/performance reviews. 3% raise given

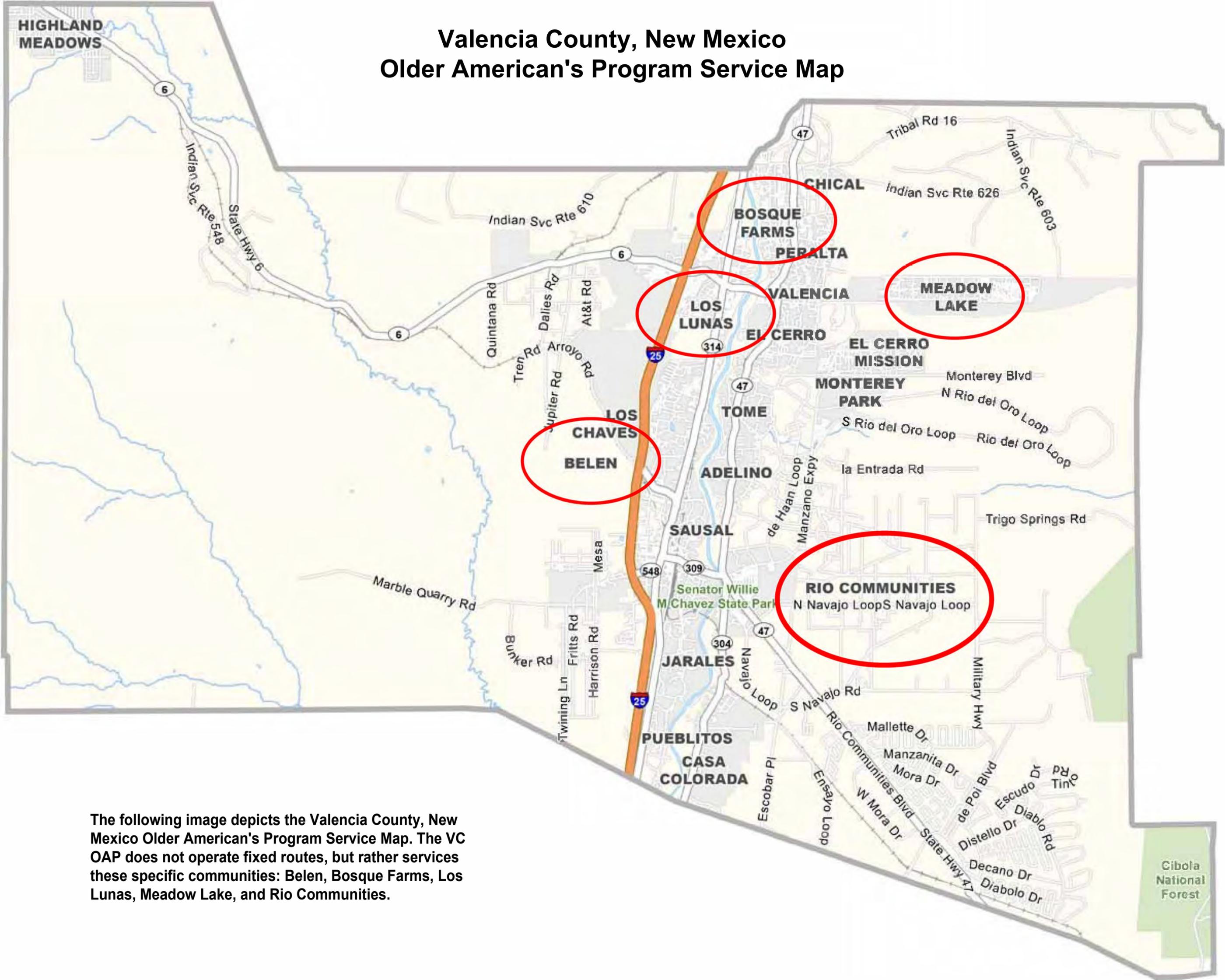
				from FY25 to FY26. No raises anticipated for FY27.
Object: 41020 - FULL TIME SALARIES Total:	202,396.99	280,560.67	280,500.00	
Object: 41030 - PART TIME SALARIES Expense				
493-980-41030	56,447.61	48,208.82	48,200.00	PT positions were adjusted from FY25 to FY26 due one employee being switched from PT to FT. FT was increased and PT was decreased. 3% raise given from FY25 to FY26
495-982-41030	96,009.47	83,730.35	83,700.00	PT positions were adjusted from FY25 to FY26 due one employee being switched from PT to FT. FT was increased and PT was decreased. 3% raise given from FY25 to FY26
496-983-41030	130,847.20	97,811.81	97,800.00	PT positions were adjusted from FY25 to FY26 due one employee being switched from PT to FT. FT was increased and PT was decreased. 3% raise given from FY25 to FY26
Object: 41030 - PART TIME SALARIES Total:	283,304.28	229,750.98	229,700.00	
Object: 41040 - TEMPORARY SALARIES Expense				
495-982-41040	7,242.00	7,337.72	7,300.00	Historical trend increases in base pay (One employee currently out on workman's comp until further notice)
496-983-41040	7,242.00	7,337.72	7,300.00	Historical trend increases in base pay (One employee currently out on workman's comp until further notice)
Object: 41040 - TEMPORARY SALARIES Total:	14,484.00	14,675.44	14,600.00	
Object: 42010 - SOCIAL SECURITY Expense				
493-980-42010	1,401.18	1,157.44	1,200.00	Based on FY26 Budget round to nearest \$100

495-982-42010	1,830.91	2,060.99	2,100.00	Based on FY26 Budget round to nearest \$100
496-983-42010	2,078.62	2,240.83	2,200.00	Based on FY26 Budget round to nearest \$100
Object: 42010 - SOCIAL SECURITY Total:	5,310.71	5,459.26	5,500.00	
Object: 42020 – MEDICARE Expense				
493-980-42010	1,645.17	1,613.91	1,600.00	Based on FY26 Budget round to nearest \$100
495-982-42020	2,920.95	2,873.82	2,900.00	Based on FY26 Budget round to nearest \$100
496-983-42020	3,098.61	3,124.58	3,100.00	Based on FY26 Budget round to nearest \$100
Object: 42020 - MEDICARE Total:	7,664.73	7,612.31	7,600.00	
Object: 42030 - P.E.R.A. Expense				
493-980-42030	12,561.81	13,246.95	13,313.18	Increase FY26 Budget amount by 0.05% due to increase in FY27
495-982-42030	23,974.83	23,588.21	23,706.15	Increase FY26 Budget amount by 0.05% due to increase in FY27
496-983-42030	24,748.05	25,646.47	25,774.70	
Object: 42030 - P.E.R.A. Total:	61,284.69	62,481.63	62,794.03	
Object: 42050 - GROUP INSURANCE Expense				
493-980-42050	50,324.73	37,002.18	40,628.39	Increase FY26 Budget amount by 9.8% due to health insurance increase in FY27
495-982-42050	50,291.66	65,888.04	72,345.07	Increase FY26 Budget amount by 9.8% due to health insurance increase in FY27
496-983-42050	68,942.67	71,637.29	78,657.74	Increase FY26 Budget amount by 9.8% due to health insurance increase in FY27
Object: 42050 - GROUP INSURANCE Total:	169,559.06	174,527.51	191,631.20	
Object: 42060 - RETIREE HEALTH CARE Expense				
493-980-42060	1,864.62	1,852.72	1,900.00	Based on FY26 Budget round to nearest \$100
495-982-42060	3,362.37	3,299.05	3,300.00	Based on FY26 Budget round to nearest \$100
496-983-42060	3,554.72	3,586.92	3,600.00	Based on FY26 Budget round to nearest \$100
Object: 42060 - RETIREE HEALTH CARE Total:	8,781.71	8,738.69	8,800.00	
Object: 42080 - WORKER'S COMPENSATION Expense				

493-980-42080	37.70	39.40	40.00	Based on FY26 Budget round to nearest \$100
495-982-42080	76.21	70.16	70.00	Based on FY26 Budget round to nearest \$100
496-983-42080	80.84	76.28	76.00	Based on FY26 Budget round to nearest \$100
Object: 42080 - WORKER'S COMPENSATION Total:	194.75	185.84	186.00	
Object: 43010 - MILEAGE & PER DIEM Expense				
493-980-43010	500.10	0.00	0.00	
495-982-43010	499.95	500.00	500.00	
496-983-43010	499.95	500.00	500.00	
Object: 43010 - MILEAGE & PER DIEM Total:	1,500.00	1,000.00	1,000.00	
Object: 45220 – UTILITIES Expense				
495-982-45220	70,000.00	65,000.00	65,000.00	
Object: 45220 - UTILITIES Total:	70,000.00	65,000.00	65,000.00	
Object: 45300 - CONTRACTUAL SERVICES Expense				
495-982-45300	18,040.00	23000.00	23000.00	
496-983-45300	3,960.00	0.00	0.00	
Object: 45300 - CONTRACTUAL SERVICES Total:	22,000.00	23,000.00	23,000.00	
Object: 45310 - TRAINING Expense				
493-980-45310	0.00	25.00	0.00	
495-982-45310	0.00	50.00	50.00	Food Handler training
496-983-45310	0.00	25.00	50.00	Food Handler training
Object: 45310 - TRAINING Expense Total	0.00	100.00	100.00	
Object: 45540 - EQUIPMENT MAINTENANCE & REPAIR Expense				
495-982-45540	1,500.00	720.00	750.00	
496-983-45540	500.00	1,280.00	750.00	
EQUIPMENT MAINTENANCE & REPAIR Total:	2,000.00	2,000.00	1,500.00	
Object: 45555 - CAR EXPENSE Expense				
493-980-45555	1,000.00	350.00	3,000.00	
493-984-45555	584.43	0.00	0.00	
496-983-45555	4000.00	6650.00	3,000.00	
Object: 45555 - CAR EXPENSE Total:	5,584.43	7,000.00	6,000.00	
Object: 45810 - REGISTRATION FEES Expense				
495-982-45810	430.00	360.00	500.00	
496-983-45810	430.00	640.00	500.00	
Object: 45810 - REGISTRATION FEES Total:	860.00	1000.00	1,000.00	

Object: 46010 - SUPPLIES				
Expense				
493-980-46010	1,137.20	0.00	0.00	
495-982-46010	500.00	0.00	0.00	
496-983-46010	26,000.00	22,000.00	25,000.00	
Object: 46010 - SUPPLIES Total:	27,637.20	22,000.00	25,000.00	
Object: 46011 - OFFICE SUPPLIES				
Expense				
495-982-46011	1,500.00	2,000.00	1,500.00	
496-983-46011	250.00	0.00	0.00	
Object: 46011 - OFFICE SUPPLIES EXPENSE Total:	1,750.00	2,000.00	1,500.00	
Object: 46020 - FURNITURE & FIXTURES				
Expense				
495-982-46020	7,000.00	1,080.00	1,500.00	
496-983-46020	7,500.00	1,920.00	0.00	
Object: 46020 - FURNITURE & FIXTURES Total:	14,500.00	3,000.00	1,500.00	
Object: 46030 - SAFETY EQUIPMENT				
Expense				
493-980-46030	0.00	100.00	0.00	
Object: 46030 - SAFETY EQUIPMENT Total:	0.00	100.00	0.00	
Object: 46040 - UNIFORMS				
Expense				
495-982-46040	782.60	700.00	1,000.00	
496-983-46040	830.20	1,220.00	1,000.00	
Object: 46040 - UNIFORMS Total:	1,612.80	1,920.00	2,000.00	
Object: 46600 - GAS & OIL				
Expense				
493-980-46600	4,500.00	1,100.00	12,500.00	
496-983-46600	18,000.00	20,900.00	12,500.00	
Object: 46600 - GAS & OIL Total:	22,849.17	22,000.00	25,000.00	
Object: 46903 - SUPPLIES AND RAW FOOD				
Expense				
495-982-46903	91,200.00	88,884.76	100,000.00	
496-983-46903	148,800.00	158,017.36	150,000.00	
Object: 46903 - SUPPLIES AND RAW FOOD Total:	252,188.54	246,902.12	250,000.00	
Report Revenue Total:	1,264,067.95	1,247,478.94	1,475,661.23	
Report Expense Total:	1,175,463.06	1,181,014.45	1,203,911.23	
Report Surplus (Deficit):	88,604.89	66,464.49	271,750.00	
FY27 Purchase of 4 New Vehicles (Section 5310 Funding)	-	-	-271,750.00	
FY27 TOTAL Report Surplus (Deficit):	-	-	0.00	

Valencia County, New Mexico Older American's Program Service Map



The following image depicts the Valencia County, New Mexico Older American's Program Service Map. The VC OAP does not operate fixed routes, but rather services these specific communities: Belen, Bosque Farms, Los Lunas, Meadow Lake, and Rio Communities.

**Section 5310 Program (Enhanced Mobility of Seniors and Individuals with Disabilities)
 FY 2027 Application
 Valencia County Government**

Ridership and Statistics

Trips by Purpose	2022	2023	2024
Medical Appointments	115	369	395
Pharmacy	5	8	10
Nutrition	0	0	0
Shopping	4	10	15
Employment	0	0	0
Education	0	0	0
Social/Recreational	1	1	1
Other: To/ From Center	141	564	2040
Trips by Category	2022	2023	2024
Elderly	265	951	2460
Person w/ Disabilities	6	9	11
Non-ambulatory	0	0	0



*Valencia County
Office of the County Manager
444 Luna Avenue P.O. Box 1119
Los Lunas, New Mexico 87031
Office: 505.866.2011 Fax: 505.866.3355*

**Section 5310 Program (Enhanced Mobility of Seniors and
Individuals with Disabilities)**

FY 2027 Application

Valencia County Government

Program Coordination

*Gerard Saiz, Chair, District I ▫ Troy Richardson, Vice-Chair, District II
Morris Sparkman, District III ▫ Joseph Bizzell, District IV ▫ Dante Berry, District V
Jhonathan Aragon, County Manager*

Overview

The Valencia County Older Americans Program (VC OAP) is administered directly by Valencia County, which provides fiscal management and organizational oversight for its five senior centers: Del Rio Senior Center, Fred Luna Senior Center, Meadow Lake Senior Center, Bosque Farms Senior Center, and Belen Senior Center. Each center has a dedicated Site Manager who collaborates closely with the administrative office, their respective center, and the families of participants to deliver high-quality services to the community. Coordination with external partners is a vital component of VC OAP, ensuring the diverse needs of Valencia County's senior citizens are effectively met.

Key existing community partners include:

- Families of OAP participants
- Insurance providers (e.g. Medicaid, UnitedHealthcare, Department of Veterans' Services)
- Hospitals (e.g. Presbyterian Hospital and Raymond G. Murphy Department of Veterans Affairs Medical Center)
- Healthcare providers and medical offices
- Hospice agencies
- New Mexico Department of Transportation
- Non-Metro New Mexico Area Agency on Aging (NM AAA)
- New Mexico Aging & Long-Term Services Department (NM ALTSD)
- Mid-Rio Grande Retired Senior Volunteer Program (RSVP)
- Valencia Community Action Network (VCAN)
- Business Women of Valencia County (BWVC)
- New Mexico State University
- Rio Metro Regional Transit
- Parks and Recreation
- Libraries

Program Coordination and Partners

The functions, roles, and coordination efforts for each partner can be categorized into the following primary service areas of the VC OAP:

- Congregate meal services
- Homebound meal services
- Medical transportation services (local and nonlocal)
- Non-medical transportation services (local and nonlocal)
- Community recreational and social activities
- Nutritional education
- Administrative oversight

Congregate Meal Services and Partners

Under Title III of the Older Americans Act (OAA) of 1965, the VC OAP provides congregate meals Monday through Friday at each of its five senior centers. These meals are made possible through a key partnership with the Non-Metro New Mexico Area Agency on Aging (NM AAA), which supports the delivery of vital nutrition services across the region.

The congregate meal program offers more than just a hot, nutritious meal, but serves as a lifeline for many older adults, particularly those who are socially isolated or on fixed incomes. Each meal is designed to meet one-third of the recommended daily nutritional intake for seniors, supporting better health outcomes and helping to prevent diet-related health issues. The program also provides an opportunity for seniors to gather in a welcoming environment, fostering social interaction and reducing the risks of loneliness and depression. By integrating nutrition with community-based support, the congregate meal program promotes independence, well-being, and aging in place. Continued collaboration with the NM AAA is essential to maintain and grow this service, especially in light of the increasing needs of Valencia County's aging population. Additional community partners assist in food donations and food preparation, including the Valencia Community Action Network (VCAN) and the Business Women of Valencia County (BWVC). Ongoing local partnerships are a key factor in the success of the VC OAP congregate meal service.

Homebound Meal Services and Partners

One of the most vital partnerships in delivering homebound meal services through the VC OAP is with the family members of the program's participants. These individuals often serve as the primary caregivers and support system for their aging loved ones, particularly during mornings, evenings, and weekends when formal services may not be available. However, there remains a significant gap in the provision of nutritious lunches on weekdays, an essential meal for many seniors who are no longer able to prepare food independently.

VC OAP's home-delivered meal service is specifically designed to address this need by providing balanced, nutritious lunches Monday through Friday to homebound seniors throughout Valencia County. Coordination with family members, and in some cases, close friends, is central to the success of this program. They often assist with scheduling, meal acceptance, and ensuring that their loved one is ready to receive services. Their cooperation allows the program to function efficiently and meet the individual needs of each client. To ensure timely and reliable delivery, all transportation services for homebound meals are handled internally by VC OAP staff housed at the Belen Senior Center. This in-house model ensures a streamlined, client-focused approach that prioritizes consistency, safety, and personal connection.

Medical Transportation Services and Partners

Access to non-emergency medical transportation (NEMT) remains one of the most urgent and unmet needs within the VC OAP. These transportation services are essential for ensuring that senior citizens, particularly those who are ambulatory and nonambulatory, can attend routine and preventive medical appointments and obtain necessary prescriptions in a timely and safe manner.

Currently, the VC OAP does not possess any wheelchair-accessible vehicles, which significantly limits the program's ability to meet the mobility needs of older adults with disabilities. As a result, seniors are often required to navigate complex arrangements through their insurance providers (e.g., Medicaid, UnitedHealthcare, Veterans Affairs) or rely on social workers to coordinate transportation. This fragmented process can lead to missed appointments, increased stress for both clients and caregivers, and a diminished quality of life.

VC OAP staff frequently assist with coordination efforts to reduce these barriers, acting as intermediaries between clients, healthcare providers, and transportation services. However, the

need for dedicated, accessible, and reliable transportation remains critical, especially for rural residents who face even greater isolation and transportation challenges.

Rio Metro Regional Transit District serves as a vital partner in helping fill some of these service gaps. Their ADA-compliant buses, equipped with wheelchair lifts and ramps, support both ambulatory and nonambulatory riders through routes and the “Dial-a-Ride” program. This program connects several communities across Valencia County including Belen, Bosque Farms, Los Chavez, Los Lunas, Peralta, Rio Communities, Tomé, and the University of New Mexico Valencia Campus. Limited service is also available for medical appointments in Albuquerque, with pickup beginning at 6:30 a.m. and a return window that ends by 2:00 p.m.

In addition to leveraging public transportation, VC OAP Site Managers work closely with local doctors’ offices, pharmacies, hospitals, and hospice agencies to coordinate care. This includes arranging for staff to meet seniors with mobility limitations either at the senior centers or directly at their homes.

Non-Medical Transportation Services and Partners

Independent living is a vital component of healthy aging for seniors who do not require home-based care. To support this, the VC OAP encourages participants to maintain autonomy by utilizing transportation services to carry out essential daily activities. This may include grocery shopping, running errands, dining out, or attending community events. While VC OAP currently operates four passenger vans, demand for transportation continues to exceed available resources. This shortage creates a barrier to independence, particularly for seniors living in rural areas or those without access to a personal vehicle.

As previously noted, Rio Metro Regional Transit provides both medical and non-medical transportation options, including ride scheduling services. Reservation hours are from 5:00 a.m. to 3:00 p.m., with transportation operating Monday through Friday between 4:30 a.m. and 8:30 p.m. However, due to high demand and limited capacity, these services may not always be available when needed.

Community Recreational Services and Partners

A core objective of each Valencia County senior center is to foster a sense of community, belonging, and purpose among older adults by providing meaningful opportunities for social engagement beyond the walls of the centers themselves. VC OAP is committed not only to offering daily on-site activities tailored to the needs and interests of senior citizens, but also to actively promoting participation in broader community events that enrich the lives of its participants.

The New Mexico Aging & Long-Term Services Department (NM ALTSD), a historical partner of VC OAP, has collaborated in past events to enrich the lives of senior citizens in Valencia County. In February 2024, NM ALTSD Cabinet Secretary, Jen Paul Schroer, joined the Belen Senior Center in hosting a free, 80s themed fitness class. Additionally, the Village of Los Lunas and the City of Belen both have vibrant Parks and Recreation departments, as well as public libraries that host a variety of hands-on, intergenerational, and seasonal events throughout the year. These events serve as valuable opportunities for seniors to stay connected, engaged, and active in their communities. For instance, on December 12, 2025, the Village of Los Lunas will

host its annual Christmas Tree Lighting ceremony, a festive community gathering that brings residents of all ages together in celebration, including local senior citizens.

Additionally, local libraries regularly offer adult-focused programming that aligns with the interests and needs of older adults. Programs such as “Walk-In Tech Assistance” provide seniors with accessible opportunities to improve their digital literacy and connect with family and services online, while groups like “Stitchers – Fiber Arts” offer creative outlets for hobbies such as crocheting, knitting, and crafting—activities that also build community and reduce isolation. VC OAP plays an active role in supporting and facilitating access to these community resources.

The Mid-Rio Grande Retired Senior Volunteer Program (RSVP) offers seniors an opportunity to serve their communities. RSVP volunteers provide in-home companionship, assistance with daily tasks, and safe transportation for errands and appointments. VC OAP supports and coordinates these efforts, including providing transportation for participants.

Through its transportation services, seniors are able to attend events and programs outside of the senior centers, encouraging independence, mobility, and continued involvement in the social and cultural life of Valencia County. These efforts are essential to supporting healthy aging. By encouraging community participation and reducing barriers to access, VC OAP helps combat social isolation, supports mental and emotional well-being, and empowers seniors to live vibrant, connected lives. Currently, VC OAP largely accommodates individual transportation for social and recreational activities. One large community trip is planned annually to the Valencia County Fair in Belen every August. Through securing additional funding, VC OAP aims to increase this number to three community trips by the end of fiscal year 2027.

Nutritional Education and Partners

Nutritional education, hands-on cooking courses, and interactive dialogue with dietary and nutritional professionals are essential components of the VC OAP, offering significant benefits to the health and well-being of senior citizens. These services empower older adults with the knowledge and tools necessary to make informed decisions about their diets, ultimately improving their quality of life, promoting independence, and reducing the risk of chronic disease.

Currently, the NM AAA provides some of these critical services directly, addressing the nutritional needs of seniors across rural and underserved areas. A key collaborator in this effort is the Ideas for Cooking and Nutrition (ICAN) program through New Mexico State University, which brings additional expertise, outreach, and practical learning opportunities. ICAN's core goals include:

- Teaching practical skills such as cooking, food safety, and food resource management
- Providing evidence-based nutrition and food gardening classes
- Connecting clients with community partners that provide healthy living resources

Together, these services contribute to a holistic approach to senior nutrition and wellness, going far beyond basic meal provision. By educating and engaging seniors in practical, interactive ways, these programs help maintain independence, reduce healthcare costs, and enhance the overall health outcomes for older adults across New Mexico.

Administrative Partners

In addition to its direct service and transportation partnerships, the VC OAP collaborates with several key administrative partners. One of the most significant is the New Mexico Department of Transportation (NM DOT), a long-standing supporter of infrastructure development across Valencia County. NM DOT has played a crucial role in funding and advancing various transportation-related projects that directly benefit VC OAP, including the planning and design of roadways through the “Transportation Funded Roadway” initiative. As the VC OAP looks to the future, it is committed to strengthening its partnership with NM DOT to support program expansion and ensure a safe, accessible, and vibrant community for Valencia County’s senior residents.

Another key supporting partner is the Non-Metro New Mexico Area Agency on Aging (NM-AAA), which provides administrative oversight for each senior center under the program. As the state-designated agency, NM-AAA ensures compliance with state and federal requirements, particularly those tied to funding under the Older Americans Act. NM-AAA regularly conducts site visits and audits to monitor performance across key services, including congregate meals, home-delivered meals, and transportation. They also review budget drawdowns to ensure proper use of funds and offer guidance to improve service quality and efficiency. Approximately four to six meetings are held each year between NM-AAA and VC OAP leadership to review performance metrics, such as the number of individuals served, meals provided, and transportation trips offered, and to discuss compliance, challenges, and opportunities for improvement. Through this partnership, NM-AAA helps maintain accountability, program integrity, and service effectiveness across all five VC OAP senior centers.

Lastly, the New Mexico Aging & Long-Term Services Department (NM ALTSD) provides administrative oversight for the five senior centers in Valencia County. The department advocates for and supports seniors and adults with disabilities, and oversees the state’s NM-AAA. Its responsibilities include improving the quality of care at senior centers, supporting the Long-Term Care Ombudsman volunteer program, and managing the nationally recognized Adult Protective Services. The NM ALTSD also directly assists the VC OAP with programming, budgeting, and ensuring compliance with state and federal regulations.

Summary

The Valencia County Older Americans Program continues to thrive through strong local and statewide partnerships that support critical services for seniors, including congregate and home-delivered meals, transportation, social and recreational activities, nutritional education, and program administration. Ongoing investment and collaboration are vital to meet the increasing needs of aging adults, especially in rural and underserved communities.



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September 3, 2025

New Mexico Department of Transportation
Transit and Rail Division
1120 Cerrillos Road
Santa Fe, New Mexico 87505

Re: Support for Valencia County's Passenger Van Project

Dear Transit and Rail Division Team,

On behalf of the North Central New Mexico Economic Development District/Non-Metro Area Agency on Aging (NMAAA), I am writing to express our strong and enthusiastic support for Valencia County's initiative to purchase four new passenger vans. This effort is critical to maintaining equitable access to essential services for our senior citizens, including transportation to medical appointments, grocery stores, pharmacies, and social and recreational activities.

As a partner organization, we witness firsthand how deeply our residents rely on the services provided by Valencia County. These transportation services are not merely convenient—they are vital to preserving the health, independence, and dignity of aging adults in our community. Unfortunately, due to increased demand and a lack of modified vans, service delays have become more frequent, limiting access to care and resources for those who need them most.

There is a pressing need for safe, reliable, and accessible transportation in our region. The success of this initiative hinges on strong collaboration between local and state agencies, and the New Mexico Department of Transportation plays a pivotal role. Additional funding would allow Valencia County to expand their reach to accommodate persons living with disabilities and non-ambulatory clients.

We respectfully urge the Transit and Rail Division to support this vital project. Your investment will not only enhance mobility for seniors but will also reinforce Valencia County's mission to promote the health, safety, and resilience of all residents through equitable service delivery.

Thank you for your consideration and for your continued commitment to supporting New Mexico's communities.

Sincerely,

Neil Segotta

Neil Segotta
Director, Non-Metro Area Agency on Aging



New Mexico Aging & Long-Term Services Department

Michelle Lujan Grisham, Governor
Emily Kaltenbach, Cabinet Secretary
Antoinette Vigil, Deputy Cabinet Secretary
Angelina Flores-Montoya, Deputy Cabinet Secretary

September 4, 2025

New Mexico Department of Transportation
Transit and Rail Division
1120 Cerrillos Road
Santa Fe, New Mexico 87505

Re: Letter of Support for Four Valencia County Passenger Vans

Dear NMDOT Transit and Rail Division Team,

On behalf of Aging and Long-Term Services Department, I am writing to express our strong and enthusiastic support for Valencia County's initiative to procure two modified passenger vans and two transit vans.

As a partner organization, our residents depend upon the services provided throughout the county. This effort is essential to ensuring continued and equitable access to critical services for our senior citizens to attend medical appointments, purchase daily necessities, collect prescriptions, and participate in social and recreational activities, essential to maintaining the health, well-being, and dignity of aging adults in our community and would ensure readily accessible transportation for up to 40 seniors, directly improving access to medical services and daily essentials.

We respectfully urge the Transit and Rail Division to support this vital project. Your investment will not only enhance mobility for seniors but will also help Valencia County continue its mission to promote the health, safety, and resilience of all residents by ensuring equitable access to essential services. Thank you for your consideration and your continued commitment to supporting New Mexico's communities.

A handwritten signature in black ink, appearing to read "A. Vigil", is positioned above the typed name of the signatory.

Antoinette Vigil
Deputy Cabinet Secretary
antoinette.vigil@altsd.nm.gov

New Mexico Aging & Long-Term Services Department
2550 Cerrillos Road, Santa Fe, NM 87505
800-432-2080 | aging.nm.gov | [@newmexicoaging](https://twitter.com/newmexicoaging)



Small Community • Big Possibilities



ADMINISTRATION DEPARTMENT

September 3, 2025

New Mexico Department of Transportation
Transit and Rail Division
1120 Cerrillos Road
Santa Fe, New Mexico 87505

Re: Support for Valencia County's Passenger Van Initiative

Dear NMDOT Transit and Rail Division Team,

On behalf of the Village of Los Lunas, I am writing to express strong support for Valencia County's grant application to obtain four passenger vans through the Section 5310 Program (Enhanced Mobility of Seniors and Individuals with Disabilities). This initiative is essential to ensuring continued and equitable access to critical services for senior citizens in and around our community to attend medical appointments, purchase daily necessities, collect prescriptions, and participate in social and recreational activities.

As a partner organization, our residents depend on the services provided through Valencia County's Older Americans Program (OAP) to maintain the health, well-being, and dignity of aging adults in our community. Due to increased demand for services, the condition of the current passenger vans has declined over the years, leading to service delays and limiting access to essential care and resources for seniors, and creating an urgent need for reliable, accessible, and safe transportation. Funding through NMDOT would allow Valencia County to purchase two modified passenger vans and two non-modified passenger vans, vastly improving access to medical services and daily essentials for up to 40 seniors simultaneously.

We respectfully urge the Transit and Rail Division to support this vital project. Thank you for your consideration of this request and continued commitment to supporting New Mexico's communities.

Sincerely,

Gregory D. Martin
Village Administrator

CHARLES GRIEGO
MAYOR

GINO ROMERO
COUNCILOR

JAMES T. RUNYON
COUNCILOR

CRUZ MUÑOZ
COUNCILOR

CHRISTOPHER S. ORTIZ
COUNCILOR

GREGORY D. MARTIN
VILLAGE ADMINISTRATOR



ROBERT NOBLIN
MAYOR

TRACY ARMIJO
MAYOR PRO-TEM

ROSEANN PERALTA
CITY MANAGER

CITY OF BELEN

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FRANK F. ORTEGA
CITY COUNCILOR

STEVEN HOLDMAN
CITY COUNCILOR

RUDY M. ESPINOZA
CITY COUNCILOR

September 3, 2025

New Mexico Department of Transportation
Transit and Rail Division
1120 Cerrillos Road
Santa Fe, New Mexico 87505

Re: Support for Valencia County's Van Initiative

Dear NMDOT Transit and Rail Division Team,

On behalf of The City of Belen, I am writing to express our strong and enthusiastic support for Valencia County's initiative to purchase four new passenger vans. This effort is essential to ensuring continued and equitable access to critical services for our senior citizens.

As a partner organization, our residents depend upon the services provided throughout the county. These services are not only practical but are essential to maintaining the health, well-being, and dignity of aging adults in our community. A pressing need for reliable, accessible, and safe transportation exists in our community.

This initiative's success depends on the strong partnership between local and state agencies, and the New Mexico Department of Transportation plays a vital role. Funding through the NMDOT Transit and Rail Division would allow Valencia County to purchase four new vehicles: two modified vans and two passenger vans. These new additions would ensure readily accessible transportation for our aging population and the communities we serve.

We respectfully urge the Transit and Rail Division to support this vital project. Your investment will not only enhance mobility for seniors but will also help Valencia County continue its mission to promote the health, safety, and resilience of all residents by ensuring equitable access to essential services. Thank you for your consideration and your continued commitment to supporting New Mexico's communities.

Sincerely,

Roseann Peralta
City Manager
City of Belen
(505)-966-2742
Roseann.Peralta@belen-nm.gov



The City of Rio Communities
360 Rio Communities Blvd.
Rio Communities, NM 87002
(505) 861-6803

September 16, 2025

New Mexico Department of Transportation
Transit and Rail Division
1120 Cerrillos Road
Santa Fe, New Mexico 87505

Re: Letter of Support for Valencia County's Passenger Van Initiative

On behalf of the City of Rio Communities, I am writing to express our full support for Valencia County's proposal to purchase four new passenger vans, including two modified for accessibility. This project is vital to maintaining safe, reliable, and equitable transportation for our senior residents who rely on these services to access medical care, groceries, prescriptions, and recreational activities. Valencia County's transportation program is an essential service for older adults in our community. It helps preserve their independence, supports their health and well-being, and reduces isolation. However, aging vehicles and growing demand have led to increased service disruptions and limited access placing a strain on those who need consistent, dependable transportation the most.

Replacing these vehicles will directly serve up to 40 seniors at a time, improving access to critical resources while promoting dignity and quality of life. This project exemplifies the value of collaboration between local and state agencies, and we believe the New Mexico Department of Transportation's support is key to its success. We respectfully urge the Transit and Rail Division to approve this request. Your investment will strengthen our shared mission to support New Mexico's aging residents through equitable and accessible public services. Thank you for your time, consideration, and continued commitment to our communities.

Sincerely,

Thomas W. Nelson

Thomas W. Nelson
Rio Communities, City Councilor
tnelson@riocommunities.net
(505) 463-0447



The City of Rio Communities
360 Rio Communities Blvd.
Rio Communities, NM 87002
(505) 861-6803

September 16, 2025

New Mexico Department of Transportation
Transit and Rail Division
1120 Cerrillos Road
Santa Fe, New Mexico 87505

Re: Letter of Support for Valencia County's Passenger Van Initiative

Dear NMDOT Transit and Rail Division Team,

On behalf of the City of Rio Communities, I am writing to express our strong support for Valencia County's proposal to purchase four new passenger vans. This initiative is critical to ensuring that our senior residents continue to have safe, reliable, and equitable access to essential services including medical appointments, grocery shopping, prescription pickups, and social activities.

As a community partner, we recognize the indispensable role that Valencia County's transportation services play in supporting the health, independence, and well-being of older adults in our area. These services act as a lifeline for our aging population. However, with increasing demand and the ongoing deterioration of the current vehicles, service reliability has declined, creating barriers for seniors who depend on this transportation for daily living and medical care. There is an urgent need for updated, accessible vehicles that can safely meet the growing transportation demands of our aging population. Purchasing four vans, two of which are modified, will provide a direct benefit to our senior citizens helping them maintain their independence and dignity while improving their access to resources.

This effort reflects the kind of collaborative partnership that strengthens our communities. Funding from NMDOT would ensure that Valencia County can continue to provide essential, high-quality transportation services that support health equity and community resilience. We respectfully urge your support of this important project. Thank you for your time, your consideration, and your continued dedication to serving New Mexico's communities.

Sincerely,

Matthew Marquez
Rio Communities City Council
mmarquez@riocommunities.net



*Valencia County
Office of the County Manager
444 Luna Avenue ♦ P.O. Box 1119
Los Lunas, New Mexico 87031
Office: 505.866.2011 ♦ Fax: 505.866.3355*

Section 5310 Program (Enhanced Mobility of Seniors and Individuals with Disabilities)

FY 2027 Application

Valencia County Government

Program Justification

*Gerard Saiz, Chair, District I □ Troy Richardson, Vice-Chair, District II
Morris Sparkman, District III □ Joseph Bizzell, District IV □ Dante Berry, District V
Jhonathan Aragon, County Manager*

Services Provided

The Valencia County Older Americans Program (VC OAP) plays a vital role in supporting the health, independence, and overall well-being of the county's aging population by offering essential transportation services. As a key component of the county's aging services infrastructure, VC OAP operates five senior centers strategically located to serve a wide geographic area: the Belen Senior Center, Bosque Farms Community Center, Del Rio Senior Center, Fred Luna Senior Center, and Meadow Lake Community Center. These centers function as hubs for a wide range of services and programs designed to meet the diverse needs of older adults aged 60 and above. Each facility serves a robust community of senior participants, many of whom rely on the program's transportation offerings as their primary means of mobility. On average, 440 senior citizens are enrolled in the VC OAP program at any given time.

Transportation services provided through the VC OAP are crucial in ensuring that seniors can access necessary health care, fill prescriptions at local pharmacies, purchase groceries and other daily necessities, and participate in social, educational, and recreational activities that help prevent isolation and promote mental well-being. The availability of these transportation options allows seniors to maintain a level of independence that would otherwise be difficult or impossible. Approximately 20 rides are provided on a daily basis for medical and nonmedical transportation. The VC OAP also transports participants to and from each of its five senior centers to participate in congregate meals and other recreational activities including dances, socializing, educational and craft classes, bingo, card games, pool/aquatics access, and more. Roughly 200 meals are served each day through congregate meals, Monday through Friday.

In addition to these mobility services, the VC OAP also addresses the nutritional needs of the most vulnerable elderly residents through its home-delivered meals program. This program is a lifeline for homebound seniors who are unable to prepare meals for themselves due to physical limitations or chronic health conditions. The program provides approximately 240 lunches each day directly to their homes, helping to ensure food security. For participants that travel to a VC OAP senior center, on-site nutrition courses are also provided on a monthly basis. These services are provided through partnership organizations and teach age-appropriate cooking classes and lessons on diet and nutrition, specifically targeted toward the aging population's specific health needs. The combination of transportation and meal delivery services makes the VC OAP an indispensable resource for older adults in Valencia County, enabling them to age with dignity and autonomy.

Community Need

It has been noted that roughly 3.6 million Americans annually experience a lack of reliable transportation, ultimately missing or delaying critical medical care. Additionally, based on market forecasts, an anticipated growth from \$8.66 billion in 2021 is expected to increase to \$15.58 billion in the next three years across America (Kasey, Love, Yalcin, 2025). These projections include communities like Valencia County, where the community's need continues to outgrow availability.

In Valencia County, there are approximately 15,000 residents aged 65 years and older. Currently, the VC OAP program serves approximately 440 aging residents among its five senior centers. However, the transportation needs outmatch the current availability of transportation services.

The VC OAP currently operates a fleet of four passenger vans, zero modified (wheelchair accessible) vans, and five “hotshot” vehicles used for homebound delivery meals. The current options available to OAP clients are limited to accessing non-emergency medical transportation (NEMT) through insurance or paying out of pocket through ride-sharing services.

With the upcoming addition of the brand-new *Valencia County Hospital* in Los Lunas, tentatively scheduled to open in Spring 2026, the demand for medical transportation is expected to rise significantly. As quality health care access expands, so too does the need for seniors and mobility-impaired individuals to reach these services reliably and affordably. With this increased access, there remains a critical transportation gap for older residents. When transportation is unavailable or unaffordable, seniors often miss or postpone routine or preventive care, which can lead to greater reliance on emergency services and preventable hospitalizations (National Academies of Sciences, Engineering, and Medicine, 2005).

Moreover, VC OAP clients have frequently reported recurring issues when attempting to access and coordinate transportation through insurance providers. These issues include poor communication, a lack of timeliness and reliability, inadequate accessibility for wheelchair users, long wait times that result in missed appointments, difficulty aligning appointment times with available transportation, and persistent billing complications. Providing clients with free (voluntary donation-based), high-quality, accessible, reliable, and safe transportation remains one of the top priorities of the VC OAP.

In addition to medical transportation, the program delivers lunches to eligible seniors five days a week. This service not only alleviates financial burdens but is also essential for individuals who are unable to cook for themselves, especially those with limited in-home assistance. Many seniors only receive help during mornings, evenings, or weekends, and without daily meal delivery, they would be at risk of food insecurity or poor nutrition. While the scope of this funding request does not extend to homebound meal delivery vehicles, maintaining a full fleet of wraparound service vehicles is critical to the success of the Valencia County Older American’s Program.

Mental health and social isolation are also significant concerns among the aging population. There is evidence suggesting that recreational and community-based leisure activities (physical exercise, creative engagement, and community involvement) can increase longevity and improve overall well-being (Bone, Bu, Sonke, et al., 2024). These activities also play a vital role in promoting social connection and reducing isolation (National Recreation and Parks Association, 2024). The VC OAP hosts an annual trip to the Valencia County Fair in Belen every August, providing roundtrip transportation and accommodations. However, due to limitations in the current fleet of transit vehicles, additional recreational activities have been limited. One of the goals of this funding initiative is to increase the number of social and recreational trips offered through the VC OAP.

Geographic Characteristics

Valencia County, New Mexico, situated in the Rio Grande valley, has a total land area of approximately 1,066 square miles. It is the 6th largest county in New Mexico by population and 32nd largest by total area, situated roughly 20 minutes south of Albuquerque. The county borders on Socorro County to the south, Cibola County to the west, Torrance County to the east, and Bernalillo County to the north. The municipalities within Valencia County include Albuquerque,

Belen, Los Lunas, Rio Communities, Bosque Farms, Peralta, Pueblo of Isleta, and Rio Rancho. The VC OAP meets the needs of senior citizens residing at one of its five senior centers, two located in Belen, one in Bosque Farms, and two in Los Lunas.

Socioeconomic Characteristics

According to 2024 U.S. Census data, Valencia County has a population of 80,813 with an estimated 18.9% of people living in poverty and 18.8% aged 65 years and older. The greatest percentage of educational attainment in Valencia County (aged 25 and older) is 32.1% for high school or equivalent degrees. The employment rate is 52.1%, roughly 3% lower than the overall New Mexico employment rate. Additionally, 19.4% of Valencia County residents identify with having a disability, with 10.9% having ambulatory difficulties and 8.2% having difficulties with independent living. In terms of race and ethnicity, 56.6% of the population is Hispanic or Latino, 48.8% is White, and 0.1% is Black or African American.

Between July 2023 and June 2024, a total of 1,296 senior citizens received services through the VC OAP. Of these: 643 (49.6%) identified as White Hispanic; 588 (45.4%) as White Non-Hispanic; 26 (2%) as American Indian/Native Alaskan; 21 (1.6%) as Black/African American; 11 (0.9%) as Asian; 7 (0.5%) as Other or Unknown, and by age group: 249 (19.2%) were aged 60–69; 521 (40.2%) aged 70–79; 388 (30%) aged 80–89; 131 (10.1%) aged 90–99; 7 (0.5%) were over the age of 99. In summary, the majority of individuals served identified as White Hispanic, and the most services were provided to those aged 60–69.

Goals and Objectives

The goals and objectives of the Valencia County's OAP Van Initiative are below:

Goal 1: Provide high-quality, safe, accessible transportation to senior citizens in Valencia County.

Objective 1A: By the end of FY 2027, procure two (2) new Ford T-350 passenger vans.

Objective 1B: By the end of FY 2027, procure two (2) new Ford T-350 modified (wheelchair accessible) passenger vans.

Goal 2: Meet the needs of non-ambulatory senior citizens and persons living with disabilities.

Objective 2A: By the end of FY 2027, increase the number of roundtrip medical transportation trips by 20% for seniors living with disabilities.

Objective 2B: By the end of FY 2027, increase the number of roundtrip medical transportation trips by 20% for non-ambulatory senior citizens.

Objective 2C: By the end of FY 2027, increase the number of roundtrip medical transportation trips by 20% for senior citizens that do not identify as having a disability or non-ambulatory.

Goal 3: Provide services to more senior citizens in Valencia County.

Objective 3A: By the end of FY 2027, increase the number of registered Valencia County senior citizens in OAP services by 15%.

Objective 3B: By the end of FY 2027, increase the number of new participants engaging in congregate meals at each of the five Valencia County Senior Centers by 10%.

Objective 3C: By the end of FY 2027, increase the number of new participants engaging in recreational activities at each of the five Valencia County Senior Centers by 10%.

Objective 3D: By the end of FY 2027, increase the number of planned social or recreational trips by 300%.

Funding Justification

The Valencia County OAP seeks to acquire four (4) transit vehicles essential to maintaining and expanding equitable, accessible transportation services for seniors and individuals with disabilities throughout the county. The specifications of the requested vehicles are below:

- **Two (2) 2026 Ford Transit T-350 12-Passenger Vans** (Low Roof, Standard Passenger Transport)
- **Two (2) 2026 Ford Transit T-350 8-Passenger ADA-Modified Vans** (Medium Roof, Wheelchair Accessible via Mobility Works)

Through the current State Pricing Agreement (#40-00000-24-00068) with PowerFord of Albuquerque, New Mexico, Valencia County has secured discounted pricing:

- **Ford Transit T-350 12-passenger vans (2 units):**
 - Unit Price (after 7% discount): \$56,055.75
 - Total: \$112,111.50
 - Rounded Total: \$112,112.00
- **Ford Transit T-350 8-passenger ADA vans (2 units):**
 - Unit Price (after 5% discount): \$79,818.51
 - Total: \$159,637.02
 - Rounded Total: \$159,678.00

Total Vehicle Cost: \$271,750.00

Local Match (20%): \$54,350.00

Valencia County faces a significant gap in transit availability for both general and mobility-assisted transportation, particularly in rural and unincorporated areas. Current options are insufficient to meet the growing demand from an aging population and individuals with limited mobility. Without additional vehicles, the County is unable to expand capacity or reliably provide timely service, especially for residents requiring ADA-compliant transportation.

Key challenges include:

- **Rental Costs:** Renting an 8-passenger van (non-ADA) costs roughly \$1,000/week, or \$52,000 annually per vehicle.
- **Lack of Rental ADA Vans:** Wheelchair-accessible vans are generally unavailable for rent locally, significantly restricting emergency or overflow service options.
- **Private Transportation Costs:** Residents relying on private providers pay \$60–\$75 per one-way trip, plus standby fees of \$30/hour, and additional charges for bariatric needs. This places a disproportionate burden on low-income seniors and individuals with disabilities.
- **Public Transportation:** Rio Metro Regional Transit District serves as the primary public transportation option for senior citizens. While it helps bridge the gap caused by limited vehicle availability, significant challenges remain. Riders report frequent confusion with schedules and routes, difficulty arranging pick-ups, and a lack of personalized assistance, particularly for nonambulatory or disabled individuals.

Alternatives such as insurance-based transportation services are often unreliable and inaccessible, particularly in rural areas. A cost-effectiveness analysis conducted by the National

Academies of Sciences, Engineering, and Medicine (2005) found that for twelve medical conditions examined, including heart disease, chronic obstructive pulmonary disease, hypertension, diabetes, depression and mental health, and end-stage renal disease, providing additional non-emergency medical transportation (NEMT) services was cost-effective. Moreover, the analysis concluded that NEMT was not only cost-effective but also cost-saving in the treatment of asthma, congestive heart failure, and diabetes.

The purchase of these four vehicles will significantly increase the capacity and reliability of Valencia County's transportation services, directly benefiting seniors, individuals with disabilities, and rural residents. This investment represents a long-term, cost-effective solution to meet critical transportation needs aligned with state mobility and accessibility goals. This request directly supports NMDOT's Section 5310 program objectives to:

- Ensure that seniors and individuals with disabilities have the same rights as all people to utilize transportation facilities and services
- Make special effort in the planning and design of transportation facilities and services to assure seniors and individuals with disabilities the availability of transportation which they can effectively utilize
- Continue to provide for the special needs of seniors and individuals with disabilities for which transportation services are unavailable, insufficient, or inappropriate

The VC OAP continues to serve as a critical support system for seniors in Valencia County. With expanded transportation capacity, the program will be better equipped to meet the growing needs of its aging population and ensure that seniors can access the full range of services that allow them to live healthier, safer, and more connected lives.

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**Section 5310 Program (Enhanced Mobility of Seniors and
Individuals with Disabilities)**

FY 2027 Application

Valencia County Government

Operations Profile

*Gerard Saiz, Chair, District I □ Troy Richardson, Vice-Chair, District II
Morris Sparkman, District III □ Joseph Bizzell, District IV □ Dante Berry, District V
Jhonathan Aragon, County Manager*

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Mission Statement

The mission of the Valencia County Older American Program (VC OAP) was established in 2018 through Resolution 2018-16. It states, “The collective mission of Valencia County and the State of New Mexico Aging and Long-Term Services Department is to provide accessible, integrated services to older adults, adults with disabilities, and caregivers to assist them in maintaining their independence, dignity, autonomy, health, safety, and economic well-being, thereby empowering them to live on their own terms in their own communities as productively as possible.”

Additionally, the seven VC OAP Rights are as follows:

1. The right to be treated with respect and dignity.
2. The right to participate in the program and development of one’s service plan for care, and to be involved to the extent possible in program planning and operation.
3. The right to be cared about in an atmosphere of sincere interest and concern in which needed support and services are provided.
4. The right to be fully informed in advance about each in-home service provided and about any change in such service that may affect the well-being of the individual.
5. The right to be encouraged and supported in maintaining one’s independence to the extent that conditions and circumstances permit, and to be involved in a program of services designed to promote personal independence.
6. The right to voice a grievance with respect to such services that is or fails to be provided without discrimination or reprisal as a result of voicing such grievance.
7. The right to confidentiality of records relating to the individual.

Brief Description of Transit Program

Service Route(s)

The Older American Program (OAP) provides flexible, demand-response transportation services for approximately 440 participants. There are no fixed routes; instead, transportation is tailored to individual needs. Services include rides between participants’ homes and any of the five senior centers: Del Rio, Fred Luna, Meadow Lake, Bosque Farms, and Belen. Each center offers congregate lunches and recreational activities.

Medical transportation is also provided between a participant’s residence and medical facilities. Commonly used healthcare providers include:

- Bella Vida Health Care Clinic, Los Lunas
- First Choice Community Healthcare, Los Lunas
- Valencia Health and Wellness, Belen
- Presbyterian Hospital, Albuquerque
- Raymond G. Murphy Department of Veterans Affairs Medical Center, Albuquerque

Schedule

Medical transportation is available Monday through Thursday, with service hours from 8:00 AM to 3:00 PM. To ensure timely transport, residents are encouraged to schedule medical appointments between 10:00 AM and 12:00 PM. Local medical transportation within the county is available Monday through Friday during the same hours. The peak service hour in the morning is 8:00 AM and the peak service hour in the afternoon is 12:00 PM.

Fare Structure

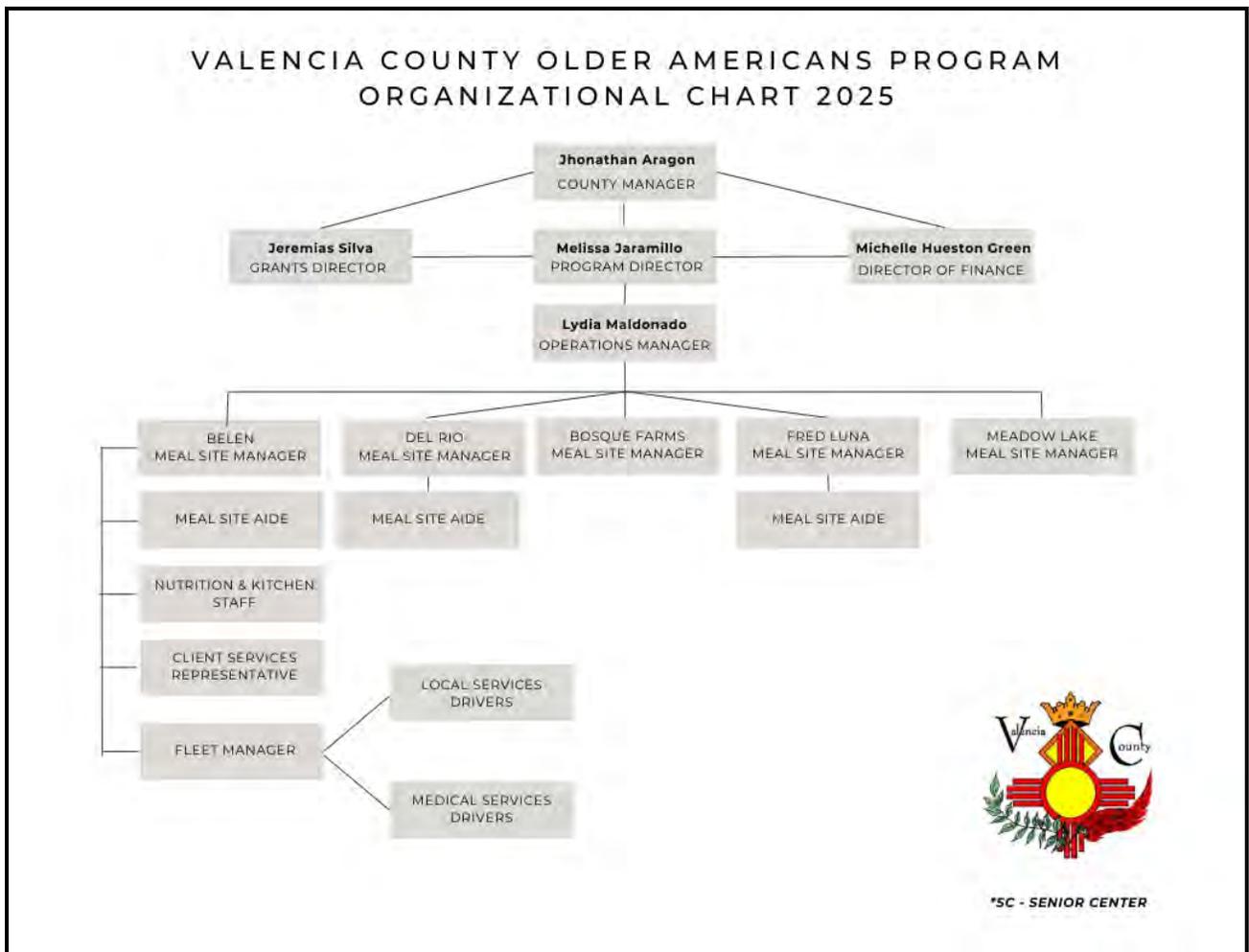
Unlike most federally funded programs, the Older Americans Act allows and encourages voluntary donations rather than requiring fees or fares. In the face of rising inflation and growing client needs, these donations help nutrition providers manage food and utility costs and support potential service expansion. Donations are always voluntary and no one is denied service for inability or unwillingness to contribute. Suggested donations are as follows:

- \$3.00 for out-of-county medical transportation
- \$1.00 for local medical transportation
- \$2.00 for home-delivered meals

Organizational Structure

Organizational Chart

Picture A: Valencia County Older Americans Program (OAP) Organizational Chart 2025



Employees

Titles and Job Descriptions

Program Director

Under administrative direction, plans, directs, coordinates and administers the daily operations, functions, and activities of the Valencia County Senior programs including Senior Centers, coordinates and manages the services with other County departments, contracted providers, community services, and funding sources to ensure cooperation and collaboration in the delivery of services and compliance with requirements; manages, administers, and monitors the finance and budget functions; reviews and approves invoices and claims; researches alternative funding sources including grant funding; prepares and submits a variety of reports; manages and oversees the department goals and objectives; monitors contracts; develops relationships with community organizations and outside agencies; and performs other administrative support functions as directed by the Director of Community Services.

Duties and Responsibilities:

- Plans and manages all aspects of the program, ensuring compliance with all contractual requirements and local, county, state, and federal laws, regulations, and ordinances.
- Develops and manages the annual budget for the program and performs cost and productivity analysis.
- Engages in federal and state contract negotiations, performs research, manages contract work scope, and markets the program.
- Generates funds through outside sources to include individual requests, governmental agencies, funding agencies, national organizations, and the general public.
- Designs and implements systems to collect, maintain, and analyze data; generates progress reports, final reports, and other information for the program.
- Establishes short-long range goals, objectives, and operating protocols and procedures; monitors and evaluates programs effectiveness, effects changes required for improvement.
- Manages all satellite centers and locations to include supervision of employees and volunteers.
- Designs, establishes and maintains staffing and organizational structure to effectively accomplish program objectives.
- Plans, develops, administers, and maintains program facilities.
- Recommends and participates in the development of program policies and procedure
- Provides expertise in a specialized field; participates in local or statewide task forces.
- Maintains food quality standards. Oversees all phases of food procurement, production and service, including, inventory and ordering, storage and rotation, food preparation, recipe adherence, and service and production time standards.
- Conducts daily line checks, food reviews and recipes of the day. Ensures that clear feedback is provided to the entire kitchen team, including staff and management
- Ensures the cleanliness of the kitchen by maintaining to specified standards, passing Health Department audits with a 90% or better, and training staff on proper sanitation guidelines.
- Ensures that the kitchen manager team and staff avoid cross contamination, improper food handling and/or storage practices, etc., through proper training and supervision
- Performs miscellaneous job-related duties as assigned.

Operations Manager

The Operations Manager will oversee all administrative, accounting, inventory control, and customer service functions within the Valencia County Older Americans Program. The position will report directly to the program director and provide strong leadership to maximize office productivity and optimize levels of service performance objectives, service productivity, and quality. The Operations Manager will oversee all internal County functions, including procurement, purchase requisitions, and asset management.

The Operations Manager will be responsible for compliance assessments, performance tracking management (SAMS reports), and overseeing data entry for all sites. The manager will assist with client services and assessments, both congregate and home bound, as needed. The manager will assist with budget preparation, expenditures, and will provide budgetary planning assistance to the program director. The Operations Manager will meet with food and service vendors on behalf of the program.

Duties and Responsibilities:

- Manage daily operations at the Belen Senior Center.
- Prepare and submit daily and monthly reports to the program director.
- Provide training on nutrition education, outreach, referrals, and support services.
- Will be required to conduct assessments, meal service, and deliver homebound meals when needed.
- Will be required to transport seniors to and from the center when needed.
- Assist the program director with administrative duties, training, and outreach.
- Maintain personnel and consumer files.
- Plan and coordinate activities at the center.
- Monitor and verify activities to ensure that all products coming in and out of the facility meet food safety standards in addition to quality standards.
- Ensure all invoices and outstanding bills are paid on time.
- Oversee the preparation, analysis, negotiation, and review of contracts related to the purchase or sale of equipment and supplies.
- Conducts site visits as needed by Program Director.
- Achieves financial objectives by anticipating requirements, submitting information for budget preparation, scheduling expenditures, monitoring costs, and analyzing variances.
- Monitor facility for security.
- Other duties as assigned by the Program Director.

Client Services Representative

The Client Services Representative will coordinate and conduct the assessment and registration process for homebound clients of the Valencia County Older Americans Program. He/she is responsible for monitoring the client's needs and providing referral services as necessary. This job will require extensive field work in a County provided vehicle. The representative will visit with clients and prospective clients in their homes and must be comfortable discussing sensitive information. The representative will create, organize, and manage routes for meal delivery drivers. He/she is responsible for data entry, administrative work, and maintaining client files per Non-Metro AAA and Valencia County OAP Policy.

Duties and Responsibilities:

- Interviews and conducts home visits for prospective and current homebound clients.

- Prepare and submit daily and monthly reports to the Program Director.
- Provide training on nutrition education, outreach, referrals, and support services.
- Serves as a liaison with agencies for seniors needing further case management.
- Will be required to conduct assessments, meal service, and deliver homebound meals when needed.
- Will be required to transport seniors to and from the center when needed.
- Will conduct congregate assessments as needed.
- Operates computer to compose and edit correspondence and/or memoranda and create and maintain spreadsheets.
- Performs other work duties as assigned.

Meal Site Manager

The Meal Site Manager is responsible for coordinating meal service activities. This person must effectively communicate with the participants, volunteers, aides, other county employees, and other interested communities, individuals and groups. The Meal Site Manager may also deliver hot meals to other Senior Centers or home-delivered meal participants in the Valencia County Older American Program Service area.

Duties and Responsibilities:

- Open/close designated meal site daily.
- Maintain a daily meal roster.
- Serve meals, wash and sanitize dishes, tables, counters, kitchen equipment and floors daily.
- Comply with all applicable federal, state and local health, fire, safety and sanitation laws, ordinances or codes.
- Inspect meal sites and/or meal delivery vehicles daily to assure they are clean, safe and accessible.
- Maintain supply inventory and asset inventory.
- Prepare and submit daily counts, inventory reports and other records such as site self-inspections to the Director promptly.
- Deliver meals to homebound seniors or to other Senior Centers in Valencia County.
- Follows specified instructions, procedures, and standards for the efficient and safe operation of the vehicle.
- Maintains appropriate logs (mileage, temperature, etc.).
- Conduct consumer intake/assessments and reassessments utilizing standardized forms.
- Maintain consumer and program records.
- Follow confidentiality procedures established by Valencia County and the Older American program funders.
- Establish effective outreach to assure that older persons with greatest need are served by the program.
- Post and distribute menus to participants.
- Become informed about senior services so that the meal site is an effective information and referral source.
- Enforce Consumer Code of Conduct.
- Attend such training sessions or other meetings required by the Older American Program, Area Agency on Aging and Valencia County.
- Train and supervise volunteers.

Meal Site Aide

Under the general direction of the Meal Site Manager, the Meal Site Aide will assist with coordination of activities and preparation and serving of meals as well as assisting with additional OAP projects assisting the manager. This position will assist with all projects from inception to completion as directed by the manager. Efforts to drive and support assigned programs will be geared towards the betterment of the Valencia County Older Americans Program.

Duties and Responsibilities:

- Assists the Meal Site Manager with coordination of all activities.
- Assists with the preparation and serving of meals and clean-up as directed by the Meal Site Manager.
- Assists with daily cleaning of the kitchen and facility.
- Assists with activities as affects and facilitates all OAP participants.
- Assists with initial assessments and reassessments of seniors in the program.
- Assists with the completion of monthly reports as necessary and assigned by the manager.
- Answers telephone calls and other general inquiries from the public directing such inquiries to the appropriate parties.
- Assists with various general office tasks as assigned. May periodically assist with special projects as necessary.
- Performs other duties as assigned to facilitate and assist management in conformity with the accomplishment of overall departmental and county needs.

Nutrition & Kitchen Staff

Prepares, seasons, and cooks a wide variety of meals, vegetable, soups, breakfast dishes and other food items for all food services sites and homebound clients.

Duties and Responsibilities:

- Works with the Operations Manager. Plans and submits orders of food and non-food supplies; receives food ingredients and supplies required for daily operation.
- Inspect and clean food preparation areas, such as equipment and work surfaces, or serving areas to ensure safe and sanitary food-handling practices.
- Ensure food is stored and cooked at the correct temperature by regulating the temperature of ovens, broilers, grills, and roasters.
- Ensure freshness of food and ingredients by checking for quality, keeping track of old and new items, and rotating stock.
- Turn or stir foods to ensure even cooking.
- Season and cook food according to recipes or personal judgment and experience.
- Bake, roast, broil, and steam meats, fish, vegetables, and other foods.
- Weigh, measure, and mix ingredients according to recipes or personal judgment, using various kitchen utensils and equipment.
- Portion, arrange, and garnish food, and serve food.
- Observe and test foods to determine if they have been cooked sufficiently, using methods such as tasting, smelling, or piercing them with utensils.
- Wash, peel, cut, and seed fruits and vegetables to prepare them for consumption.

- Carve and trim meats such as beef, veal, ham, pork, and lamb for hot or cold service, or for sandwiches.
- Substitute for or assist other cooks during emergencies or rush periods.
- Consult with supervisory staff to plan menus, taking into consideration factors such as costs and special event needs.
- Keep records and accounts.
- Coordinate and supervise work of kitchen staff.
- Estimate expected food consumption, requisition or purchase supplies, or procure food from storage.
- Follow NMED Rules and Regulations and Comply with all Non-Metro AAA requirements.
- Performs miscellaneous job-related duties as assigned.

Fleet Manager

Responsible for leading a team of Drivers to transport persons enrolled in the Older Americans Program. Their duties include creating work schedules and transportation routes for Drivers to transport clients to the correct location, managing a budget for vehicle repairs and replacements, and ensuring Driver candidates receive proper training to uphold safe driving standards.

Duties and Responsibilities:

- Scheduling regular maintenance on all vehicles.
- Ordering urgent or emergency repairs as needed.
- Establishing efficient routes and transportation schedules.
- Coordinating Drivers and on-staff maintenance professionals when setting employee schedules.
- Managing vehicle licensure and registration.
- Ensuring all fleet members have proper licensure and up-to-date training.
- Monitoring Drivers to ensure adherence to schedules and proper driving practices.
- Searching for, hiring, and training new Drivers.
- Providing reports to management on budgeting, schedules, maintenance, and fleet overview.
- Developing methods to decrease cost and improve efficiency.

Driver (Local Services and Medical Services)

Drives a shuttle van, or equivalent, to transport persons enrolled in the Older American Program to senior centers, medical appointments, shopping and other errands. Performs routine vehicle maintenance and reports non-routine problems as detected. Works flexible hours as appropriate to program requirements.

Duties and Responsibilities:

- Operates a shuttle van or equivalent to transport persons to and from specified destinations, as directed.
- Maintains a passenger and travel logs for destination and mileage.
- Delivers meals to homebound seniors.
- Performs routine vehicle maintenance, such as checking oil, water, and tires; reports any not-routine problems or malfunctioning equipment to management.

- Maintains a maintenance log and documents all repairs and inspections.
- Follows specified instructions, procedures, and standards for the efficient and safe operation of the vehicle, and for the care and safety of passengers.
- Conforms to all federal, state, and local traffic laws and regulations governing the operation of a commercial van for passenger use.
- Performs miscellaneous job-related duties as assigned.

Hiring procedures

Background checks

See Appendix A for employee background check information.

Driving record

See Appendix B for the Vehicle Use Policy.

Pre-employment drug test

See Appendix C for employee pre-employment drug testing information.

Code of Conduct Policy

See Appendix D for the Valencia County Code of Conduct Policy.

Training Plan

Along with adhering to all Valencia County policies and procedures, all Drivers are required to complete the virtual “Road Ready Safe Driving” course offered through *New Mexico Counties 33 Strong*. This course certifies that all drivers have been adequately and thoroughly trained on safe driving to ensure compliance with all local and state traffic and driving regulations. See Appendix E for a Training Certificate example.

Record-keeping Policy and Procedures

See Appendix F for Record Retention Policy and Procedures information.

Vehicles/Facilities

Vehicle Inventory (as of September 2025)

License #	Year	Mileage	Make	Model	Condition	Primary Use
97724	2016	56,092	Ford	T-350	Good	Medical and non-medical transit
11406G	2020	15,071	Dodge	Ram 2500 Promaster	Excellent	Medical and non-medical transit

11405G	2020	18,051	Dodge	Ram 2500 Promaster	Excellent	Medical and non-medical transit
11739G	2020	5,306	Dodge	Ram 2500 Promaster	Excellent	Medical and non-medical transit
26839G	2025	1,648	Ford	F-150	New	Homebound delivery meals
10680G	2020	54,592	Dodge	Ram 1500 Classic	Good	Homebound delivery meals
10678G	2020	65,368	Dodge	Ram 1500 Classic	Good	Homebound delivery meals
12531G	2021	51,410	Dodge	Ram 1500 Classic	Good	Homebound delivery meals
15494G	2022	52,893	Dodge	Ram 1500 Classic	Good	Homebound delivery meals

Ridership and Statistics

Below are the trips by purpose and category for 2022, 2023, and 2024:

Trips by Purpose	2022	2023	2024
Medical Appointments	115	369	395
Pharmacy	5	8	10
Nutrition	0	0	0
Shopping	4	10	15

Employment	0	0	0
Education	0	0	0
Social/Recreational	1	1	1
Other To/From Center:	141	564	2040
Trips by Category	2022	2023	2024
Elderly	265	951	2460
Person w/ Disabilities	6	9	11
Non-ambulatory	0	0	0

Preventive Maintenance Plan & Schedules

See Appendix G for the Preventative Maintenance Plan & Schedules for vehicles.

Pre/post Inspection Procedures

See Appendix H for Pre- and Post-Inspection Procedures for vehicles.

Fleet Replacement Plan

See Appendix I for the Fleet Replacement Plan for vehicles.

Accident/Incident Reporting Procedures/Forms

See Appendix J for the Accident/Incident Reporting Procedures and Forms.

Appendices

Appendix A: Background Check Policy

Located in Valencia County Policies and Procedures Manual, Personnel Rules and Regulations, Policy No. 401-01-2, Resolution #2006-17 & #2006-20, Effective Date 05/05/2006, Section XII Miscelanous, pages 36 - 44.

#401-01-3, by separate Resolution which is incorporated into these Rules by reference.

SECTION XII MISCELLANEOUS

12.1 **DESIGNATED WORK AREAS.** All employees are to be at their designated work areas on time and ready to work. They shall work until the scheduled quitting time, unless permission of the supervisor has been obtained for different work hours. Employees shall not litter work areas and will keep such areas neat and clean.

12.2 **PERSONAL BUSINESS.** Personal business shall not be conducted during work hours.

12.3 **SAFETY.** The County is committed to having all work conducted in a safe manner. All safety precautions shall be followed in accordance with federal, state, or county policies.

12.4 **COUNTY PROPERTY.** Employees shall not misuse County property, records, or other material in their care, control, or custody; nor shall any County property, records, or other material be removed from the premises of the County offices unless written permission by the department director or elected official has been given. Employees shall not use County property, records or equipment for personal use.

12.5 **COUNTY VEHICLES.** No County vehicle will be taken out of the County without permission of the elected official or department director and employees shall notify the elected official or department director of their destinations and itineraries. County vehicles shall be used *for County business only*. County vehicles may not be taken home unless designated by the elected official, department director or County Manager as being subject to call out after hours as defined in a supplemental policy adopted delineating the authority and restrictions for such use.

A. County vehicles shall not be used for personal business, except as is incidental in commuting. Employee family members or passengers not on official County business are not allowed to ride in a County vehicle and strict adherence to this policy is directed to all employees operating a County vehicle.

B. **No Smoking in Vehicles or Motorized Equipment.** Smoking in all county vehicles or motorized equipment is prohibited.

12.6 **PERSONAL APPEARANCE.** Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image the County presents to customers and visitors.

A. During business hours, employees are expected to present a clean and neat appearance and to dress according to the requirements of their positions. Employees who meet the public, both internal and external, must dress in appropriate business attire at all times. Employees may observe casual dress on Friday if the above stipulation does not apply. Examples of questionable work attire are sun dresses with bare backs and/or shoulders, men's undershirts, and shorts, for men or women. Employees who appear for work inappropriately dressed will be sent home and directed to return to work in proper attire. Under such circumstances, employees will not be compensated for the time away from work.

B. An employee should consult their elected official or department director if they have questions as to what constitutes appropriate attire.

12.7 WEAPONS IN THE WORK PLACE. It is the policy of the County that employees are strictly prohibited from introducing, possessing, using, buying, or selling weapons, firearms, ammunition, explosives, or other items constituting deadly weapons pursuant to NMSA 1978, § 30-1-12 (B) (1963), as amended, said weapons are prohibited on any premises controlled by the County, including parking areas, regardless of whether the individual possesses a “concealed weapons permit” or not. Additionally, all County employees including contract and temporary employees, are prohibited from carrying firearms or dangerous weapons of any type outside County premises while acting within the course of their employment, regardless of whether the person possesses a “concealed weapons permit” or not.

A. The aforementioned policy statement regarding the possession of firearms or other dangerous items does not pertain to deputies commissioned by and for the Sheriff’s Department, Animal Control officers or those Detention officers authorized to carry firearms by the director of the Adult Detention Department, when said employees are in the lawful performance and discharge of their duties.

B. If you have questions about this policy, or become aware of anyone acting in violation of this policy, contact the elected official or department director immediately.

C. Failure to abide by the terms of this policy may result in discipline up to and including dismissal.

12.8 SEARCHES. The County’s employees should not expect privacy in their personal effects and vehicles while on County property or on County time. The County may search lockers, desks, toolboxes, lunch sacks, clothing, County internet, County e-mail or County computer accounts and County electronic media/storage, a County vehicle, a private vehicle on County property, and any other item in which an unauthorized weapon or other contraband may be hidden. To the extent that an employee refuses to permit a search, such refusal may constitute grounds for disciplinary action.

12.9 WORKPLACE VIOLENCE. The County provides a safe work place for all employees. To ensure a safe workplace and to reduce the risk of violence, all employees should review and understand all provisions of this Workplace Violence policy. All employees, including managers and supervisors, are responsible for using safe work practices, for following all directives, policies and procedures, and for assisting in maintaining a safe and secure work environment.

A. Prohibited Conduct. The County does not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in violent activities. This list of behaviors, while not inclusive, provides examples of conduct that is prohibited.

1. Causing physical injury to another person;
2. Making threatening remarks;
3. Aggressive or hostile behavior that creates a reasonable fear of injury to another

person or subjects another individual to emotional distress;

4. Intentionally damaging County property or property of another employee;
5. Possession of a weapon (refer to Section 12.7) while on County property or while on County business;
6. Committing acts motivated by, or related to, sexual harassment, harassment or domestic violence.

B. Reporting Procedures. Any potentially dangerous situations must be reported immediately in writing to a supervisor or the County Manager's office. All reported incidents will be investigated. Reports or incidents warranting confidentiality will be handled appropriately and information will be disclosed to others only on a need-to-know basis. All parties involved in a situation will be counseled and the results of investigations will be discussed with them. The County will actively intervene at any indication of a possibly hostile or violent situation.

C. Risk Reduction Measures. *Hiring*: The County takes reasonable measures to conduct background investigations to review candidate's backgrounds and reduce the risk of hiring individuals with a history of violent behavior. *Safety*: The Loss Control Specialist and risk management carrier conduct annual inspections of the premises to evaluate and determine any vulnerability to workplace violence or hazards. Any necessary corrective action will be taken to reduce all identified risk areas. *Individual Situations*: While the County does not expect employees to be skilled at identifying potentially dangerous persons, employees are expected to exercise good judgment and to inform their supervisor or department director if any employee exhibits behavior which could be a sign of a potentially dangerous situation. Such behavior includes:

1. Discussing the use of weapons in a threatening manner related to the workplace, or bringing them to the workplace;
2. Displaying overt signs of extreme stress, resentment, hostility, or anger;
3. Making threatening remarks;
4. Sudden or significant deterioration of performance;
5. Displaying irrational or inappropriate behavior.

D. Dangerous/Emergency Situations. Employees who are confronted by or encounter an armed or dangerous person should not attempt to challenge or disarm the individual.

E. Enforcement. Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Any employee determined to have committed such acts will be subject to corrective or disciplinary action, up to and including dismissal. Non-employees engaged in violent acts on the County's premises will be reported to the proper authorities.

12.10 E-MAIL AND INTERNET USE.

A. Policy. The County provides employees access to the vast information resources of the Internet with the intention of increasing productivity. While the facility has the potential to help employees, do their job faster and smarter, there is justifiable concern that it can also be misused. Such misuse can waste time and potentially violate laws, ordinances, or other County policies. This Internet usage policy is designed to help employees understand the expectations for the use of these resources.

B. Purpose. The philosophy behind this policy is that Internet access from the County is primarily for County related business purposes including; communicating with customers, suppliers, colleagues, to research relevant topics and to obtain useful business information. In addition, all existing laws and County policies apply to conduct on the Internet, especially those that deal with intellectual property protection, privacy and misuse of County resources, sexual harassment, data security, and confidentiality.

The best way to determine if use of the Internet is appropriate is to ask, "*If I was doing this same activity in some other way (e.g. telephone, library, in person, by hand), would this activity be considered inappropriate or illegal?*" There are a few pertinent observations. The use of the Internet does not cause incremental expense to the county, so the use of the Internet in and of itself does not constitute abuse anymore than using the telephone for local calls. There are three key tenants:

- Don't do anything with County Internet access resources that would otherwise be considered illegal or grossly inappropriate. Downloading erotica, playing games, sending non-County business mass mailings, and running a private business are obvious examples and strictly prohibited.
- Don't let non-County employees (e.g. family members or visiting friends) use Internet access; they are keeping you from doing your work and are using County property for non-County business.
- Don't waste county time. There are plenty of fascinating sites to explore, but work time should be spent conducting County business.

C. Internet Policy Provisions.

1. The display of any kind of obscene image or document on any county computing resource is a violation of existing County policy on sexual harassment. In addition, obscene material shall not be archived, stored, distributed, edited, or recorded using County network, printing, or computing resources.
2. No employee may use County facilities knowingly to download or distribute pirated software or data. Any software or files downloaded via the Internet may be used only in ways that are consistent with their licenses or copyrights.
3. No employee may use the County's Internet facilities to deliberately propagate any virus, worm, Trojan Horse, trap-door, or back-door program code or knowingly

disable or overload any computer system, network, or to circumvent any system intended to protect the privacy or security of another user.

4. The County Internet facilities and computing resources must not be used to knowingly violate the laws and regulation of the United States or any other nation, or the laws and regulations of any state, county, province, or local jurisdiction in any way.
5. Each employee using the County's Internet facility shall identify themselves honestly, accurately, and completely when corresponding or participating in interactive activities, and shall not send unsolicited mass electronic mail.
6. Employees should **not** assume that any County data or databases are subject to the *New Mexico Inspection of Public Records Act*. There are numerous exclusions to this law and such data or databases may not be uploaded or otherwise transferred to non-County entities without appropriate approvals.
7. Employees should not have any expectation of privacy as to his or her Internet usage. It is possible to monitor Internet usage patterns and the County may inspect, at any time, any and all files stored on county resources to the extent necessary to ensure compliance.
8. Employees should not consider the County network or computing resources their own. Therefore employees shall not install software or download material contrary to this policy. All County computing resources are subject to periodic inspection for software that has not been approved by the Information Technology Division (IT) Manager. When such software or downloaded material is found, it will be summarily removed from computing resources immediately.
9. All County computing resources will be protected administratively and any changes to the operating system or hardware must be approved by IT. No employee shall make changes to county computer resources. These changes include adding hardware that can transport data such as modems, network cards, wireless devices, external hard drives or PDAs. No computer that is attached to the network can directly connect to the Internet through a modem or wireless device.

D. E-mail Policy Provisions

1. The County is the owner of all e-mail accounts and addresses in its registered domains. County e-mail users have no right of ownership or expectation of personal privacy in their e-mail usage.
2. The County reserves the right, without notice, to inspect, modify, return, reject, redirect or discard any e-mail message it receives, for any reason. The County reserves the right, without notice, to limit or restrict any individual's e-mail usage.
3. County e-mail services shall be used in accordance with all applicable federal and state laws, County ordinances, policies, rules and regulations, and Administrative Instructions, and may not be used as a vehicle to harass or intimidate. All users of

County e-mail services are expected to conduct themselves in a professional and ethical manner.

4. County e-mail services are provided to employees for the purposes of study, research, service and other activities, which must be in the conduct of official County business.
5. Access to County e-mail services is granted to an individual by the County for that individual's sole use. Users are authorized to access, use, copy, modify or delete files and data on their own accounts. Users shall not perform any functions on another user's e-mail account. Users shall not allow someone else to use their account(s) and/or password(s). County e-mail users are responsible for their e-mail accounts and shall be held *accountable* if someone else uses their service with permission and violates this policy.
6. County e-mail users shall use only County information technology resources (i.e., County e-mail services) to send and receive e-mail messages in the conduct of official county business. County e-mail users shall not automatically forward e-mail messages received at a users account to any personal or non-County e-mail account(s) or address(es).
7. County information technology facilities shall not be used to access personal, non-County e-mail accounts, (e.g., AOL, Hotmail, and MSN), addresses or mailboxes. County e-mail users shall not automatically forward e-mail messages from personal or non-County e-mail accounts to any county e-mail account or address.
8. Subscriptions to mailing lists, "list servers," or other mass mailings are authorized only when used to conduct official County business. Non-work-related subscriptions to mass mailings are prohibited. The County also reserves the right under New Mexico law to unsubscribe any or all County e-mail addresses from said mailings.
9. E-mail "chain letters" are not to be originated, forwarded or otherwise distributed using any County resource under any circumstances. E-mail "chain letters" is defined as any message sent to one or more recipient that directs the recipient to forward it to one or more other recipients and contains some promise of reward for forwarding it or threat of consequences for not doing so.
10. Access to County e-mail services shall be permanently revoked upon employee dismissal, resignation or retirement. The County shall not forward e-mail messages addressed to terminated or retired employees except to other County e-mail addresses. The County shall not provide address verification, correction or forwarding to personal or non-County e-mail accounts or addresses under any circumstances.
11. It is the responsibility of the user to protect their privacy. Users shall not leave confidential information on a screen where it could be viewed by unauthorized persons.
12. Users shall not assume that any message contents or data are automatically subject to public inspection under the state *Inspection of Public Records Act*. There are numerous exclusions to this law, and such message contents or data may not be forwarded, uploaded, or otherwise transmitted to non-County entities without appropriate approvals.

13. Users shall not intentionally forge, obscure, obfuscate, or otherwise alter the date, time, physical source/destination, logical source/destination, routing, or other label or header information of any e-mail message, file or report.

E. Infractions of these policies constitute misuse of County assets and therefore are considered a violation of the County Employee Code of Conduct and may result in progressive disciplinary actions sanctioned under relevant provisions of these Rules, including but not limited to dismissal from County service.

12.11 FINAL PAYCHECK. An employee who resigns shall receive a final paycheck on the first regularly scheduled payday following the employee's effective date of resignation. Any employee who is dismissed shall receive a full paycheck by 5:00 p.m. on the fifth (5th) working day following dismissal or on the next payday, whichever occurs first, or as required by law. In the case of death, final salary and compensation for unused annual leave shall be paid to the employee's named beneficiary or, if unnamed, to the employee's estate, on the next regularly scheduled payday.

12.12 UNIFORMS. An employee in a designated job with the County may be required to wear special clothing to perform the job function with patches, badges or other distinctive items as approved by the elected official, department director or the County Manager.

A. Employees whose job calls for a uniform and who receive a uniform allowance must wear the uniform whenever they are on duty. Uniforms are to be worn in the manner that they were intended to be worn and are not to be modified to satisfy personal desires. For example, you cannot cut off sleeves or collars or remove patches, etc. Section supervisors or foremen are responsible for insuring that each employee wears the uniform in a neat and clean condition.

B. The selected top wear of the uniform must be a shirt and **must** have the appropriate patches sewn on. At the time uniforms are selected, field employees and mechanics may select a pair of coveralls in lieu of a set of regular uniforms, unless the job prohibits wearing coveralls. Management may choose to provide insulated coveralls where warranted by working conditions.

C. Safety Shoe/Boot Program. Drivers, mechanics, and other employees designated by the department to participate in the safety shoe/boot program will be required to wear this safety footwear while on duty. Shoes or boots purchased as safety shoes/boots shall be ANSI-approved (ANSI Z41-1991 standards) and if required by the department director or elected official, based on the type of work, shall be steel-toed in order to qualify for departmental reimbursement. Prior approval from the department director or his designee must be obtained before purchase of another type of safety shoe/boots.

D. Other Safety-Related Attire. The County emphasizes safety as a primary focus of our activities and will provide necessary safety attire when needed or requested by the employee and approved by the department director or elected official. Safety attire, such as gloves, safety vests, hearing protection devices, safety glasses, disposable coveralls for spraying, and respirators, are important work items and are to be used and maintained by the employee once issued. These items should be maintained as required and turned in for replacement or when no longer needed for the intended activity.

- *Gloves*: Employees who need gloves (canvas, leather, palm, or all leather) to perform their assigned work shall be furnished gloves by the department at no charge to the employee, providing they turn in their old worn out gloves.
- *Badges*, if issued to security service employees, will be provided by the department at the department's expense. Any misuse of the badge may lead to corrective/disciplinary action being taken against the individual who misused his/her badge.

E. *Caps or Hats*. Employees who work outdoors are encouraged to wear a cap or hat to protect them from the elements, including sun rays. Departments are granted authority, if for safety or security purposes, to promulgate additional policies regarding the wearing of caps or hats in specific work environments. It is encouraged that caps with the County and Department emblem be worn whenever possible, but this is not a mandatory requirement unless for safety or security purposes.

12.13 **RETURN OF UNIFORMS, EQUIPMENT AND COUNTY PROPERTY.** Upon severance from County service, all County issued uniforms, equipment, keys, cellular phones, laptop computers, etc. shall be returned to the County. Failure to do so shall result in a deduction for cost of replacement of the items from the employee's final paycheck and possible legal action to recover return of security sensitive items.

12.14 **GIFTS, GRATUITIES OR KICKBACKS.** All employees are prohibited from accepting gifts or other considerations from anyone given with intent of modifying the employee's performance of duties or encouraging the employees to make purchases from the individual or business involved. Employees will maintain the highest moral standards and any attempt to influence employee's performance by a vendor or other person will be reported to the department director or elected official and to the County Manager.

A. It is unlawful for any County employee, as defined in §13-1-28 NMSA 1978, to participate directly or indirectly in a procurement when the employee knows that the employee or any member of the employee's immediate family has a financial interest in the business seeking or obtaining a contract. An employee or any member of an employee's immediate family who holds a financial interest in a disclosed blind trust shall not be deemed to have a financial interest with regard to matters pertaining to that trust. (§13-1-190 NMSA 1978)

B. *Contingent fees prohibited.* It is unlawful for a person or business to be retained or for a business to retain a person or business to solicit or secure a contract upon an agreement or understanding that the compensation is contingent upon the award of the contract, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business and persons or businesses employed by the County which are providing professional services to the County in anticipation of the receipt of federal or state grants or loans (§13-1-192 NMSA 1978).

C. *Contemporaneous employment prohibited.* It is unlawful for a County employee who is participating directly or indirectly in the procurement process to become or to be, while such an employee, the employee of any person or business contracting with the County by whom the employee is employed (§13-1-193 NMSA 1978).

D. Use of confidential information prohibited. It is unlawful for any County employee or former employee knowingly to use confidential information for actual or anticipated personal gain or for the actual or anticipated personal gain of any other person (§13-1-194 NMSA 1978).

12.15 NORMAL WORK HOURS. Normal work hours will be based on a forty (40) hour work week. All County offices shall be open from 8:00 a.m. to 5:00 p.m. Monday through Friday; unless a different forty (40) hour work schedule is approved by the elected official, department director or the County Manager. FLSA non-exempt employees working eight (8) hours or more per day shall be entitled to two (2) paid breaks per day and FLSA non-exempt employees working less than eight (8) hours per day shall be entitled to one (1) paid break per day. The authorized break may only last for fifteen (15) minutes, and any unauthorized extension of the break is contrary to County rules, will be unpaid, and may result in disciplinary action. Breaks may be limited or delayed if continuous work is required because of an emergency or unusual conditions. Unless otherwise authorized by the elected official or department director, or specified by departmental policy, full-time employees are required to take unpaid one (1) hour lunch breaks as scheduled by their supervisor.

12.16 REDUCED WORK HOURS. The Board may reduce the number of work hours by resolution if the Board determines that the County budget will not sustain the normal work hours. Reduced work hours will apply to all full time employees of the County, with the possible exception of those employees in safety-sensitive or security-sensitive positions.

12.17 COMPLAINTS.

A. Each department may establish a written complaint procedure by which employees can seek to remedy problems associated with their working conditions. Agency complaint procedures shall be initiated by a department director or elected official and the information made available to all employees of the department.

B. Employees have the right to present or make known their complaints, free from interference, restraint, discrimination, coercion, or reprisal.

C. Departments should utilize alternative methods of dispute resolution, including mediation, wherever appropriate to resolve conflicts in the workplace and encourage positive working relationships between employees and management.

D. If the complaint pertains to an interpretation of these Rules, it may be appealed to the County Manager within ten (10) calendar days of the department's final decision. The County Manager may appoint a hearing officer and the County Manager's decision on the complaint shall be final and binding.

12.18 SEPARATION FROM SERVICE WITH THE COUNTY. Upon an employee's termination or resignation from the County, he or she will be entitled to an exit interview process with the Human Resources Manager, the Insurance Benefits Manager, and the elected official and/or the department director.

Appendix B: Driving Record/Vehicle Use Policy

Valencia County Vehicle Use Policy, Resolution #2018-12, Effective Date 02/07/2018.



**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION 2018 - 12**

VEHICLE USE POLICY

RECITALS

WHEREAS, pursuant to NMSA 1978 Section 4-38-1 (1884) the powers of a county as a body politic and corporate shall be exercised by a board of county commissioners; and,

WHEREAS, NMSA 1978, Section 4-37-1 et seq. provides that counties may adopt ordinances, not inconsistent with statutory or constitutional limitations placed on counties, to discharge those powers necessary and proper to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of the county and its inhabitants; and,

WHEREAS, NMSA 1978, Section 4-38-13 (1876) states that “[t]he board of county commissioners shall have power at any session to make such orders concerning the property belonging to the county as they may deem expedient;” and

WHEREAS, the Board has determined that this policy is necessary to reduce vehicle liability and protect Valencia County’s resources and personnel from accidents and loss;” and

I. PURPOSE

Vehicle operations are Valencia County’s greatest liability exposure and one of the leading causes of employee injury. The intent of this policy is to protect Valencia County’s human, capital, and financial resources from accidental and/or intentional loss. This policy will save lives, decrease injuries, minimize county costs and potential liabilities, and increase productivity and efficiency.

II. DEFINITIONS AND ACRONYMS

- i. **Affidavit** – A written document to affirm that something is true
- ii. **BAC** – Blood Alcohol Content / Breath Alcohol Content
- iii. **BAT** – Breath Alcohol Test
- iv. **Business Use** – Use of a vehicle for conducting county business

- v. **Commuting Rule** – If the personal use of a County vehicle is for commuting to and from work or de minimis use, this IRS rule governs the calculation of taxable income to an employee from such personal use
- vi. **Control Employee** – An employee whose compensation equals or exceeds a compensation level set by the Internal Revenue Service or an elected official
- vii. **De Minimis** – So small as to make accounting for it unreasonable or administratively impractical [IRS Sec 132 (e) (1)]
- viii. **DWI** – Driving While under the Influence or Intoxicated
- ix. **Fringe Benefit** – Non-cash benefits provided by the County to or on behalf of an employee
- x. **PM** – Preventive Maintenance. Usually consists of lube, oil, and filter servicing as well as safety inspections
- xi. **Personal Use** – Any use by an employee of a County owned vehicle that is not considered business use. Personal use includes commuting to and from the workplace
- xii. **Qualified Non-Personal Use Vehicle** – Any vehicle within a group of vehicle types that by their nature are not likely to be used for personal use (ie. Fire Truck, Transport Van, etc.)

III. POLICY

- a. Valencia County will see that drivers are qualified and competent to operate assigned vehicles and equipment (the fleet), as set forth in this policy and that the fleet is appropriate for assigned tasks. Valencia County will provide a safe fleet and maintain the fleet in an acceptable state of readiness. Employees are expected to operate the fleet safely and promptly report deficient equipment and/or hazardous conditions.
- b. When engaged in fleet operations, no task is more important than the safe operation of the fleet. Accidents involving the fleet will be reviewed for root cause identification and a preventability determination. Drivers involved in preventable accidents will be disciplined in accordance with Valencia County policies.
- c. Only County employees shall drive or ride in County vehicles unless prior approval is given by a supervisor or manager.
- d. The driver is responsible for the safety of himself/herself and any passengers. Drivers must transport only the number of persons for which there are seat belts in the vehicle. Pursuant to New Mexico State Law all persons must wear their seatbelts. When personnel transport children, the vehicle used must be outfitted with child restraint devices which meet the specifications of New Mexico State Law.

IV. THE DRIVER

a. IDENTIFY DRIVERS

Since not all employees operate the fleet, Valencia County will determine which employees are classified as county drivers. Valencia County will evaluate employees and/or positions based on their driving potential. Employees or positions will be classified as either **“Regular Drivers”** (*daily essential function*), **“Frequent Drivers”**

(*weekly essential function*), “**Limited Drivers**” (*drive no more than three times per month*), or “**Non-Drivers**” (*employees that will not drive*). All drivers shall meet all elements of this policy.

b. DRIVER SELECTION / QUALIFICATIONS

Reasonable efforts will be made to select the most qualified and competent person for each job. Valencia County will not make driver selections based on subjective qualifications or experiences alone; the process will be systematic and objective. Driver selections and qualification will be analyzed during the hiring process, Valencia County’s goal is to hire competent qualified employees and, if they drive for the County that means competent qualified drivers.

c. VALID LICENSE

All drivers (*current and prospective*) shall have a valid license for the type of vehicle(s) operated for their job. Valencia County will retain a photocopy of all licenses in a drivers personnel file. A Commercial Driver License (CDL) is a legal requirement for certain vehicles. If a CDL or other license type is not required at hiring, the individual shall obtain proper licensing prior to operating such vehicles or equipment. The Department Director is responsible for timely reporting of license classification changes to the Human Resources Department.

d. INFORMATION RELEASE AND BACKGROUND INVESTIGATION

All job applicants shall sign an information release. This release authorizes Valencia County to conduct a background investigation on the applicant’s driving history. Once a release is obtained, Valencia County will contact references and previous/current employers. The background investigations shall be completed prior to a final job offer being extended. Valencia County will solicit information about the applicant’s history, such as license status, citation history, possible restrictions, driving record, type(s) of vehicles driven, how frequently the driver drove, and past accidents.

e. MOTOR VEHICLE RECORD (MVR) REVIEWS

MVR reviews shall be conducted on new hires applying for any position involving fleet operations prior to a final job being extended. New and existing employees; MVR’s are received monthly and reviewed by the Human Resources Department. Applicants with an acceptable record will be considered for employment; however, applicants with an unacceptable record will not be considered. Employees having an unacceptable driving record shall automatically lose their County driving privileges. These employees will be terminated or at the County’s discretion be reclassified or reassigned to a non-driving position, if available. Unacceptable driving records will be evaluated on a case by case basis and include, but are not limited to the following:

- i. Three or more moving violation convictions within the past three (3) years;
- ii. Two or more moving violation convictions within the past twelve (12) months;
- iii. Conviction of a major violation within the past three (3) years;
- iv. Suspended, revoked, or restricted license for moving violations or conviction of a major violation within the past three (3) years;
- v. Reckless driving or speed contests (racing);
- vi. Leaving the scene of an accident or failure to report an accident;
- vii. DWI conviction and/or refusal to take a blood alcohol or breath alcohol test;
- viii. Fleeing or attempting to elude law enforcement in a motor vehicle;
- ix. Homicide, manslaughter, or assault arising out of the use of a vehicle;
- x. Any other serious traffic violation.

All drivers are required to immediately report any moving violation citation, major violation arrest or conviction, license suspension or revocation, or driving restriction to their supervisor.

f. MEDICAL EXAMINATION

Employees shall be medically qualified to operate vehicles in accordance with job requirements prior to commencing work. The offer of employment may be contingent upon the successful completion of a pre-employment physical examination. This examination should screen for vision impairments and any other illnesses detrimental to operating the fleet. All CDL operators are required to comply with Federal DOT regulations, which require physicals every two years.

V. THE VEHICLE

a. MOTOR VEHICLE AND EQUIPMENT

Proper vehicle selection is often overlooked, yet can have catastrophic implications; therefore, Department Directors shall select the proper vehicle for the tasks involved within their department. It is important to ensure that Valencia County selects a safe and appropriate vehicle depending on the assigned task. Each assigned vehicle shall have a completed Valencia County Take Home Form corresponding with the operator of the assigned vehicle. (Section V, i.)

b. MAINTENANCE AND REPAIRS

Routine maintenance and repairs shall be conducted in a regular and timely fashion. The County shall develop and implement a system of checks and a schedule for vehicle maintenance. All fleet vehicles will be maintained in accordance with the manufacturer's recommendations at a minimum. The County shall assign an individual to oversee and be responsible for fleet maintenance. If sufficient staff is not available, the County will assign an individual from each department to be responsible for the fleet vehicles under

his or her charge. Drivers are encouraged to take pride in their vehicle and have a personal responsibility for the condition of their vehicle. The County shall develop a reporting system where drivers can report and vehicle/equipment problems and/or needs. Any vehicle needs and/or problems should be reported to ones direct supervisor immediately.

c. VEHICLE INSPECTIONS

Supervisors are responsible for ensuring that the fleet is in an acceptable state of readiness. On a quarterly basis supervisors shall inspect the vehicles under their care for compliance with County policies and maintenance schedules, and shall identify any employee omissions or abuse. The daily, weekly, monthly, quarterly, and annual inspection/maintenance guidelines for the vehicles should be incorporated by each department as they see best. However, these departmental guidelines should not supersede, overarch, or eliminate DOT, OSHA, CDL, or any other safety requirements. Each driver assigned a vehicle should treat the County vehicle as they would their own vehicle in regards to inspections and maintenance.

d. VEHICLE REPLACEMENT CYCLE

The County's decision on vehicle replacement is based on the economic impact of continued use and the degree of liability the County is willing to assume. Every department should identify the maximum usage parameters (*economic life*) of their fleet and replace the fleet cyclically. Once vehicle operations cost reach a certain point (*economic life*) it is no longer cost effective to keep these vehicles in service. To prevent budget shortfalls and unmanageable predicaments, once vehicle replacement cycles are determined for each department, the department Director may incorporate the appropriate percentage in his or her annual budget. Priority will be given to the replacement of public safety vehicles.

VI. PROGRAM MANAGEMENT

a. ACCIDENT REVIEW PROCESS

The County shall review all fleet accidents to identify the root cause(s) and to determine the preventability of each accident. This review process shall result in corrective measures and recommendations to the County Managers office. These recommendations can include, but are not limited to refresher or remedial training, modification of driver training tactics, modification or re-evaluation of fleet selection, review or modification of departmental policies and procedures, and evaluation of the employee for health issues or other contributing factors. All fleet accidents, regardless of how minor, are to be reported, investigated, and reviewed. Accident reviews should include police reports, supervisor reports, and any other pertinent information. The County Manager, the Human Resources

Department, and the Department itself shall determine the members for the accident review committee and this committee will make a preventability determination.

b. CORRECTIVE ACTION

Violations of this policy shall be met with prescribed, announced disciplinary procedures ranging from re-training, counseling, suspension, temporary or permanent suspension of driving privileges, up to including termination. In accordance with personnel rules, major or repeated violations may result in the termination of the employee.

Safety policies and discipline for non-compliance will be clearly outlined and uniformly and completely enforced by the department Director. Violations should be dealt with sternly, fairly, and consistently. All disciplinary actions should be coordinated with the County Manager's office and the Human Resources Department and the County Attorney, as needed.

c. DRIVER TRAINING

New drivers shall receive an orientation on organizational requirements before they operate the fleet to include driving rules, procedures, and County expectations.

Employees who negligently operate a fleet vehicle will be subject to disciplinary action. All new drivers shall successfully complete the County Defensive Driver Training within six months of hire and refresher training will be provided to all drivers at least once every three years. Remedial training will be available for drivers involved in preventable accidents, upon receiving a moving traffic violation conviction, and to those whose supervisor determines the employee is in need of additional training. Remedial training shall be provided within thirty (30) days of a preventable incident, at the request of a supervisor, or a traffic violation conviction.

Specialized professions such as law enforcement, public works, emergency management, fire/rescue may choose to utilize approved specialized courses to complete in lieu of the Defensive Driver Training. However, it must be a course that is approved by the New Mexico Association of Counties.

d. FITNESS TO OPERATE VEHICLE

Supervisors should be vigilant for signs or conditions that adversely affect an employee's ability to safely operate a fleet vehicle or to perform the essential functions of a particular job. If it is suspected that an employee may not be able to safely operate a vehicle, the supervisor shall immediately report their concerns to the Human Resources Department and/or the County Manager's office for a follow up. The employee must report to the County the use of ANY medications that may impair their ability to safely operate a vehicle. Any employee experiencing a medical condition that is affecting their ability to safely operate a vehicle will be evaluated on a case by case basis.

e. SUBSTANCE ABUSE TESTING

The County has a vital interest in maintaining safe and efficient working conditions for its employees and its citizens. Employees under the influence of alcohol or drugs pose a serious safety and health risks not only to themselves, but also to all that they come in contact with. Therefore, the County shall institute post-accident substance abuse testing. Drivers shall be tested when deemed necessary by the supervisor. The accident review committee, or mandatorily in the following conditions:

- i. The accident causes an individual to die
- ii. Individual(s) suffer bodily injury and immediately receive medical treatment away from the scene of the accident
- iii. One or more vehicles incur disabling damage due to the accident and has to be transported from the scene by tow truck or other vehicle
- iv. If there is reasonable suspicion that the employee may have been under the influence of alcohol or drugs at the time of the accident or the cause of the accident.
- v. The employee is involved in a citable accident.

For the purpose of this policy, an “accident” shall mean an occurrence associated with the operation of a County vehicle or other equipment such as backhoes, loaders, graders, etc. A “citable accident” shall mean an accident in which the County driver received or could have received a traffic citation for causing the accident.

f. PERFORMANCE EVALUATIONS

To be effective, employees at all levels of the County shall be held accountable for their loss prevention results. Every employee will be measured and evaluated based on their fleet accident prevention results and performance. Preventable accidents, traffic citations received in a County Vehicle, and unsafe driving records shall also be considered.

g. PUBLIC SAFETY VEHICLES

Each Public Safety Department, with the exception of the VCSO, shall create and maintain a policy that is specific to their Department that is based off of this policy.

h. USE OF PERSONAL VEHICLE

Use of personal vehicles for County business is discouraged at all times. In rare instances where a County vehicle is not available, the employee’s immediate supervisor must pre-authorize the use of a personal vehicle. In every case, employees using personal vehicles for County business have to be insured in accordance with New Mexico state law and need to provide proof of valid insurance to their immediate supervisor. Under NO circumstance is an employee authorized to use an uninsured vehicle for County business.

If an employee uses his or her personal vehicle for County business, that employee's personal insurance is considered the primary coverage and the employee's personal insurance is responsible for liability coverage.

i. ASSIGNED TAKE HOME VEHICLES

- i. To improve services, Valencia County has a bona fide need to assign "take-home" vehicles to certain County employees (i.e. Public Safety personnel and on-call staff). The County's take home policy is not intended to limit or restrict elected officials' authority; it is however, necessary for efficient management and for limiting the County's liability exposure.
- ii. The assignment of a County take-home vehicle may result in taxable income to the employee pursuant to IRS rules. Typically, qualified non-personal use vehicles (such as an ambulance, bus or other vehicle whose design would make the vehicle unlikely to be able to be used personally) are exempt from taxation, while use of other vehicles may result in the attribution of taxable income.
- iii. Participation in the "take-home" program is voluntary; however, the County has the right to deny participation, or suspend, revoke, terminate, or modify this program at any time, for any reason. For those that choose to accept a "take-home" vehicle a copy of the Valencia County Take Home Vehicle Form shall be filled out and placed in their personnel file within the HR Department.
- iv. This program is reserved for employees having an official need for County vehicle beyond normal working hours (i.e. Public Safety personnel), on-call status, subject to call-out, or as approved by the County Manager. Personnel will not operate during off-duty hours, except when on an on-call status, to and from work, or when on official County business to include official business outside of the County.
- v. Personnel utilizing a "take-home" vehicle will not transport passengers, except within the course and scope of duty or as authorized by their immediate supervisor. The safety of all passengers rests solely with the operator that was issued the vehicle.
- vi. Take home vehicles will not be assigned to individual who resides beyond fifty (50) miles of the boundaries of the County unless authorized by the County Manager or as required pursuant to a current Collective Bargaining Agreement.
- vii. Personnel will NOT operate an assigned vehicle while under the influence of alcohol or drugs, and shall NOT operate the vehicle within eight (8) hours after consuming an alcoholic beverage.

j. GENERAL INFORMATION

All employees shall operate fleet vehicles in compliance with New Mexico traffic laws, operator licensing requirements, vehicle weight and dimension limits, County policies, and vehicle and equipment requirements.

Employees are responsible for reporting any vehicle or equipment mechanical problems, damage, or accidents to their immediate supervisor as soon as possible.

k. USE OF ELECTONIC DEVICES

With the exception of individuals responding to an emergency call or to summon medical or other emergency health, use of cellular telephones, tablets, laptops, GPS, etc. is prohibited while operating the vehicle, unless a hands-free system is utilized. All employees shall us due caution when using this equipment while the vehicle is in motion. The primary responsibility of employees engaged in fleet operations is the safe operation of the vehicle or equipment. Employees are encouraged to park the vehicle safely out of traffic prior to engaging in any type of electronic usage.

VII. REPEAL OF PREVIOUS POLICIES

This policy supersedes, repeals, and replaces all previous policies adopted by the Board of County Commissioners of the County of Valencia relating to vehicle use, including the policy adopted by this Board on July 1, 2009, and will pertain to all County departments with the exception of the Valencia County Sheriff's Office. (Due to the nature and requirements of their Office, the VCSO will develop and maintain an internal Vehicle Usage Policy specific to their needs.)

PASSED, APPROVED AND ADOPTED on this 7th day of February, 2018

Jhonathan Aragon, Chair, District V

David A. Hyder, Vice Chair, District III

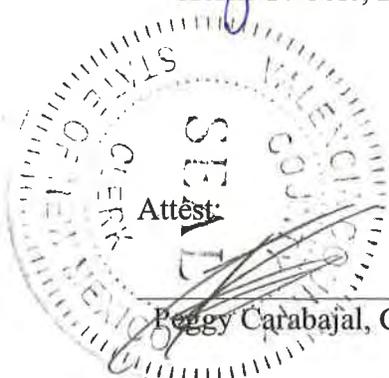
Helen Y. Cole, District I

David Carlberg, District II

Charles D. Eaton, District IV

Attest:

Peggy Carabajal, County Clerk



Appendix C: Pre-employment Drug Testing Policy

Valencia County Policies and Procedures Manual, Drug-Free Workplace Policy, Policy No. 401-01-3, Resolution #2006-18, Effective Date 05/05/2006.



Valencia County POLICIES & PROCEDURES MANUAL

Subject:

Drug-Free Workplace Policy

Policy No.

401-01-3

Resolution 2006-18

Effective Date

5-5-06

Section 1. PURPOSE AND GOAL.

The County is committed to the goal of a *drug-free work place* in compliance with the Drug-Free Work Place Act of 1988 and Title 49, Code of Federal Regulations, Part 382, Drug and Alcohol Testing of 1994 for commercial drivers license (CDL) drivers. Drug testing of employees will not be conducted by the County except in compliance with legal requirements of consent. The Board has adopted this employee substance abuse and drug and alcohol testing Rules for all employees of the County. The purpose of these Rules is to assure worker fitness for duty and to protect employees and the public from the risks posed by the misuse of alcohol, the use of prohibited drugs and the misuse of legal drugs. The County is concerned with situations where use of alcohol and other drugs seriously interferes with any employee's health, job performance or adversely affects the job performance of other employees, or is considered to be so serious as to be detrimental to the County's operations and the safety of the employee and others.

1.1 This policy recognizes that employee involvement with alcohol and other drugs can be very disruptive, adversely affect the quality of work and performance of employees, pose serious health risks to users and others, and have a negative impact on productivity and morale.

1.2 The County has no intention of interfering with the private lives of its employees unless involvement with alcohol and other drugs off the job affects job performance or public safety.

1.3 As a condition of employment, the County requires that employees adhere to a strict policy regarding the use and possession of drugs and alcohol.

1.4 The County encourages employees to voluntarily seek help with drug and alcohol problems.

Section 2. COVERED WORKERS.

Any individual who conducts business for the County, is applying for a position or is conducting business on the County's property is covered by our drug-free workplace policy. Our policy includes, but is not limited to executive management, managers, supervisors, full-time employees, part-time employees, off-site employees, interns and applicants. Random drug testing will be required for all individuals in either a safety-sensitive or security sensitive status as defined in this Policy.

A. A safety-sensitive or security-sensitive position is a position approved as such by the elected official or department director and the County Manager, including a supervisory or managerial position in which impairment by drug or alcohol use would constitute an immediate and direct threat to public health or safety and includes, but is not limited to, law enforcement officers, detention officers, employees who are required to regularly carry a firearm, drivers required to have a CDL license, have access to confidential information and/or receive calls for public service and employees who regularly transport other people as their principal job or otherwise designated so by the County Manager as set forth in this Policy.

Section 3. **APPLICABILITY.**

The County's drug-free workplace policy is intended to apply whenever anyone is representing or conducting business for the County. Therefore, this policy applies during all working hours, whenever conducting business or representing the County, while on call, paid standby and while on County property.

Section 4. **PROHIBITED BEHAVIOR.**

It is a violation of our drug-free workplace policy to use, possess, sell, trade, and/or offer for sale alcohol, illegal drugs or intoxicants.

Section 5. **NOTIFICATION: BY EMPLOYEE TO COUNTY; COUNTY TO OTHER AGENCIES.**

5.1 Any employee who is convicted of a criminal drug violation in the workplace must notify the County in writing within five calendar days of the conviction. The County will take appropriate action within thirty (30) days of notification. Federal contracting agencies will be notified when appropriate.

5.2 A positive prohibited substance/alcohol test for an officer or dispatcher shall be reported to the New Mexico Law Enforcement Academy Director as outlined in the NMLEA Handbook, Section B4 of 10.29.11 NMAC.

Section 6. **SEARCHES.**

Entering the County's property constitutes consent to searches and inspections. If an individual is suspected of violating the drug-free workplace policy, he or she may be asked to submit to a search or inspection at any time. Searches can be conducted of pockets and clothing, lockers, wallets, purses, briefcases and lunchboxes, desks and work stations and County vehicles and equipment.

Section 7. **DRUG TESTING.**

7.1 To ensure the accuracy and fairness of our testing program, all testing will be conducted according to DHHS/SAMHSA guidelines where applicable and will include a screening test; a confirmation test; the opportunity for a split sample; review by a Medical Review Officer, including the opportunity for employees who test positive to provide a legitimate medical explanation, such as a physician's prescription, for the positive result; and a documented chain of custody.

7.2 All drug-testing information will be maintained in separate confidential records.

7.3 Each employee, as a condition of employment, will be required to participate in pre-employment, reasonable suspicion, job assignment change, after referral, random, post-accident, return-to-duty and follow-up testing upon selection or request of management.

7.4 The substances that will be tested for are amphetamines, methamphetamine, cannabinoids (marijuana), cocaine, opiates, phencyclidine (PCP) and alcohol.

A. Illegally Used Controlled Substances or Drugs: As listed above, as well as drugs not approved for medical use by the U.S. Drug Enforcement Administration (DEA) or the U.S. Food and Drug Administration (FDA). Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. For CDL drivers, the substance testing services provided shall adhere to all requirements outlined in federal regulation 49 CFR, Part 40 DOT Guidelines in determining what constitutes a positive test.

B. Legal Drugs: the appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected shall be reported by the employee to supervisory personnel and medical advice shall be sought by the employee, supervisor and elected official/department director, as appropriate, before performing duty functions. A legally prescribed drug means that an individual has a prescription or other written approval from a physician for the use of a drug in the course of medical treatment. It must include the patient's name, the name of the substance, quantity/amount to be taken, frequency and the period of authorization. The misuse or abuse of legal drugs while performing official business is prohibited.

C. Alcohol: The use of beverages or medications containing alcohol which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected shall be reported by the employee to supervisory personnel and medical advice shall be sought by the employee, supervisor and elected official/department director, as appropriate, before performing duty functions. The misuse or abuse of beverages or medications containing alcohol while performing official business is prohibited.

7.5 Testing for the presence of alcohol will be conducted by analysis of breath, saliva or blood. Testing for the presence of the metabolites of drugs will be conducted by the analysis of urine and blood.

7.6 Any employee who tests positive will be immediately removed from duty and subject to progressive disciplinary action. If self-initiated the employee will be referred to a Drug Intervention Coordinator (DIC) for assessment and recommendations, required to successfully complete recommended rehabilitation including continuing care, required to pass a Return-to-Duty test and sign a Return-to-Work Agreement, subject to ongoing, unannounced, follow-up testing for a period of five years and terminated immediately if the employee tests positive a second time or violates the Return-to-Work Agreement.

A. Self-Identification. All employees have the opportunity to voluntarily admit to being a user of illegal drugs or abuser of alcohol for the purpose of referral to a treatment program. The Department will not initiate disciplinary action for use of illegal drugs or abuse of alcohol against any employee who meets all four of the following criteria:

1. The employee voluntarily identifies him/herself as a user of illegal drugs or an abuser of alcohol prior to the initiating of an investigation into or being reasonably suspected of drug use or alcohol abuse or prior to notification of a required or random drug or alcohol test,
2. The employee obtains counseling or rehabilitation as arranged through the DIC,
3. The employee participates in the treatment program as required by the counselor and fully cooperates with the DIC and successfully completes the treatment program,
4. The employee does not have a positive test result for drug or alcohol use during treatment or at any time in the future after having successfully completed the treatment program.

B. Any costs for assessments, counseling, or rehabilitation shall be borne by the employee.

7.7 An employee will be subject to the same consequences of a positive test if the employee refuses the screening or the test, adulterates or dilutes the specimen, substitutes the specimen with that from another person or sends an imposter, will not sign the required forms or refuses to cooperate in the testing process in such a way that prevents completion of the test.

Section 8. CONSEQUENCES.

One of the County's goals of a drug-free workplace program is to encourage employees to voluntarily seek help with alcohol and/or drug problems. If, however, an individual violates the policy, the consequences are serious.

8.1 In the case of applicants, if the applicant violates the drug-free workplace policy, the offer of employment can be withdrawn. An applicant not meeting drug screening testing may reapply after a one-year period. If an applicant fails due to a pre-existing correctable medical condition, the applicant may reapply at any time

8.2 If an employee violates the policy, the employee will be subject to progressive disciplinary action and may be required to enter rehabilitation. An employee required to enter rehabilitation who fails to successfully complete it and/or repeatedly violates the policy will be terminated from employment. Nothing in this policy prohibits the employee from being disciplined or discharged for other violations and/or performance problems.

Section 9. RETURN-TO-WORK AGREEMENTS.

Following a violation of the drug-free workplace policy, an employee *may* be offered an opportunity to participate in rehabilitation. In such cases, the employee must sign and abide by the terms set forth in a Return-to-Work Agreement as a condition of continued employment.

Section 10. ASSISTANCE.

10.1 The County recognizes that alcohol and drug abuse and addiction are treatable illnesses. We also realize that early intervention and support improve the success of rehabilitation. To support our employees, our drug-free workplace policy:

- Encourages employees to seek help if they are concerned that they or their family members may have a drug and/or alcohol problem.
- Encourages employees to utilize the services of qualified professionals in the community to assess the seriousness of suspected drug or alcohol problems and identify appropriate sources of help.
- Allows the use of accrued paid leave while seeking treatment for alcohol and other drug problems.

10.2 Treatment for alcoholism and/or other drug use disorders *may* be covered by the employee health benefit plan. However, the ultimate financial responsibility for recommended treatment belongs to the employee.

Section 11. CONFIDENTIALITY, RECORDS AVAILABILITY.

11.1 All information received by the County through the drug-free workplace program is confidential communication. Access to this information is limited to those who have a legitimate need to know in compliance with relevant laws and management policies.

11.2 CDL Drivers. Records must be kept confidential and be made available for inspection within two (2) business days following a request by an authorized representative of the Federal Highway Administration (FHA) or other authorized person including a court of competent jurisdiction. These records should not be made a part of a driver's personnel file. The following are entitled access to these records through approval of the County Manager:

- A. CDL Issuer or their representative;
- B. The federal Secretary of Transportation or any federal Department of Transportation agency;
- C. Any state or local official with regulatory authority over the employee;
- D. Any prospective employer with the employee's written permission.

Section 12. **SHARED RESPONSIBILITY.**

12.1 A safe and productive drug-free workplace is achieved through cooperation and shared responsibility. Both employees and management have important roles to play.

12.2 All employees are required to not report to work or be subject to duty while their ability to perform job duties is impaired due to on- or off-duty use of alcohol or other drugs.

12.3 In addition, employees are encouraged to:

- Be concerned about working in a safe environment.
- Support fellow workers in seeking help.
- Use the Employee Assistance Program.
- Report dangerous behavior to their supervisor.

12.4 It is the supervisor's responsibility to:

- Inform employees of the drug-free workplace policy.
- Observe employee performance.
- Investigate reports of dangerous practices.
- Document negative changes and problems in performance.
- Counsel employees as to expected performance improvement.
- Clearly state consequences of policy violations.

Section 13. **COMMUNICATION.**

13.1 Communicating our drug-free workplace policy to both supervisors and employees is critical to the County's success. To ensure all employees are aware of their role in supporting our drug-free workplace program:

- All employees will receive a written copy of the policy.
- The policy will be reviewed in orientation sessions with new employees.
- The policy and assistance programs will be reviewed at safety meetings.
- Posters and brochures will be available at all locations.
- Employee education about the dangers of alcohol and drug use and the availability of help will be provided to all employees.

13.2 Every supervisor will receive training to help him/her recognize and manage employees with alcohol and other drug problems.

Section 14. **TYPES OF ALCOHOL OR DRUG TESTING.**

14.1 **Pre-employment drug testing.** Successful employment applicants shall be tested for drugs when they report for their medical examination. A confirmed positive test result shall be grounds for rejection of the employment application.

14.2. **Reasonable suspicion testing.** All employees shall be subject to appropriate alcohol or drug testing when there is reasonable suspicion to believe the employee is under the influence of prohibited substances. A reasonable suspicion referral for testing will be made on the basis of articulatable objective facts and circumstances, which are consistent with the short-term effects of substance abuse. Examples of reasonable suspicion include, but are not limited to the following:

- A. Physical signs and symptoms consistent with prohibited substance use,
- B. Evidence of the manufacture, distribution, dispensing, possession, or use of controlled substances, drugs, alcohol, or other prohibited substances,
- C. Occurrence of an accident that may have been caused by use of a prohibited substance or alcohol misuse, and
- D. Fights (to mean physical contact), assaults, batteries, and flagrant disregard or violations of established safety, security, or other operating procedures.

14.3 **Job Assignment Change.** Employees moving into a safety-sensitive or security-sensitive position from a non-safety or non-security-sensitive position will be required to submit to and pass a drug test.

14.4 **Post Accident.** Employees may be tested for alcohol and/or drugs following a vehicle accident occurring on duty or any time, if in a County vehicle, if there is reasonable suspicion that the employee may have been under the influence of alcohol or drugs at the time of the accident or the cause of the accident.

14.5 **After Referral.** Employees who have been referred to a treatment, counseling, drug or alcohol rehabilitation program are subject to drug and/ or alcohol testing, at the discretion of the DIC, at any time.

14.6 **Random Testing.** Employees in safety-sensitive or security-sensitive positions shall be subjected to random, unannounced drug testing. The selection of these employees for random drug testing will be made using a scientifically valid method that ensures each covered employee that he/she will have an equal chance of being selected each time selections are made. The random tests will be unannounced and spread through out the year on all days and during all hours of operation. When an employee is informed of a random drug test they may be tested as soon, as is practically possible but in a time not to exceed three (3) hours. All safety sensitive or security-sensitive employees shall be placed in a selection pool and random drug testing shall come from this predetermined pool. The individual pools shall be defined as follows:

- A. Sheriff's Department: law enforcement officers, administrative personnel handling confidential information and dispatchers,
- B. Public Works Department: CDL licensed drivers and heavy equipment operators,
- C. Adult Detention Department: detention officers, administrative personnel handling confidential information, medical personnel and transport drivers,
- D. Code Enforcement Department: animal control officers,
- E. Administrative Services Department: van or transport drivers and administrative personnel handling confidential information, and

F. All other safety-sensitive or security-sensitive employees as set forth by Administrative Instruction issued by the County Manager upon ten (10) days written notice to affected employees within the position classification being affected and posting within the respective department.

14.7 **Return to Duty Testing.** A return-to-duty test is required of an employee who has had a positive drug or alcohol test and must be passed before they can return to a duty position. The Medical Review Officer (MRO) or the DIC must first clear the employee to return-to-duty after the evaluation and insure the employee has completed any treatment recommended. The return-to-duty test may be for drugs and/or alcohol as determined by the MRO or DIC. Any work missed due to a positive drug/alcohol test or due to treatment shall be charged to the employee's sick leave and/or annual leave (employee's choice) or leave without pay if the employee has no leave balances.

14.8 **Follow Up Testing.** Once allowed to return to duty, employees shall be subject to the unannounced follow-up testing for at least one (1) year but not to exceed five (5) years. The frequency and duration of the follow-up testing will be recommended by the MRO or DIC as long as not more than six (6) tests are performed during the first twelve (12) months after the employee returns to duty. Follow-up testing is separate from, and in addition to, the random testing program.

Section 15. AUTHORITY AND SAVINGS CLAUSE.

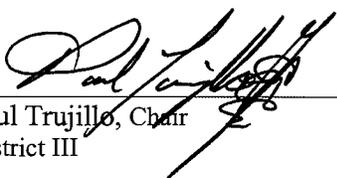
15.1 This Policy is promulgated on the authority granted in state and federal law and the Ordinance providing for Personnel Rules and Regulations. This policy becomes a part of the Personnel Rules and Regulations by incorporation by reference.

15.2 Savings Clause. If any article, section, paragraph, clause, word or phrase of this Resolution is held to be invalid or unenforceable by any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Resolution.

APPROVED, ADOPTED, AND PASSED on this 5th day of May, 2006.

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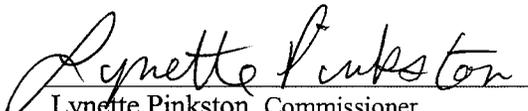
BOARD OF COUNTY COMMISSIONERS


Paul Trujillo, Chair
District III

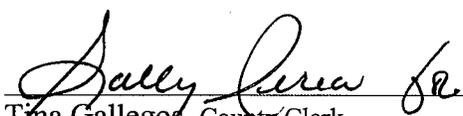

Ron Gentry, Vice-Chair
District IV


Mary J. Andersen, Commissioner
District I


Georgia Otero-Kirkham, Commissioner
District II


Lynette Pinkston, Commissioner
District V

Attest:


Tina Gallegos, County Clerk

Appendix D: Valencia County Code of Conduct Policy

Valencia County Policies and Procedures Manual, Code of Conduct, Policy No. 401-01-1 [01-2],
Effective Date 02/18/2005.



Valencia County POLICIES & PROCEDURES MANUAL

Subject:

Code of Conduct

Policy No.

401-01-1
[01-2]

Effective Date

2/18/05

MESSAGE FROM THE BOARD OF COUNTY COMMISSIONERS

The citizens of Valencia County have entrusted us **with the** responsibility of ensuring that tax dollars **which fund the services** we provide are spent wisely. As County employees, the public is our employer. Our work and conduct are always subject to public scrutiny and approval. Our contacts with individual citizens will often be the basis upon which County government is judged.

Each job with the County is important. Everyone in the County is, to a certain extent, depending upon us as we carry out our daily duties and responsibilities. They are relying upon us for honest, efficient and courteous service.

Every well run organization must have reasonable rules of conduct if it is to operate efficiently and effectively. The County Code of Conduct is a reassertion of the fundamental values of human relationships-honesty, fairness, responsibility, accountability and individual behavior consistent with maintaining the public trust. In order to maintain that trust, we must comply with federal, state and local laws and County rules, regulations and policies which set the standards for a work environment which maximizes professionalism, productivity and efficiency of the County service.

It is within this framework of cooperation, mutual understanding and service to the public that we urge each of you to review and comply with this Code of Conduct.

INTRODUCTION

As a condition of employment, employees are required to comply with the provisions of the County Personnel Policy Manual, Administrative Manual and Administrative Instructions and all relevant laws, statutes, ordinances, and regulations, if applicable, governing employment with the County.

This Code of Conduct, promulgated by the County Manager and approved by the Board of County Commissioners, shall further govern the conduct of employees and, if violated, shall be grounds for disciplinary action including, but not limited to, dismissal, demotion and/or suspension. This Code of Conduct is not intended to supersede or replace existing rules, regulations or County policies.

Additionally, Elected Officials and Department Directors may promulgate, with review by the County Attorney and the approval of the County Manager, Codes of Conduct for employees in their departments which prescribe standards peculiar and appropriate to the function and purpose for which the department was created or exists. Departmental Codes of Conduct shall further govern the conduct of employees and, if violated, shall be grounds for disciplinary action including, but not limited to, dismissal, demotion and/or suspension.

1. STANDARDS OF CONDUCT

Employees shall in all instances maintain their conduct at the highest personal and professional standards in order to promote public confidence and trust in the County and public institutions and in a manner that merits the respect and cooperation of fellow employees .

Employees shall not use insulting, abusive or offensive language or actions toward the public or co-workers. Ethnic or sexist jokes, slurs and other comments that might embarrass or offend others are

prohibited. Employees shall not harass others by making sexual advances or by creating an intimidating or offensive working environment or by making false accusations regarding such conduct. Display of visual materials that may be sexually or racially offensive is also prohibited.

2. DUTY TO THE PUBLIC

The County is a service institution. In carrying out their assigned duties and responsibilities, employees must always remember that their first obligation is to the general public. This obligation must be carried out within the framework of federal, state and local laws.

Employees shall serve the public with respect, concern, courtesy and responsiveness, recognizing that service to the public is the reason for their employment. Telephone calls, correspondence or other communications should be answered promptly or referred to appropriate individuals for timely action.

It is recognized that it is not always possible to fulfill all of the requests of members of the public. However, employees are required to handle all requests and inquiries courteously, fairly, impartially, efficiently and effectively.

3. EQUAL EMPLOYMENT OPPORTUNITY

Employees shall comply with the provisions of Title VII of the United States Civil Rights of 1964, as amended, the State of New Mexico Human Rights Act, as amended, the County Affirmative Action Plan. While not all inclusive, these laws and the Affirmative Action Plan legitimize the concept of merit, qualifications and performance in selection and career advancement and prohibit discrimination on the basis of race, color, religion, sex, national origin, age, physical or mental handicap and Vietnam Era or disabled veteran status.

4. PROFESSIONAL EXCELLENCE

Employees are encouraged to strive for personal professional excellence as a means of keeping current on relevant issues and administering the public's business with professional competence, efficiency and effectiveness.

5. COUNTY FUNDS

Employees are personally accountable for County money over **which they** have control or possession. All employees who are in control of County funds must maintain accurate and current records of all such funds. Employees must comply with all policies, practices and procedures promulgated by the Office of the County Manager and approved by the County Manager and with Governmental Accounting procedures regarding the receipt, recording and disbursement of public monies.

6. COUNTY PROPERTY

Employees are responsible for preventing loss, damage, abuse, misuse or theft of County property including, but not limited to: vehicles, equipment, machinery, furnishings, tools, supplies and County records. County property should be used only for County business. County property **shall not** be used for personal remuneration or profit.

County vehicles are to be used for County business and not for personal use. Traveling to banks, credit unions, stores, baby-sitters, your home and/or other sites where personal business will be conducted is not allowed.

7. COUNTY RECORDS AND ACCOUNTING

All County records, including reports, vouchers, requisitions, payroll and personnel records must be prepared factually and accurately. It is the personal obligation of the employee completing such records as well as the supervisor to ensure that such records are accurate and comply with federal, state and

County record-keeping and accounting requirements.

8. TELEPHONE USAGE

Use of County telephones or personal mobile phones for personal calls during office hours is discouraged. Occasional calls may be permitted by an employee's supervisor. Such calls may be prohibited by an employee's supervisor if they have the effect of interfering with work duties and responsibilities of the employee, if they are disruptive to departmental operations or if they negatively affect services to the public. Supervisory personnel are subject to these provisions through the chain-of-command.

Personal use of County telephones for toll or long distance calls is strictly prohibited unless the call is charged to the employee's personal credit card or home telephone. Employees are responsible for ensuring that toll or long distance calls made for legitimate business purposes are appropriately and accurately documented.

9. AUTOMATED SYSTEMS

All automated systems are valuable and must be protected from misappropriation, abuse, internal misuse, theft, fraud, loss and unauthorized use or disposal. Use of computer time, hardware or software must be for County related business. Misappropriation of computer time, hardware or software includes, but is not limited to, using a computer to create or run unauthorized jobs, operating a computer in an unauthorized mode or intentionally causing any kind of operational malfunction or failure.

Employees are required to end processing from their terminals using standard log-off procedures when not in use to prevent unauthorized use of such terminals. Employees are required to report violations or suspected violations to their Department Director or, if the computer is under the control of the Information Technology Division (ITD), to the ITD Division Manager.

Employees shall not use County computer time, hardware or software for any personal remuneration or profit. *Employees are required to comply with all policies, practices and procedures promulgated by the Information Technology Division and approved by the County Manager regarding the use and security of automated systems.*

As used in this section, "automated system. and/or "computer" shall mean the County's main-frame computer and peripheral equipment, any terminal which communicates with a computer and any personal computer or word processing equipment.

10. ALCOHOL/DRUG POSSESSION AND CONSUMPTION

Possession and/or consumption by employees of alcohol and/or any controlled or illegal substances is prohibited in any County facility, vehicle or work site. Prescription drugs may be used in amounts as lawfully prescribed. As necessary, employees shall be required to provide proof of lawful prescription.

Employees shall advise their supervisor if the use of prescription drugs may affect their ability to perform work duties safely and efficiently.

No employee shall report to work, perform work or visit the work site while under the influence of alcohol and/or controlled or illegal substances.

11. WEAPONS

Employees, other than sworn law enforcement officers, are prohibited from having in their possession any weapon while in any County facility, vehicle, work site or while on County property or on County business.

12. PRIVILEGED INFORMATION

Employees shall protect privileged information to which they have access in the course of their official duties and shall keep such information confidential.

13. DISCRETION AUTHORITY

Employees shall exercise whatever discretionary authority they have been delegated to promote the public interest and welfare of the County, but shall be careful not to exceed the limits of that authority.

14. SUPERVISION OF EMPLOYEES

Employees with supervisory duties or responsibilities shall, in all instances, ensure that all personnel actions comply with the provisions of the Personnel Policy Manual, applicable legislation and other County policies, and relevant judicial/administrative decisions.

15. SALES REPRESENTATIVES

Because employees must direct their attention to their work duties and responsibilities during duty hours, no sales representatives shall solicit or provide information to employees on County property during duty hours concerning any product or service unrelated to the employee's work responsibilities. No employee shall accept any gratuity from any sales representative nor make arrangements for or with sales representatives to solicit or provide information to other employees as private customers.

16. CONFIDENTIAL INFORMATION

Employees or former employees shall not disclose or use confidential information acquired through their employment with the County for the employee's or another's personal gain or profit.

17. CONFLICT OF INTEREST

Employees shall comply with conflict of interest provisions of statute, the Personnel Policy Manual, Administrative Manual, Administrative Instructions and other relevant County policies.

18. SAFETY

Employees are responsible for performing assigned duties in the safest possible manner, using all available safety measures and devices to prevent injury to themselves, co-workers or the general public and to report unsafe equipment, materials or conditions to those in responsible charge.

Because human dignity and the personal safety of each employee is of the utmost importance, dangerous practical jokes, "horseplay," and roughhouse activities are prohibited on County property.

19. WORK HOURS

Employees are expected to perform their work in a responsible manner, observing scheduled work hours and complying with County policy governing paid and unpaid leaves of absence. Employees are further responsible for complying with County policy concerning sick leave usage.

20. POLITICAL ACTIVITY

Employees or County officials shall not use their position or status to influence the support of other employees or County officials for or against any candidate or issue in any election. Employees or officials are not prohibited from expressing their views on any issue, but may not engage in political activity while on duty or campaign on County property. Employees running for political offices are governed by the requirements and limitations of the Personnel Policy Manual, subsection 6.3. Affected

employees shall comply with Hatch Act provisions governing political activity.

21. EMPLOYMENT OF RELATIVES

No relative of an employee by blood or marriage, may be employed in any position with the County in which the employee may be able directly to supervise, control or influence the work or employment status of the relative or the affairs of the organizational unit in which the relative is employed.

22. COMMUNITY ACTIVITIES

As private citizens, employees are encouraged to participate in public affairs and community-oriented projects as a means of enhancing County government's contribution to the well-being and quality of life of the citizens of Valencia County. Employees are responsible for complying with leave policies for such activities which occur during scheduled work hours.

23. APPROVAL

Approved by the Board of County Commissioners at their meeting of **February 18, 2005**.

[Original on File in the Office of the County Clerk]

Appendix E: Training Certificate

Below depicts a copy of the Road Ready Certificate of Completion for a VC OAP driver.



ROAD READY Certificate of Completion

THIS ACKNOWLEDGES THAT



HAS SUCCESSFULLY COMPLETED
NEW MEXICO COUNTIES "ROAD READY" SAFE DRIVING
COURSE

A handwritten signature in black ink, appearing to read 'Gabriel Luna'.

GABRIEL LUNA
VALENCIA COUNTY SAFETY & COMPLIANCE MANAGER

APRIL 9, 2024

Appendix F: Record Retention Policy and Procedures

Valencia County A Resolution Establishing a County Records Retention and Disposition Policy, Resolution #2017-13, Effective Date 02/01/2017.



**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION Nº 2017-13**

A RESOLUTION ESTABLISHING A COUNTY RECORDS RETENTION AND DISPOSITION POLICY

PREAMBLE

WHEREAS, the Board of County Commissioners met in a regularly scheduled meeting on Wednesday, February 1, 2017 at 3:00 p.m. in the Valencia County Administration Building, 444 Luna Avenue, Los Lunas, New Mexico 87031; and,

WHEREAS, NMSA 1978, Section 4-38-18 (1876) vests a county's management in its Board of County Commissioners; and,

WHEREAS, NMSA 1978, Section 3-18-1 (1972) provides that municipalities, and also counties pursuant to NMSA 1978, Section 4-37-1 (1995), have the power to "protect generally the property of its municipality and its inhabitants" and to "preserve peace and order"; and,

WHEREAS, Section 4-37-1 *et seq.* NMSA 1978 provides that counties may adopt rules not inconsistent with statutory or constitutional limitations placed on counties, to discharge those powers necessary and proper to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of the county and its inhabitants; and,

WHEREAS, NMSA 1978, Section 4-38-13 (1876) provides that the board of county commissioners shall have power at any session to make such orders concerning the property belonging to the county as they may deem expedient; and,

WHEREAS, the County of Valencia is implementing a Records Management Program; and

WHEREAS, the purpose of the County's Records Management Program is to ensure that certain documents are maintained for legal, fiscal, and other purposes and subject to destruction at set durations; and

WHEREAS, records disposition is the final action after a record's retention period has ended that permits the destruction or further retention of public records; and

WHEREAS, the New Mexico Commission of Public Records, State Records Center and Archives issues Records Retention and Disposition Schedules some of which are applicable to New Mexico counties; and

WHEREAS, NMSA 1978, Section 14-7-1 (1967) provides that “[t]he following county records shall be deemed obsolete and may be destroyed: A. purchase vouchers which are six years old; B. chattel mortgages six years after the expiration of their term; C. security agreements filed under the Uniform Commercial Code six years after the expiration of their term; D. copies of state highway project contracts filed by the chief highway engineer three years after the date of filing; E. duplicate information reports filed in the offices of county officials, including but not limited to duplicate reports of the county treasurer, sheriff, county agricultural agents and county health officers, which are two years old; F. chattel mortgage releases six years after the date of filing; and G. termination statements filed under the Uniform Commercial Code six years after the date of filing;” and,

WHEREAS, NMSA 1978, Section 14-1-8 (1961) provides that “[o]bsolete county records; notice of proposed destruction; preservation desired by state records administrator; delivery of documents, an official charged with the custody of any records and who intends to destroy those records, shall give notice by registered or certified mail to the state records administrator, state records center, Santa Fe, New Mexico, of the date of the proposed destruction and the type and date of the records he intends to destroy. The notice shall be sent at least sixty days before the date of the proposed destruction. If the state records administrator wishes to preserve any of the records, the official shall allow the state records administrator to have the documents by calling for them at the place of storage;” and,

WHEREAS, NMSA 1978, Section 14-3-18 (2005) provides that recognized counties have a right and duty to formulate programs for the disposition of public records maintained in county offices; and,

WHEREAS, NMSA 1978, Section 14-3-18 (2005) provides that recognized counties have a right and duty to formulate programs for the disposition of public records maintained in county offices; and,

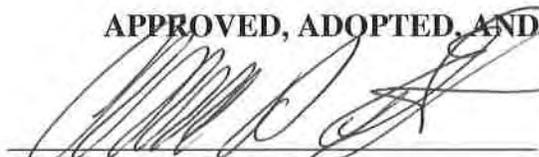
WHEREAS, until its repeal on November 30, 2015, the New Mexico Administrative Code (NMAC) provided Record Retention and Disposition Schedules for local governments, however now local governments are required to create their own schedules; and,

WHEREAS, on November 30, 2015 the State Records Administrator issued NMAC Rule 1.21.3 as a guide to local government which this policy is based on; and,

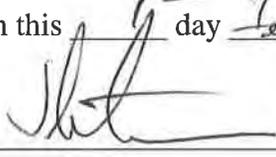
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Valencia that the County adopts and follows the following policy and the Retention and Disposition Schedules as set forth in Exhibit "A".

BOARD OF COUNTY COMMISSIONERS

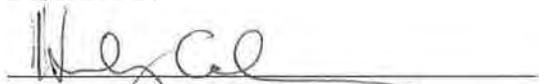
APPROVED, ADOPTED, AND PASSED on this 9th day February, 2017.



CHARLES D. EATON, CHAIR
DISTRICT IV



JHONATHAN ARAGON, VICE-CHAIR
DISTRICT V



HELEN Y. COLE, COMMISSIONER
DISTRICT I



BILLY RAY MARTINEZ, COMMISSIONER
DISTRICT II



DAVID A. HYDER, COMMISSIONER
DISTRICT III



PEGGY CARABAJAL, COUNTY CLERK

VALENCIA COUNTY RECORDS AND DISPOSITION POLICY

1. PURPOSE

This policy is to ensure the uniform application of efficient maintenance, retention and disposition of County public records in accordance with state law.

2. POLICY

Valencia County shall maintain, retain and dispose of public records in accordance with state law and other public records requirements. Non-records or non-essential records shall be retained as the custodial department deems necessary.

3. DEFINITIONS

- a. **Archives-** means the permanent records of the County.
- b. **Computer-** means an electronic device designed to accept data (input), perform prescribed mathematical and logical operations at high speed (processing) and supply the results of these operations (output). This includes, but is not limited to, mainframe computers, minicomputers and microcomputers, personal computers, portable computers, pocket computers, tablet computers, telephones capable of storing information, PDAs, MDTs, and other devices.
- c. **Confidential-** means information provided to, created by or maintained by a government agency and that is exempt from release under state or federal laws, because disclosure would cause substantial harm or constitute an invasion of privacy or is otherwise prohibited by law.
- d. **Custodial department-** means the department responsible for the maintenance, care or keeping of public records, regardless of whether the records are in that department's actual physical custody and control.
- e. **Custody-** means the guardianship of records, archives and manuscripts, which may include both physical possession (protective responsibility) and legal title (legal responsibility).
- f. **Degaussing-** means the process of removing magnetism from magnetically recorded tape thereby rendering most of the information non-reconstructable.
- g. **Destruction-** means the disposal of records of no further value by shredding, burial, pulping, electronic overwrite or some other process, resulting in the obliteration of information contained on the record.

- h. **Disposition-** means the final action that puts into effect the results of an appraisal decision for a record series (e.g., transfer to archives or destruction).
- i. **Electronic public record-** means any information that is recorded in a form that only an electronic device can process and that satisfies the definition of a public record in Subsection G of Section 14-3-2 NMSA 1978.
- j. **Non-records or non-essential records-** means extra copies of documents kept solely for convenience of reference, stocks of publications, records not usually included within the scope of the official records of an agency or government entity and library material intended only for reference or exhibition. The following specific types of materials are non-records: materials neither made nor received in pursuance of statutory requirements nor in connection with the functional responsibility of the officer or agency; extra copies of correspondence; preliminary drafts; blank forms, transmittal letters or forms that do not add information; sample letters; and reading files or informational files.
- k. **On-site destruction-** means that once a department has received approval from the County Records Custodian and archives to destroy records, the department has the option to destroy records on-site at the physical location of the department using an approved method of destruction.
- l. **Permanent records-** means records considered unique or so valuable in documenting the history or business of an organization that they are preserved in an archives.
- m. **Public records-** means all books, papers, maps, photographs or other documentary materials, regardless of physical form or characteristics, made or received by the County in pursuance of law or in connection with the transaction of public business and preserved or appropriate for preservation, by the County or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations or other activities of the government or because of the informational and historical value of data contained therein (Section 14-4-2 NMSA 1978).
- n. **Records-** means information preserved by any technique in any medium now known or later developed, that can be recognized by ordinary human sensory capabilities either directly or with the aid of technology (1.13.70 NMAC).
- o. **Records center-** means a facility designed and constructed to provide effective storage for records that have become inactive but have not reached their disposition date. The County's records center is the principal County facility for the storage, disposal, allocation or use of non-current records of departments or materials obtained from other sources.

- p. **Records custodian-** means the County employee appointed by the Board of County Commission to administer this policy. The records custodian has responsibility for archiving, tracking and disposing of all County public records.
- q. **Records liaison officers-** means a person in each department responsible for authorizing the transfer, withdrawal or destruction of records and who liaisons with the records custodian.
- r. **Records management-** means the systematic control of all records from creation or receipt through processing, distribution, maintenance and retrieval, to their ultimate disposition.
- s. **Records retention and disposition schedules-** means rules adopted by the state commission of public records pursuant to Section 14-3-6 NMSA 1978 describing records of an agency, establishing a timetable for their life cycle and providing authorization for their disposition.
- t. **Recycling-** means the process that recovers the raw materials of a medium allowing for the reuse of various media. Overwriting on magnetic media is a means of recycling.
- u. **Reformatting-** means the process in which hard drives and floppy drives are reinitialized.
- v. **Retention-** means the period of time during which records must be maintained by the County because they are needed for operational, legal, fiscal, historical or other purposes.
- w. **Trigger event-** means the closing event of a record which begins the retention period.

4. ASSIGNMENT OF RESPONSIBILITIES

- a. The County Commission appoints a "*Records Custodian*" to carry out the purposes of the Public Records Act. The records custodian is responsible for establishing records management programs within the organization for the purpose of ensuring the efficient and economical management of public records throughout their lifecycle from their creation, utilization, maintenance, retention, preservation and final disposition.
- b. The records custodian is hereby delegated the authority to order the routine retention and or destruction of public records, in accordance with the adopted records retention and disposition schedules and the process established by the State Commission of Public Records regulations and shall prescribe the appropriate method of destruction of public records.

- c. Each department is responsible for appointing a “records liaison officer” to cooperate with, assist and advise the records custodian in the performance of his or her duties and to provide such other assistance and data as shall enable the records custodian to properly carry out the purposes of the Public Records Act (Section 14-3-4 NMSA 1978).

5. DISPOSITION OF PUBLIC RECORDS

- a. County departments shall select a records center for public records storage and retention.
- b. Records liaison officers shall complete “*records disposition forms*” for each box or bundle of records requiring storage.
 - i. The completed records disposition form should be securely taped or affixed to the front of the records container or box and stored in a safe and manageable manner.
 - ii. A copy of the completed records disposition form should be forwarded to the Records Custodian.
 - iii. Records disposition forms for records considered unique or have historical value or are permanent records shall be marked “PERMANENT”. Permanent public records shall NOT be destroyed.
- c. Departments shall ensure the proper authorized disposition of their records regardless of format or medium so that permanent records are preserved and records no longer of use to the County are promptly deleted or destroyed based on retention periods established in records retention and disposition schedules and subject to the written approval of the records custodian.
- d. Departments shall secure written approval from the records custodian before destroying any public record or before transferring records to County archives.
- e. Departments shall follow regulations issued by the records custodian governing the methods of destruction.
- f. Departments shall at least annually, inspect department archived records and make arrangements with the records custodian to dispose of records exceeding trigger dates.

6. DESTRUCTION OF NON-RECORDS

- a. Destruction of non-records is the sole responsibility of the custodial department and does not require prior approval of the records custodian. This responsibility includes identifying whether the information is a non-record or a public record.

- b. Non-records that contain confidential or sensitive information exempt from disclosure by statute shall be destroyed in such a manner that the information cannot be read, interpreted or reconstructed. Non-records that contain confidential or sensitive information shall be destroyed by shredding, macerating or recycling through a bonded document destruction vendor.
- c. Non-records without confidential requirements or that do not contain personal identifiers may be destroyed by any of the following methods discarded in a waste receptacle, dumpsite burial, recycled through a recycler, or shredded.
- d. Electronic non-records that do not contain confidential or sensitive information may be destroyed by physical destruction of the media or erasure of the data from all media including back-up media.

7. DESTRUCTION OF PUBLIC RECORDS

- a. Destruction of public records may occur on-site through the records custodian. Departments choosing to store public records on-site for the life cycle of the records shall contact the records custodian when the records have met their legal retention period.
- b. The records liaison officer shall complete and submit the County's "*request for disposition*" form to the records custodian. The records liaison officer shall indicate on the form if the records are stored on-site.
- c. The records custodian shall either approve or deny the request. If denied, the records custodian shall identify the appropriate trigger date.
- d. When appropriate the records custodian shall conduct a review and appraisal of the records to make a determination.
- e. The records custodian shall then give notice by registered or certified mail to the state records administrator, state records center, Santa Fe, New Mexico, of then date of the proposed destruction and the type and date of the records he intends to destroy. The notice shall be sent at least sixty days before the date of the proposed destruction. If the state records administrator wishes to preserve any of the records, the records custodian shall allow the state records administrator to have the documents by calling for them at the place of storage. The Records Disposition Form, Attachment "B"
- f. If the records listed on the request for disposition have met their legal retention period and are eligible for destruction, the department shall receive a letter/email from the records custodian detailing the final action in the course of a record's life cycle.
- g. The records custodian shall notify a department in writing if the request for on-

site destruction is denied.

- h. The records custodian will schedule appropriate records destruction on-site and shall certify the destruction in writing. For legal and audit purposes, records the records custodian shall retain a copy of the certification on file. The County shall use only approved methods for on-site destruction of public records as identified below.
 - i. Records that contain confidential or sensitive information shall be destroyed in such a manner that the information cannot be read, interpreted or reconstructed by:
 - 1) witnessed shredding, then pulping through a bonded document destruction vendor, or
 - 2) witnessed macerating through a bonded document destruction vendor.
 - ii. Records without confidentiality requirements shall be destroyed by:
 - 1) recycling by a bonded document destruction vendor,
 - 2) shredding;
 - 3) macerating; or
 - 4) witnessed dumpsite burial.
- h. Electronic records shall be destroyed pursuant to 1.13.3 NMAC, Management of Electronic Records.

Appendix G: Preventative Maintenance Plan & Schedules

Valencia County Preventative Maintenance Plan & Schedules, Effective Date 09/23/2025.



Valencia County
Office of the County Manager
444 Luna Avenue ♦ P.O. Box 1119
Los Lunas, New Mexico 87031
Office: 505.866.2011 ♦ Fax: 505.866.3355

Valencia County Older Americans Program Preventative Maintenance Plan

Purpose

The purpose of this Preventative Maintenance Plan is to ensure the safety, longevity, and efficiency of all agency-operated vehicles. Regular maintenance reduces the risk of unexpected breakdowns, increases vehicle lifespan, and ensures compliance with manufacturer and safety regulations. This plan outlines the maintenance standards for oil changes, log reviews, inspections, and recordkeeping for the agency fleet. This policy applies to all vehicles operated and maintained under the agency's fleet program, including:

- Passenger vans used for medical and non-medical transport
- Pickup trucks used for equipment/supply transport and meal delivery

Oil Change & Service Intervals

Maintaining timely oil changes is critical for protecting the engine, maximizing fuel efficiency, and minimizing downtime (**See Exhibit 1: Vehicle Maintenance Log**).

Vehicle	Oil Change Interval
Dodge Ram 2500 Promaster	Every 7,500 miles or 6 months, whichever comes first
Dodge Ram 1500 Classic	Every 5,000 miles or 6 months, whichever comes first
Ford F-150	Initial oil change at 6,000 miles, then every 7,500 miles
Ford T-350	Every 5,000 miles or 6 months, whichever comes first

Weekly Maintenance Log Review

Reviewed by: Fleet Supervisor

Frequency: Weekly (Every Friday by 12:00 PM)

Tasks:

- Review vehicle maintenance logs for accuracy and completeness.
- Verify mileage since last oil change, tire rotation, and inspections.
- Identify upcoming maintenance needs within the next 500 miles or 30 days.
- Flag any overdue or missed maintenance and take immediate action.
- Document all findings and sign off on each review.
- Communicate urgent issues to Operations Manager for scheduling.

Gerard Saiz, Chair, District I □ *Troy Richardson, Vice-Chair, District II*
Morris Sparkman, District III □ *Joseph Bizzell, District IV* □ *Dante Berry, District V*
Jhonathan Aragon, County Manager

Monthly Maintenance Checklist

At each scheduled oil change or once monthly, perform the following inspections:

Area	Action
Engine oil	Check level, color, and signs of contamination
Transmission fluid	Check level and color
Coolant	Inspect reservoir, check for leaks
Brakes	Check pads, rotors, and fluid
Tires	Check tread depth, pressure, and visible wear
Battery	Inspect terminals for corrosion and ensure secure mounting
Wipers and lights	Ensure full functionality and replace as needed
HVAC systems	Ensure A/C and heater are operational
Suspension/steering	Check for looseness or abnormal noise

All findings must be recorded in the vehicle’s maintenance log (See Exhibit 1: Vehicle Maintenance Log).

Emergency Repairs and Non-Routine Maintenance

For all emergency repairs and/or non-routine maintenance:

- All drivers must report any dashboard alerts, strange noises, or vehicle performance issues immediately to the Fleet Supervisor.
- Vehicles with critical issues must be removed from service until fully repaired.
- Emergency repairs must be documented and reviewed by the Fleet Supervisor post-repair.

Recordkeeping & Compliance

All maintenance events must be documented with the following:

- **Date of Service**
- **Mileage**
- **Service Performed**
- **Service Provider/Technician Name**
- **Parts Used**
- **Next Service Due**

Approval

A handwritten signature in black ink, appearing to read "Lydia Maldonado", written over a horizontal line.

Name: Lydia Maldonado
Title: Operations Manager
Effective Date: 09/23/2025
Review Cycle: Annual

A handwritten signature in black ink, appearing to read "Don Cummings", written over a horizontal line.

Name: Don Cummings
Title: Fleet Manager
Effective Date: 09/23/2025
Review Cycle: Annual



Valencia County
 Office of the County Manager
 ♦444 Luna Avenue P.O. Box 1119
 Los Lunas, New Mexico 87031
 Office: 505.866.2011 Fax: 505.866.3355

Exhibit 1: Vehicle Maintenance Log

License #	VIN #	Year Make Model	Condition	Mileage	Next Oil Change Due (Mileage)	Inspection Area	
97724	1FBAX2CM4GKB12393	2016 Ford T-350	Good	56,092	59,155	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____
11406G	3C6TRVPG8LE149794	2020 Dodge Ram 2500 Promaster	Excellent	15,071	18,695	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____
11405G	3C6TRVPG6LE149793	2020 Dodge Ram	Excellent	18,051	18,293	Engine oil Transmission fluid Coolant	Inspection Date: _____ Inspection Notes:

Gerard Saiz, Chair, District I ◻ *Troy Richardson, Vice-Chair, District II*
Morris Sparkman, District III ◻ *Joseph Bizzell, District IV* ◻ *Dante Berry, District V*
Jhonathan Aragon, County Manager

		2500 Promaster				Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	_____ _____ _____ _____
11739G	3C6TRVPG4LE139571	2020 Dodge Ram 2500 Promaster	Excellent	5,306	6,000	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____
26839G	1FTMF1L53SKD70203	2025 Ford F- 150	New	1,648	6,000	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____
10680G	3C6JR7AG4LG190021	2020 Dodge Ram 1500 Classic	Good	54,592	55,000	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____

10678G	3C6JR7AG6LG190022	2020 Dodge Ram 1500 Classic	Good	65,368	68,876	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____
12531G	3C6JR7DGXMG600818	2021 Dodge Ram 1500 Classic	Good	51,410	53,700	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____
15494G	3C6JR7AGXNG293351	2022 Dodge Ram 1500 Classic	Good	41,479	43,464	Engine oil Transmission fluid Coolant Brakes Tires Battery Wipers/lights HVAC systems Suspension/steering	Inspection Date: _____ Inspection Notes: _____ _____ _____ _____

Appendix H: Pre/post Inspection Procedures

Valencia County Pre-Vehicle Inspection Checklist and Valencia County Post-Vehicle Inspection List, Updated September 2025.

Valencia County Pre-Vehicle Inspection Checklist

Date: _____	Location: _____	Vehicle No: _____
Make: _____	Model: _____	Year: _____
Mileage: _____		

Items to be Checked:	Pass	Fail	Items to be Checked:	Pass	Fail
Headlights			Windows/windshield		
Taillights			Windshield wipers		
Turn signals			Speedometer		
Brake lights			Steering		
Reflectors			Brake system		
Tires and rims			Seatbelts		
Battery			Seats		
Radiator and hoses			Heater/defroster		
Exhaust system			Mirrors		
Suspension			Safety equipment		
Fuel system			Accident kit		
Oil/water leaks			Other: _____		
Water level			Other: _____		
Transmission			Other: _____		
Instruments/gauges			Other: _____		
Horn			Other: _____		

Body damage (describe):

Remarks:

Signed by: _____ **Date:** _____

Mechanics report:

Mechanic signature: _____ **Date:** _____

Valencia County Post-Vehicle Inspection List

Date (00/00/00)	License (Number)	Driver (First and Last Name)	Interior cab clean, uncluttered, and free of trash (Yes/No)	Interior hot and cold box clean and free of spilled food (Yes/No)	Exterior clean (Yes/No)	Exterior free from new dents/scratches (Yes/No)	Comments

Appendix I: Fleet Replacement Plan

Valencia County Older Americans Program Fleet Replacement Plan, Effective Date 09/23/2025.



Valencia County
 Office of the County Manager
 444 Luna Avenue ♦ P.O. Box 1119
 Los Lunas, New Mexico 87031
 Office: 505.866.2011 ♦ Fax: 505.866.3355

Valencia County Older Americans Program Fleet Replacement Plan

Executive Summary

This Fleet Replacement Plan outlines a practical, fiscally responsible approach for replacing county-owned vehicles through the Valencia County Older Americans Program (VC OAP). Recognizing current budget limitations, the plan prioritizes safety, essential services, and cost-effective asset management. It establishes a framework to guide replacements based on critical need, operational impact, and available funding.

Purpose and Objectives

Purpose:

To provide a realistic, needs-based vehicle replacement strategy for the VC OAP focusing on maintaining core services while managing limited financial resources.

Objectives:

- Prioritize vehicle replacements that pose operational or safety risks.
- Reduce long-term costs by avoiding excessive repairs on aging vehicles.
- Phase in replacements as funding allows, aligned with annual budget cycles.
- Seek alternative funding sources (e.g., grants, cooperative purchasing).

Fleet Overview (as of September 2025)

License #	Year	Mileage	Make	Model	Condition	Primary Use
97724	2016	56,092	Ford	T-350	Good	Medical and non-medical transit
11406G	2020	15,071	Dodge	Ram 2500 Promaster	Excellent	Medical and non-medical transit
11405G	2020	18,051	Dodge	Ram 2500 Promaster	Excellent	Medical and non-medical transit
11739G	2020	5,306	Dodge	Ram 2500 Promaster	Excellent	Medical and non-medical transit

Gerard Saiz, Chair, District I ♦ *Troy Richardson, Vice-Chair, District II*
Morris Sparkman, District III ♦ *Joseph Bizzell, District IV* ♦ *Dante Berry, District V*
Jhonathan Aragon, County Manager

26839G	2025	1,648	Ford	F-150	New	Homebound delivery meals
10680G	2020	54,592	Dodge	Ram 1500 Classic	Good	Homebound delivery meals
10678G	2020	65,368	Dodge	Ram 1500 Classic	Good	Homebound delivery meals
12531G	2021	51,410	Dodge	Ram 1500 Classic	Good	Homebound delivery meals
15494G	2022	52,893	Dodge	Ram 1500 Classic	Good	Homebound delivery meals

Replacement Criteria

Vehicles will be considered for replacement based on both operational necessity and the county's financial capacity. Final decisions may involve balancing these criteria against fiscal constraints and available funding.

Criteria	Thresholds	Notes
Age	10+ years (flexible based on use)	May exceed if still serviceable
Mileage	100,000+	Exceptions based on condition
Repair Costs	>50% of replacement cost	Repairs tracked annually
Service Interruptions	Frequent breakdowns or downtime	Prioritized for emergency services
Safety/Compliance	Fails safety or emissions inspection	Immediate attention as budget allows

Replacement Schedule and Budget Planning

Due to constrained revenues, the county adopts a phased, priority-based replacement schedule reviewed annually. Actual replacements will depend on annual budget allocations and outside funding sources.

3-Year Forecast				
Fiscal Year	Vehicles to Replace or Increase Inventory	Estimated Cost	Priority Level	Notes
FY 2027	4	\$271,750.00	High	Increase inventory due to gap in fleet

				services
FY 2028	0	N/A	N/A	N/A
FY 2029	0	N/A	N/A	N/A

Funding Strategy

Given current fiscal limitations, Valencia County will pursue a multi-pronged funding approach:

- **General Fund Allocations:** Adjusted annually during the budget process.
- **Grant Opportunities:** Seek federal/state funding for vehicles.
- **Vehicle Leasing/Financing:** Consider where upfront costs are prohibitive.
- **Surplus Sales:** Use proceeds from retired vehicles to offset replacement costs.
- **Interdepartmental Sharing:** Maximize utilization before purchasing new vehicles.

Fleet Disposal Process

Retired vehicles will be disposed of through a cost-efficient, transparent process and proceeds will be reinvested in future vehicle purchases:

1. Evaluate for resale or trade-in value.
2. Remove all county equipment/branding.
3. Sell via public auction or approved vendor.
4. Document in asset management system for audit.

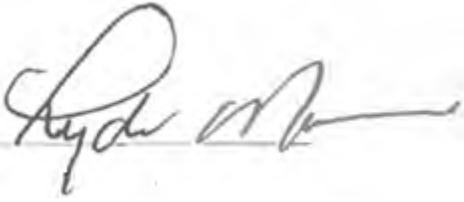
Roles and Responsibilities

Title	Responsibility
Fleet Manager	Oversees implementation, data tracking
Finance Administrator	Budgeting and procurement approvals
Grants Manager	Justify needs, ensure operator compliance
County Manager	Secures county commission support
County Board of Commissioners	Approves annual replacement budget
OAP Program Director	Coordinates with Fleet Manager and Administrative Departments to determine funding sources for fleet replacement priorities
OAP Program Manager	Coordinates with OAP Program Director to determine fleet replacement priorities

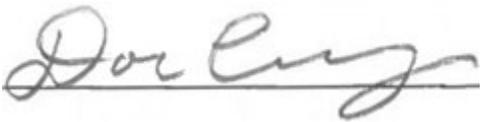
Monitoring and Evaluation

- Annual review of fleet performance, costs, and condition.
- Mid-year budget assessments may allow for urgent replacements.
- Data from fleet logs used to support funding requests.

Approval

A handwritten signature in black ink, appearing to read "Lydia Maldonado", written over a horizontal line.

Name: Lydia Maldonado
Title: Operations Manager
Effective Date: 09/23/2025
Review Cycle: Annual

A handwritten signature in black ink, appearing to read "Don Cummings", written over a horizontal line.

Name: Don Cummings
Title: Fleet Manager
Effective Date: 09/23/2025
Review Cycle: Annual

Appendix J: Accident/Incident Reporting Procedures and Forms

Valencia County Safety Vehicle Accident Reporting and Review Form, Effective September 2016.

VALENCIA COUNTY SAFETY

VEHICLE ACCIDENT REPORTING AND REVIEW FORM

FORM IS TO BE COMPLETED WITHIN TWO (2) WORKING DAYS OF THE OCCURRENCE

Date of Loss: ____ - ____ - ____ **Driver Name:** _____ **Driver EID#:** _____

Department: _____ **Vehicle ID #:** _____ **License Plate #:** _____

Make: _____ **Model:** _____ **Year:** _____

Accident Classification (check): Major _____ Minor _____

Who made this determination? _____ **Signature:** _____

Check the applicable National Safety Council guideline below:

Collision at intersection	Collision involving passenger(s)
Collision while backing up	Collision involving pedestrian(s)
Front-end collision	Collision in bad weather
Rear-end collision	Collision at driveway/entrance/shopping center
Collision while passing	Collision while parking
Collision involving lane encroachment	Collision due to mechanical failure
Collision occurring at grade crossing	Single vehicle collision
Collision involving opposing vehicles	Other collision (describe below)
Collision while turning	Distracted driving

Law Enforcement Report Made: Yes _____ No _____

If Yes, Report #: _____

Fire Department Arrive: Yes _____ No _____

If Yes, CAD #: _____

Details of Incident:

Was there any property damage? Yes _____ No _____

If Yes, description of damage:

Was anyone injured? Yes _____ No _____

If Yes, was it a County employee? Yes _____ No _____

If Yes, type of injury:

Will the injury require physician/hospital visit? Yes _____ No _____

Name of physician/hospital: _____

Address: _____

Physician/hospital phone number: _____

Comments:

Signature of Person Filing Report

Date

FOR ADMINISTRATIVE USE ONLY

Determination of Preventability:

By Department Director: Yes _____ No _____

By a Designated Safety Officer: Yes _____ No _____

This accident was determined to be: Preventable _____ Non-Preventable _____

Signature of Person Receiving Report

Date

Document of any follow-up action taken after receipt of this report. (Use additional sheets as needed).

DATE	ACTION TAKEN	BY WHOM



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**Section 5310 Program (Enhanced Mobility of Seniors and
Individuals with Disabilities)**

FY 2027 Application

Valencia County Government

Expanded Service Justification

*Gerard Saiz, Chair, District I □ Troy Richardson, Vice-Chair, District II
Morris Sparkman, District III □ Joseph Bizzell, District IV □ Dante Berry, District V
Jhonathan Aragon, County Manager*

Overview of Services

The Valencia County Older Americans Program (VC OAP) is dedicated to enhancing the quality of life for senior citizens across Valencia County. Through a comprehensive range of support services, the program ensures that older adults remain healthy, independent, and engaged within their communities. The VC OAP currently provides three core services at its five senior centers:

1. **Meal Services:** Delivering free meals that are both accessible and nutritious. These meals are provided in congregate settings at senior centers and through home-delivered options for homebound seniors who are unable to travel or prefer eating in the comfort of their own home.
2. **Transportation Services:** Reliable, accessible, and safe transportation is offered for both medical and non-medical purposes. This service connects seniors to healthcare appointments, shopping, essential errands, and social or educational events.
3. **Recreational, Social, and Educational Activities:** A variety of age-appropriate activities are designed to promote mental and physical wellness, encourage socialization, and reduce social isolation among senior citizens. Programs include exercise classes, arts and crafts, educational workshops, and social events at the senior centers and within the surrounding communities.

These core services are carried out through ongoing collaborations with local organizations and state agencies. The VC OAP currently serves approximately 440 senior citizens in Valencia County, operating Monday through Friday. While the program has made a meaningful impact, Valencia County is actively seeking to expand both the availability and quality of services to meet growing community needs and to improve service accessibility, especially for vulnerable populations.

Justification for Expansion of Services

Transportation is a foundational tenant in supporting all VC OAP services. However, there is currently a critical gap in providing accessible and inclusive transportation particularly for individuals with mobility impairments or disabilities. The current inventory of VC OAP vehicles is as follows:

- Four Passenger Vans: Used for transporting seniors to and from medical and non-medical appointments.
- Five Hotshot Trucks: Dedicated to delivering homebound meals.

While this fleet allows VC OAP to serve many clients effectively, Valencia County aims to increase its current capacity of services to address the needs of non-ambulatory and disabled individuals, as none of the current passenger vans are wheelchair accessible. This has reduced the program's ability to provide equitable and inclusive services, leaving a vulnerable segment of the senior population underserved.

Currently, non-ambulatory, disabled, wheelchair-bound, and other senior citizens living with special needs in the VC OAP have limited transportation options. These include relying on insurance-covered local transportation, paying out-of-pocket for private services, or coordinating rides through Rio Metro. Each of these options significantly restricts the autonomy of our senior citizens trying to access the same services as their community peers.

Research and firsthand accounts have consistently highlighted the shortcomings of these services, including, but not limited to, poor communication, lack of timeliness and reliability, inadequate wheelchair accessibility, extended wait times that lead to missed appointments, difficulty aligning transportation with medical schedules, and persistent billing issues. These ongoing barriers severely limit access to routine and preventive care, creating a cycle of frustration and distrust. As a result, many seniors rely more heavily on emergency services and hospital visits, contributing to worsening health outcomes.

The addition of two modified passenger vans will greatly enhance the mobility and independence of the currently underserved population which in turn will significantly improve the overall quality of life for our disadvantaged and underserved communities.

A second identified gap is the coordination of transportation for large-scale, off-site events hosted by the VC OAP. While the program strives to increase accessibility for participants year-round, current transportation support is limited. At present, the only large off-site event supported with coordinated transportation is the annual Valencia County Fair, which requires renting buses. However, these are often not adequately equipped to accommodate multiple wheelchairs, presenting a significant barrier for participants with disabilities or mobility impairments.

VC OAP seeks to address this gap by providing free, safe, and reliable transportation to a broader range of large-scale, socially engaging events. Expanding the number of events and offering in-house transportation options would not only reduce the need for costly bus rentals but also improve access and inclusion. With an expanded fleet of accessible vehicles, VC OAP can serve more participants and support greater social participation at a lower operational cost.

Additionally, one of the existing passenger vans, the 2016 Ford T-350, is currently the oldest vehicle and approaching the 10-year mark of service in use. While the VC OAP plans to continue utilizing this vehicle for services, it can serve as a back-up vehicle to the newer models allowing for an increase in high-quality services to our senior citizens.

To address all of these identified gaps and better serve our community, VC OAP is seeking funding to expand and update its transportation fleet with the following vehicles:

- Two 12-Passenger Vans: These will help meet growing demand, improve route efficiency, and replace the aging 2016 vehicle as a primary use vehicle.
- Two Wheelchair-Accessible 8-Passenger Vans: These specially modified vans will allow VC OAP to provide direct services to seniors with disabilities and mobility challenges, eliminating current access barriers and ensuring no one is left behind due to physical limitations.

Summary

The Valencia County Older Americans Program, in collaboration with the administrative branches of Valencia County Government, is committed to serving our community with excellence, integrity, and fiscal responsibility.

Expanding VC OAP's transportation capacity is a necessary step toward enhancing equity, inclusion, and dignity for all seniors in Valencia County. By investing in these additional and accessible vehicles, the county will be able to connect more seniors to life-sustaining medical

care in conjunction with offering significantly more opportunities for social engagement and recreation, ultimately improving the overall well-being of older adults in our communities.

Incorporating community feedback into our service planning is central to our mission and vital to the long-term health, independence, and well-being of Valencia County's aging population. This proposal to expand our vehicle fleet is not merely an operational upgrade - it is a strategic investment rooted in both internal assessments and community input that have highlighted ongoing transportation challenges faced by our seniors.

As the designated provider of aging services in the county, the VC OAP is tasked with ensuring equitable, reliable, and high-quality support for older adults. This carefully considered request aims to meet current needs while preparing for the continued growth of our senior population in the coming years.

With the support of this grant, we will be able to significantly improve access to essential services, reduce transportation-related barriers to care, and enhance overall quality of life for one of our most vulnerable populations.



POWERFORD

1101 Montañó Rd NE
Albuquerque, NM 87107
505-766-6600

08/25/2025

Quote 295

To: Lydia Maldonado
Valencia County
Re: State pricing agreement 40-00000-24-00068

Item and Description

Quote

Item 23	2026 Ford Transit T-350	\$60,275.00
	<ul style="list-style-type: none">• Low Roof• XL Trim 301A• 12 passenger• Rear wheel drive• 148 inch wheel base• 3.5L Engine• Exterior oxford white• Interior gray vinyl• Please see attached build for more information	
	Dealer Discount(7%)	-\$4,219.25
	<u>Total for one vehicle</u>	<u>\$56,055.75</u>

Thank You

Manuel Beltran
Commercial Manager



Preview Order M444 - X2Y 350 Low Roof Pass RWD: Order Summary Time of Preview: 08/25/2025 10:45:57 Receipt: NA

Dealership Name: Power Ford

Sales Code : F56300

Dealer Rep.	Manuel Beltran	Type	Fleet	Vehicle Line	Transit	Order Code	M444
Customer Name	VALENCIA	Priority Code	J4	Model Year	2026	Price Level	625

DESCRIPTION	MSRP	DESCRIPTION	MSRP
X2Y0 T350 LR PASS XL RWD	\$58180	FORD FLEET SPECIAL ADJUSTMENT	\$0
148" WHEELBASE	\$0	FRONT LICENSE PLATE BRACKET	\$0
TOTAL BASE VEHICLE	\$58180	9400# GVWR PACKAGE	\$0
OXFORD WHITE	\$0	2WAY DRV/PASS PALAZZO VINYL	\$0
VINYL	\$0	50 STATE EMISSIONS	\$0
DARK PALAZZO GRAY	\$0	CONN PKG: 1 YR INCL W/FORD APP	\$0
PREFERRED EQUIPMENT PKG.301A	\$0	SPECIAL DEALER ACCOUNT ADJUSTM	\$0
.XL TRIM	\$0	SPECIAL FLEET ACCOUNT CREDIT	\$0
3.5L PFDI V6 (GAS)	\$0	FUEL CHARGE	\$0
.10-SPEED TRANSMISSION	\$0	NET INVOICE FLEET OPTION (B4A)	\$0
.235/65R16C BSW ALL-SEASON	\$0	PRICED DORA	\$0
3.73 NON-LIMITED SLIP AXLE	\$0	ADVERTISING ASSESSMENT	\$0
JOB #1 ORDER	\$0	DESTINATION & DELIVERY	\$2095
TOTAL BASE AND OPTIONS			MSRP \$60275
DISCOUNTS			NA
TOTAL			\$60275

ORDERING FIN: QS021 END USER FIN: QS021

Customer Name:
Customer Address:

Customer Email:
Customer Phone:

Customer Signature

Date

*This order has not been submitted to the order bank.
This is not an invoice.*





POWERFORD

1101 Montaña Rd NE
Albuquerque, NM 87107
505-766-6600

08/25/2025

Quote 297

To: Lydia Maldonado
Valencia County
Re: State pricing agreement 40-00000-24-00068

Item and Description

Quote

Item 23 2026 Ford Transit T-350

\$61,575.00

- Medium Roof
- XL Trim 301A
- 148 inch wheelbase
- Rear wheel drive
- 3.5L Engine
- Exterior oxford white
- Interior gray vinyl
- Please see attached build for more information

Dealer Discount(7%)

-\$4,310.25

Item 23B Additional Items to be added

\$23,740.80

- Mobility Works ADA Transportation package
- Brain Ability ADA wheel chair lift rear mounted
- Altro Non Skid Commercial Flooring
- Smartfloor flexible flooring system
- Entrance grab handle
- 8 Factory seating left
- Meets all FMVSS compliance requirements

Dealer Discount(5%)

-\$1,187.04

Total for one vehicle

\$79,818.51

Thank You

Manuel Beltran
Commercial Manager



DRIVERGE
VEHICLE INNOVATIONS

FORD TRANSIT AMBULETTE & PARATRANSIT



with **SMARTFLOOR™**
technology



Side and rear access wheelchair lifts are available with 800 lb and 1,000 lb weight capacities.



Inside view of paratransit van with SmartFloor system and wheelchair lift in rear location.

Standard Upfit Features

- Available on Transit 150, 250, 350, and 350 EL
- Dozens of floor layouts available for up to 4 wheelchair positions
- Altro non-skid commercial flooring over SmartFloor flexible flooring and seating system
- Wheeled seat bases – provides for quickly changing seating positions
- Side or rear mounted wheelchair lifts up to 1,000 lb capacity
- Retractable wheelchair tie-downs with storage bags
- Entrance grab handle for safer entry and exit of ambulatory passengers
- First aid kit & 5 lb. fire extinguisher
- Meets all FMVSS compliance requirements

Paratransit Options

- Stainless steel side steps
- Bi-fold entry bus door with remote control operation
- Stanchion poles and overhead grab rails
- ADA 2-passenger flip seats for creating additional wheelchair positions
- Wheelchair storage unit
- Cot mount stretcher systems

Short Floor Economic Upfit

- Original seating and flooring in the mid-section, reducing upfit costs
- See reverse side for details

Ideas made to move

Driverge Vehicle Innovations
Ph. 844-629-5238 • Driverge.com



Ford Transit Short Floor Economic Mobility Option



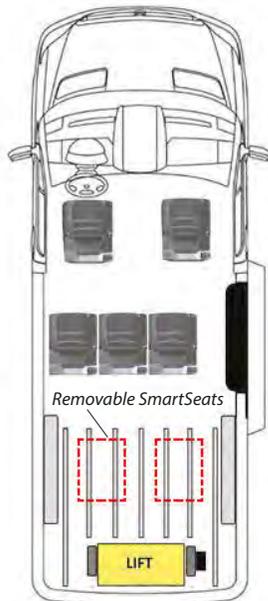
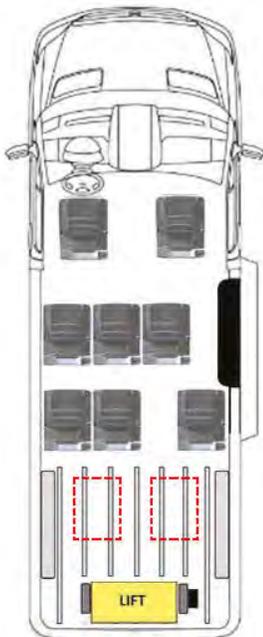
Short Floor with 2nd and 3rd Row OEM Seating



with **SMARTFLOOR™**
technology

350 Short Floor

150 Short Floor



Removable SmartSeats

LIFT

Standard Short Floor Upfit Features

- Wheelchair positions and rear lift behind OEM seating
- Ideal for any business that moves people in wheelchairs
- Rear mounted heavy-duty wheelchair lift
- Available with standard V6, EcoBoost V6 and Diesel engines
- Passenger compartment heat and air conditioning
- Altro non-skid commercial flooring on SmartFloor section
- Retractable wheelchair tie-downs
- Stanchion pole at side door "B" pillar for safer entry and exit of ambulatory passengers
- First aid kit & 5 lb fire extinguisher
- Meets all FMVSS compliance requirements

150 and 350 Seating Capacity

Transit 150: 5 passengers plus wheelchair area

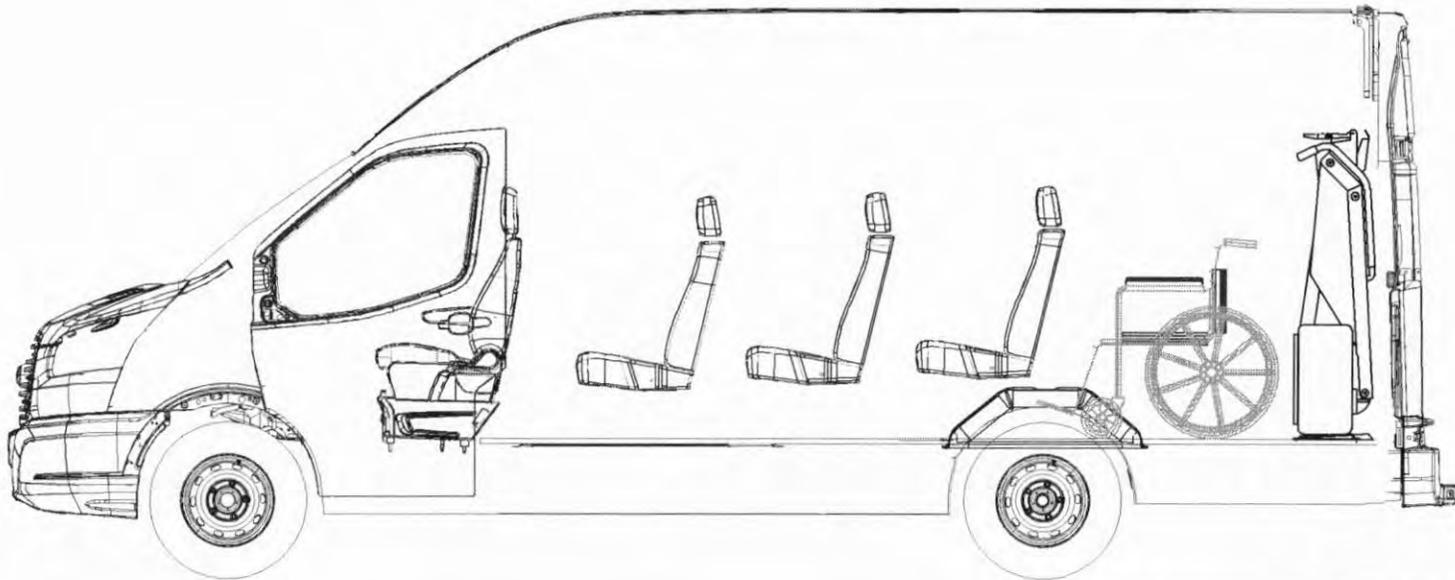
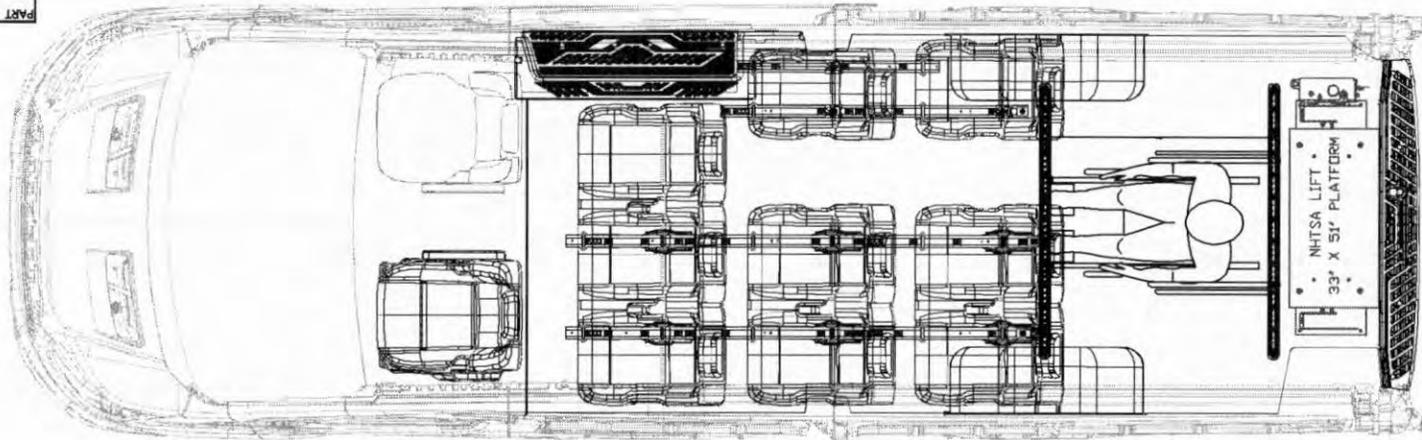
Transit 350: 8 passengers plus wheelchair area



Ford Transit interior with OEM seating and flooring. The SmartFloor is only added to the rear section, reducing upfit cost.

Rear access wheelchair lifts are available with 800 lb and 1,000 lb weight capacities. Additional SmartSeats with a removable base can be added to the rear section when not in use for wheelchair passengers.

PART No.



TITLE:
 FORD TRANSIT- 148" WHEELBASE
 EXTENDED LENGTH - ECONO PACKAGE

TRANSITWORKS
 INNOVATIVE TRANSIT SOLUTIONS

THE INFORMATION ON THIS DRAWING IS THE PROPERTY OF
 TRANSITWORKS. ANY REPRODUCTIONS OR USE OF THIS DRAWING
 WITHOUT PERMISSION OF TRANSITWORKS IS PROHIBITED.

Scale:
 1=12

TOLENCES UNLESS OTHERWISE SPECIFIED
 ALL FINISH DIMS. TO OUTSIDE UNLESS OTHERWISE SPECIFIED
 .0 ±.060 or Z
 .00 ±.030 or .5
 .000 ±.010 DO NOT SCALE

Drawn: Date: Ga./Mat'l:
 JAB 8/14/15 PLYWOOD SUBFLOOR

Drawing No:

Ford Transit Dimensions

Extended body length Standard body length



Regular wheelbase 129.9"
Long wheelbase 147.6"

High roof
Vehicle height: 108.6"
Interior cargo height: 81.5"

Medium roof
Vehicle height: 99.2"
Interior cargo height: 72.0"

Low roof
Vehicle height: 83.2"
Interior cargo height: 55.8"

The Transit is available in three body lengths and three roof heights,



High roof

Medium roof

	Transit 150	Transit 350	Transit 350	Transit 350 EL
Roof Height	Medium Roof	Medium Roof	High Roof	High Roof
Wheelbase Length	Regular	Long	Long	Long Extended

EXTERIOR

	Inches	Inches	Inches	Inches
Wheelbase	129.9"	147.6"	147.6"	147.6"
Length	217.8"	235.5"	235.5"	263.9"
Height	98.7"	99.2"	108.6"	107.7"
Width - Including Mirrors	97.4"	97.4"	97.4"	97.4"
Width - Mirrors Folded	81.3"	81.3"	81.3"	81.3"
Side Passenger Van Door Opening Height	59"	59"	59"	59"
Side Cargo Van Door Opening Height	63"	63"	63"	63"
Side Door Opening Width - Sliding	51.2"	51.2"	51.2"	51.2"
Rear Door Opening Height	62.8"	62.8"	72.2"	72.2"
Rear Door Opening Width	59.8"	59.8"	59.8"	59.8"

INTERIOR

	Inches	Inches	Inches	Inches
Interior Width Between C-Pillar	69.8"	69.8"	69.8"	69.8"
Interior Width Between Wheelhouse	53.7"	53.7"	53.7"	45.4"
Interior Height Maximum	67.6"	67.6"	77"	77"



*NDCC model has a longer floor-to-ground lift height than image shown.

CENTURY SERIES NDCC-2 WHEELCHAIR LIFTS

THE ONE-STOP-SHOP FOR ALL YOUR MOBILITY TRANSPORTATION NEEDS

Since 1963, BraunAbility® has been the trusted industry leader. Our wheelchair accessible vehicles and lifts are designed to meet your specific needs, with performance, safety, and reliability that will keep your fleet up and running day after day, year after year. With the most diverse product portfolio of any mobility vehicle company in the industry, BraunAbility delivers the right solution to every commercial mobility need.

NDCC-2 CENTURY SERIES WHEELCHAIR LIFT

STANDARD FEATURES

- 800-pound lifting capacity
- NHTSA-compliant
- Fully automatic FMVSS 403-compliant lift, operated by an attendant
- Interfaces with OEM interlocks
- Long-lasting LED lift-mounted lights
- Side or rear door application
- Floor to ground lift heights of 48" to 54"
- Made in the USA

SAFETY FEATURES

- Locking mechanical Inboard Barrier (IB), powder coated yellow for safety and high visibility, prevents operation if occupied
- Visual and audible warnings alert both passengers and attendants to unsafe conditions
- Interlocked gas spring activated outer barrier
- Dual handrails for security and convenience
- Pump design prevents platform folding when occupied

EASE OF USE FEATURES

- Hand-held control box with illuminated functions
- Durable redesigned baseplate reduces lift weight, and allows for quicker and easier service
- Bridging feature permits the wheelchair user to board the lift from sidewalks
- Equipped with an adjustable anti-rattle feature
- Lift-Tite™ system stows the lift platform securely while the vehicle is in transit
- Pump module with removable cover offers easy access to all components
- Integrated back-up pump

BRAUNABILITY'S UNRIVALED SERVICE

Every BraunAbility® commercial mobility product comes with our team of commercial mobility experts. They will work to find the ideal mobility transportation solution, no matter the requirements, complexity, or scale. And after you make a purchase, they will continue to work just as hard to offer you all the service and repair support you need.

The NDCC-2 Century Series Wheelchair Lift from BraunAbility

With dual hydraulic lift arms, and a design that has withstood the test of time, the Century Series offers all the benefits and quality of a BraunAbility wheelchair lift in a streamlined, economical package. The simplified electrical system offers trouble-free operation, while the non-hydraulic spring-loaded outer barrier keeps the wheelchair safely and securely on the wheelchair lift platform throughout the lifting cycle. In addition to all these standard features, the NDCC-2 **also provides more floor to ground distance, reaching 48" to 54"**.



BraunAbility offers several models of the Century 2 Wheelchair Lift to address the right application, including usable platforms of 33" x 51", 34" x 51", and 34" x 54". The models also vary based on the placement of the front or rear pump module, the lifting capacity (800 pounds), and the **overall floor-to-ground lift height (48" to 54")**. The Century 2 Wheelchair Lift is available with or without the handrail belt. See your BraunAbility dealer or braunability.com for lift models available for your specific application.



 **MADE IN THE USA**

631 West 11th Street • Winamac, IN 46996
(574) 946-6153 | 1-800-THE-LIFT
www.braunability.com/commercial

All illustrations, descriptions and specifications in this brochure are based on the latest product information at the time of publication. BraunAbility reserves the right to make changes at any time without notice. © 2019 The Braun Corporation 405246