

Court Chambers  
820 Highway 478  
Anthony, NM 88021

**City of Anthony, NM**  
**Board of Trustees: Regular Meeting**  
**MINUTES**

**Monday, May 19<sup>th</sup>, 2025**

Diana Murillo, Mayor  
Gabriel I. Holguin, MPT  
Jose Garcia, Trustee  
Daniel Barreras, Trustee  
Fernando Herrera, Trustee

**You can join meeting using your phone  
by dialing.**

**United States: [+1\(469\)312-8116](tel:+14693128116)  
Access Code: [287 605 841#](tel:+14693128116)**

**6:00pm**

**Please join TEAMS meeting from your  
computer, tablet or smartphone.**

**[Meeting ID: 269 927 715 817 0](#)**

**[Passcode: o8wV7xz3](#)**

*All members of the public entity participating remotely must identify themselves whenever they speak and must be clearly audible to the other members.*

**1. CALL TO ORDER by Mayor Diana Murillo at 6:03pm**

**2. PLEDGE OF ALLEGIANCE**

|                     |          |                          |            |           |
|---------------------|----------|--------------------------|------------|-----------|
| <b>3. ROLL CALL</b> | Present: | MPT Gabriel I. Holguin   | <b>YES</b> | NO        |
|                     |          | Trustee Jose Garcia      | <b>YES</b> | NO        |
|                     |          | Trustee Daniel Barreras  | YES        | <b>NO</b> |
|                     |          | Trustee Fernando Herrera | <b>YES</b> | NO        |
|                     |          | Mayor Diana Murillo      | <b>YES</b> | NO        |
|                     |          | Quorum Established       | <b>YES</b> | NO        |

***Traduccion del ingles al español y del español al ingles esta disponible a petición.***

***Si necesita un traductor, informe la Secretaria de la Ciudad a más tardar una semana antes de la fecha programada de la reunión***

**4. APPROVAL OF AGENDA ORDER**

*MPT Holguin requested an explanation for the missing agenda items. The Mayor explained that, because of some pending grievances, it wouldn't be appropriate to move forward with a few of the proposed items or policy changes at this time. MPT Holguin also asked about the Overpayment Policy. The City Clerk admitted she had simply forgotten to include it but mentioned it could still be added with a motion.*

**1<sup>st</sup> Motion: Trustee Garcia**      **2<sup>nd</sup> Motion: Trustee Herrera**

**Roll Call Vote:**

|                 |            |           |                          |
|-----------------|------------|-----------|--------------------------|
| MPT Holguin     | <b>YES</b> | <b>NO</b> | 2-1 Vote, Motion Passes. |
| Trustee Garcia  | <b>YES</b> | NO        |                          |
| Trustee Herrera | <b>YES</b> | NO        |                          |

**5. PUBLIC COMMENTS (3-minute limit for each person)**

*Liliana Perez*

**6. APPROVAL OF MINUTES**

**a. Regular Meeting: 05/07/2025**

**1<sup>st</sup> Motion: Trustee Garcia**      **2<sup>nd</sup> Motion: Trustee Herrera**

**Roll Call Vote:**

|                 |            |    |                          |
|-----------------|------------|----|--------------------------|
| MPT Holguin     | <b>YES</b> | NO | 3-0 Vote, Motion Passes. |
| Trustee Garcia  | <b>YES</b> | NO |                          |
| Trustee Herrera | <b>YES</b> | NO |                          |

**7. PRESENTATION**

**a. Presentation of Achievement Awards to the *Gadsden High School Esports Team, Presented by Trustee Garcia.***

*Trustee Garcia, along with the Board of Trustees, presented achievement awards to Gadsden High School students for their accomplishments this year as members of the Esports teams. Coach Baca also provided a brief overview of the team and highlighted the dedication and talents of his players.*

**b. Presentation of the 2024 Audit Report, *Presented by Beasley, Mitchell & Co. (POSTPONED)***

Motion to Postpone: 1<sup>st</sup> Motion: Trustee Herrera

2<sup>nd</sup> Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

3-0 Vote, Motion Passes.

Trustee Herrera **YES** NO

- c. Presentation on the Tyler Technologies Software/Services for Mobile Dispatching and Field Reporting Services for the Police Department, **Presented by Chief of Police.**

*The Chief of Police explained the importance of participating in a program currently used by three of the six local law enforcement agencies. The program would enhance instant dispatching, provide mapping access, and improve inter-agency officer communication, ultimately reducing radio traffic. The Chief noted that while they are hopeful the majority of the cost will be covered by the Law Enforcement Protection Fund, she is requesting that the City cover the remaining expense. She also clarified that this will be a Sole Source procurement, as the vendor is the only provider of this service currently in use by the county, and the purchase will follow the appropriate procurement process.*

**8. CONSIDERATION AND ACTION**

- a. Consideration and Action to select a project for the FY25 CDBG Application, **Presented by the Projects Coordinator.**

*The Projects Coordinator requested that the Board select a project for the upcoming CDBG funding cycle. Two public hearings were held to gather input, with residents expressing interest in improved roads and youth services. Trustee Garcia asked whether Phase II of the Multigenerational Building would qualify, and SCCOG representative Tiffany Goolsby confirmed it was potentially eligible, noting \$11 million is available statewide with no individual project cap. Due to limited community feedback, MPT Holguin expressed some hesitation but acknowledged street improvements were a recurring concern. The Board agreed to submit for Phase II of the Multigenerational Building and **have the lighting improvements along the Walking Path as a second option.***

**Motion to submit for Phase II of the MGB: 1<sup>st</sup> Motion: Trustee Garcia**

**2<sup>nd</sup> Motion: Trustee Herrera**

Roll Call Vote:

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

3-0 Vote, Motion Passes.

Trustee Herrera **YES** NO

**Original 1<sup>st</sup> Motion: MPT Holguin**

**2<sup>nd</sup> Motion: Trustee Herrera**

Roll Call Vote:

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

3-0 Vote, Motion Passes.

Trustee Herrera **YES** NO

- b. Consideration and Action to approve mileage reimbursement for Alternate Judge Ramos, **Presented by the Courts Administrator.**

**1<sup>st</sup> Motion: MPT Holguin**

**2<sup>nd</sup> Motion: Trustee Garcia**

Roll Call Vote:

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

3-0 Vote, Motion Passes.

Trustee Herrera **YES** NO

- c. Consideration and Action to approve the purchase of cameras to livestream all City meetings, **Presented by the IT Assistant. (POSTPONED)**

*In response to the Board's request to live-stream meetings, the IT Assistant reached out to multiple vendors and received one proposal from MOOD Texas. The quote included equipment, services, and installation but exceeded the \$15,000 budget. Alternative options were presented, such as installing only one camera or purchasing equipment separately and managing installation in-house, although this would not guarantee code compliance. Alternatively, equipment could be purchased and hiring an electrician could be an option. The Board agreed to proceed with purchasing equipment for three cameras and obtain quotes from electricians for installation.*

**To postpone 1<sup>st</sup> Motion:** MPT Holguin

**2<sup>nd</sup> Motion:** Trustee Garcia

**Roll Call Vote:**

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

Trustee Herrera **YES** NO

3-0 Vote, Motion Passes.

**Original 1<sup>st</sup> Motion:** Trustee Garcia

**2<sup>nd</sup> Motion:** Trustee Herrera

- d. Consideration and Action to approve the disposal of obsolete IT equipment, ***Presented by the IT Assistant.***

*The IT Assistant presented the need to securely dispose of over 30 pieces of outdated and unused IT equipment currently stored across City facilities. Proper disposal would also support improved inventory management. The IT Assistant explained that several vendors offer certified disposal services, including Spectrum, the City's current service provider. Spectrum's service includes pickup, secure data wiping, and appropriate disposal of all devices. An initial inventory list was presented, with a second round of disposal expected as more equipment is identified. The Board voted to approve Spectrum as the selected vendor for secure disposal of obsolete IT equipment.*

**Motion to Select Spectrum:** 1<sup>st</sup> Motion: Trustee Garcia

2<sup>nd</sup> Motion: MPT Holguin

**Roll Call Vote:**

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

Trustee Herrera **YES** NO

3-0 Vote, Motion Passes.

**Original w/ Amendment 1<sup>st</sup> Motion:** MPT Holguin

2<sup>nd</sup> Motion: Trustee Herrera

**Roll Call Vote:**

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

Trustee Herrera **YES** NO

3-0 Vote, Motion Passes.

- e. Consideration and Action to approve to switch Microsoft Licenses from Standard to Microsoft Government E3 Licenses, ***Presented by the IT Assistant.***

*As the City continues to grow, the need for increased data storage has become more apparent. The IT Assistant recommended transitioning from the current Microsoft Standard licenses to Microsoft Government E3 licenses for select employees. This upgrade would provide enhanced data storage, improved email capacity, and better data recovery capabilities in the event of device loss or employee turnover. The IT Assistant proposed purchasing 50 licenses at this time, as not all employees require the enhanced features. While there was some discussion about cost, it was noted that Spectrum, already contracted with the City, offers the most cost-effective solution for this upgrade.*

**To Select Spectrum:** 1<sup>st</sup> Motion: Trustee Herrera 2<sup>nd</sup> Motion: MPT Holguin

**Roll Call Vote:**

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

Trustee Herrera **YES** NO

3-0 Vote, Motion Passes.

**Original 1<sup>st</sup> Motion:** Trustee Garcia

2<sup>nd</sup> Motion: MPT Holguin

**Roll Call Vote:**

MPT Holguin **YES** NO

Trustee Garcia **YES** NO

Trustee Herrera **YES** NO

3-0 Vote, Motion Passes.

- f. Consideration and Action approve the updated City of Anthony Police Department Standard Operating Procedures, ***Presented by the Chief of Police. (POSTPONED)***

*The Chief of Police reported that, following months of postponement, the City Attorney has reviewed the policy concerning the involvement of the Police Department with City officials and employees. The Attorney recommended including the term "City Official" to encompass both elected and appointed individuals along with employees. MPT Holguin asked whether the City Attorney had reviewed the entire SOP, to which the City Attorney answered that he had not as it is a lengthy document and had already gone through legal review by previous legal counsel. MPT Holguin had some reservations as he believes that because former legal counsel is longer with the city the legal review is outdated. The Chief*

of Police cautioned about further postponing this approval as it might put the City in liability. Trustee Herrera agreed that there have been several discussions on this matter and noted that the only question that was brought up at the time was regarding city officials and employees and recommended proceeding with approval. Ultimately, it was decided to be postponed for the following meeting.

**To Postpone: 1<sup>st</sup> Motion:** MPT Holguin

**2<sup>nd</sup> Motion:** Trustee Herrera

**Roll Call Vote:**

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Herrera YES NO

3-0 Vote, Motion Passes.

**Original 1<sup>st</sup> Motion:** Trustee Herrera

**2<sup>nd</sup> Motion:** Trustee Garcia

- g. Consideration and Action to approve the disposal of four (4) decommissioned police vehicles (1-2022 Dodge Durango, 2-2018 Dodge Charges and 1-2013 Ford Explorer), ***Presented by Lt. Guerrero and Ofc. Allen.***

*Lt. Guerrero requested Board approval to dispose of decommissioned police vehicles, citing safety concerns and rising maintenance costs that make them no longer practical to retain.*

**1<sup>st</sup> Motion:** Trustee Garcia

**2<sup>nd</sup> Motion:** MPT Holguin

**Roll Call Vote:**

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Herrera YES NO

3-0 Vote, Motion Passes.

- h. Consideration and Action to approve the purchase of asphalt for the purpose of filling potholes throughout the City, ***Presented by Mayor Murillo.***

*Mayor Murillo presented quotes for asphalt for the purpose of covering potholes, noting the quality and unit price of Pavement Sealants that is also used by NMDOT.*

**To Select Pavement Sealants: 1<sup>st</sup> Motion:** Trustee Garcia

**2<sup>nd</sup> Motion:** MPT Holguin

**Roll Call Vote:**

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Herrera YES NO

3-0 Vote, Motion Passes.

**Original 1<sup>st</sup> Motion:** Trustee Garcia

**2<sup>nd</sup> Motion:** Trustee Herrera

**Roll Call Vote:**

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Herrera YES NO

3-0 Vote, Motion Passes.

## 9. ITEMS FROM THE MAYOR AND TRUSTEES

**Trustee Herrera:** Asked about their Per Diem checks and inquired about the sale of the ADA Truck.

**Trustee Garcia:** Questioned about accepting credit cards at the MVD, the MVD manager stated that she will follow up with Sunland Park to inquire about the possibility of implementing credit cards.

**MPT Holguin:** Requested a Special Meeting, approval for the removal of the city's assigned vehicle for the Mayor and in it's place authorize reimbursement for the use of a personal vehicle for official city business, scheduled for May 27<sup>th</sup> at 5:00pm.

**1<sup>st</sup> Motion:** MPT Holguin

**2<sup>nd</sup> Motion:** Trustee Garcia

**Roll Call Vote:**

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Herrera YES NO

3-0 Vote, Motion Passes.

## 10. ADJOURNMENT

**1<sup>st</sup> Motion:** Trustee Garcia

**2<sup>nd</sup> Motion:** Trustee Herrera

**Roll Call Vote:**

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Herrera YES NO

3-0 Vote, Motion Passes at 8:18pm

{SEAL}  
Attest:

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Karla Oropeza, City Clerk

DRAFT

Court Chambers  
820 Highway 478  
Anthony, NM 88021

**City of Anthony, NM**  
**Board of Trustees: Workshop**  
**MINUTES**  
**Tuesday, May 27<sup>th</sup>, 2025**

Diana Murillo, Mayor  
Gabriel I. Holguin, MPT  
Jose Garcia, Trustee  
Daniel Barreras, Trustee  
Fernando Herrera, Trustee

**You can join meeting using your phone  
by dialing.**

**United States: [+1\(469\)312-8116](tel:+1(469)312-8116)  
Access Code: 865 613 609#**

**6:00pm**

**Please join TEAMS meeting from your  
computer, tablet or smartphone.**

**[Meeting ID: 292 240 928 652 7](#)**

**[Passcode: Rm3vZ9XF](#)**

*All members of the public entity participating remotely must identify themselves whenever they speak and must be clearly audible to the other members.*

**1. CALL TO ORDER by MPT Holguin at 6:07pm**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

Present:

|                          |     |    |
|--------------------------|-----|----|
| MPT Gabriel I. Holguin   | YES | NO |
| Trustee Jose Garcia      | YES | NO |
| Trustee Daniel Barreras  | YES | NO |
| Trustee Fernando Herrera | YES | NO |
| Mayor Diana Murillo      | YES | NO |
| Quorum Established       | YES | NO |

---

***Traduccion del ingles al español y del español al ingles esta disponible a petición.***

***Si necesita un traductor, informe la Secretaria de la Ciudad a más tardar una semana antes de la fecha programada de la reunión***

**4. ~~APPROVAL OF AGENDA ORDER~~**

**5. DISCUSSION**

**a. Discussion of the 2027-2031 ICIP Project Summary and Descriptions, *Presented by the Projects Coordinator.***

*The Projects Coordinator, along with Tiffany Goolsby from SCOGG, provided a brief overview of the public input received. The top priorities identified by the public were as follows:*

- 1. Street improvements*
- 2. Lighting along the walking path*
- 3. Dos Lagos infrastructure*
- 4. Completion of Adams Park*
- 5. City soccer fields*
- 6. Land acquisition*
- 7. Flood control*
- 8. Public safety vehicles and equipment*

*The remaining five priorities will remain as previously listed. A detailed discussion followed regarding the alignment of the public's input with the Board's priorities. Trustee Garcia emphasized the importance of parks and recreation, reaffirming his commitment to youth-focused initiatives. Meanwhile, MPT Holguin highlighted the need for infrastructure improvements, flood control, and street repairs.*

*With input from the Projects Coordinator and Ms. Goolsby, and after considering the public's feedback, the Board finalized the project summary as follows:*

- 1. Anthony Street Improvements and Sidewalks*
- 2. Anthony Community Parks and Recreation*
- 3. Anthony Economic Development Infrastructure*
- 4. Anthony Health and Wellness*

5. *Anthony Flood Control Improvements*

*The remainder of the project summaries will remain unchanged from previous years. Ms. Goolsby informed the Board that the top three priorities will be the primary focus during the upcoming legislative session. Final approval of the 2027–2031 ICIP is tentatively scheduled for mid-June via resolution.*

6. **ADJOURNMENT at 7:11pm.**

---

Diana Murillo, Mayor

{SEAL}

Attest:

---

Karla Oropeza, City Clerk

DRAFT



Court Chambers  
820 Highway 478  
Anthony, NM 88021

**City of Anthony, NM**  
**Board of Trustees: Special Meeting**  
**MINUTES**  
**Thursday, May 29th, 2025**

Diana Murillo, Mayor  
Gabriel I. Holguin, MPT  
Jose Garcia, Trustee  
Daniel Barreras, Trustee  
Fernando Herrera, Trustee

**You can join meeting using your phone  
by dialing.**

**United States: [+1\(469\)312-8116](tel:+14693128116)  
Access Code: 898 894 610#**

**5:00pm**

**Please join TEAMS meeting from your  
computer, tablet or smartphone.**

**[Meeting ID: 292 240 928 652 7](#)  
[Passcode: uv2QT7Wv](#)**

*All members of the public entity participating remotely must identify themselves whenever they speak and must be clearly audible to the other members.*

**1. CALL TO ORDER by MPT Holguin at 5:07pm**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

Present:

|                          |            |                           |
|--------------------------|------------|---------------------------|
| MPT Gabriel I. Holguin   | <b>YES</b> | NO                        |
| Trustee Jose Garcia      | <b>YES</b> | NO                        |
| Trustee Daniel Barreras  | YES        | <b>NO</b> *Join at 5:14pm |
| Trustee Fernando Herrera | <b>YES</b> | NO                        |
| Mayor Diana Murillo      | YES        | <b>NO</b>                 |
| Quorum Established       | <b>YES</b> | NO                        |

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**4. APPROVAL OF AGENDA ORDER**

*Add Items from the Trustees as agenda item 6.*

**1st Motion:** MPT Holguin

**2nd Motion:** Trustee Garcia

**Roll Call Vote:**

|                 |            |    |
|-----------------|------------|----|
| MPT Holguin     | <b>YES</b> | NO |
| Trustee Garcia  | <b>YES</b> | NO |
| Trustee Herrera | <b>YES</b> | NO |

3-0 Vote, Motion Passes.

**5. CONSIDERATION AND ACTION**

- a.** Consideration and Action to approve the removal of the City's assigned vehicle for the Mayor and in it's place authorize reimbursement for the use of a personal vehicle for official city business,  
***Presented by MPT Holguin.***

*MPT Holguin presented this item to facilitate the sale of the ADA vehicle, expressing concern over repeated delays. He reiterated a lack of progress on several matters, including the disbursement of the approved check to Attorney Yvonne Quintana and the posting of the In-House Counsel job vacancy. He suggested these delays appear intentional and are possibly meant to obstruct the sale of the vehicle. The Board requested an update; however, staff present were unable to provide one. Trustee Herrera expressed concern over the continued use of the vehicle, despite the Board's prior decision to sell it. To prevent further use, Trustee Garcia suggested directing the Chief of Police to retain the vehicle keys. MPT Holguin proposed that a board member hold the keys instead. Trustees Garcia and Herrera opposed that suggestion. Subsequently, Trustees Garcia and Herrera made a motion stating that if the Mayor does not return the vehicle and surrender the keys by Friday, May 30th at 5:00 p.m., they will file a writ of mandamus against the Mayor to enforce compliance.*

**1st Motion:** Trustee Garcia

**2nd Motion:** Trustee Herrera

**Roll Call Vote:**

MPT Holguin YES NO  
Trustee Garcia YES NO  
Trustee Barreras YES NO 3-1 Vote, Motion Passes.  
Trustee Herrera YES NO

**Original 1<sup>st</sup> Motion:** Trustee Garcia

**2<sup>nd</sup> Motion:** Trustee Herrera

**Roll Call Vote:**

MPT Holguin YES NO  
Trustee Garcia YES NO  
Trustee Barreras YES NO 3-1 Vote, Motion Passes.  
Trustee Herrera YES NO

**6. ITEMS FROM THE TRUSTEES**

***Trustee Barreras: NONE***

***Trustee Herrera: NONE***

***Trustee Garcia: NONE***

***MPT Holguin:*** Consideration and Action to approve a resolution requiring counsel reapproval for remote work and secondary employment for Municipal Employees with the exception of the City Attorney with oversight by the City Attorney and Human Resources Director. Executive Session regarding personnel matters regarding all city employees to include discussions on positions, position updates, performance evaluations with possible action regarding matters discussed in Executive Session. The City Clerk cautioned against it due to the Mayor informing the Board of pending grievances that have not been addressed, MPT Holguin proceed with requesting a roll call vote.

**1<sup>st</sup> Motion:** MPT Holguin

**2<sup>nd</sup> Motin:** Trustee Garcia

**Roll Call Vote:**

MPT Holguin YES NO  
Trustee Garcia YES NO  
Trustee Barreras YES NO 3-1 Vote, Motion Passes.  
Trustee Herrera YES NO

**7. ADJOURNMENT**

**1<sup>st</sup> Motion:** Trustee Herrera

**2<sup>nd</sup> Motion:** Trustee Garcia

**Roll Call Vote:**

MPT Holguin YES NO  
Trustee Garcia YES NO 4-0 Vote, Motion Passes at 5:35pm.  
Trustee Barreras YES NO  
Trustee Herrera YES NO

---

Diana Murillo, Mayor

{SEAL}

Attest:

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Karla Oropeza, City Clerk

DRAFT

Court Chambers  
820 Highway 478  
Anthony, NM 88021

**City of Anthony, NM**  
**Board of Trustees: Budget Workshop**  
**MINUTES**  
**Thursday, May 29<sup>th</sup>, 2025**

Diana Murillo, Mayor  
Gabriel I. Holguin, MPT  
Jose Garcia, Trustee  
Daniel Barreras, Trustee  
Fernando Herrera, Trustee

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**Access Code: [898 894 610#](tel:+1(469)312-8116)**

**6:00pm**

**Please join TEAMS meeting from your  
computer, tablet or smartphone.**

**[Meeting ID: 299 790 652 668](#)**

**[Passcode: uv2QT7Wv](#)**

*All members of the public entity participating remotely must identify themselves whenever they speak and must be clearly audible to the other members.*

**1. CALL TO ORDER by Mayor Diana Murillo at 6:02pm**

**2. PLEDGE OF ALLEGIANCE**

|                     |          |                          |            |    |
|---------------------|----------|--------------------------|------------|----|
| <b>3. ROLL CALL</b> | Present: | MPT Gabriel I. Holguin   | <b>YES</b> | NO |
|                     |          | Trustee Jose Garcia      | <b>YES</b> | NO |
|                     |          | Trustee Daniel Barreras  | <b>YES</b> | NO |
|                     |          | Trustee Fernando Herrera | <b>YES</b> | NO |
|                     |          | Mayor Diana Murillo      | <b>YES</b> | NO |
|                     |          | Quorum Established       | <b>YES</b> | NO |

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**4. APPROVAL OF AGENDA ORDER**

**1st Motion:** Trustee Barreras

**2nd Motion:** Trustee Garcia

**Roll Call Vote:**

|                  |            |    |
|------------------|------------|----|
| MPT Holguin      | <b>YES</b> | NO |
| Trustee Garcia   | <b>YES</b> | NO |
| Trustee Barreras | <b>YES</b> | NO |
| Trustee Herrera  | <b>YES</b> | NO |

4-0 Vote, Motion Passes.

**5. PRESENTATION**

- a. Presentation on the Finance Reports for April 2025 and 2<sup>nd</sup> review for Fiscal Year 2026 Budget, Presented by the Finance Director.**

*The Finance Director provided the Board with an update on the current fiscal year's budget through the month of April. It was noted that revenues are projected to fall short of the initial budget estimates, noting that the fiscal year will end with roughly \$4.9million in revenues in comparison to the projected \$5.2million. All departments, however, are currently operating within their projected budgets, with payroll being the only area showing notable activity. The Finance Director also presented projected budgets for each department for the upcoming fiscal year. During this discussion, several staff members, particularly from the Police Department, advocated wage increases. There was a lengthy discussion regarding the proposed wage increases for all departments. Trustee Herrera and MPT Holguin raised concerns about the justification for increasing wages given the projected revenue shortfall. While MPT Holguin further expressed hesitation in approving any wage increases, stating that he only has the word of the supervisors to rely on when it comes to employee performance evaluations. He added that while the Mayor may have access to performance reviews, the Board does not and questioned how staff expect wage increases when no formal documentation or justification has been provided to the Board.*

**6. ADJOURNMENT**

**1st Motion:** Trustee Barreras

**2nd Motion:** MPT Holguin

**Roll Call Vote:**

|                  |            |    |
|------------------|------------|----|
| MPT Holguin      | <b>YES</b> | NO |
| Trustee Garcia   | <b>YES</b> | NO |
| Trustee Barreras | <b>YES</b> | NO |
| Trustee Herrera  | <b>YES</b> | NO |

4-0 Vote, Motion Passes at 8:06pm.

---

Diana Murillo, Mayor

{SEAL}

Attest:

---

Karla Oropeza, City Clerk

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BASIC FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2024  
INDEPENDENT AUDITORS' REPORT

STATE OF NEW MEXICO  
CITY OF ANTHONY  
FOR THE YEAR ENDED JUNE 30, 2024

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STATE OF NEW MEXICO  
CITY OF ANTHONY  
FOR THE YEAR ENDED JUNE 30, 2024

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STATE OF NEW MEXICO  
CITY OF ANTHONY  
FOR THE YEAR ENDED JUNE 30, 2024

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STATE OF NEW MEXICO  
CITY OF ANTHONY  
OFFICIAL ROSTER  
JUNE 30, 2024

**BOARD OF TRUSTEES**

|                    |               |
|--------------------|---------------|
| Diana M. Trujillo  | Mayor         |
| Gabriel I. Holguin | Mayor Pro-Tem |
| Jose Garcia        | Trustee       |
| Fernando Herrera   | Trustee       |
| Daniel Barreras    | Trustee       |

**ADMINISTRATIVE OFFICIALS**

|                       |                 |
|-----------------------|-----------------|
| Hiram Gonzalez        | Finance Officer |
| Judge Sarah G Holguin | Municipal Judge |



# Beasley, Mitchell & Co.

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

Mr. Joseph M. Maestas, P.E., CFE, State Auditor  
and the Mayor and City Board of Trustees of the  
City of Anthony, New Mexico

### Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison for the general fund of the City of Anthony (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City'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, the aggregate remaining fund information, and the budgetary comparison for the general fund of the City of Anthony, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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 City of Anthony, 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 opinion.



## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Anthony's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Anthony'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 City of Anthony'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 the Management's Discussion and Analysis which is required to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require City's proportionate and contribution share of the net pension liability on pages 63 - 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual non-major fund financial statements, the schedule of deposit and investment accounts, the schedule of collateral pledged by depository for public funds, and the schedule of joint powers agreements 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 combining and individual non-major fund financial statements, the schedule of deposit and investment accounts, the schedule of collateral pledged by depository for public funds, and the schedule of joint powers agreements 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 13, 2024, on our consideration of the City of Anthony, New Mexico'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 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 City of Anthony, New Mexico's internal control over financial reporting and compliance.

*Beasley, Mitchell & Co. LLP*

Beasley, Mitchell & Co., LLP  
Las Cruces, New Mexico  
December 13, 2024

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF NET POSITION  
JUNE 30, 2024

|   | <b><u>Governmental<br/>Activities</u></b> |
|---|---|
| <b>ASSETS AND DEFERRED OUTFLOWS</b>                                       |   |
| Current and other assets:   |   |
| Cash and cash equivalents (Note 3)  | \$ 7,600,934                              |
| Accounts receivable:  |   |
| Taxes (Note 4)  | 667,399                                   |
| Trade (Note 4)  | 15,649                                    |
| Leases receivable - current (Note 8)                                      | <u>6,835</u>                              |
| Total Current Assets  | 8,290,817                                 |
| Noncurrent assets   |   |
| Restricted investments (Note 3)   | 404,335                                   |
| Capital assets, net of accumulated depreciation (Note 6)                  | 30,492,538                                |
| Leases receivable, net of current (Note 8)                                | <u>14,030</u>                             |
| Total noncurrent assets   | <u>30,910,903</u>                         |
| Total assets  | 39,201,720                                |
| Deferred outflows of resources  |   |
| Difference between expected and actual experience (Note 10)               | 212,297                                   |
| Changes in proportion (Note 10)   | 254,189                                   |
| Net difference between projected and actual investment earnings (Note 10) | 235,986                                   |
| Employer contributions subsequent to the measurement date (Note 10)       | <u>199,445</u>                            |
| Total deferred outflows of resources                                      | <u>901,917</u>                            |
| Total assets and deferred outflows  | <u>\$ 40,103,637</u>                      |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF NET POSITION  
JUNE 30, 2024

**Governmental  
Activities**

**LIABILITIES**

Current Liabilities

|  |                |
|--|----------------|
| Accounts payable                               | \$ 659,572     |
| Accrued payroll                                | 127,481        |
| Accrued compensated absences, current (Note 7) | 42,237         |
| Current portion of loans payable (Note 7)      | <u>294,371</u> |

Total Current Liabilities 1,123,661

Noncurrent liabilities

|   |                  |
|---|------------------|
| Accrued compensated absences, net of current (Note 7) | 23,919           |
| Net pension liability (Note 10)                       | 2,653,995        |
| Loans payable - net of current (Note 7)               | <u>7,298,241</u> |

Total noncurrent liabilities 9,976,155

Total liabilities 11,099,816

Deferred inflows of resources

|   |               |
|---|---------------|
| Difference between expected and actual experience (Note 10) | 17,314        |
| Changes in proportion (Note 10)                             | 18,223        |
| Right of use assets (Note 8)                                | <u>20,865</u> |

Total deferred inflows of resources 56,402

Total liabilities and deferred inflows 11,156,218

**NET POSITION**

|                                  |                    |
|----------------------------------|--------------------|
| Net investment in capital assets | 22,899,926         |
| Restricted for:                  |                    |
| Debt service                     | 1,273,443          |
| Capital projects                 | 5,260,742          |
| Special revenue                  | 3,630,914          |
| Reserved                         | 439,899            |
| Unrestricted                     | <u>(4,557,505)</u> |

Total net position 28,947,419

Total liabilities, deferred inflows, and net position \$ 40,103,637

See independent auditors' report and accompanying notes to financial statements.



STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

|                                      | Program Revenues |                         |                                       |                                     | Net (Expense) Revenue<br>and Changes in Net<br>Position |
|--------------------------------------|------------------|-------------------------|---------------------------------------|-------------------------------------|---|
|                                      | Expenses         | Charges for<br>Services | Operating Grants<br>and Contributions | Capital Grants<br>and Contributions |   |
| <b>FUNCTIONAL/PROGRAMS:</b>          |                  |                         |                                       |                                     |   |
| <b>Governmental activities:</b>      |                  |                         |                                       |                                     |   |
| General government                   | \$ 1,226,840     | \$ 136,994              | \$ 925,253                            | \$ -                                | \$ (164,593)  |
| Public safety                        | 939,187          | 67,305                  | 121,203                               | 263,319                             | (487,360)   |
| Public works                         | 1,994,969        | -                       | 84,090                                | 4,833,150                           | 2,922,271   |
| Culture and recreation               | 365,412          | 35,462                  | 17,167                                | 281,956                             | (30,827)  |
| Interest on long-term debt           | 193,685          | -                       | -                                     | -                                   | (193,685)   |
| Total governmental activities        | \$ 4,720,093     | \$ 239,761              | \$ 1,147,713                          | \$ 5,378,425                        | 2,045,806   |
| General Revenues and transfers:      |                  |                         |                                       |                                     |   |
| Taxes:                               |                  |                         |                                       |                                     |   |
| Gross receipts taxes                 |                  |                         |                                       |                                     | 3,993,991   |
| Gasoline taxes and franchise tax     |                  |                         |                                       |                                     | 51,987  |
| Other taxes                          |                  |                         |                                       |                                     | 884,984   |
| Investment income                    |                  |                         |                                       |                                     | 20,419  |
| Miscellaneous income                 |                  |                         |                                       |                                     | 47,925  |
| Loan Proceeds                        |                  |                         |                                       |                                     | 2,832   |
| Total general revenues and transfers |                  |                         |                                       |                                     | 5,002,138   |
| Changes in net position              |                  |                         |                                       |                                     | 7,047,944   |
| Net position, beginning of year      |                  |                         |                                       |                                     | 21,899,474  |
| Net position, end of year            |                  |                         |                                       |                                     | \$ 28,947,418   |

See independent auditors' report and accompanying notes to financial statements.

## **GOVERNMENTAL FUND STATEMENTS**

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2024

|                                     | Debt Service |                            | Capital Project Funds                   |                       |                           |                                    |
|-------------------------------------|--------------|----------------------------|---|-----------------------|---------------------------|------------------------------------|
|                                     | General Fund | PPRF - 4890<br>PPRF - 4815 | Anthony Multi-Gen Facility Construction | Church St HW2-LP10024 | Futbol Field 22-ZG1023-26 | Transfer Station - Planning/Design |
| <b>ASSETS</b>                       |              |                            |   |                       |                           |                                    |
| Cash and cash equivalents           | \$ -         | \$ -                       | \$ -                                    | \$ 235,442            | \$ -                      | \$ 800,000                         |
| Investments - NMFA                  | -            | 446,329                    | -                                       | -                     | -                         | -                                  |
| Receivables:                        |              | 283,938                    | -                                       | -                     | -                         | -                                  |
| Taxes                               | 666,891      | -                          | -                                       | -                     | -                         | -                                  |
| Trade                               | 15,649       | -                          | -                                       | -                     | -                         | -                                  |
| Due from other funds                | 3,860,905    | -                          | -                                       | 537,368               | -                         | -                                  |
| Total assets                        | 4,543,445    | 730,267                    | -                                       | 772,810               | -                         | 800,000                            |
| <b>LIABILITIES AND FUND BALANCE</b> |              |                            |   |                       |                           |                                    |
| Liabilities:                        |              |                            |   |                       |                           |                                    |
| Accounts payable                    | 36,291       | -                          | 15,025                                  | 286,283               | 33,010                    | -                                  |
| Accrued payroll                     | 127,481      | -                          | -                                       | -                     | -                         | -                                  |
| Unearned revenue                    | -            | -                          | -                                       | -                     | -                         | 720,000                            |
| Due to other funds                  | 537,368      | -                          | 894,755                                 | -                     | 1,021,663                 | -                                  |
| Total liabilities                   | 701,140      | -                          | 909,780                                 | 286,283               | 1,054,673                 | 720,000                            |
| Deferred inflows of resources       | 30,522       | -                          | -                                       | -                     | -                         | -                                  |
| Fund balances:                      |              |                            |   |                       |                           |                                    |
| Restricted for:                     |              |                            |   |                       |                           |                                    |
| General government                  | -            | -                          | -                                       | -                     | -                         | -                                  |
| Public safety                       | -            | -                          | -                                       | -                     | -                         | -                                  |
| Culture and recreation              | -            | -                          | -                                       | -                     | -                         | -                                  |
| Public works                        | -            | -                          | -                                       | 486,527               | -                         | 80,000                             |
| Debt service expenditures           | -            | 730,267                    | -                                       | -                     | -                         | -                                  |
| Reserved for:                       |              |                            |   |                       |                           |                                    |
| General government                  | 439,899      | -                          | -                                       | -                     | -                         | -                                  |
| Unassigned                          | 3,371,884    | -                          | (909,780)                               | -                     | (1,054,673)               | -                                  |
| Total fund balances                 | 3,811,783    | 730,267                    | (909,780)                               | 486,527               | (1,054,673)               | 80,000                             |
| Total liabilities and fund balances | \$ 4,543,445 | \$ 730,267                 | \$ -                                    | \$ 772,810            | \$ -                      | \$ 800,000                         |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2024

|                                     |                                   | Capital Project Funds           |  |  |                                      |                         |
|-------------------------------------|-----------------------------------|---------------------------------|--|--|--------------------------------------|-------------------------|
|                                     | South Anthony Arroyo - CWSRLF-067 | South Anthony Arroyo - CIF-5509 | Emergency Health Clinic EDA No08-7905526 | Transportation Project Fund HW2-LP1033 | Anthony Parks and Recreation - E2539 | Acosta Rd (CDBG Acosta) |
| <b>ASSETS</b>                       |                                   |                                 |  |  |                                      |                         |
| Cash and cash equivalents           | \$ 1,363,241                      | \$ 1,300,000                    | \$ -                                     | \$ 12,496                              | \$ 444,652                           | \$ 98,512               |
| Investments - NMFA                  | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Receivables:                        |                                   |                                 |  |  |                                      |                         |
| Taxes                               | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Trade                               | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Due from other funds                | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Total assets                        | <u>1,363,241</u>                  | <u>1,300,000</u>                | <u>-</u>                                 | <u>12,496</u>                          | <u>444,652</u>                       | <u>98,512</u>           |
| <b>LIABILITIES AND FUND BALANCE</b> |                                   |                                 |  |  |                                      |                         |
| Liabilities:                        |                                   |                                 |  |  |                                      |                         |
| Accounts payable                    | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Accrued payroll                     | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Unearned revenue                    | 1,350,000                         | -                               | -  | -                                      | -                                    | -                       |
| Due to other funds                  | -                                 | -                               | 1,134,396                                | -                                      | 280,861                              | 92,808                  |
| Total liabilities                   | <u>1,350,000</u>                  | <u>-</u>                        | <u>1,134,396</u>                         | <u>-</u>                               | <u>280,861</u>                       | <u>92,808</u>           |
| Fund balances:                      |                                   |                                 |  |  |                                      |                         |
| Restricted for:                     |                                   |                                 |  |  |                                      |                         |
| General government                  | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Public Safety                       | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Culture and recreation              | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Public works                        | 13,241                            | 1,300,000                       | -  | 12,496                                 | 163,791                              | 5,704                   |
| Debt service expenditures           | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Reserved for:                       |                                   |                                 |  |  |                                      |                         |
| General government                  | -                                 | -                               | -  | -                                      | -                                    | -                       |
| Unassigned                          | -                                 | -                               | (1,134,396)                              | -                                      | -                                    | -                       |
| Total fund balances                 | <u>13,241</u>                     | <u>1,300,000</u>                | <u>(1,134,396)</u>                       | <u>12,496</u>                          | <u>163,791</u>                       | <u>5,704</u>            |
| Total liabilities and fund balances | <u>\$ 1,363,241</u>               | <u>\$ 1,300,000</u>             | <u>\$ -</u>                              | <u>\$ 12,496</u>                       | <u>\$ 444,652</u>                    | <u>\$ 98,512</u>        |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | <u>Capital Project Fund</u>      |   |   |
|--|----------------------------------|---|---|
|  | <u>Multigenerational Phase 2</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
| <b>ASSETS</b>                          |                                  |   |   |
| Cash and cash equivalents              | \$ -                             | \$ 2,900,262                            | \$ 7,600,934                            |
| Investments - NMFA                     | -                                | 120,397                                 | 404,335                                 |
| Receivables:                           |                                  |   |   |
| Taxes                                  | -                                | 508                                     | 667,399                                 |
| Trade                                  | -                                | -                                       | 15,649                                  |
| Due from other funds                   | -                                | -                                       | 4,398,273                               |
| Total assets                           | -                                | 3,021,167                               | 13,086,590                              |
| <b>LIABILITIES AND FUND BALANCE</b>    |                                  |   |   |
| Liabilities:                           |                                  |   |   |
| Accounts payable                       | 17,272                           | 271,691                                 | 659,572                                 |
| Accrued payroll                        | -                                | -                                       | 127,481                                 |
| Unearned revenue                       | -                                | 540,000                                 | 2,610,000                               |
| Due to other funds                     | 36,112                           | 400,310                                 | 4,398,273                               |
| Total liabilities                      | 53,384                           | 1,212,001                               | 7,795,326                               |
| Deferred inflows of resources          | -                                | -                                       | 30,522                                  |
| Total liabilities and deferred inflows | 53,384                           | 1,212,001                               | 7,825,848                               |
| Fund balances:                         |                                  |   |   |
| Restricted for:                        |                                  |   |   |
| General government                     | -                                | 217,743                                 | 217,743                                 |
| Public Safety                          | -                                | 761,167                                 | 761,167                                 |
| Culture and recreation                 | -                                | 39,825                                  | 39,825                                  |
| Public works                           | -                                | 550,420                                 | 2,612,179                               |
| Debt service expenditures              | -                                | 543,176                                 | 1,273,443                               |
| Reserved for:                          |                                  |   |   |
| General government                     | -                                | -                                       | 439,899                                 |
| Unassigned                             | (53,384)                         | (303,165)                               | (83,514)                                |
| Total fund balances                    | (53,384)                         | 1,809,166                               | 5,260,742                               |
| Total liabilities and fund balances    | \$ -                             | \$ 3,021,167                            | \$ 13,086,590                           |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024

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

|   |                      |
|---|----------------------|
| Fund balances- total governmental funds   | \$ 5,260,742         |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds  | 30,492,538           |
| Lease receivable  | 20,865               |
| Grant revenue are 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 | 2,610,000            |
| 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 Pension   | 901,917              |
| Deferred inflows of resources related to Pension  | (35,537)             |
| Deferred inflows - Leases   | (20,865)             |
| Long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds:   |                      |
| Property taxes  | 30,522               |
| Some liabilities, including the loan and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds:   |                      |
| Accrued compensated absences  | (66,156)             |
| Loan payable  | (7,592,612)          |
| Net pension liability   | <u>(2,653,995)</u>   |
| Total net position of governmental activities   | <u>\$ 28,947,419</u> |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS  
JUNE 30, 2024

|   | Debt Service |                            | Capital Project Funds                   |                       |                           |                                    |
|---|--------------|----------------------------|---|-----------------------|---------------------------|------------------------------------|
|   | General Fund | PPRF - 4890<br>PPRF - 4815 | Anthony Multi-Gen Facility Construction | Church St HW2-LP10024 | Futbol Field 22-ZG1023-26 | Transfer Station - Planning/Design |
| <b>REVENUES</b>                                   |              |                            |   |                       |                           |                                    |
| \$ Gross receipts                                 | 3,993,991    | \$ -                       | \$ -                                    | \$ -                  | \$ -                      | \$ -                               |
| Gasoline and motored vehicle                      | 46,119       | -                          | -                                       | -                     | -                         | -                                  |
| Other tax   | 616,860      | -                          | -                                       | -                     | -                         | -                                  |
| Federal grants                                    | -            | -                          | -                                       | -                     | -                         | -                                  |
| State operating grants                            | 763,939      | -                          | -                                       | -                     | -                         | -                                  |
| State capital grants                              | -            | -                          | 262,701                                 | 1,235,000             | 19,255                    | -                                  |
| Charges for services                              | 126,412      | -                          | -                                       | -                     | -                         | -                                  |
| Licenses, fees and permits                        | 85,928       | -                          | -                                       | -                     | -                         | -                                  |
| Investment income                                 | -            | 12,022                     | -                                       | -                     | -                         | -                                  |
| Miscellaneous                                     | 26,638       | 10,265                     | -                                       | -                     | -                         | -                                  |
| Total revenues                                    | 5,659,887    | 22,287                     | 262,701                                 | 1,235,000             | 19,255                    | -                                  |
| <b>EXPENDITURES</b>                               |              |                            |   |                       |                           |                                    |
| General government                                | 1,682,077    | -                          | -                                       | -                     | -                         | -                                  |
| Public safety                                     | 1,272,663    | -                          | -                                       | -                     | -                         | -                                  |
| Public works                                      | 1,909,287    | 30,528                     | -                                       | -                     | -                         | -                                  |
| Culture and recreation                            | 280,482      | -                          | -                                       | -                     | -                         | -                                  |
| Capital outlay                                    | 134,273      | 14,168                     | 1,172,481                               | 813,473               | 1,073,928                 | -                                  |
| Debt service:                                     | -            | 50,519                     | -                                       | -                     | -                         | -                                  |
| Principal   | -            | 158,976                    | -                                       | -                     | -                         | -                                  |
| Interest  | -            | -                          | -                                       | -                     | -                         | -                                  |
| Total expenditures                                | 5,278,782    | 254,191                    | 1,172,481                               | 813,473               | 1,073,928                 | -                                  |
| Excess (deficiency) of revenues over expenditures | 381,105      | (231,904)                  | (909,780)                               | 421,527               | (1,054,673)               | -                                  |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | Debt Service |                            | Capital Project Funds                   |                       |                           |                                    |
|--|--------------|----------------------------|---|-----------------------|---------------------------|------------------------------------|
|  | General Fund | PPRF - 4890<br>PPRF - 4815 | Anthony Multi-Gen Facility Construction | Church St HW2-LP10024 | Futbol Field 22-ZG1023-26 | Transfer Station - Planning/Design |
| <b>OTHER FINANCING SOURCES (USES):</b> |              |                            |   |                       |                           |                                    |
| Transfers in                           | 274,752      | -                          | -                                       | -                     | -                         | 80,000                             |
| Transfers out                          | (268,360)    | -                          | -                                       | -                     | -                         | -                                  |
| Total other financing source (uses)    | 6,392        | -                          | -                                       | -                     | -                         | 80,000                             |
| Net change in fund balances            | 387,497      | (231,904)                  | (909,780)                               | 421,527               | (1,054,673)               | 80,000                             |
| Fund balance at beginning of year      | 3,424,286    | 962,171                    | -                                       | 65,000                | -                         | -                                  |
| Fund balance at end of year            | \$ 3,811,783 | \$ 730,267                 | \$ (909,780)                            | \$ 486,527            | \$ (1,054,673)            | \$ 80,000                          |

See independent auditors' report and accompanying notes to financial statements.



STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Capital Project Funds                                |   |                                       |  |  |  |                            |
|--|---|---------------------------------------|--|--|--|----------------------------|
|  | South Anthony<br>Arroyo -<br>CWSRLF-067 | South Anthony<br>Arroyo -<br>CIF-5509 | Emergency<br>Health Clinic<br>EDA No08-<br>7905526 | Transportation<br>Project Fund<br>HW2-LP1033 | Anthony Parks<br>and Recreation<br>- E2539 | Acosta Rd (CDBG<br>Acosta) |
| REVENUES   |   |                                       |  |  |  |                            |
| Gross receipts                                       | \$ -                                    | \$ -                                  | \$ -   | \$ -   | \$ -                                       | \$ -                       |
| Gasoline and motored<br>vehicle                      | -                                       | -                                     | -  | -  | -  | -                          |
| Other tax  | -                                       | -                                     | -  | -  | -  | -                          |
| Federal grants                                       | 92,911                                  | -                                     | -  | -  | -  | -                          |
| State operating grants                               | -                                       | -                                     | 375,000  | 969,826                                      | 595,433                                    | 556,892                    |
| State capital grants                                 | -                                       | -                                     | -  | -  | -  | -                          |
| Charges for services                                 | -                                       | -                                     | -  | -  | -  | -                          |
| Licenses, fees and permits                           | -                                       | -                                     | -  | -  | -  | -                          |
| Investment income                                    | -                                       | -                                     | -  | -  | -  | -                          |
| Miscellaneous  | -                                       | -                                     | -  | -  | -  | -                          |
| Total revenues                                       | 92,911                                  | -                                     | 375,000  | 969,826                                      | 595,433                                    | 556,892                    |
| EXPENDITURES   |   |                                       |  |  |  |                            |
| General government                                   | -                                       | -                                     | -  | -  | -  | -                          |
| Public safety  | -                                       | -                                     | -  | -  | -  | -                          |
| Public works   | -                                       | -                                     | -  | -  | -  | -                          |
| Culture and recreation                               | -                                       | -                                     | -  | -  | -  | -                          |
| Capital outlay                                       | -                                       | -                                     | 1,386,217  | 826,458                                      | 150,781                                    | 609,364                    |
| Debt service:  |   |                                       |  |  |  |                            |
| Principal  | -                                       | -                                     | -  | -  | -  | -                          |
| Interest   | -                                       | -                                     | -  | -  | -  | -                          |
| Total expenditures                                   | -                                       | -                                     | 1,386,217  | 826,458                                      | 150,781                                    | 609,364                    |
| Excess (deficiency) of revenues over<br>expenditures | 92,911                                  | -                                     | (1,011,217)  | 143,368                                      | 444,652                                    | (52,472)                   |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | Capital Project Funds                   |                                       |  |  |  |
|--|---|---------------------------------------|--|--|--|
|  | South Anthony<br>Arroyo -<br>CWSRLF-067 | South Anthony<br>Arroyo -<br>CIF-5509 | Emergency<br>Health Clinic<br>EDA No08-<br>7905526 | Transportation<br>Project Fund<br>HW2-LP1033 | Anthony Parks<br>and Recreation<br>- E2539<br>Acosta Rd (CDBG<br>Acosta) |
| OTHER FINANCING SOURCES                |   |                                       |  |  |  |
| (USES):                                |   |                                       |  |  |  |
| Transfers in                           | -                                       | -                                     | -  | -  | -  |
| Transfers out                          | -                                       | -                                     | -  | -  | -  |
| Total other financing source<br>(uses) | -                                       | -                                     | -  | -  | -  |
| Net change in fund balances            | 92,911                                  | -                                     | (1,011,217)  | 143,368                                      | 444,652  |
| Fund balance at beginning of<br>year   | (79,670)                                | 1,300,000                             | (123,179)  | (130,872)                                    | (280,861)  |
| Fund balance at end of year            | \$ 13,241                               | \$ 1,300,000                          | \$ (1,134,396)                                     | \$ 12,496                                    | \$ 163,791   |
|  |   |                                       |  |  | \$ 5,704   |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | <u>Capital Project Fund</u>          |   |                               |             |
|--|--------------------------------------|---|-------------------------------|-------------|
|  | <u>Multigenerational<br/>Phase 2</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Governmental<br/>Funds</u> |             |
| <b>REVENUES</b>                                      |                                      |   |                               |             |
| Gross receipts                                       | \$ -                                 | \$ -                                    | \$ -                          | 3,993,991   |
| Gasoline and motored<br>vehicle                      | -                                    | 5,868                                   | -                             | 51,987      |
| Other tax  | -                                    | 264,006                                 | -                             | 880,866     |
| Federal grants                                       | -                                    | -                                       | -                             | 92,911      |
| State operating grants                               | -                                    | 467,368                                 | -                             | 1,231,307   |
| State capital grants                                 | 660,106                              | 503,059                                 | -                             | 5,177,272   |
| Charges for services                                 | -                                    | 9,043                                   | -                             | 135,455     |
| Licenses, fees and permits                           | -                                    | 18,378                                  | -                             | 104,306     |
| Investment income                                    | -                                    | 11,229                                  | -                             | 23,251      |
| Miscellaneous  | -                                    | 11,022                                  | -                             | 47,925      |
| Total revenues                                       | 660,106                              | 1,289,973                               | -                             | 11,739,271  |
| <b>EXPENDITURES</b>                                  |                                      |   |                               |             |
| General government                                   | -                                    | 34,576                                  | -                             | 1,716,653   |
| Public safety  | -                                    | 288,619                                 | -                             | 1,561,282   |
| Public works   | -                                    | 461,240                                 | -                             | 2,401,055   |
| Culture and recreation                               | -                                    | 44,100                                  | -                             | 324,582     |
| Capital outlay                                       | 573,795                              | 1,477,338                               | -                             | 8,232,276   |
| Debt service:  |                                      |   |                               |             |
| Principal  | -                                    | 228,396                                 | -                             | 278,915     |
| Interest   | -                                    | 34,709                                  | -                             | 193,685     |
| Total expenditures                                   | 573,795                              | 2,568,978                               | -                             | 14,708,448  |
| Excess (deficiency) of revenues<br>over expenditures | 86,311                               | (1,279,005)                             | -                             | (2,969,177) |

See independent auditors' report and accompanying notes to financial statements.  
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STATE OF NEW MEXICO  
 CITY OF ANTHONY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2024

|  | <u>Capital Project Fund</u>          |   |   |
|--|--------------------------------------|---|---|
|  | <u>Multigenerational<br/>Phase 2</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
| <b>OTHER FINANCING SOURCES</b>         |                                      |   |   |
| <b>(USES):</b>                         |                                      |   |   |
| Transfers in                           | -                                    | 268,360                                 | 623,112                                 |
| Transfers out                          | -                                    | (354,752)                               | (623,112)                               |
| Total other financing source<br>(uses) | -                                    | (86,392)                                | -                                       |
| Net change in fund balances            | 86,311                               | (1,365,397)                             | (2,969,177)                             |
| Fund balance at beginning of<br>year   | (139,695)                            | 3,174,563                               | 8,229,919                               |
| Fund balance at end of year            | \$ (53,384)                          | \$ 1,809,166                            | \$ 5,260,742                            |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

**Amounts reported for governmental activities in the Statement of Activities are different because:**

|  |                |
|--|----------------|
| Net change in fund balances - total governmental funds | \$ (2,969,177) |
|--|----------------|

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

|   |           |
|---|-----------|
| Capital expenditures recorded in capital outlay | 8,232,276 |
| Depreciation expense                            | (846,136) |

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

|   |           |
|---|-----------|
| Decrease in unavailable revenue related to grants | 2,610,000 |
|---|-----------|

Governmental funds report City lease payments as revenue. However, in the Statement of Activities, the revenue of those leases is allocated over the estimated life of the lease:

|                  |          |
|------------------|----------|
| Lease receivable | (16,055) |
|------------------|----------|

|                          |         |
|--------------------------|---------|
| Deferred outflows - NPL  | 429,067 |
| Deferred inflows - NPL   | 31,983  |
| Deferred inflows - Lease | 3,539   |

|   |                |
|---|----------------|
| Property taxes that do not provide current financial resources, made available to pay for the current period's expenditures, reported as deferred inflows in the funds. | 28,766         |
| Change in net pension liability   | (741,709)      |
| Change in accrued compensated absences  | 6,476          |
| Principal payments on loan payable  | <u>278,915</u> |

|  |                            |
|--|----------------------------|
| <b>Change in net position of governmental activities</b> | <b><u>\$ 7,047,945</u></b> |
|--|----------------------------|

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024

|  | <b>Original<br/>Budget</b> | <b>Final Budget</b> | <b>Actual on<br/>Budgetary<br/>Basis</b> | <b>Variance<br/>with Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|--|----------------------------|---------------------|--|---|
| REVENUES:  |                            |                     |  |   |
| Taxes:   |                            |                     |  |   |
| Gross receipts                                       | \$ 1,259,700               | \$ 1,793,950        | \$ 999,002                               | \$ (794,948)  |
| Gas and motor vehicle                                | 14,500                     | 45,000              | 46,119                                   | 1,119   |
| Other  | 1,505,400                  | 1,784,400           | 616,860                                  | (1,167,540)   |
| Intergovernmental income:                            |                            |                     |  |   |
| State operating grants                               | 275,000                    | 550,100             | 763,939                                  | 213,839   |
| Charges for services                                 | 414,000                    | 443,400             | 126,412                                  | (316,988)   |
| Licenses and fees                                    | 15,000                     | 17,500              | 85,928                                   | 68,428  |
| Miscellaneous  | <u>195,000</u>             | <u>211,950</u>      | <u>26,638</u>                            | <u>(185,312)</u>  |
| Total revenues                                       | 3,678,600                  | 4,846,300           | 2,664,898                                | (2,181,402)   |
| EXPENDITURES:  |                            |                     |  |   |
| Current  |                            |                     |  |   |
| General government                                   | 1,496,557                  | 1,972,758           | 1,157,940                                | 814,818   |
| Public safety  | 1,507,666                  | 1,512,866           | 1,272,663                                | 240,203   |
| Public works   | 599,192                    | 603,854             | 1,909,287                                | (1,305,433)   |
| Culture and recreation                               | 138,196                    | 138,464             | 280,482                                  | (142,018)   |
| Capital outlay                                       | <u>187,000</u>             | <u>615,300</u>      | <u>134,273</u>                           | <u>481,027</u>  |
| Total expenditures                                   | <u>3,928,611</u>           | <u>4,843,242</u>    | <u>4,754,645</u>                         | <u>88,597</u>   |
| Excess (deficiency) of revenues<br>over expenditures | (250,011)                  | 3,058               | (2,089,747)                              | (2,092,805)   |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024

|   | <b>Original<br/>Budget</b> | <b>Final Budget</b> | <b>Actual on<br/>Budgetary<br/>Basis</b> | <b>Variance<br/>with Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|---|----------------------------|---------------------|--|---|
| OTHER FINANCING SOURCES (USES)  |                            |                     |  |   |
| Transfers In  | 465,000                    | 545,000             | 274,752                                  | (270,248)   |
| Transfers (out)   | <u>(563,833)</u>           | <u>(556,808)</u>    | <u>(268,360)</u>                         | <u>288,448</u>  |
| Total other financing sources<br>(uses)   | <u>(98,833)</u>            | <u>(11,808)</u>     | <u>6,392</u>                             | <u>18,200</u>   |
| Net changes in fund balance   | (348,844)                  | (8,750)             | (2,083,355)                              | (2,074,605)   |
| Cash fund balance - beginning of<br>the year  | <u>2,083,355</u>           | <u>2,083,355</u>    | <u>2,083,355</u>                         | <u>-</u>  |
| Cash fund balance - end of the year   | <u>\$ 1,734,511</u>        | <u>\$ 2,074,605</u> | <u>\$ -</u>                              | <u>\$ (2,074,605)</u>   |
| Reconciliation of budgetary basis to GAAP basis:  |                            |                     |  |   |
| Net change in fund balance (non-GAAP<br>budgetary basis)  |                            |                     | \$ (2,083,355)                           |   |
| Adjustments to revenues for gross receipts and<br>other taxes                                     |                            |                     | 2,994,989                                |   |
| Adjustments to expenditures for salaries,<br>professional services, utilities, and other expenses |                            |                     | <u>(524,137)</u>                         |   |
| Net change in fund balance (GAAP basis)   |                            |                     | <u>\$ 387,497</u>                        |   |

See independent auditors' report and accompanying notes to financial statements.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2024

|                          | <u>Custodial Funds</u> |
|--------------------------|------------------------|
| <b>ASSETS</b>            |                        |
| Cash                     | \$ <u>16,402</u>       |
| Total assets             | <u>16,402</u>          |
| <b>LIABILITIES</b>       |                        |
| Deposits held for others | <u>-</u>               |
| Total liabilities        | <u>-</u>               |
| Total net position       | \$ <u>16,402</u>       |

See independent auditors' report and accompanying notes to financial statements.



STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2024

Schedule of Changes in Fiduciary Net Position

|  | MVD<br>State Fees | Total<br>Custodial<br>Funds |
|--|-------------------|-----------------------------|
| Additions  |                   |                             |
| Contributions:                                       |                   |                             |
| Fees   | \$ 879,934        | \$ 879,934                  |
| Total Additions                                      | <u>879,934</u>    | <u>879,934</u>              |
| Deductions   |                   |                             |
| Distributions  | 878,593           | 878,593                     |
| Expenses   | <u>-</u>          | <u>-</u>                    |
| Total deductions                                     | <u>878,593</u>    | <u>878,593</u>              |
| Net Increase (decrease) in<br>custodial net position | 1,341             | 1,341                       |
| Net position-beginning                               | <u>15,061</u>     | <u>15,061</u>               |
| Net position-ending                                  | <u>\$ 16,402</u>  | <u>\$ 16,402</u>            |

See independent auditors' report and accompanying notes to financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Anthony (the "City") was incorporated in 2010. The City operates under a Trustee-Mayor form of government and provides the following services as authorized by its charter: public safety(police), streets, culture-recreation, and general administrative services.

The City of Anthony is a body politic and corporate under the name and form of government selected by its qualified electors. The City 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 municipality and its inhabitants;
7. Preserve peace and order within the municipality; and
8. Establish rates for 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 the City is presented to assist in the understanding of City's financial statements. The financial statements and notes are the representation of City's management who is responsible for their integrity and objectivity. The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units.

**A. Financial Reporting Entity**

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

In evaluating how to define the City, 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, GASB Statement No. 61 and GASB Statement No. 80. Blended component units, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Financial Reporting Entity (continued)**

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. 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 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 City 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 City has no 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.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government-wide and fund financial statements (continued)**

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is 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 segments 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 or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and 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, net of estimated refunds, are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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, subject to the availability criterion. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met, subject to the availability criterion. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund includes state shared gross receipts tax income fund and state shared gas tax income funds.

The Debt Service Loan Comp Loan Grants CIF-4890 and CIP-4815 are used to accumulate monies for the repayment of the loan received from NMFA. The loan is a component of grant CI-4890 used for infrastructure and sidewalk improvements in the City of Anthony, NM and CIF-4815 used the purchase of the Dos Lagos Golf Course. This fund is authorized by the Board of Trustees.

The Anthony Multi-Gen Facility Construction Grant is used to acquire land, easements, water rights and rights of way, and to plan, design, construct, purchase, install, furnish and equip a multigenerational center in Anthony.

The Church St HW2-LP10024 Grant is used for pre-construct services, construction, and construction management of the Church Street Improvement Project.

The Futbol Field 22-ZG1023-26 Grant is dedicated to the design, planning, and development of soccer fields as part of the Dos Lagos project, promoting community recreation and sports.

The Transfer Station Planning & Design Grant is dedicated to the initial planning and design phases of the city's solid waste transfer station project to improve waste management logistics.

The South Anthony Arroyo CWSRLF-067 fund has been established to allocate a total of \$676,115 from the Clean Water Fund. This allocation is designated for the final design phase of the South Anthony Arroyo and Adams Park Flood Control Facility, as officially approved during the Special Meeting held on February 28, 2022.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The South Anthony Arroyo Planning CIF-5509 Grant is used to account for collections and disbursements of the loan and state grants obtained by the City from the New Mexico Environment Department. The authority for the creation of the fund is NMSA 1978, Section 74-6A-1 as amended. The fund is authorized by the Board of Trustees.

The Emergency Health Clinic fund provides an Urgent Care facility as part of the Anthony Multigenerational Complex. Initially, this will be a stand-alone facility with the intent that it would be fully integrated in the overall Multi-Gen Complex at full development.

The Transportation Project fund is directly associated with the Duffer Lane Project.

The Anthony Parks and Recreation fund is used to account for Capital Outlay 20-E2539 grant award. This fund is authorized by the Board of Trustees.

The Acosta Rd is used to account for the CDBG - Acosta grant award utilized for the Acosta Road construction. This fund is authorized by the Board of Trustees.

The Multigenerational Phase 2 fund is established to allocate grants 20-E2539 and 21-F2727 for the Dos Lagos Multi-Gen Phase 2 Construction Project.

The City accounts for resources held for others in a custodial capacity in custodial funds. Assets equals liabilities and this fund does not include measurements or results of operations. The City's custodial fund is the trustee account for a local company yet to start operations and a sweep account for the State of New Mexico Motor Vehicle Division.

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City's general revenues. Program revenues are categorized as (a) charges for services, which include revenues collected for fees and use of City facilities, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources such as small cities assistance 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.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The City reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The City 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.

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

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

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

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

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary 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 in the event they are not received within 60 days of year end.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The City estimates the allowance for uncollectible accounts based off the days delinquent. The City has estimated all accounts that are greater than 120 days to be uncollectible.

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



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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Capital Assets:** Capital assets, which include buildings and improvements, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the 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. Pursuant to the implementation of GASB Statement No. 34, the historical costs of infrastructure assets (retroactive to 1979) are included as part of the governmental capital assets reported in the government-wide statements. Information Technology Equipment including software is being capitalized and included in machinery 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. Library books and periodicals are estimated to have a useful life of less than one year or are under the capitalization threshold and are expensed when purchased.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. There was no interest expense capitalized by the City during the current fiscal year. 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 and improvements | 10-40        |
| Equipment                  | 5-10         |
| Infrastructure             | 25           |

**Deferred Outflows of Resources:** In addition to assets, the balance sheet 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 (expenditure) until that time. The City has five types of items that qualify for reporting in this category in the governmental activities.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**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 liability for deferred inflows of resources. The City does have deferred inflows which arises under the modified accrual basis of accounting that qualifies for reporting in this category. The City has two types of items present on the Statement of Net Position which arise due to the implementation of GASB 68 and GASB 75, and the related net pension liability.

**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 (P.E.R.A) and the New Mexico Retiree Health Care Authority (NMRHCA) and additions to/deductions from P.E.R.A's and NMRHCA's fiduciary net position have been determined on the same basis as they are reported by P.E.R.A and NMRHCA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

**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. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method or the straight-line method if the difference is minimal. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Fund Balance Classification Policies and Procedures:** For committed fund balance, the City's highest level of decision-making authority is the Board of Trustees. The formal action that is required to be taken to establish a fund balance commitment is the Board of Trustees.

For assigned fund balance, the Board of Trustees or an official or body to which the Board of Trustees delegates the authority is authorized to assign amounts to a specific purpose. The authorization policy is in governmental funds other than the general fund, assigned 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 City 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 City 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 City did not have any fund balances in nonspendable form.

**Restricted and Committed Fund Balance:** At June 30, 2024, the City has presented restricted fund balance on the governmental funds balance sheet for various general government operations as restricted by enabling legislation. The details of these fund balance items are located on the governmental funds balance sheet.

**Minimum Fund Balance Policy:** The City'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 City holds cash reserves of 1/12th the General Fund expenditures as a requirement mandated by the Department of Finance and Administration (DFA) for municipalities. At June 30, 2024, the balance of reserves of the General Fund is \$439,899.

**Net Position:** Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets: Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position: Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

of other governments; or (2) law through constitutional provisions or enabling legislation. Descriptions for the related restrictions for net position restricted for "special revenue, debt service and capital projects" are described on pages 54 and 69-72.

c. Unrestricted net position: Net position that does not meet the definition of "restricted" or "Net Investment in Capital Assets."

**Interfund Transactions:** Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund from expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates in the City's financial statements include depreciation on capital assets and the net pension liability.

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

Annual budgets of the City are prepared prior to June 1 and must be approved by resolution of the Board of Trustees, 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 Board of Trustees Members 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 by fund.

At June 30, 2024, the City had not any over-expenditures.

Governmental fund budgets are prepared on the Non-GAAP budgetary basis, excluding encumbrances, and secure appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year.

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**NOTE 3. DEPOSITS AND INVESTMENTS**

State statutes authorize the investment of City funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. The City is not aware of any invested funds that did not meet the 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 City. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by statute. The financial institution must provide pledged collateral for 50% of the deposit amount in excess of the deposit insurance.

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 City's accounts are at an insured depository institution, including all noninterest-bearing transaction accounts, which will be insured by the FDIC up to the Standard Maximum Deposit Insurance Amount of \$250,000.

Custodial Credit Risk – Deposits and investments

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk, other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2024, \$1,639,243 of the City's deposits of \$4,323,458 was exposed to custodial credit risk. \$2,932,596 was uninsured and collateralized by collateral held by the pledging bank's trust department, not in the City's name, and no amounts were uninsured and uncollateralized.

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**NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)**

Custodial Credit Risk – Deposits and investments (continued)

|  | First New<br>Mexico Bank   | Wells Fargo<br>Bank | New Mexico<br>Finance<br>Authority | Total                      |
|--|----------------------------|---------------------|------------------------------------|----------------------------|
| Amount of deposits                                 | \$ 3,778,485               | \$ -                | \$ 544,973                         | \$ 4,323,458               |
| FDIC and NMFA coverage                             | <u>250,000</u>             | <u>250,000</u>      | <u>544,973</u>                     | <u>1,044,973</u>           |
| Total uninsured public funds                       | <u>3,528,485</u>           | <u>(250,000)</u>    | <u>-</u>                           | <u>3,278,485</u>           |
| Collateral requirement (50%<br>of uninsured funds) | 1,764,243                  | -                   | -                                  | 1,639,243                  |
| Pledged Collateral                                 | <u>2,932,596</u>           | <u>-</u>            | <u>-</u>                           | <u>2,932,596</u>           |
| Over (Under) collateralized                        | \$ <u><u>1,168,353</u></u> | \$ <u><u>-</u></u>  | \$ <u><u>-</u></u>                 | \$ <u><u>1,168,353</u></u> |

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

Investments

The City has investments held in U.S. Treasury Money Market Mutual Funds at the Bank of Albuquerque in connection with New Mexico Finance Authority (NMFA) loans.  
The City's investments at June 30, 2024 include the following:

| Investments                                | Rated  | Weighted<br>Average<br>Maturity | Fair Value               |
|--|--------|---------------------------------|--------------------------|
| U.S. Treasury Money Market<br>Mutual Funds | Aaa ** | >365 Days *                     | \$ <u><u>404,335</u></u> |

\*\* Based Moody's rating

\* The City has funds which are managed by NMFA which are considered restricted cash and cash equivalents and restricted investments. Of the total balances of \$404,335 is considered to be restricted investments per Exhibit A-1.

Interest Rate Risk – Investments

The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

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**NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)**

*Concentration of Credit Risk – Investments*

For an investment, concentration of credit risk is when any one issuer is 5% or more of the investment portfolio of the City. The investments in the U.S Treasury Money Market Mutual Funds represent 100%, of the investment portfolio. Since the City only purchases investments with the highest credit rating, the additional concentration is not viewed to be an additional risk by the City. The City's policy related to concentration of credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

**Fair Value Measurements**

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 Foundation has the ability to access.
- Level 2        Inputs to the valuation methodology include:
- o Quoted prices for similar assets or liabilities in active markets;
  - o Quoted prices for identical or similar assets or liabilities in inactive markets;
  - o Inputs other than quoted prices that are observable for the asset or liability,
  - o 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.

U.S. Treasury Money Market Mutual Funds are valued at the daily closing price as reported by the fund. These investments held by the City are open-end funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the City are deemed to be actively traded.

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**NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)**

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the City 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 City maintained a balance of \$404,335 in investments at June 30, 2024 which required fair value disclosure. The following table sets forth by level within the fair value hierarchy of the City's assets at fair value as of June 30, 2024:

|   | Level 1           | Level 2     | Level 3     | Total             |
|---|-------------------|-------------|-------------|-------------------|
| U.S. Treasury Money<br>Market Mutual Fund | \$ <u>404,335</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>404,335</u> |
| Total Investments                         | \$ <u>404,335</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>404,335</u> |

**NOTE 4. RECEIVABLES**

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

|                      |                   |
|----------------------|-------------------|
| Taxes:               |                   |
| Gross receipts taxes | \$ 607,182        |
| Other taxes          | <u>60,217</u>     |
| Total Tax AR         | 667,399           |
| Trade:               |                   |
| Licenses and fees    | <u>15,649</u>     |
| Total Trade AR       | <u>15,649</u>     |
| TOTAL AR             | <u>\$ 683,048</u> |



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**NOTE 5. DUE TO/DUE FROM AND TRANSFERS**

Internal balances have primarily been recorded when funds overdraw their share of pooled cash. The composition of interfund balances as of June 30, 2024 is as follows:

| <b>Governmental Activities</b>          | <b>Due from<br/>other funds</b> | <b>Due to other<br/>funds</b> |
|---|---------------------------------|-------------------------------|
| General Fund                            | \$ 3,860,905                    | \$ 537,368                    |
| Church St HW2-LP10024                   | 537,368                         | -                             |
| Public Safety Equipment                 | -                               | 10,356                        |
| Futbol Field 22-ZG1023-26               | -                               | 1,021,663                     |
| Anthony Multi-Gen Facility Construction | -                               | 894,755                       |
| Flood Prevention Project                | -                               | 66,071                        |
| South Anthony Arroyo-OSG-001            | -                               | 4,552                         |
| Emergency Health Clinic                 | -                               | 1,134,396                     |
| Fishing Lakes & Amphitheater            | -                               | 64,131                        |
| BKLUP/CIOT 16-OP-RF-158                 | -                               | 17                            |
| E-Rate Library Internet Services        | -                               | 3,597                         |
| Anthony Parks and Recreation-E2539      | -                               | 280,861                       |
| Acosta Rd (CDBG Acosta)                 | -                               | 92,808                        |
| Multigenerational Phase 2               | -                               | 36,112                        |
| Litter Control & Beautification (KNMB)  | -                               | 1,586                         |
| Police Vehicles                         | -                               | 250,000                       |
| Total                                   | <u>\$ 4,398,273</u>             | <u>\$ 4,398,273</u>           |

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**NOTE 5. DUE TO/DUE FROM AND TRANSFERS (Continued)**

All interfund transactions are short-term and are expected to be repaid within a year. The composition of interfund transfers as of June 30, 2024 is as follows:

| <b>Governmental Activities</b>         | <b>Transfers In</b> | <b>Transfers Out</b> |
|--|---------------------|----------------------|
| General Fund                           | \$ 274,752          | \$ 268,360           |
| Property Tax Mill Levy                 | 131,429             | -                    |
| Transfer Station - Planning/Design     | 80,000              | -                    |
| Citywide Maintenance                   | 47,500              | -                    |
| Library Grant                          | 281                 | -                    |
| STEP                                   | 64                  | -                    |
| Church Street MAP-L100584              | 65,817              | -                    |
| Development Projects                   | 3,917               | -                    |
| PD Vehicles 23-ZH9193                  | 999                 | -                    |
| Charitable Projects Fund               | 680                 | -                    |
| Law Enforcement Protection Fund        | 91                  | -                    |
| Court Automation Fund                  | -                   | 9,790                |
| Judicial Education Fund                | -                   | 120                  |
| ENDWI 16-AL-64-158                     | 58                  | -                    |
| BKLUP/CIOT 16-OP-RF-158                | 292                 | -                    |
| E-Rate Library Internet Services       | 574                 | -                    |
| Corrections Fund                       | -                   | 9,661                |
| Transfer Station Feasibility           | -                   | 5,181                |
| American Rescue Plan                   | -                   | 330,000              |
| Debt Services Fund - CIP 4890 CIP 4815 | <u>16,658</u>       | <u>-</u>             |
| Total                                  | <u>\$ 623,112</u>   | <u>\$ 623,112</u>    |

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**NOTE 6. CAPITAL ASSETS**

A summary of capital assets and changes occurring during the year ended June 30, 2024 follows. Land and construction in progress are not subject to depreciation.

| <b>Governmental activities:</b>            | <b>Balance<br/>June 30,<br/>2023</b> | <b>Additions</b>    | <b>Deletions</b> | <b>Balance<br/>June 30,<br/>2024</b> |
|--|--------------------------------------|---------------------|------------------|--------------------------------------|
| Capital assets not being depreciated:      |                                      |                     |                  |                                      |
| Land                                       | \$ 483,800                           | \$ -                | \$ -             | \$ 483,800                           |
| Construction in progress                   | <u>8,334,936</u>                     | <u>7,511,361</u>    | <u>-</u>         | <u>15,846,297</u>                    |
| Total capital assets not being depreciated | 8,818,736                            | 7,511,361           | -                | 16,330,097                           |
| Capital assets being depreciated:          |                                      |                     |                  |                                      |
| Buildings and Improvements                 | 3,395,467                            | -                   | -                | 3,395,467                            |
| Equipment                                  | 1,478,218                            | 298,201             | -                | 1,776,419                            |
| Vehicles                                   | 26,100                               | 12,000              | -                | 38,100                               |
| Infrastructure                             | <u>13,794,338</u>                    | <u>410,714</u>      | <u>-</u>         | <u>14,205,052</u>                    |
| Total capital assets being depreciated     | <u>18,694,123</u>                    | <u>720,915</u>      | <u>-</u>         | <u>19,415,038</u>                    |
| Total capital assets                       | 27,512,859                           | 8,232,276           | -                | 35,745,135                           |
| Less accumulated depreciation for:         |                                      |                     |                  |                                      |
| Buildings and improvements                 | 725,563                              | 107,592             | -                | 833,155                              |
| Equipment                                  | 1,223,330                            | 170,342             | -                | 1,393,672                            |
| Infrastructure                             | <u>2,457,568</u>                     | <u>568,202</u>      | <u>-</u>         | <u>3,025,770</u>                     |
| Total accumulated depreciation             | <u>4,406,461</u>                     | <u>846,136</u>      | <u>-</u>         | <u>5,252,597</u>                     |
| Total capital assets, net of depreciation  | <u>\$ 23,106,398</u>                 | <u>\$ 7,386,140</u> | <u>\$ -</u>      | <u>\$ 30,492,538</u>                 |

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**NOTE 6. CAPITAL ASSETS (CONTINUED)**

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

|                        |    |                |
|------------------------|----|----------------|
| General Government     | \$ | 323,342        |
| Public Safety          |    | 191,060        |
| Public Works           |    | 290,904        |
| Culture and Recreation |    | <u>40,830</u>  |
| Total Depreciation     | \$ | <u>846,136</u> |

**NOTE 7. 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:

|                                 | Balance<br>June 30,<br>2023 | Additions        | Retirements       | Balance<br>June 30,<br>2024 | Due Within<br>One Year |
|---------------------------------|-----------------------------|------------------|-------------------|-----------------------------|------------------------|
| <b>Governmental Activities:</b> |                             |                  |                   |                             |                        |
| NMFA Loans                      | \$ 7,871,527                | \$ -             | \$ 278,915        | \$ 7,592,612                | \$ 294,371             |
| Compensated Absences            | 72,632                      | 65,528           | 72,004            | 66,156                      | 42,237                 |
| Total long-term debt            | <u>\$ 7,944,159</u>         | <u>\$ 65,528</u> | <u>\$ 350,919</u> | <u>\$ 7,658,768</u>         | <u>\$ 336,608</u>      |

**NMFA Loans**

On December 2013, the City borrowed \$1,790,102 from the New Mexico Finance Authority. The loan proceeds were used to finance the acquisition of a building and grounds for the City's municipal building. The new building will allow the City to expand and improve on municipal services for the constituents of the City. This loan matures in May 2034 and accrues interest at 2.90%. The payments of principal and interest are paid from the revenue pledged as security through Municipal Local Option GRT.

On October 26, 2016, the City borrowed \$53,266 from the New Mexico Finance Authority. The proceeds of the loan are to be used for Flood Control Project 3178. The note matures in June 2034 and does not accrue interest. The City has pledged revenues to the payment of the loan to the grantor. The payments of principal is paid from the revenue pledged as security through Municipal Local Option GRT.

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**NOTE 7. LONG TERM DEBT (CONTINUED)**

On February 26, 2016, the City borrowed \$68,842 from the New Mexico Finance Authority. The proceeds of the loan were used for Flood Control Project 3339. The note matures on June 2, 2035 and does not accrued interest. The City has to pledge revenue to the payment of the loan to the grantor. The payments of the principal is paid from the revenue pledged as security though Municipal Local Option GRT.

On January 13, 2017, the City borrowed \$150,000 from the New Mexico Finance Authority. The proceeds of the loan were used for Road Improvement Project 3505. The note matures on July 2, 2039 and does not accrued interest. The City has to pledge revenue to the payment of the loan to the grantor. The payments of the principal is paid from the revenue pledged as security though Municipal Local Option GRT.

On June 1 2020 the City borrowed \$49,875 from the New Mexico Environmental Department. The proceeds of the loan were used for planning and preliminary design and final design of the South Anthony Arroyo and surrounding flood control improvements. The note matures on October 24, 2040 and does not accrued interest. No collateral was provided for this loan.

On March 29, 2019, the City borrowed \$3,000,000 from the New Mexico Finance Authority. The proceeds of the loan were used for GO Bond Series in order to improve City roads and parks. The note matures on August 1, 2039 and does not accrued interest. The City has to pledge revenue to the payment of the loan to the grantor. The payments of the principal is paid from the revenue pledged as security though Municipal Local Option GRT.

On April 1, 2020, the City borrowed \$4,000,000 from the New Mexico Finance Authority. The proceeds of the loan were used for GO Bond Series for the acquisition of the Dos Lagos Golf Course. The note matures on May 1, 2049 and does not accrued interest. The City has to pledge revenue to the payment of the loan to the grantor. The payments of the principal is paid from the revenue pledged as security though Municipal Local Option GRT.

| Description                           | Date of Issue | Maturity Date | Interest Rate | Original Amount of Issue | Balance June 30, 2024 |
|---------------------------------------|---------------|---------------|---------------|--------------------------|-----------------------|
| NMFA Loan- Municipal Building         | Dec-13        | May-34        | 2.90%         | \$ 1,790,102             | \$ 1,020,443          |
| NMFA Loan- Flood Control Project      | Oct-16        | Jun-34        | 0.00%         | 53,266                   | 27,520                |
| NMFA Loan- Flood Control Project      | Feb-16        | Jun-35        | 0.00%         | 68,842                   | 39,307                |
| NMFA Loan - Road Improvements Project | Jan-17        | Jul-39        | 0.00%         | 150,000                  | 112,500               |
| NMED - South Anthony Arroyo Planning  | Nov-19        | Oct-40        | 0.00%         | 49,875                   | 39,899                |
| NMFA Loan - Go Bond Series 2019       | Mar-19        | Aug-39        | 1.64%         | 3,000,000                | 2,542,035             |
| NMFA Loan - Go Bond Series 2020       | April-20      | May-49        | 1.21%         | 4,000,000                | <u>3,810,908</u>      |
| Total NMFA Loans                      |               |               |               |                          | <u>\$ 7,592,612</u>   |

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**NOTE 7. LONG TERM DEBT (CONTINUED)**

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

| <b>Fiscal Year<br/>Ended June 30,</b> | <b>Principal</b>    | <b>Interest</b>     | <b>Total Debt<br/>Service</b> |
|---------------------------------------|---------------------|---------------------|-------------------------------|
| 2025                                  | \$ 294,371          | \$ 154,374          | \$ 448,745                    |
| 2026                                  | 300,171             | 149,952             | 450,123                       |
| 2027                                  | 306,366             | 145,287             | 451,653                       |
| 2028                                  | 312,912             | 140,400             | 453,312                       |
| 2029                                  | 319,830             | 135,279             | 455,109                       |
| 2030-2034                             | 1,718,904           | 591,590             | 2,310,494                     |
| 2035-2039                             | 1,858,608           | 435,316             | 2,293,924                     |
| 2040-2044                             | 1,208,921           | 247,950             | 1,456,871                     |
| 2045-2049                             | <u>1,272,529</u>    | <u>67,031</u>       | <u>1,339,560</u>              |
| Total                                 | <u>\$ 7,592,612</u> | <u>\$ 2,067,179</u> | <u>\$ 9,659,791</u>           |

**Compensated Absences**

Employees of the City are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2024, compensated absences increased \$(6,476) from the prior year accrual. Compensated absences are liquidated by the respective funds in which they are accrued.

**Conduit Debt Obligation**

The City of Anthony has issued Industrial Revenue Bonds, in one or more series, in an aggregate principal amount not to exceed \$100,000,000 to provide financial assistance to private entities for the acquisition and construction of industrial facilities deemed to be in public interest. The bonds are secured by the property financed and are payable solely from payments received from the entities involved. Upon repayment of the bonds, ownership of the acquired facilities transfers to the entity served the bond issuance. Neither the City or the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. See Note 17 for tax abatement information.

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**NOTE 8. LEASE RECEIVABLE**

On January 1, 2022, after the adoption of GASB 87, Leases, City of Anthony served as the lessor in different contracts which made changes in City's assets in the form of lease receivables.

The following is a summary of the leases receivable and the activity for the year ended June 30, 2024:

|                               | Balance<br>June 30,<br>2023 | Additions | Reductions | Balance<br>June 30,<br>2024 | Due Within<br>One Year |
|-------------------------------|-----------------------------|-----------|------------|-----------------------------|------------------------|
| Governmental Activities:      |                             |           |            |                             |                        |
| Property leases               | \$ 36,920                   | \$ -      | \$ 16,055  | \$ 20,865                   | \$ 6,835               |
| Total governmental activities | \$ 36,920                   | \$ -      | \$ 16,055  | \$ 20,865                   | \$ 6,835               |

The annual receivables expected from the Property leases outstanding as of June 30, 2024, including interest payments with interest rates of 1.75% are as follows:

| Years ending June 30, | Principal        | Interest      | Total            |
|-----------------------|------------------|---------------|------------------|
| 2025                  | \$ 6,835         | \$ 365        | \$ 7,200         |
| 2026                  | 6,954            | 246           | 7,200            |
| 2027                  | 7,076            | 122           | 7,198            |
|                       | <u>\$ 20,865</u> | <u>\$ 733</u> | <u>\$ 21,598</u> |

At June 30, 2024, the activity in deferred inflows of resources for leases is as follows:

|   |                  |
|---|------------------|
| Deferred inflow - ROU as of June 30, 2023 | \$ 24,404        |
| Lease revenue                             | <u>(3,539)</u>   |
| Deferred inflow - ROU as of June 30, 2024 | <u>\$ 20,865</u> |

**NOTE 9. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of property, errors and omissions and natural disasters. The City participates in the New Mexico Self- Insurers' Fund risk pool.

The City has not filed any claims for which the settlement amount exceeded the insurance coverage during the past three years. However, should a claim be filed against the City which exceeds the insurance coverage, the City would be responsible for a loss in excess of the coverage amounts. As claims are filed, the New Mexico Self-Insurers' Fund assesses and estimates the potential for loss and handles all aspects of the claim. Insurance coverage has not changed significantly from prior years and coverage's are expected to be continued. At

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**NOTE 9. RISK MANAGEMENT (CONTINUED)**

June 30, 2024, no unpaid claims have been filed which exceed the policy limits and to the best of management's knowledge and belief all known and unknown claims will be covered by insurance. The City is not aware of any major lawsuits that have been filed.

New Mexico Self-Insurers' Fund has not provided information on an entity by entity basis that would allow for a reconciliation of changes in the aggregate liabilities for claims for the current fiscal year and the prior fiscal year.

**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION**

General Information about the Pension Plan

**Plan Description:** The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA fund.

PERA issues a publicly available financial report and an annual comprehensive financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

**Benefits provided.** For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2023 available at: <https://www.nmpera.org/assets/uploads/home-banner/NM-PERA-FINAL-Allocation-Schedules-2023.pdf>

**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



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**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)**

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.

**Contributions.** The contribution requirements of defined benefit plan members and The City are established in State Statute under Chapter 10, Article 11 NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY23 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures of the PERA FY23 annual audit report at: <https://www.nmpera.org/assets/uploads/home-banner/NM-PERA-FINAL-Allocation-Schedules-2023.pdf>

The PERA coverage options that apply to City of Anthony are: Municipal General Division and Municipal Police Division. Statutorily required contributions to the pension plan from City of Anthony were \$79,778 for the year ended June 30, 2024.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:** The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2022. The PERA pension liability amounts for each division were 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 June 30, 2023.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred inflows and outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members.

City of Anthony's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2024. Only employer contributions for the pay period end dates that fell within the period of July 1, 2023 to June 30, 2024 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2024 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an

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**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)**

estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

**For PERA Fund Municipal General Division**, at June 30, 2024, City of Anthony reported a liability of \$1,418,712 for its proportionate share of the net pension liability. At June 30, 2024, Anthony's proportion was 0.0579%, which was increased from its proportion measured as of June 30, 2023, by 0.0010%.

For the year ended June 30, 2024, City of Anthony recognized PERA Fund Municipal General Division pension expense of \$173,669. At June 30, 2024, City of Anthony reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Changes in proportion                                 | \$ 111,711                           | \$ 12,327                           |
| Difference between expected and actual experience     | 106,480                              | 17,314                              |
| Net difference between expected and actual experience | 133,392                              | -                                   |
| Contributions subsequent to the measurement date      | <u>119,667</u>                       | <u>-</u>                            |
| Total   | <u>\$ 471,250</u>                    | <u>\$ 29,641</u>                    |

\$119,667 reported as deferred outflows of resources related to pensions resulting from City of Anthony's contributions subsequent to the measurement date June 30, 2023 will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

|       | <u>Municipal General</u> |
|-------|--------------------------|
| 2025  | \$ 106,195               |
| 2026  | 61,192                   |
| 2027  | 142,409                  |
| 2028  | <u>12,146</u>            |
| Total | <u>\$ 321,942</u>        |

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**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)**

**For PERA Fund Municipal Police Division,** at June 30, 2024, City of Anthony reported a liability of \$1,235,283 for its proportionate share 0.1101% of the net pension liability. At June 30, 2023, City of Anthony's proportion was 0.0924% which was an increase from its proportion measured as of June 30, 2023, by 0.0177%.

For the year ended June 30, 2024, City of Anthony recognized PERA Fund Municipal Police Division pension expense of \$93,673. At June 30, 2024, City of Anthony reported PERA Fund Municipal Police Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Changes in proportion                                 | \$ 142,478                           | \$ 5,896                            |
| Difference between expected and actual experience     | 105,817                              | -                                   |
| Net difference between expected and actual experience | 102,594                              | -                                   |
| Contributions subsequent to the measurement date      | <u>79,778</u>                        | <u>-</u>                            |
| Total   | <u>\$ 430,667</u>                    | <u>\$ 5,896</u>                     |

\$79,778 reported as deferred outflows of resources related to pensions resulting from City of Anthony's contributions subsequent to the measurement date June 30, 2023 will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

|       | Police Division   |
|-------|-------------------|
| 2025  | \$ 140,781        |
| 2026  | 80,416            |
| 2027  | 114,429           |
| 2028  | <u>9,367</u>      |
| Total | <u>\$ 344,993</u> |

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**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)**

**Actuarial assumptions** described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2022 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2022 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2022. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2022 actuarial valuation.

|                                   |  |
|-----------------------------------|--|
| Actuarial valuation date          | June 30, 2022  |
| Actuarial cost method             | Entry age normal   |
| Amortization method               | Level percentage of payroll, Open  |
| Asset valuation method            | 4-year Smoothed Market Value   |
| Actuarial assumptions:            |  |
| -Investment rate of return        | 7.25%  |
| -Administrative expenses          | .50% of payroll  |
| -Projected salary increases*      | All pay increases are assumed to occur at the beginning of the year  |
| Post-retirement benefit increases | 1.60% annual rate beginning 7/1/2023<br>(2.50% for certain retirees and disabled participants with annual benefits less than \$25,000) |

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

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**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)**

| <b>ALL FUNDS - Asset Class</b>            | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return</b> |
|---|--------------------------|---|
| 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 Equity | 18.00 %                  | 7.00 %  |
| Multi-Risk Allocation                     | <u>8.00 %</u>            | 0.61 %  |
| Total                                     | 100.00 %                 |   |

**Discount rate:** The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.25% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.** The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present City of Anthony's net pension liability in each PERA Fund Division that City of Anthony participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.25%) or one percentage point higher (8.25%) than the single discount rate.

**PERA Fund Municipal General Division**

|  | <b>1% Decrease<br/>(6.25%)</b> | <b>Current<br/>Discount Rate<br/>(7.25%)</b> | <b>1% Increase<br/>(8.25%)</b> |
|--|--------------------------------|--|--------------------------------|
| City of Anthony's proportionate share of the Net Pension Liability | <u>\$ 2,056,920</u>            | <u>\$ 1,418,712</u>                          | <u>\$ 888,092</u>              |
| TOTAL  | <u>\$ 2,056,920</u>            | <u>\$ 1,418,712</u>                          | <u>\$ 888,092</u>              |

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**NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)**

**PERA Fund Municipal Police Division**

|  | <b>1% Decrease<br/>(6.25%)</b> | <b>Current<br/>Discount Rate<br/>(7.25%)</b> | <b>1% Increase<br/>(8.25%)</b> |
|--|--------------------------------|--|--------------------------------|
| City of Anthony's proportionate share of the Net Pension Liability | \$ 1,778,910                   | \$ 1,235,283                                 | \$ 790,296                     |
| TOTAL  | <u>\$ 1,778,910</u>            | <u>\$ 1,235,283</u>                          | <u>\$ 790,296</u>              |

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in the separately issued FY23 PERA financial report. The report is available at <https://www.nmpera.org/assets/uploads/home-banner/NM-PERA-FINAL-Allocation-Schedules-2023.pdf>

**Payment for contributions in arrears:** The City made no additional payments for contributions in arrears.

**NOTE 11. CONTINGENT LIABILITIES**

The City is party to various claims and lawsuits arising in the normal course of business. The City is insured through the New Mexico Self Insurers Fund. The maximum exposure of the City is not estimable as of June 30, 2024.

**NOTE 12. FEDERAL AND STATE GRANTS**

In the normal course of operations, the City receives grant funds from various federal and state agencies. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

Also, the City receives federal and state grants that are recorded as unearned revenue until they are earned. The unearned revenue at June 30, 2024 is as follows:

|          |                |
|----------|----------------|
| WPF-5938 | \$ 1,350,000   |
| WPF-5937 | 360,000        |
| CIF-6101 | 180,000        |
| CIF-6102 | <u>720,000</u> |
| Total    | \$ 2,610,000   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 13. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

The City has committed to pay for several construction contracts that were not completed at June 30, 2024 in the amount of \$15,846,297 as follows:

| <b>Project</b>   | <b>Year Ending</b> | <b>Remaining Amount</b> |
|--|--------------------|-------------------------|
| South Anthony Arroyo Planning                          | 2024               | \$ 4,552                |
| Adams Park   | 2024               | \$ 3,297,893            |
| Sidewalk Rehabilitation                                | 2024               | \$ 854,815              |
| Additions and renovations of the Dos Lagos Golf Course | 2024               | \$ 3,076,021            |
| Library Renovation                                     | 2024               | \$ 92,060               |
| Street Improvements                                    | 2024               | \$ 605,835              |
| E2539  | 2024               | \$ 1,112,800            |
| Church Street  | 2024               | \$ 1,040,030            |
| Urgent Care Clinic                                     | 2024               | \$ 1,386,217            |
| Futbol / Soccer Field                                  | 2024               | \$ 1,090,124            |
| Pond 9A  | 2024               | \$ 92,726               |
| Fishing Lakes & Amphitheater                           | 2024               | \$ 64,131               |
| Duffer Lane Street                                     | 2024               | \$ 826,458              |
| CDBG   | 2024               | \$ 609,364              |
| Multi-Generational Phase 2                             | 2024               | \$ 1,693,269            |

**NOTE 14. SUBSEQUENT EVENTS**

The date to which events occurring after June 30, 2024, the date of the most recent statement of net position, have been evaluated for possible adjustment to the financial statements or disclosures is December 13, 2024, which is the date on which the financial statements were issued.

**NOTE 15. CONCENTRATIONS**

The City depends on financial resources flowing from, or associated with, both the Federal Government and the State of New Mexico. Because of this dependency, the City is subject to changes in the specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations.

**NOTE 16. RESTRICTED NET POSITION**

The government-wide statement of net position reports \$10,165,099 of restricted net position for governmental activities, all of the special revenue funds which are restricted by enabling legislation.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 17. TAX ABATEMENTS**

The City has the following tax abatement agreement:

|  |  |
|--|--|
| Agency number for Agency making the disclosure   | 6007   |
| (Abating Agency)   |  |
| Abating Agency Name  | City of Anthony  |
| Abating Agency Type  | Municipality   |
| Tax Abatement Agreement Name   | Industrial Revenue Bond Project Agreement  |
| Name of agency affected by abatement agreement (Affected Agency)   | Dona Ana County  |
| Agency number of Affected Agency   | 5007   |
| Agency type of Affected Agency   | County   |
| Recipient(s) of tax abatement  | CN Wire Corporation  |
| Tax abatement program (name and brief description)   | Industrial Revenue Bond  |
| Specific Tax(es) Being Abated  | Property Tax   |
| Authority under which abated tax would have been paid to Affected Agency   | New Mexico Statutes 3-32-1 through 3-32-16   |
| Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement                                      | Contract states that the abating agency will receive a PILOT in the amount equal to the 25% of the property tax abated.          |
| For any Payments in Lieu of Taxes (PILOTS) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year | 2 Payments (Contract states that from each payment City of Anthony keeps 40% and the rest 60% is distributed to Dona Ana County) |
| If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission   | N/A  |



STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 17. TAX ABATEMENTS (CONTINUED)**

|  |   |
|--|---|
| Agency number for Agency making the disclosure   | 6007  |
| (Abating Agency)   |   |
| Abating Agency Name  | City of Anthony   |
| Abating Agency Type  | Municipality  |
| Tax Abatement Agreement Name   | Industrial Revenue Bond Project Agreement   |
| Name of agency affected by abatement agreement (Affected Agency)   | Taxation and Revenue Department   |
| Agency number of Affected Agency   | 333   |
| Agency type of Affected Agency   | New Mexico State agency   |
| Recipient(s) of tax abatement  | CN Wire Corporation   |
| Tax abatement program (name and brief description)   | Industrial Revenue Bond   |
| Specific Tax(es) Being Abated  | Property Tax  |
| Authority under which abated tax would have been paid to Affected Agency   | New Mexico Statutes 3-32-1 through 3-32-16  |
| Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement                                      | Contract states that the abating agency will receive a PILOT in the amount equal to the 25% of the property tax abated. Thus the gross amount abated for FY2017 is \$444,088.00 |
| For any Payments in Lieu of Taxes (PILOTS) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year | 2 Payments (Contract states that from each payment City of Anthony keeps 40% and the rest 60% is distributed to Dona Ana County)  |
| If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission   | N/A   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 17. TAX ABATEMENTS (CONTINUED)**

Agency number for Agency making the disclosure

(Abating Agency)

6007

Abating Agency Name

City of Anthony

Abating Agency Type

Municipality

Tax Abatement Agreement Name

Industrial Revenue Bond Project Agreement

Name of agency affected by abatement agreement (Affected Agency)

Dona Ana County

Agency number of Affected Agency

5007

Agency type of Affected Agency

County

Recipient(s) of tax abatement

Valley Cold Storage & Transportation

Tax abatement program (name and brief description)

Industrial Revenue Bond

Specific Tax(es) Being Abated

Property Tax

Authority under which abated tax would have been paid to Affected Agency

New Mexico Statutes 3-32-1 through 3-32-16

Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement

None, Project started December 2016 and no pavements have been received yet.

For any Payments in Lieu of Taxes (PILOTS) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year

None, Project started December 2016 and no pavements have been received yet.

If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 17. TAX ABATEMENTS (CONTINUED)**

Agency number for Agency making the disclosure

(Abating Agency)

6007

Abating Agency Name

City of Anthony

Abating Agency Type

Municipality

Tax Abatement Agreement Name

Industrial Revenue Bond Project Agreement

Name of agency affected by abatement agreement (Affected Agency)

Taxation and Revenue Department

Agency number of Affected Agency

333

Agency type of Affected Agency

New Mexico State agency

Recipient(s) of tax abatement

Valley Cold Storage & Transportation

Tax abatement program (name and brief description)

Industrial Revenue Bonds

Specific Tax(es) Being Abated

Property Tax

Authority under which abated tax would have been paid to Affected Agency

New Mexico Statutes 3-32-1 through 3-32-16

Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement

None, Project started December 2016 and no pavements have been received yet.

For any Payments in Lieu of Taxes (PILOTS) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year

None, Project started December 2016 and no pavements have been received yet.

If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 18. SUBSEQUENT PRONOUNCEMENTS**

In June 2022 GASB issued Statement No. 100 Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62 was issued. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal year beginning after June 15, 2023, and all reporting periods thereafter. The pronouncement did not affect the Company's financial statements.

In June 2022 GASB Statement No. 101, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. The Company is still evaluating how this pronouncement will affect the financial statements.

In December 2023, GASB Statement No. 102, Certain Risk Disclosures, was issued. State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required.

The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. The City is still evaluating how this pronouncement will affect the financial statements.

In April 2024, GASB Statement No. 103, continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 18. SUBSEQUENT PRONOUNCEMENTS (CONTINUED)**

as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions, and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units. GASB Statement No. 103 was implemented and has been omitted as our opinion on the financial statements is not affected by the missing information.

SAS 149, Audits of Group Financial Statements, effective for periods ending on or after 12/15/2026. The objective is to provide a risk-based approach to planning and performing a group audit. Extant AU-C section 600 focused on the identification of significant components at which to perform audit work. In SAS No. 149, the group auditor uses professional judgment in determining the components at which to perform procedures that respond to assessed risks. SAS No. 149 also better aligns the standard with other recently issued SASs and clarifies the interaction between the SAS and other AU-C sections. SAS No. 149 is effective for audits of group financial statements for periods ending on or after December 15, 2026. The City is still evaluating how this pronouncement will affect the financial statements.

The Uniform Guidance's single audit threshold is increasing from \$750,000 to \$1,000,000 for audits with periods beginning on or after October 1, 2024. This means that only entities that spend \$1 million or more of federal funds in their fiscal year will be subject to a Single Audit.

**NOTE 19. POST EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN**

The City opted out of the State Retiree Health Care plan, thus will not record and OPEB liability.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 20. DEFICIT FUND BALANCE**

The following funds had deficit fund balances as of June 30, 2024:

|   |                     |
|---|---------------------|
| Anthony Multi-Gen Facility Construction | \$ 909,780          |
| Futbol Field 22-ZG1023-26               | 1,054,673           |
| Emergency Health Clinic EDA No08        | 1,134,396           |
| Multigenerational Phase 2               | 53,384              |
| E-Rate Library Internal Service         | 3,597               |
| Public Safety Equipment                 | 3,947               |
| Litter Control & Beautification (KNMB)  | 1,586               |
| Fishing Lakes & Amphitheater            | 64,131              |
| South Anthony Arroyo OSG-001            | 4,552               |
| Police Vehicles                         | <u>225,352</u>      |
| Total                                   | <u>\$ 3,455,398</u> |

**REQUIRED SUPPLEMENTARY INFORMATION**

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA MUNICIPAL GENERAL DIVISION  
LAST 10 FISCAL YEARS\*  
FOR THE YEAR ENDED JUNE 30, 2024

|  | Measurement Date<br>(As of and for the Year Ended June 30, 2024) | Measurement Date<br>(As of and for the Year Ended June 30, 2023) | Measurement Date<br>(As of and for the Year Ended June 30, 2022) | Measurement Date<br>(As of and for the Year Ended June 30, 2021) | Measurement Date<br>(As of and for the Year Ended June 30, 2020) | Measurement Date<br>(As of and for the Year Ended June 30, 2019) | Measurement Date<br>(As of and for the Year Ended June 30, 2018) | Measurement Date<br>(As of and for the Year Ended June 30, 2017) | Measurement Date<br>(As of and for the Year Ended June 30, 2016) |
|--|--|--|--|--|--|--|--|--|--|
| The City of Anthony' proportion of the net pension liability   | \$ 1,418,712   | \$ 1,027,687   | \$ 641,592   | \$ 1,231,536   | \$ 927,869   | \$ 878,498   | \$ 615,590   | \$ 450,541   | \$ 247,760   |
| The City of Anthony' proportionate share of the net pension liability  | 0.0670 %   | 0.0579 %   | 0.0569 %   | 0.0609 %   | 0.0536 %   | 0.0551 %   | 0.0448 %   | 0.0282 %   | 0.0243 %   |
| The City of Anthony' covered payroll   | \$ 1,070,640   | \$ 1,027,234   | \$ 697,816   | \$ 714,695   | \$ 726,839   | \$ 686,849   | \$ 512,195   | \$ 308,928   | \$ 252,160   |
| The City of Anthony' proportionate share of the net pension liability as a percentage of its covered payroll | 132.51 %   | 100.04 %   | 91.94 %  | 172.32 %   | 127.66 %   | 127.90 %   | 120.19 %   | 145.84 %   | 98.26 %  |
| Plan fiduciary net position as a percentage of the total pension liability                                   | 67.26 %  | 69.35 %  | 77.25 %  | 66.36 %  | 70.52 %  | 71.13 %  | 73.74 %  | 69.18 %  | 76.99 %  |

\* 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, City of Anthony will present information for those years for which information is available.



STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA MUNICIPAL POLICE DIVISION  
LAST 10 FISCAL YEARS\*  
FOR THE YEAR ENDED JUNE 30, 2024

|   | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2024) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2023) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2022) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2021) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2020) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2019) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2018) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2017) | Measurement<br>Date<br>(As of and for<br>the Year<br>Ended<br>June 30, 2016) |
|---|--|--|--|--|--|--|--|--|--|
| The City of Anthony'<br>proportion of the<br>net pension liability  | \$ 1,235,283   | \$ 884,599   | \$ 477,857   | \$ 833,103   | \$ 693,610   | \$ 627,720   | \$ 428,897   | \$ 401,379   | \$ 330,348   |
| The City of Anthony'<br>proportionate share<br>of the net pension<br>liability  | 0.1281 %   | 0.1101 %   | 0.0924 %   | 0.0970 %   | 0.0939 %   | 0.0920 %   | 0.0772 %   | 0.0553 %   | 0.0687 %   |
| The City of Anthony'<br>covered payroll   | \$ 928,202   | \$ 713,626   | \$ 465,211   | \$ 498,866   | \$ 501,269   | \$ 430,034   | \$ 512,195   | \$ 521,899   | \$ 308,928   |
| The City of Anthony'<br>proportionate share<br>of the net pension<br>liability as a<br>percentage of its<br>covered payroll | 133.08 %   | 123.96 %   | 102.72 %   | 167.00 %   | 138.37 %   | 145.97 %   | 83.74 %  | 76.91 %  | 106.93 %   |
| Plan fiduciary net<br>position as a<br>percentage of the<br>total pension<br>liability                                      | 67.26 %  | 69.35 %  | 77.25 %  | 66.36 %  | 70.52 %  | 71.13 %  | 73.74 %  | 69.18 %  | 76.99 %  |

\* 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, City of Anthony will present information for those years for which information is available.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF CITY OF ANTHONY' CONTRIBUTIONS  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA MUNICIPAL GENERAL DIVISION  
LAST 10 FISCAL YEARS\*  
FOR THE YEAR ENDED JUNE 30, 2024

|  | As of and for<br>the Year<br>Ended<br>June 30, 2024 | As of and for<br>the Year<br>Ended<br>June 30, 2023 | As of and for<br>the Year<br>Ended<br>June 30, 2022 | As of and for<br>the Year<br>Ended<br>June 30, 2021 | As of and for<br>the Year<br>Ended<br>June 30, 2020 | As of and for<br>the Year<br>Ended<br>June 30, 2019 | As of and for<br>the Year<br>Ended<br>June 30, 2018 | As of and for<br>the Year<br>Ended<br>June 30, 2017 | As of and for<br>the Year<br>Ended<br>June 30, 2016 |
|--|---|---|---|---|---|---|---|---|---|
| Contractually<br>required<br>contribution  | \$ 105,706  | \$ 85,753   | \$ 63,605   | \$ 55,715   | \$ 56,005   | \$ 44,362   | \$ 43,162   | \$ 38,620   | \$ 22,861   |
| Contributions in<br>relation to the<br>contractually<br>required<br>contribution | 105,706   | 85,753  | 63,605  | 55,715  | 56,005  | 44,362  | 43,162  | 38,620  | 22,861  |
| Contribution<br>deficiency (excess)  | -   | -   | -   | -   | -   | -   | -   | -   | -   |
| The City of<br>Anthony' covered<br>payroll                                       | \$ 1,070,640  | \$ 1,027,234  | \$ 697,816  | \$ 714,695  | \$ 726,839  | \$ 686,849  | \$ 512,195  | \$ 521,899  | \$ 308,928  |
| Contributions as a<br>percentage of<br>covered payroll                           | 9.87 %  | 8.35 %  | 9.11 %  | 7.80 %  | 7.71 %  | 6.46 %  | 8.43 %  | 7.40 %  | 7.40 %  |

\* 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, City of Anthony will present information for those years for which information is available.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF CITY OF ANTHONY' CONTRIBUTIONS  
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) PLAN  
PERA MUNICIPAL POLICE DIVISION  
LAST 10 FISCAL YEARS\*  
FOR THE YEAR ENDED JUNE 30, 2024

|  | As of and for<br>the Year<br>Ended<br>June 30, 2024 | As of and for<br>the Year<br>Ended<br>June 30, 2023 | As of and for<br>the Year<br>Ended<br>June 30, 2022 | As of and for<br>the Year<br>Ended<br>June 30, 2021 | As of and for<br>the Year<br>Ended<br>June 30, 2020 | As of and for<br>the Year<br>Ended<br>June 30, 2019 | As of and for<br>the Year<br>Ended<br>June 30, 2018 | As of and for<br>the Year<br>Ended<br>June 30, 2017 | As of and for<br>the Year<br>Ended<br>June 30, 2016 |
|--|---|---|---|---|---|---|---|---|---|
| Contractually required contribution                                  | \$ 92,830   | \$ 57,168   | \$ 42,403   | \$ 37,143   | \$ 39,465   | \$ 36,716   | \$ 40,712   | \$ 31,090   | \$ 20,404   |
| Contributions in relation to the contractually required contribution | <u>92,830</u>                                       | <u>57,168</u>                                       | <u>42,403</u>                                       | <u>37,143</u>                                       | <u>39,465</u>                                       | <u>36,716</u>                                       | <u>40,712</u>                                       | <u>31,090</u>                                       | <u>20,404</u>                                       |
| Contribution deficiency (excess)                                     | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  | <u>-</u>  |
| The City of Anthony' covered payroll                                 | <u>\$ 928,202</u>                                   | <u>\$ 713,626</u>                                   | <u>\$ 465,211</u>                                   | <u>\$ 498,866</u>                                   | <u>\$ 501,269</u>                                   | <u>\$ 430,034</u>                                   | <u>\$ 512,195</u>                                   | <u>\$ 521,899</u>                                   | <u>\$ 308,928</u>                                   |
| Contributions as a percentage of covered payroll                     | 10.00 %   | 8.01 %  | 9.11 %  | 7.45 %  | 7.87 %  | 8.54 %  | 7.95 %  | 5.96 %  | 6.60 %  |

\* 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, City of Anthony will present information for those years for which information is available.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**Changes of benefit terms.** The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY23 audit available at <https://www.nmpera.org>

**Changes of assumptions.** The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2022 report is available at <https://www.nmpera.org>

See the notes to the financial statements on the ACFR which summarizes actuarial assumptions and methods effective with the 2022 valuation.

## NON-MAJOR FUNDS

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

Non-major funds listed are for Special Revenue Funds are for specific revenue sources (other than special assessments, expendable trusts and major capital projects), Capital Projects Funds for the reporting of capital improvements, and Debt Services Funds for the management debt. These Funds are legally restricted for expenditures for specified purposes.

**CHARITABLE PROJECTS FUND** – To account for donation received by the City in order to promote the wellness of the people of Anthony, NM and specially for the children. This fund has been approved by the Board of Trustees.

**COURT AUTOMATION FUND** – NMSA 34-9-12 created the Municipal Court Automation Fund. The fund is administered by the Administrative Office of the Courts (AOC) for the purpose of "purchasing, maintaining and operating" court automation systems in municipal courts. This fund is authorized by the Board of Trustees.

**JUDICIAL EDUCATION** – A court education fee of three dollars (\$3.00); the fees are to be collected upon citation payments. This fund is authorized by the Board of Trustees.

**CORRECTIONS** – A special revenue fund that accounts for revenues and expenditures relating to the Corrections department. Financing is provided by correction fees. Section 35-14-11, NMSA 1978. This fund is authorized by the Board of Trustees.

**LAW ENFORCEMENT PROTECTION** – A special revenues fund that accounts for revenues and expenditures relating to Law Enforcement. Financing is provided by grants. Section 19-13-3F, NMSA. This fund is authorized by the Board of Trustees.

**STEP FUND** - The Selective Traffic Enforcement Program (STEP) Special revenue fund is a program is used to allow Police over time to safeguard on Traffic/Streets related to DWI's and DUI's

**STONEGARDEN** – Approved memorandum of agreement between Doña Ana County, Doña Ana Sheriff's Office and the City of Anthony Police Department for increased Border Security and protection under Operation Stonegarden, 2013. This fund is authorized by the Board of Trustees.

**GENERAL OBLIGATION BOND** – To account for expenses under the General Obligation Bond awarded to the City of Anthony's Library. This fund is authorized by the Board of Trustees.

**E- RATE LIBRARY INTERNET SERVICES** - To account for collections and disbursements of the funds used to provide affordable telecommunications and Internet access. This fund is authorized by the Board of Trustees.

**BUCKLE UP** – To account for grants awarded to the City of Anthony for traffic enforcement and alcohol monitoring. This fund is authorized by the Board of Trustees.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

**KEEP NEW MEXICO TRUE** – To account for funds from Keep New Mexico Beautiful, Inc. awarded to the City of Anthony for the Anthony Community Clean Up project. This fund is authorized by the Board of Trustees.

**END DWI** – To account for grants awarded to the City of Anthony for traffic enforcement and alcohol monitoring. This fund is authorized by the Board of Trustees.

**CAA PORTABLE RESTORATION** - This is a revenue fund allocated for the refurbishment and improvement of CAA portables, with the intention of optimizing them for use as a revenue-generating asset through rental arrangements.

**LIBRARY**– To account for funds designated for library uses, collections and disbursements of the funds used to provide affordable telecommunications and Internet access. This fund was created administratively by ordinance. This fund is authorized by the Board of Trustees.

**LPFF** - This is the Law Enforcement Protection Fund. Used for Advanced Police Training, Public Safety Equipment, & Maintenance. This fund is authorized by the Board of Trustees.

**MUNICIPAL STREETS** – A special revenue fund that accounts for funds to maintain roads for which the City is responsible. Funding is provided by the gas tax. Expenditures are restricted to the construction and maintenance of City roads. Authority is NMSA 7-1-6.27.

**LODGERS' TAX** – To account for the operations of tourist facilities or for half of advertising, promoting and publicizing such facilities and tourist attractions. State Statute Section 4-6-41 provides for this tax to be imposed by the City. Revenues received are pursuant to the Lodgers' Tax Act (Section 3-38-15, NMSA 1978).

**DEVELOPMENT PROJECTS** - This is a revenue fund coming from Developers, mainly for housing, for engineering fees and land testing. This fund is authorized by the Board of Trustees.

**ANTHONY POLICE DEPARTMENT EQUIPMENT** - This fund is dedicated to upgrading police vehicles with screens and purchasing tasers for the police department. The goal is to enhance officer safety and improve the functionality of the department's vehicles.

**LIVESAY** - To account for collections and disbursements of the federal and state grants collected by the City on behalf of the citizens for Livesay Street. This fund is authorized by the Board of Trustees.

**SPECIAL PROJECTS OTHER MUNICIPALITIES** - This is a fund for special projects for Sunland Park, as they requested Police manpower for a special event and for Gadsden ISD SRO. This fund is authorized by the Board of Trustees.

STATE OF NEW MEXICO  
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NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

**PROPERTY TAX MILL LEVY** - This fund has been established to meticulously monitor expenditures associated with the tax. The decision to segregate this fund from the operations fund (Fund 101) was made by the Board to enhance financial transparency and accountability.

**PUBLIC SAFETY EQUIPMENT** - This fund, comprising an \$80,000 grant, was allocated for the acquisition of Police Department Equipment, with a predominant portion designated for the procurement of Patrol Units Equipment, and the Anthony Police Department Equipment 22-G2824 fund is granted to purchase Police Equipment.

**FLOOD PREVENTION PROJECT, ANTHONY BASIN 9A1 WTB-WPF5664** - This is a revenue fund allocated for planning and design services for flood control.

**LITTER CONTROL & BEAUTIFICATION** - This is a revenue fund that accounts for the KNMB Grant application award to purchase trees, soil, trash cans, and supplies to keep a good image of the City of Anthony. This fund is authorized by the Board of Trustees.

**SOUTH ANTHONY ARROYO OSG-001** - This is a revenue fund allocated for the design, planning, and construction of the South Anthony Arroyo project to enhance infrastructure and water management in the area.

**LIBRARY GRANT** - The Library was awarded a grant of \$50,000, which was utilized for the purpose of renovating and enhancing the Library facilities.

**LAW ENFORCEMENT RECRUITMENT FUND** - This is a revenue fund to hire law enforcement/support positions.

**TRANSFER STATION FEASIBILITY** - This is a revenue fund allocated for the execution of a feasibility study for the transfer station. This study examines the technical, economic, legal, and operational aspects to determine the feasibility and advisability of implementing a transfer station.

**FISCAL RECOVERY FUND** - This fund is designated for the allocation of the second disbursement under the American Rescue Plan Act (ARPA).

**FISHING LAKES & AMPHITHEATER** - This fund is allocated for the design, planning, and construction of two fishing lakes within the Dos Lagos Project. It also supports the development of an amphitheater situated in the middle of the lakes, providing a recreational and community space for residents and visitors.

**LAW ENFORCEMENT RETENTION FUND** - This is a revenue fund that supports police department retention efforts by funding annual anniversary bonuses for officers, made possible through the state-funded Law Enforcement Retention Plan (LERP).



STATE OF NEW MEXICO  
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FOR THE YEAR ENDED JUNE 30, 2024

**AMERICAN RESCUE PLAN** - This is a revenue fund that accounts for ARPA First Disbursement.

**DONALDSON AVE** - This is a revenue fund focused on the design, planning, and renovation of Donaldson Avenue to improve transportation infrastructure and community accessibility.

**POLICE VEHICLES** - This is a revenue fund that provides resources to upgrade police vehicles with essential equipment, including radios, antennas, and radars, enhancing operational efficiency.

**LEE STREET DESIGN/IMPROVEMENTS** - This is a revenue fund for the design, planning, and improvement projects for Lee Street, aimed at upgrading its usability and safety standards.

**CITYWIDE MAINTENANCE** - This is a revenue fund that supports comprehensive street improvement initiatives across the city, ensuring better connectivity and infrastructure.

**CHURCH STREET MAP-L100584** - This is a revenue fund allocated for the design, planning, and upgrades of Church Street to improve roadway conditions and community access.

**CAPITAL ACQUISITION FUND** - The Fund is used to account for funds granted by NM DOT for the construction of Multi-generational campus in the Dos Lagos Golf Course.

**The CDBG GRA-NT 16-C-NR-1-07-G-18** - To account for collections and disbursements of the federal and state grants collected by the City on behalf of the citizens for Community Development. This fund is authorized by the Board of Trustees.

**DEBT SERVICE ROAD IMPROVEMENT PROJECT** - To accumulate monies for the repayment of the loan received from NMFA. The City has acquired the building at 820 Highway 478 Anthony, NM 88021 to house their daily operations. This fund is authorized by the Board of Trustees.

**DEBT SERVICE** – To accumulate monies for the repayment of the loan received from NMFA. The City has acquired the building at 820 Highway 478 Anthony, NM 88021 to house their daily operations. This fund is authorized by the Board of Trustees.

**DEBT SERVICE-521** – This fund has been designated to document annual payments associated with the City's long-term debt obligations.

STATE OF NEW MEXICO  
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BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds               |                             |                             |                            |  |                                    |          |              |        |  |
|-------------------------------------|-----------------------------|-----------------------------|----------------------------|--|------------------------------------|----------|--------------|--------|--|
|                                     | Charitable<br>Projects Fund | Court<br>Automation<br>Fund | Judicial<br>Education Fund | Corrections<br>Fund/Care of<br>Prisoners | Law Enforcement<br>Protection Fund | STEP     | Stone Garden |        |  |
| <b>ASSETS</b>                       |                             |                             |                            |  |                                    |          |              |        |  |
| Cash and cash equivalents           | \$ 395                      | \$ 1,101                    | \$ -                       | \$ 61,128                                | \$ 1,546                           | \$ 7,205 | \$           | 12,465 |  |
| Investments                         | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Receivables:                        |                             |                             |                            |  |                                    |          |              |        |  |
| Taxes                               | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Due from other funds                | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Total assets                        | 395                         | 1,101                       | -                          | 61,128                                   | 1,546                              | 7,205    |              | 12,465 |  |
| <b>LIABILITIES AND FUND BALANCE</b> |                             |                             |                            |  |                                    |          |              |        |  |
| Liabilities                         |                             |                             |                            |  |                                    |          |              |        |  |
| Accounts payable                    | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Due to other funds                  | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Total liabilities                   | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Fund balances:                      |                             |                             |                            |  |                                    |          |              |        |  |
| Spendable:                          |                             |                             |                            |  |                                    |          |              |        |  |
| Restricted for:                     |                             |                             |                            |  |                                    |          |              |        |  |
| General government                  | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Public safety                       | -                           | 1,101                       | -                          | 61,128                                   | 1,546                              | 7,205    |              | 12,465 |  |
| Culture and recreation              | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Public works                        | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Debt service payments               | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Unassigned                          | -                           | -                           | -                          | -  | -                                  | -        | -            | -      |  |
| Total fund balances                 | 395                         | 1,101                       | -                          | 61,128                                   | 1,546                              | 7,205    |              | 12,465 |  |
| Total liabilities and fund balances | \$ 395                      | \$ 1,101                    | \$ -                       | \$ 61,128                                | \$ 1,546                           | \$ 7,205 | \$           | 12,465 |  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds               |                            |                            |                            |                         |                       |                             |            |
|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|-----------------------|-----------------------------|------------|
|                                     | General<br>Obligation Bond | E-Rate Library<br>Internet | BKLUP CIOT<br>16-OP-RF-158 | Keep New Mexico<br>True | ENDWI<br>16-AL-64-158 | CAA Portable<br>Restoration |            |
| <b>ASSETS</b>                       |                            |                            |                            |                         |                       |                             |            |
| Cash and cash equivalents           | \$ 10,315                  | \$ -                       | \$ 205                     | \$ 2,402                | \$ -                  | \$ 454                      | \$ 124,676 |
| Investments                         | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Receivables:                        |                            |                            |                            |                         |                       |                             |            |
| Taxes                               | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Due from other funds                | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Total assets                        | 10,315                     | -                          | 205                        | 2,402                   | -                     | 454                         | 124,676    |
| <b>LIABILITIES AND FUND BALANCE</b> |                            |                            |                            |                         |                       |                             |            |
| Liabilities                         |                            |                            |                            |                         |                       |                             |            |
| Accounts payable                    | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Due to other funds                  | -                          | 3,597                      | 17                         | -                       | -                     | -                           | -          |
| Total liabilities                   | -                          | 3,597                      | 17                         | -                       | -                     | -                           | -          |
| Fund balances:                      |                            |                            |                            |                         |                       |                             |            |
| Spendable:                          |                            |                            |                            |                         |                       |                             |            |
| Restricted for:                     |                            |                            |                            |                         |                       |                             |            |
| General government                  | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Public safety                       | -                          | -                          | 188                        | -                       | -                     | 454                         | 124,676    |
| Culture and recreation              | 10,315                     | -                          | -                          | 2,402                   | -                     | -                           | -          |
| Public works                        | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Debt service payments               | -                          | -                          | -                          | -                       | -                     | -                           | -          |
| Unassigned                          | -                          | (3,597)                    | -                          | -                       | -                     | -                           | -          |
| Total fund balances                 | 10,315                     | (3,597)                    | 188                        | 2,402                   | -                     | 454                         | 124,676    |
| Total liabilities and fund balances | \$ 10,315                  | \$ -                       | \$ 205                     | \$ 2,402                | \$ -                  | \$ 454                      | \$ 124,676 |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds               |           |           |                       |              |                      |           |
|-------------------------------------|-----------|-----------|-----------------------|--------------|----------------------|-----------|
|                                     | Library   | LFPF      | Municipal Street Fund | Lodgers' Tax | Development Projects |           |
| <b>ASSETS</b>                       |           |           |                       |              |                      |           |
| Cash and cash equivalents           | \$ 26,713 | \$ 51,912 | \$ 18,364             | \$ 530       | \$                   | 36,579    |
| Investments                         | -         | -         | -                     | -            | -                    | -         |
| Receivables:                        |           |           |                       |              |                      |           |
| Taxes                               | -         | -         | 508                   | -            | -                    | -         |
| Due from other funds                | -         | -         | -                     | -            | -                    | -         |
| Total assets                        | 26,713    | 51,912    | 18,872                | 530          |                      | 36,579    |
| <b>LIABILITIES AND FUND BALANCE</b> |           |           |                       |              |                      |           |
| Liabilities                         |           |           |                       |              |                      |           |
| Accounts payable                    | -         | -         | -                     | -            | -                    | -         |
| Due to other funds                  | -         | -         | -                     | -            | -                    | -         |
| Total liabilities                   | -         | -         | -                     | -            | -                    | -         |
| Fund balances:                      |           |           |                       |              |                      |           |
| Spendable:                          |           |           |                       |              |                      |           |
| Restricted for:                     |           |           |                       |              |                      |           |
| General government                  | -         | -         | -                     | 530          | -                    | -         |
| Public safety                       | -         | 51,912    | -                     | -            | -                    | -         |
| Culture and recreation              | -         | -         | -                     | -            | -                    | -         |
| Public works                        | 26,713    | -         | 18,872                | -            | -                    | 36,579    |
| Debt service payments               | -         | -         | -                     | -            | -                    | -         |
| Unassigned                          | -         | -         | -                     | -            | -                    | -         |
| Total fund balances                 | 26,713    | 51,912    | 18,872                | 530          |                      | 36,579    |
| Total liabilities and fund balances | \$ 26,713 | \$ 51,912 | \$ 18,872             | \$ 530       | \$                   | \$ 36,579 |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  |   | Special Revenue Funds |  |                           |                            |   |  |  |
|--|---|-----------------------|--|---------------------------|----------------------------|---|--|--|
|  | Anthony Police<br>Department<br>Equipment | Livesay               | Special Projects<br>Other Municipalities | Property Tax Mill<br>Levy | Public Safety<br>Equipment | Flood Prevention<br>Project, Anthony<br>Basin 9A1 |  |  |
| <b>ASSETS</b>                          |   |                       |  |                           |                            |   |  |  |
| Cash and cash equivalents              | \$ 150,000                                | \$ 23,748             | \$ 326                                   | \$ 170,609                | \$ 2,775                   | \$ 379,514  |  |  |
| Investments                            | -   | -                     | -  | -                         | -                          | -   |  |  |
| Receivables:                           |   |                       |  |                           |                            |   |  |  |
| Taxes                                  | -   | -                     | -  | -                         | -                          | -   |  |  |
| Due from other funds                   | -   | -                     | -  | -                         | -                          | -   |  |  |
| Total assets                           | 150,000                                   | 23,748                | 326                                      | 170,609                   | 2,775                      | 379,514   |  |  |
| <b>LIABILITIES AND FUND BALANCE</b>    |   |                       |  |                           |                            |   |  |  |
| Liabilities                            |   |                       |  |                           |                            |   |  |  |
| Accounts payable                       | -   | -                     | -  | 131,851                   | (3,634)                    | -   |  |  |
| Due to other funds                     | -   | -                     | -  | -                         | 10,356                     | 66,071  |  |  |
| Total liabilities                      | -   | -                     | -  | 131,851                   | 6,722                      | 66,071  |  |  |
| Fund balances:                         |   |                       |  |                           |                            |   |  |  |
| Spendable:                             |   |                       |  |                           |                            |   |  |  |
| Restricted for:                        |   |                       |  |                           |                            |   |  |  |
| General government                     | -   | -                     | -  | 38,758                    | -                          | -   |  |  |
| Public safety                          | 150,000                                   | 23,748                | 326                                      | -                         | -                          | -   |  |  |
| Culture and recreation                 | -   | -                     | -  | -                         | -                          | -   |  |  |
| Public works                           | -   | -                     | -  | -                         | -                          | 313,443   |  |  |
| Debt service payments                  | -   | -                     | -  | -                         | -                          | -   |  |  |
| Unassigned                             | -   | -                     | -  | -                         | (3,947)                    | -   |  |  |
| Total fund balances                    | 150,000                                   | 23,748                | 326                                      | 38,758                    | (3,947)                    | 313,443   |  |  |
| Total liabilities and fund<br>balances | \$ 150,000                                | \$ 23,748             | \$ 326                                   | \$ 170,609                | \$ 2,775                   | \$ 379,514  |  |  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|                                     | Litter Control & Beautification (KNMB) | South Anthony Arroyo OSG-001 | Special Revenue Funds |                                  |           |      | Transfer Station Feasibility | Fiscal Recovery Funds |
|-------------------------------------|--|------------------------------|-----------------------|----------------------------------|-----------|------|------------------------------|-----------------------|
|                                     |  |                              | Library Grant         | Law Enforcement Recruitment Fund |           |      |                              |                       |
| <b>ASSETS</b>                       |  |                              |                       |                                  |           |      |                              |                       |
| Cash and cash equivalents           | \$ -                                   | \$ -                         | \$ -                  | \$ -                             | \$ 95,014 | \$ - | -                            | \$ 246,450            |
| Investments                         | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Receivables:                        |  |                              |                       |                                  |           |      |                              |                       |
| Taxes                               | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Due from other funds                | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Total assets                        | -                                      | -                            | -                     | -                                | 95,014    | -    | -                            | 246,450               |
| <b>LIABILITIES AND FUND BALANCE</b> |  |                              |                       |                                  |           |      |                              |                       |
| Liabilities                         |  |                              |                       |                                  |           |      |                              |                       |
| Accounts payable                    | -                                      | -                            | -                     | -                                | -         | -    | -                            | 67,995                |
| Unearned revenue                    | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Due to other funds                  | 1,586                                  | 4,552                        | -                     | -                                | -         | -    | -                            | -                     |
| Total liabilities                   | 1,586                                  | 4,552                        | -                     | -                                | -         | -    | -                            | 67,995                |
| Deferred inflows of resources       | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Total deferred inflows of resources | 1,586                                  | 4,552                        | -                     | -                                | -         | -    | -                            | -                     |
| Fund balances:                      |  |                              |                       |                                  |           |      |                              |                       |
| Spendable:                          |  |                              |                       |                                  |           |      |                              |                       |
| Restricted for:                     |  |                              |                       |                                  |           |      |                              |                       |
| General government                  | -                                      | -                            | -                     | -                                | -         | -    | -                            | 178,455               |
| Public safety                       | -                                      | -                            | -                     | -                                | 95,014    | -    | -                            | -                     |
| Culture and recreation              | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Public works                        | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Debt service payments               | -                                      | -                            | -                     | -                                | -         | -    | -                            | -                     |
| Unassigned                          | (1,586)                                | (4,552)                      | -                     | -                                | -         | -    | -                            | -                     |
| Total fund balances                 | (1,586)                                | (4,552)                      | -                     | -                                | 95,014    | -    | -                            | 178,455               |
| Total liabilities and fund balances | \$ -                                   | \$ -                         | \$ -                  | \$ -                             | \$ 95,014 | \$ - | \$ -                         | \$ 246,450            |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|                                     | Special Revenue Funds        |                                |                      |               |                 |                                |
|-------------------------------------|------------------------------|--------------------------------|----------------------|---------------|-----------------|--------------------------------|
|                                     | Fishing Lakes & Amphitheater | Law Enforcement Retention Fund | American Rescue Plan | Donaldson Ave | Police Vehicles | Lee Street Design/Improvements |
| <b>ASSETS</b>                       |                              |                                |                      |               |                 |                                |
| Cash and cash equivalents           | \$ -                         | \$ -                           | \$ 231,404           | \$ 360,000    | \$ 24,648       | \$ 180,000                     |
| Investments                         | -                            | -                              | -                    | -             | -               | -                              |
| Receivables:                        |                              |                                |                      |               |                 |                                |
| Taxes                               | -                            | -                              | -                    | -             | -               | -                              |
| Due from other funds                | -                            | -                              | -                    | -             | -               | -                              |
| Total assets                        | -                            | -                              | 231,404              | 360,000       | 24,648          | 180,000                        |
| <b>LIABILITIES AND FUND BALANCE</b> |                              |                                |                      |               |                 |                                |
| Liabilities                         |                              |                                |                      |               |                 |                                |
| Accounts payable                    | -                            | -                              | -                    | -             | -               | -                              |
| Unearned revenue                    | -                            | -                              | -                    | 360,000       | -               | 180,000                        |
| Due to other funds                  | 64,131                       | -                              | -                    | -             | 250,000         | -                              |
| Total liabilities                   | 64,131                       | -                              | -                    | 360,000       | 250,000         | 180,000                        |
| Deferred inflows of resources       | -                            | -                              | -                    | -             | -               | -                              |
| Total deferred inflows of resources | 64,131                       | -                              | -                    | -             | -               | -                              |
| Fund balances:                      |                              |                                |                      |               |                 |                                |
| Spendable:                          |                              |                                |                      |               |                 |                                |
| Restricted for:                     |                              |                                |                      |               |                 |                                |
| General government                  | -                            | -                              | -                    | -             | -               | -                              |
| Public safety                       | -                            | -                              | 231,404              | -             | -               | -                              |
| Culture and recreation              | -                            | -                              | -                    | -             | -               | -                              |
| Public works                        | -                            | -                              | -                    | -             | -               | -                              |
| Debt service payments               | -                            | -                              | -                    | -             | -               | -                              |
| Health and welfare                  | -                            | -                              | -                    | -             | -               | -                              |
| Unassigned                          | (64,131)                     | -                              | -                    | -             | (225,352)       | -                              |
| Total fund balances                 | (64,131)                     | -                              | 231,404              | -             | (225,352)       | -                              |
| Total liabilities and fund balances | \$ -                         | \$ -                           | \$ 231,404           | \$ 360,000    | \$ 24,648       | \$ 180,000                     |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds               |                      |                              |  |
|-------------------------------------|----------------------|------------------------------|--|
|                                     | Citywide Maintenance | Church Street<br>MAP-L100584 |  |
| <b>ASSETS</b>                       |                      |                              |  |
| Cash and cash equivalents           | \$ 75,479            | \$ 36,710                    |  |
| Investments                         | -                    | -                            |  |
| Receivables:                        |                      |                              |  |
| Taxes                               | -                    | -                            |  |
| Due from other funds                | -                    | -                            |  |
| Total assets                        | 75,479               | 36,710                       |  |
| <b>LIABILITIES AND FUND BALANCE</b> |                      |                              |  |
| Liabilities                         |                      |                              |  |
| Accounts payable                    | 75,479               | -                            |  |
| Unearned revenue                    | -                    | -                            |  |
| Due to other funds                  | -                    | -                            |  |
| Total liabilities                   | 75,479               | -                            |  |
| Deferred inflows of resources       |                      |                              |  |
| Total deferred inflows of resources | 75,479               | -                            |  |
| Fund balances:                      |                      |                              |  |
| Spendable:                          |                      |                              |  |
| Restricted for:                     |                      |                              |  |
| General government                  | -                    | -                            |  |
| Public safety                       | -                    | -                            |  |
| Culture and recreation              | -                    | -                            |  |
| Public works                        | -                    | 36,710                       |  |
| Debt service payments               | -                    | -                            |  |
| Health and welfare                  | -                    | -                            |  |
| Unassigned                          | -                    | -                            |  |
| Total fund balances                 | -                    | 36,710                       |  |
| Total liabilities and fund balances | \$ 75,479            | \$ 36,710                    |  |



STATE OF NEW MEXICO  
CITY OF ANTHONY  
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|                                     | Capital Project Funds                           |   | Debt Service Funds                    |              |                   |                                   |  |
|-------------------------------------|---|---|---------------------------------------|--------------|-------------------|-----------------------------------|--|
|                                     | Capital Acquisition Fund - Capital Project Fund | CDBG Grant 16-C-NR-I-07-G-18 - Capital Project Fund | Debt Service Road Improvement Project | Debt Service | Debt Service- 521 | Total Nonmajor Governmental Funds |  |
| <b>ASSETS</b>                       |   |   |                                       |              |                   |                                   |  |
| Cash and cash equivalents           | \$ 65,079                                       | \$ 79,737   | \$ 157,353                            | \$ 122,276   | \$ 143,150        | \$ 2,900,262                      |  |
| Investments                         | -   | -   | 120,397                               | -            | -                 | 120,397                           |  |
| Receivables:                        | -   | -   | -                                     | -            | -                 | -                                 |  |
| Taxes                               | -   | -   | -                                     | -            | -                 | 508                               |  |
| Due from other funds                | -   | -   | -                                     | -            | -                 | -                                 |  |
| Total assets                        | 65,079  | 79,737  | 277,750                               | 122,276      | 143,150           | 3,021,167                         |  |
| <b>LIABILITIES AND FUND BALANCE</b> |   |   |                                       |              |                   |                                   |  |
| Liabilities                         |   |   |                                       |              |                   |                                   |  |
| Accounts payable                    | -   | -   | -                                     | -            | -                 | 271,691                           |  |
| Unearned revenue                    | -   | -   | -                                     | -            | -                 | 540,000                           |  |
| Due to other funds                  | -   | -   | -                                     | -            | -                 | 400,310                           |  |
| Total liabilities                   | -   | -   | -                                     | -            | -                 | 1,212,001                         |  |
| Fund balances:                      |   |   |                                       |              |                   |                                   |  |
| Spendable                           |   |   |                                       |              |                   |                                   |  |
| Restricted for:                     |   |   |                                       |              |                   |                                   |  |
| General Government                  | -   | -   | -                                     | -            | -                 | 217,743                           |  |
| Public safety                       | -   | -   | -                                     | -            | -                 | 761,167                           |  |
| Culture and recreation              | -   | -   | -                                     | -            | -                 | 39,825                            |  |
| Public works                        | 65,079  | 79,737  | -                                     | -            | -                 | 550,420                           |  |
| Debt service                        | -   | -   | 277,750                               | 122,276      | 143,150           | 543,176                           |  |
| Unassigned                          | -   | -   | -                                     | -            | -                 | (303,165)                         |  |
| Total fund balances                 | 65,079  | 79,737  | 277,750                               | 122,276      | 143,150           | 1,809,166                         |  |
| Total liabilities and fund balances | \$ 65,079                                       | \$ 79,737   | \$ 277,750                            | \$ 122,276   | \$ 143,150        | \$ 3,021,167                      |  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds                                |                             |                          |                            |  |                                     |       |              |  |  |
|--|-----------------------------|--------------------------|----------------------------|--|-------------------------------------|-------|--------------|--|--|
|  | Charitable<br>Projects Fund | Court Automation<br>Fund | Judicial Education<br>Fund | Corrections<br>Fund/Care of<br>Prisoners | Law Enforcement/<br>Protection Fund | STEP  | Stone Garden |  |  |
| Revenues:  |                             |                          |                            |  |                                     |       |              |  |  |
| Gasoline and motor vehicles                          | \$ -                        | \$ -                     | \$ -                       | \$ -                                     | \$ -                                | \$ -  | \$ -         |  |  |
| Lodgers tax  | -                           | -                        | -                          | -  | -                                   | -     | -            |  |  |
| State operating grants                               | -                           | -                        | -                          | -  | 116,000                             | -     | -            |  |  |
| State capital grants                                 | -                           | -                        | -                          | -  | -                                   | 4,438 | -            |  |  |
| Other tax  | -                           | -                        | -                          | -  | -                                   | -     | -            |  |  |
| Charges for services                                 | -                           | -                        | -                          | -  | -                                   | -     | -            |  |  |
| Licenses and fees                                    | -                           | 6,647                    | 1,533                      | 10,198                                   | -                                   | -     | -            |  |  |
| Investment income                                    | -                           | -                        | -                          | -  | -                                   | -     | -            |  |  |
| Miscellaneous  | 2,100                       | -                        | -                          | -  | -                                   | -     | -            |  |  |
| Total revenues                                       | 2,100                       | 6,647                    | 1,533                      | 10,198                                   | 116,000                             | 4,438 | -            |  |  |
| Expenditures:  |                             |                          |                            |  |                                     |       |              |  |  |
| General government                                   | 2,780                       | -                        | -                          | -  | -                                   | -     | -            |  |  |
| Public safety  | -                           | 7,780                    | 1,413                      | 7,687                                    | 105,070                             | 3,725 | -            |  |  |
| Capital outlay                                       | -                           | -                        | -                          | -  | 12,000                              | -     | -            |  |  |
| Total expenditures                                   | 2,780                       | 7,780                    | 1,413                      | 7,687                                    | 117,070                             | 3,725 | -            |  |  |
| Excess (deficiency) of revenues<br>over expenditures | (680)                       | (1,133)                  | 120                        | 2,511                                    | (1,070)                             | 713   | -            |  |  |
| Other financing sources(uses)                        |                             |                          |                            |  |                                     |       |              |  |  |
| Transfers in   | 680                         | -                        | -                          | -  | -                                   | 64    | -            |  |  |
| Transfers (out)                                      | -                           | (9,790)                  | (120)                      | (9,661)                                  | -                                   | -     | -            |  |  |
| Total other financing sources                        | 680                         | (9,790)                  | (120)                      | (9,661)                                  | -                                   | 64    | -            |  |  |
| Net change in fund balances                          | -                           | (10,923)                 | -                          | (7,150)                                  | (1,070)                             | 777   | -            |  |  |
| Fund balance - beginning                             | 395                         | 12,024                   | -                          | 68,278                                   | 2,616                               | 6,428 | 12,465       |  |  |
| Fund balance - end of year                           | 395                         | 1,101                    | -                          | 61,128                                   | 1,546                               | 7,205 | 12,465       |  |  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | Special Revenue Funds      |                                     |                            |                         |                    |                             |          |
|--|----------------------------|-------------------------------------|----------------------------|-------------------------|--------------------|-----------------------------|----------|
|  | General Obligation<br>Bond | E-Rate Library<br>Internet Services | BKUP CIOT 16-OP-RF-<br>158 | Keep New Mexico<br>True | ENDWI 16-AL-64-158 | CAA Portable<br>Restoration |          |
| Revenues:  |                            |                                     |                            |                         |                    |                             |          |
| Gasoline and motor vehicles                          | \$ -                       | \$ -                                | \$ -                       | \$ -                    | \$ -               | \$ -                        |          |
| Lodgers tax  | -                          | -                                   | -                          | -                       | -                  | -                           |          |
| State operating grants                               | 4,920                      | -                                   | -                          | 3,969                   | -                  | 2,696                       |          |
| State capital grants                                 | -                          | -                                   | -                          | -                       | -                  | -                           |          |
| Other tax  | -                          | -                                   | -                          | -                       | -                  | -                           |          |
| Charges for services                                 | -                          | 9,043                               | -                          | -                       | -                  | -                           |          |
| Licenses and fees                                    | -                          | -                                   | -                          | -                       | -                  | -                           |          |
| Investment income                                    | -                          | -                                   | -                          | -                       | -                  | -                           |          |
| Miscellaneous  | -                          | -                                   | -                          | -                       | -                  | -                           |          |
| Total revenues                                       | 4,920                      | 9,043                               | 3,969                      | -                       | 2,696              | -                           |          |
| Expenditures:  |                            |                                     |                            |                         |                    |                             |          |
| Public safety  | -                          | -                                   | 4,056                      | -                       | 2,364              | -                           | 29,420   |
| Culture and recreation                               | 2,838                      | 10,814                              | -                          | -                       | -                  | -                           |          |
| Total expenditures                                   | 2,838                      | 10,814                              | 4,056                      | -                       | 2,364              | -                           | 29,420   |
| Excess (deficiency) of revenues<br>over expenditures | 2,082                      | (1,771)                             | (87)                       | -                       | 332                | -                           | (29,420) |
| Other financing sources(uses)                        |                            |                                     |                            |                         |                    |                             |          |
| Transfers in   | -                          | 574                                 | 292                        | -                       | 58                 | -                           | -        |
| Total other financing sources                        | -                          | 574                                 | 292                        | -                       | 58                 | -                           | -        |
| Net change in fund balances                          | 2,082                      | (1,197)                             | 205                        | -                       | 390                | -                           | (29,420) |
| Fund balance - beginning                             | 8,233                      | (2,400)                             | (17)                       | 2,402                   | 64                 | -                           | 154,096  |
| Fund balance - end of year                           | 10,315                     | (3,597)                             | 188                        | 2,402                   | 454                | -                           | 124,676  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds                             |          |        |                       |             |                      |          |
|---|----------|--------|-----------------------|-------------|----------------------|----------|
|   | Library  | LFPF   | Municipal Street Fund | Lodgers Tax | Development Projects |          |
| Revenues:   |          |        |                       |             |                      |          |
| Gasoline and motor vehicles                       | \$ -     | \$ -   | \$ 5,868              | \$ -        | \$ -                 |          |
| Lodgers tax                                       | -        | -      | -                     | 1,609       | -                    |          |
| State operating grants                            | 10,353   | -      | -                     | -           | -                    | 400      |
| State capital grants                              | -        | -      | -                     | -           | -                    | -        |
| Other tax   | -        | -      | -                     | -           | -                    | -        |
| Charges for services                              | -        | -      | -                     | -           | -                    | -        |
| Licenses and fees                                 | -        | -      | -                     | -           | -                    | -        |
| Investment income                                 | -        | -      | -                     | -           | -                    | -        |
| Miscellaneous                                     | 8,671    | -      | -                     | -           | -                    | -        |
| Total revenues                                    | 19,024   | -      | 5,868                 | 1,609       | -                    | 400      |
| Expenditures:                                     |          |        |                       |             |                      |          |
| General government                                | -        | -      | -                     | 1,588       | -                    | -        |
| Public works                                      | -        | -      | 6,335                 | -           | -                    | 22,346   |
| Culture and recreation                            | 30,448   | -      | -                     | -           | -                    | -        |
| Capital outlay                                    | -        | -      | -                     | -           | -                    | -        |
| Total expenditures                                | 30,448   | -      | 6,335                 | 1,588       | -                    | 22,346   |
| Excess (deficiency) of revenues over expenditures | (11,424) | -      | (467)                 | 21          | -                    | (21,946) |
| Other financing sources(uses)                     |          |        |                       |             |                      |          |
| Transfers in                                      | -        | -      | -                     | -           | -                    | 3,917    |
| Transfers (out)                                   | -        | -      | -                     | -           | -                    | -        |
| Total other financing sources                     | -        | -      | -                     | -           | -                    | 3,917    |
| Net change in fund balances                       | (11,424) | -      | (467)                 | 21          | -                    | (18,029) |
| Fund balance - beginning                          | 38,137   | 51,912 | 19,339                | 509         | -                    | 54,608   |
| Fund balance - end of year                        | 26,713   | 51,912 | 18,872                | 530         | \$ -                 | 36,579   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | Special Revenue Funds                     |         |  |                        |                            |   |
|--|---|---------|--|------------------------|----------------------------|---|
|  | Anthony Police<br>Department<br>Equipment | Livesay | Special Projects Other<br>Municipalities | Property Tax Mill Levy | Public Safety<br>Equipment | Flood Prevention<br>Project; Anthony<br>Basin 9A1 |
| Revenues:  | \$  | \$      | \$                                       | \$                     | \$                         | \$  |
| Gasoline and motor vehicles                          | -   | -       | -  | -                      | -                          | -   |
| Lodgers tax  | -   | -       | -  | -                      | -                          | -   |
| State operating grants                               | -   | -       | 765                                      | -                      | -                          | -   |
| State capital grants                                 | 150,000                                   | -       | -  | -                      | 80,000                     | -   |
| Other tax  | -   | -       | -  | -                      | 8,671                      | -   |
| Charges for services                                 | -   | -       | -  | -                      | -                          | -   |
| Licenses and fees                                    | -   | -       | -  | -                      | -                          | -   |
| Investment income                                    | -   | -       | -  | -                      | -                          | 2,832   |
| Miscellaneous  | -   | -       | -  | -                      | -                          | -   |
| Total revenues                                       | 150,000                                   | -       | 765                                      | -                      | 88,671                     | 2,832   |
| Expenditures:  |   |         |  |                        |                            |   |
| General government                                   | -   | -       | -  | -                      | -                          | -   |
| Public safety  | -   | -       | 765                                      | -                      | -                          | -   |
| Public works   | -   | -       | -  | 218,828                | 2,262                      | -   |
| Capital outlay                                       | -   | -       | -  | 317,643                | -                          | 92,726  |
| Total expenditures                                   | -   | -       | 765                                      | 536,471                | 2,262                      | 92,726  |
| Excess (deficiency) of revenues<br>over expenditures | 150,000                                   | -       | -  | (536,471)              | 86,409                     | (89,894)  |
| Other financing sources(uses)                        |   |         |  |                        |                            |   |
| Transfers in   | -   | -       | -  | 131,429                | -                          | -   |
| Transfers (out)                                      | -   | -       | -  | -                      | -                          | -   |
| Total other financing sources                        | -   | -       | -  | 131,429                | -                          | -   |
| Net change in fund balances                          | 150,000                                   | -       | -  | (405,042)              | 86,409                     | (89,894)  |
| Fund balance - beginning                             | -   | 23,748  | 326                                      | 443,800                | (90,356)                   | 403,337   |
| Fund balance - end of year                           | 150,000                                   | 23,748  | 326                                      | 38,758                 | (3,947)                    | 313,443   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

| Special Revenue Funds                             |  |                              |               |                        |                              |                       |
|---|--|------------------------------|---------------|------------------------|------------------------------|-----------------------|
|   | Litter Control & Beautification (KNMB) | South Anthony Arroyo OSG-001 | Library Grant | School Law Enforcement | Transfer Station Feasibility | Fiscal Recovery Funds |
| Revenues:   |  |                              |               |                        |                              |                       |
| Gasoline and motor vehicles                       | \$ -                                   | \$ -                         | \$ -          | \$ -                   | \$ -                         | \$ -                  |
| Lodgers tax                                       | -                                      | -                            | -             | -                      | -                            | -                     |
| State operating grants                            | 7,632                                  | -                            | 149           | 225,000                | -                            | -                     |
| State capital grants                              | -                                      | -                            | -             | -                      | -                            | -                     |
| Other tax   | -                                      | -                            | -             | -                      | -                            | -                     |
| Charges for services                              | -                                      | -                            | -             | -                      | -                            | -                     |
| Licenses and fees                                 | -                                      | -                            | -             | -                      | -                            | -                     |
| Investment income                                 | -                                      | -                            | -             | -                      | -                            | -                     |
| Miscellaneous                                     | -                                      | -                            | -             | -                      | -                            | -                     |
| Total revenues                                    | 7,632                                  | -                            | 149           | 225,000                | -                            | -                     |
| Expenditures:                                     |  |                              |               |                        |                              |                       |
| General government                                | -                                      | -                            | -             | -                      | 68,139                       | (37,931)              |
| Public safety                                     | -                                      | -                            | -             | 129,986                | -                            | -                     |
| Public works                                      | 8,322                                  | -                            | -             | -                      | -                            | -                     |
| Capital outlay                                    | -                                      | 4,552                        | -             | -                      | -                            | 296,534               |
| Total expenditures                                | 8,322                                  | 4,552                        | -             | 129,986                | 68,139                       | 258,603               |
| Excess (deficiency) of revenues over expenditures | (690)                                  | (4,552)                      | 149           | 95,014                 | (68,139)                     | (258,603)             |
| Other financing sources(uses)                     |  |                              |               |                        |                              |                       |
| Transfers in                                      | -                                      | -                            | 281           | -                      | -                            | -                     |
| Transfers (out)                                   | -                                      | -                            | -             | -                      | (5,181)                      | -                     |
| Loan proceeds                                     | -                                      | -                            | -             | -                      | -                            | -                     |
| Total other financing sources                     | -                                      | -                            | 281           | -                      | (5,181)                      | -                     |
| Net change in fund balances                       | (690)                                  | (4,552)                      | 430           | 95,014                 | (73,320)                     | (258,603)             |
| Fund balance - beginning                          | (896)                                  | -                            | (430)         | -                      | 73,320                       | 437,058               |
| Fund balance - end of year                        | (1,586)                                | (4,552)                      | \$ -          | \$ 95,014              | \$ -                         | \$ 178,455            |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|   | Special Revenue Funds        |                                |                      |               |                 |                                |
|---|------------------------------|--------------------------------|----------------------|---------------|-----------------|--------------------------------|
|   | Fishing Lakes & Amphitheater | Law Enforcement Retention Fund | American Rescue Plan | Donaldson Ave | Police Vehicles | Lee Street Design/Improvements |
| Revenues:   |                              |                                |                      |               |                 |                                |
| Gasoline and motor vehicles                       | \$ -                         | \$ -                           | \$ -                 | \$ -          | \$ -            | \$ -                           |
| Lodgers tax                                       | -                            | -                              | -                    | -             | -               | -                              |
| State operating grants                            | -                            | -                              | -                    | -             | -               | -                              |
| State capital grants                              | -                            | -                              | -                    | -             | -               | -                              |
| Other tax   | -                            | -                              | -                    | -             | 24,648          | -                              |
| Charges for services                              | -                            | -                              | -                    | -             | -               | -                              |
| Licenses and fees                                 | -                            | -                              | -                    | -             | -               | -                              |
| Investment income                                 | -                            | -                              | -                    | -             | -               | -                              |
| Miscellaneous                                     | -                            | -                              | -                    | -             | -               | -                              |
| Total revenues                                    | -                            | -                              | -                    | -             | 24,648          | -                              |
| Expenditures:                                     |                              |                                |                      |               |                 |                                |
| General government                                | -                            | -                              | -                    | -             | -               | -                              |
| Public safety                                     | -                            | 91                             | (6,000)              | -             | -               | -                              |
| Public works                                      | -                            | -                              | -                    | -             | -               | -                              |
| Capital outlay                                    | 64,131                       | -                              | 6,000                | -             | 250,999         | -                              |
| Total expenditures                                | 64,131                       | 91                             | -                    | -             | 250,999         | -                              |
| Excess (deficiency) of revenues over expenditures | (64,131)                     | (91)                           | -                    | -             | (226,351)       | -                              |
| Other financing sources(uses)                     |                              |                                |                      |               |                 |                                |
| Transfers in                                      | -                            | 91                             | -                    | -             | 999             | -                              |
| Transfers (out)                                   | -                            | -                              | (330,000)            | -             | -               | -                              |
| Loan proceeds                                     | -                            | -                              | -                    | -             | -               | -                              |
| Total other financing sources                     | -                            | 91                             | (330,000)            | -             | 999             | -                              |
| Net change in fund balances                       | (64,131)                     | -                              | (330,000)            | -             | (225,352)       | -                              |
| Fund balance - beginning                          | -                            | -                              | 561,404              | -             | -               | -                              |
| Fund balance - end of year                        | (64,131)                     | -                              | 231,404              | -             | (225,352)       | -                              |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | <u>Special Revenue Funds</u>    |  |
|--|---------------------------------|--|
|  | <u>Citywide<br/>Maintenance</u> | <u>Church Street MAP -<br/>L100584</u> |
| Revenues:  |                                 |  |
| Gasoline and motor vehicles                          | \$ -                            | \$ -                                   |
| Lodgers tax  | -                               | -                                      |
| State operating grants                               | -                               | -                                      |
| State capital grants                                 | 142,500                         | 197,450                                |
| Other tax  | -                               | -                                      |
| Charges for services                                 | -                               | -                                      |
| Licenses and fees                                    | -                               | -                                      |
| Investment income                                    | -                               | -                                      |
| Miscellaneous  | -                               | -                                      |
| Total revenues                                       | 142,500                         | 197,450                                |
| Expenditures:  |                                 |  |
| General government                                   | -                               | -                                      |
| Public works   | -                               | -                                      |
| Capital outlay                                       | 190,000                         | 226,557                                |
| Total expenditures                                   | 190,000                         | 226,557                                |
| Excess (deficiency) of revenues<br>over expenditures | (47,500)                        | (29,107)                               |
| Other financing sources(uses)                        |                                 |  |
| Transfers in   | 47,500                          | 65,817                                 |
| Transfers (out)                                      | -                               | -                                      |
| Loan proceeds  | -                               | -                                      |
| Total other financing sources                        | 47,500                          | 65,817                                 |
| Net change in fund balances                          | -                               | 36,710                                 |
| Fund balance - beginning                             | -                               | -                                      |
| Fund balance - end of year                           | \$ -                            | \$ 36,710                              |



STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|  | Capital Project Funds                                 |   |   |              | Debt Service Funds   |             | Total Nonmajor<br>Governmental<br>Funds |
|--|---|---|---|--------------|----------------------|-------------|---|
|  | Capital Acquisition<br>Fund - Capital Project<br>Fund | CDBG Grant<br>16-C-NR-1-07-G-18 -<br>Capital Project Fund | Debt Service<br>Road Improvement<br>Project | Debt Service | Debt Service-<br>521 |             |   |
|  |   |   |   |              |                      |             |   |
| Revenues:  | \$  | \$  | \$  | \$           | \$                   | \$          |   |
| Gasoline and motor vehicles                          | -   | -   | -   | -            | -                    | 5,868       |   |
| Lodgers tax  | -   | -   | -   | -            | -                    | 1,609       |   |
| State operating grants                               | -   | -   | 15,484                                      | -            | -                    | 467,368     |   |
| State capital grants                                 | -   | -   | -   | -            | -                    | 503,059     |   |
| Other tax  | -   | -   | -   | 237,749      | -                    | 262,397     |   |
| Charges for services                                 | -   | -   | -   | -            | -                    | 9,043       |   |
| Licenses and fees                                    | -   | -   | -   | -            | -                    | 18,378      |   |
| Investment income                                    | -   | -   | 7,741                                       | -            | 656                  | 11,229      |   |
| Miscellaneous  | -   | -   | -   | -            | 251                  | 11,022      |   |
| Total revenues                                       | -   | -   | 23,225                                      | 237,749      | 907                  | 1,289,973   |   |
| Expenditures:  |   |   |   |              |                      |             |   |
| General government                                   | -   | -   | -   | -            | -                    | 34,576      |   |
| Public safety  | -   | -   | -   | -            | -                    | 288,619     |   |
| Public works   | -   | -   | -   | 189,617      | 15,792               | 461,240     |   |
| Culture and recreation                               | -   | -   | -   | -            | -                    | 44,100      |   |
| Capital outlay                                       | -   | -   | -   | -            | 16,196               | 1,477,338   |   |
| Debt service:  |   |   |   |              |                      |             |   |
| Principal  | -   | -   | 82,356                                      | 16,654       | 129,386              | 228,396     |   |
| Interest   | -   | -   | 34,705                                      | 4            | -                    | 34,709      |   |
| Total expenditures                                   | -   | -   | 117,061                                     | 206,275      | 161,374              | 2,568,978   |   |
| Excess (deficiency) of revenues<br>over expenditures | -   | -   | (93,836)                                    | 31,474       | (160,467)            | (1,279,005) |   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

|                               | Capital Project Funds                                 |   |   | Debt Service Funds |                       |    | Total Nonmajor<br>Governmental<br>Funds |
|-------------------------------|---|---|---|--------------------|-----------------------|----|---|
|                               | Capital Acquisition<br>Fund - Capital Project<br>Fund | CDBG Grant<br>16-C-NR-1-07-G-18 -<br>Capital Project Fund | Debt Service<br>Road Improvement<br>Project | Debt Service       | Debt Service -<br>521 |    |   |
| Other financing sources(uses) |   |   |   |                    |                       |    |   |
| Transfers in                  | -   | -   | -   | 16,658             | -                     | -  | 268,360                                 |
| Transfers (out)               | -   | -   | -   | -                  | -                     | -  | (354,752)                               |
| Loan proceeds                 | -   | -   | -   | -                  | -                     | -  | -                                       |
| Total other financing sources | -   | -   | -   | 16,658             | -                     | -  | (86,392)                                |
| Net change in fund balances   | -   | -   | (93,836)                                    | 48,132             | (160,467)             |    | (1,365,397)                             |
| Fund balance - beginning      | 65,079  | 79,737  | 371,586                                     | 74,144             | 303,617               |    | 3,174,563                               |
| Fund balance - end of year    | \$ 65,079   | \$ 79,737   | \$ 277,750                                  | \$ 122,276         | \$ 143,150            | \$ | \$ 1,809,166                            |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS  
FOR THE YEAR ENDED JUNE 30, 2024

| <b>Bank Name/ Account Name</b>                     | <b>Account Type</b>                   | <b>Bank Balance</b> | <b>Deposits in Transit</b> | <b>Outstanding Checks</b> | <b>Book Balance</b> |
|--|---------------------------------------|---------------------|----------------------------|---------------------------|---------------------|
| <b>First National Bank</b>                         |                                       |                     |                            |                           |                     |
| Checking- Operational                              | Checking non-interest bearing         | \$ 3,757,267        | \$ -                       | \$ 461,631                | \$ 3,295,636        |
| MVD Account  | Checking non-interest bearing         | 16,402              | -                          | -                         | 16,402              |
| CDBG Account                                       | Checking non-interest bearing         | 4,816               | -                          | -                         | 4,816               |
| Total First National Bank                          |                                       | 3,778,485           | -                          | 461,631                   | 3,316,854           |
| <b>New Mexico Finance Authority</b>                |                                       |                     |                            |                           |                     |
| Anthony 6 Land Purchase                            | Reserve Fund Payable interest bearing | 120,397             | -                          | -                         | 120,397             |
| Anthony 6 Land Purchase                            | Checking interest bearing             | 70,537              | -                          | -                         | 70,537              |
| Anthony PPRF-4815                                  | Checking interest bearing             | 70,101              | -                          | -                         | 70,101              |
| Anthony PPRF-4815                                  | Reserve Fund Payable interest bearing | 266,828             | -                          | -                         | 266,828             |
| Anthony PPRF-4815                                  | Program Funds interest bearing        | 17,110              | -                          | -                         | 17,110              |
| Anthony PPRF-4890                                  | Checking interest bearing             | 330                 | -                          | -                         | 330                 |
| S Anthony Arroyo & Adams Park                      | Operating Grant                       | 1,170,000           | -                          | -                         | 1,170,000           |
| Anthony Basin 9A1                                  | Operating Grant                       | 379,514             | -                          | -                         | 379,514             |
| Lee Ave Roadway and Drainage                       | Operating Grant                       | 180,000             | -                          | -                         | 180,000             |
| Donaldson Ave Storm Drain                          | Operating Grant                       | 360,000             | -                          | -                         | 360,000             |
| Solid Waste Transfer Station                       | Operating Grant                       | 720,000             | -                          | -                         | 720,000             |
| W S Anthony Arroyo Multi-Purpose                   | Operating Grant                       | 1,350,000           | -                          | -                         | 1,350,000           |
| Total New Mexico Finance Authority                 |                                       | \$ 544,973          | \$ -                       | \$ -                      | \$ 4,704,817        |
| Total Cash   |                                       |                     |                            |                           | <u>\$ 8,021,671</u> |
| Deposits and investments per financial statements: |                                       |                     |                            |                           |                     |
|  | Cash and cash equivalents             |                     |                            |                           | \$ 7,600,934        |
|  | Restricted Investments                |                     |                            |                           | 404,335             |
|  | Fiduciary funds cash and investments  |                     |                            |                           | <u>16,402</u>       |
|  | Total                                 |                     |                            |                           | <u>\$ 8,021,671</u> |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF COLLATERAL PLEDGE BY DEPOSITORY FOR PUBLIC ENTITIES  
FOR THE YEAR ENDED JUNE 30, 2024

| <u>Name of<br/>Depository</u>  | <u>Description of Pledged Collateral</u> | <u>Maturity</u> | <u>CUSIP Number</u> | <u>Fair Market<br/>Value at<br/>June 30, 2024</u> |
|--|--|-----------------|---------------------|---|
| <b>First New Mexico Bank - The Independent Bankers' Bank Dallas, Texas</b> |  |                 |                     |   |
|  | FHLB Fixed Rate Note                     | 1/27/2027       | 3130AHX32           | \$ 467,874  |
|  | FHLB Fixed Rate Note                     | 8/16/2028       | 3130AKYM2           | 436,213   |
|  | FHLB Fixed Rate Note                     | 2/25/2028       | 3130ALE34           | 443,410   |
|  | FHLB Fixed Rate Note                     | 10/14/2025      | 3130APBW4           | 476,500   |
|  | FFCB Fixed Rate Note                     | 2/16/2027       | 3133EMQW5           | 451,876   |
|  | FHLB Fixed Rate Note                     | 10/1/2041       | 3140XDMH6           | <u>656,723</u>                                    |
| Total pledged securities   |  |                 |                     | <u>\$ 2,932,596</u>                               |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
JOINT POWERS AGREEMENTS  
JUNE 30, 2024

Schedule of Joint Powers Agreements

| <b>Agreement</b>   | <b>The City<br/>Participates with</b>  | <b>Party Responsible<br/>for Operation</b> | <b>Description</b>  | <b>Period</b> | <b>Cost to<br/>City</b> | <b>City<br/>Contributions</b> | <b>Audit<br/>Responsibility</b> |
|--|--|--|---|---------------|-------------------------|-------------------------------|---------------------------------|
| Mesilla Valley<br>Regional<br>Dispatch<br>Authority<br>(MVRDA) | City of Las Cruces,<br>Dona Ana County,<br>Town of Mesilla,<br>Village of Hatch and<br>the City of Sunland<br>Park | Dona Ana County                            | Jointly operate,<br>maintain and administer<br>a combined<br>communications center<br>to provide emergency<br>dispatch services | Perpetual     | Various                 | \$ 110,648                    | MVRDA                           |

## **COMPLIANCE SECTION**



# Beasley, Mitchell & Co.

Certified Public Accountants

## **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**

Mr. Joseph M. Maestas, P.E., CFE, State Auditor  
and the Mayor and City Board of Trustees of the  
City of Anthony, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the 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 of City of Anthony, New Mexico as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and the combined and individual funds presented as supplementary information, and have issued our report thereon dated December 13, 2024.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, of the financial statements, we considered City of Anthony, New Mexico's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Anthony, New Mexico's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Anthony, New Mexico'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 have not been identified. However, as described in the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a



deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as item 2024-002 (2019-005) to be a material weakness.

A *significant deficiency* is a deficiency, or 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 responses as item 2024-001 (2019-001) to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Anthony, New Mexico'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 determination of financial statement amounts. 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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-003 (2023-003).

### **City of Anthony, New Mexico's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the City of Anthony's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. City of Anthony, New Mexico's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



Beasley, Mitchell & Co.  
Las Cruces, New Mexico  
December 13, 2024



STATE OF NEW MEXICO  
CITY OF ANTHONY  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2024

**Section 1 - Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiencies identified that are not considered to be material weaknesses? Yes

Noncompliance material to financial statements noted? Yes

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2024

**Section II - Financial Statements Findings**

**RESOLVED FINDINGS**

|                        |  |          |
|------------------------|--|----------|
| 2023-004               | Ordinance 2017-008 - Other Non-Compliance                            | Resolved |
| 2023-005               | Open Meetings Resolution & Internal Control - Significant Deficiency | Resolved |
| 2023-006               | DFA Financial Reports - Other Non-Compliance                         | Resolved |
| 2023-007<br>(2019-008) | Legal Compliance with Budget - Significant Deficiency                | Resolved |

**REPEATED/CURRENT YEAR FINDINGS**

|                        |  |                       |
|------------------------|--|-----------------------|
| 2024-001<br>(2019-001) | Designed Deficiencies in Internal Control - Significant Deficiency | Modified and Repeated |
| 2024-002<br>(2019-005) | Cash Reconciliation - Material Weakness                            | Modified and Repeated |
| 2024-003<br>(2023-003) | Interim City Manager - Other Non-Compliance                        | Modified and Repeated |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2024

**Designed Deficiencies in Internal Control 2024-001 (2019-001) - Significant Deficiency**

|                       |   |
|-----------------------|---|
| <b>CONDITION</b>      | <p>Management has not adopted sound accounting policies, established or maintained internal control that would initiate, authorize, record, processes and report transactions consistent with management's assertions embodied in the financial statements. The City had the following internal control deficiencies:</p> <p style="padding-left: 40px;">Cash reconciliations are not accurate, resulting in manual journal entries used to adjust balances.</p> <p style="padding-left: 40px;">The City does not have adequate controls over revenue recognition, resulting in a prior period adjustment to long-term debt of \$1,549,514, and a prior period adjustment to accounts payable of \$626,128.</p> <p>Progress has been noted. The Finance department has been working on a manual for the accounting and finance policies and procedures to avoid these type of deficiencies in the future. The City is aware that cash reconciliations have represented a repeated issue and they plan to correct it for 2025.</p> |
| <b>CRITERIA</b>       | <p>The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication, and monitoring elements of internal control.</p>  |
| <b>CAUSE</b>          | <p>For the fiscal year 2024, management did not implement documented policy to ensure internal controls were in place and working properly, which resulted in various errors.</p>   |
| <b>EFFECT</b>         | <p>Because internal control is inadequate and not documented, management and staff are unsure about what procedures and processes to follow or what key controls are in place to properly safeguard assets. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information and fraudulent access to computer systems.</p>  |
| <b>RECOMMENDATION</b> | <p>The City should ensure that a comprehensive internal control structure over financial information is designed, documented, and implemented. The City's Trustees is charged with governance and should provide effective oversight of the internal control and financial reporting process.</p>   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2024

**Designed Deficiencies in Internal Control 2024-001 (2019-001) - Significant Deficiency  
(continued)**

|                       |   |
|-----------------------|---|
| <b>RESPONSE</b>       | The City will implement corrective actions to strengthen financial processes and oversight. To improve cash reconciliations, the City will conduct a detailed review of current practices, eliminate reliance on manual journal entries. For revenue recognition, enhanced controls will be implemented to ensure accurate recording and reporting of transactions, and adjustments will be made to address the prior period errors in long-term debt and accounts payable. |
| <b>IMPLEMENTATION</b> | <b>Expected Completion:</b> June 2025 <b>Employee Responsible:</b> Finance Officer  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2024

**Cash Reconciliation 2024-002 (2019-005) - Material Weakness**

|                       |   |
|-----------------------|---|
| <b>CONDITION</b>      | The City does reconcile the cash accounts to the pooled accounts; however, the pooled cash did not reconcile to the cash reflected in all the funds. The pooled cash account and the funds did not reconcile by \$1,289,099. The City's accounts payable module is not being used properly and many reconciling journal entries are conducted manually in an attempt to reconcile with pooled cash. Progress has been made as system has been updated to reconcile, adjusting journal entries are required to fix issue as well as adjustments with DFA.  |
| <b>CRITERIA</b>       | Per Section 6-10-2 NMSA 1978, it is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business.   |
| <b>CAUSE</b>          | Banks are not being properly reconciled, resulting in differences between cash accounts and funds available, and showing a deficiency in the City's internal controls system.   |
| <b>EFFECT</b>         | Failure to reconcile banks eliminate control over the City's money and can facilitate misuse, and abuse of public funds.  |
| <b>RECOMMENDATION</b> | It is recommended that the City adjusts books and reports adjustment to DFA.  |
| <b>RESPONSE</b>       | The City will implement a series of corrective actions. First, a comprehensive analysis of the variance will be conducted to identify discrepancies, followed by the necessary adjusting journal entries to align pooled cash with fund balances. System updates will be implemented to streamline reconciliation processes and ensure accuracy. Coordination with the Department of Finance and Administration (DFA) will be prioritized to address required adjustments and submit updated financial reports reflecting accurate balances. Additionally, the City will develop regular monitoring schedules and enhance internal controls to prevent future variances. These actions will be overseen by the Finance Department and external auditors as needed, ensuring compliance and long-term financial integrity. |
| <b>IMPLEMENTATION</b> | <b>Expected Completion:</b> June 2025 <b>Employee Responsible:</b> Finance Officer  |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2024

**Interim City Manager 2024-003 (2023-003) - Other Non-Compliance**

|                       |   |
|-----------------------|---|
| <b>CONDITION</b>      | <p>The governing body did not discuss or appoint the termination of the City Manager. Per City ordinance 2019-002, it should be voted on by the next Trustee meeting. BMC noted this was not discussed the following meeting of the termination.</p> <p>No progress was noted. The governing body was unaware that this issue had to be discussed by the next Trustee meeting, therefore, City's policies and procedures will be updated to ensure compliance rules are properly followed.</p>  |
| <b>CRITERIA</b>       | <p>Employee Section 1:13 Emergency Appointment of Temporary Employees by Mayor NMSA Sec. 3-11-6 (D)(1) the governing body may discharge an appointed official or employee by a majority of all members of the governing body.</p> <p>After termination, the position must be posted the following day of the decision for the minimum of 14 days or the Mayor may appoint another individual.</p>   |
| <b>CAUSE</b>          | Controls are in place, but not being followed.  |
| <b>EFFECT</b>         | Break in control can lead to areas of non-compliance that may affect funding.   |
| <b>RECOMMENDATION</b> | It is recommended that a review of Internal Controls as well as Policies and Procedures are reviewed and updated to include all active ordinances and that all employees and Governing Body are required to read and accept the understanding.  |
| <b>RESPONSE</b>       | <p>To address the governance issue regarding the termination of the City Manager, the City will implement corrective actions to ensure compliance with City Ordinance 2019-002. Moving forward, the governing body will strictly adhere to the ordinance by including the discussion and appointment of any termination decisions on the agenda for the next Trustee meeting. A review of the meeting minutes and agendas will be conducted to identify procedural gaps, and policies will be updated to ensure all required items are documented and addressed in a timely manner. Additionally, training will be provided to trustees and staff on the requirements of Ordinance 2019-002 and other relevant governance protocols to prevent future occurrences of non-compliance. These measures will help reinforce accountability and transparency in decision-making processes.</p> |
| <b>IMPLEMENTATION</b> | <b>Expected Completion:</b> June 2025 <b>Employee Responsible:</b> Mayor/Trustees   |

STATE OF NEW MEXICO  
CITY OF ANTHONY  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2024

City of Anthony  
New Mexico

Diana Murillo  
Mayor

820 Highway 478  
Anthony, NM 88021  
PH: 575-882-2983  
FAX: 575-882-2978



Board of Trustees

Gabriel I. Holguin, MPT  
Fernando Herrera, Trustee  
Daniel Barreras, Trustee  
José García, Trustee

December 13, 2024

The City of Anthony respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm:  
Beasley, Mitchell & Co.  
PO Box 550 Las Cruces, NM 88001

FINDINGS—FINANCIAL STATEMENT AUDIT

**1. 2024-001 (2019-001) - Design Deficiencies in Internal Control - Significant Deficiency**

Condition: For the fiscal year ending June 30, 2024, the City had the following internal control deficiencies:

- i. Cash reconciliations are not accurate, resulting in manual journal entries used to adjust balances.
- ii. The City does not have adequate controls over revenue recognition, resulting in a prior period adjustment to long-term debt of \$1,549,514, and a prior period adjustment to accounts payable of \$626,128.

Auditors' Recommendation: The City should ensure that a comprehensive internal control structure over financial information is designed, documented, and implemented. The City's Trustees is charged with governance and should provide effective oversight of the internal control and financial reporting process.

Corrective Action: The City will implement corrective actions to strengthen financial processes and oversight. To improve cash reconciliations, the City will conduct a detailed review of current practices, eliminate reliance on manual journal entries. For revenue recognition, enhanced controls will be implemented to ensure accurate recording and reporting of transactions, and adjustments will be made to address the prior period errors in long-term debt and accounts payable.

**2. 2024-002 (2019-005) - Cash Reconciliation - Material Weakness**

Condition: The pooled cash did not reconcile to the cash reflected in all the funds. The pooled cash account and the funds did not reconcile by \$1,289,099. The City's accounts payable module is not being used properly and many reconciling journal entries are conducted manually in an attempt to reconcile with pooled cash. Progress has been made as system has been updated to reconcile, adjusting journal entries are required to fix issue as well as adjustments with DFA.

Auditors' Recommendation: It is recommended that the City adjusts books and reports adjustments to DFA.

STATE OF NEW MEXICO  
CITY OF ANTHONY  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2024

**City of Anthony**  
New Mexico

Diana Murillo  
Mayor

820 Highway 478  
Anthony NM 88021  
PH: 575-882-2983  
FAX: 575-882-2978



www.cityofanthonymn.com

**Board of Trustees**

Gabriel I. Holguin, MPT  
Fernando Herrera, Trustee  
Daniel Barreras, Trustee  
José García, Trustee

**Corrective Action:** The City will implement a series of corrective actions. First, a comprehensive analysis of the variance will be conducted to identify discrepancies, followed by the necessary adjusting journal entries to align pooled cash with fund balances. System updates will be implemented to streamline reconciliation processes and ensure accuracy. Coordination with the Department of Finance and Administration (DFA) will be prioritized to address required adjustments and submit updated financial reports reflecting accurate balances. Additionally, the City will develop regular monitoring schedules and enhance internal controls to prevent future variances. These actions will be overseen by the Finance Department and external auditors as needed, ensuring compliance and long-term financial integrity.

**3. 2024-003 (2023-003) - City Manager - Other Non-Compliance**

**Condition:** The governing body did not discuss or appoint the termination of the City Manager. Per City ordinance 2019-002, it should be voted on by the next Trustee meeting. BMC noted this was not discussed the following meeting of the termination.

**Auditors' Recommendation:** It is recommended that a review of Internal Controls as well as Policies and Procedures are reviewed and updated to include all active ordinances and that all employees and Governing Body are required to read and accept the understanding.

**Corrective Action:** To address the governance issue regarding the termination of the City Manager, the City will implement corrective actions to ensure compliance with City Ordinance 2019-002. Moving forward, the governing body will strictly adhere to the ordinance by including the discussion and appointment of any termination decisions on the agenda for the next Trustee meeting. A review of the meeting minutes and agendas will be conducted to identify procedural gaps, and policies will be updated to ensure all required items are documented and addressed in a timely manner. Additionally, training will be provided to trustees and staff on the requirements of Ordinance 2019-002 and other relevant governance protocols to prevent future occurrences of non-compliance. These measures will help reinforce accountability and transparency in decision-making processes.

Sincerely,

Signature: \_\_\_\_\_

Title: \_\_\_ Finance Officer \_\_\_\_\_



STATE OF NEW MEXICO  
CITY OF ANTHONY  
ENTRANCE & EXIT CONFERENCE AND FINANCIAL STATEMENT PREPARATION  
FOR THE YEAR ENDED JUNE 30, 2024

An entrance conference was held on November 27, 2024 in a closed meeting with Beasley, Mitchell & Co., LLP and with the following City officials:

Diana Trujillo  
Hiram Gonzalez

Mayor  
Finance Officer

Beasley, Mitchell & Co., LLP

Carlos Rojas  
Ninelle Gutierrez

Audit & Assurance Staff II  
Audit & Assurance Assistant

An exit conference was held on December 13, 2024 in a closed meeting with Beasley, Mitchell & Co., LLP and with the following City officials:

Diana Trujillo  
Hiram Gonzalez

Mayor  
Finance Officer

Beasley, Mitchell & Co., LLP

Juan A. Garcia, CPA, MBA  
Carlos Rojas  
Ninelle Gutierrez

Audit & Assurance Manager  
Audit & Assurance Staff II  
Audit & Assurance Assistant

The financial statements presented in this report were compiled with the assistance of the auditors, Beasley, Mitchell & Co., LLP. However, the contents of the financial statements remain the responsibility of management.



## PMG | Pole Mounted Graphic Display

# Pole Mounted Graphic Display

## A Full-Function, Dynamic Matrix Message Center

Available in 12", 15", and 18" digit height models

The Pole Mounted Graphic display (PMG) is a dynamic text and animated graphics display system that is portable and expandable. Powerful options transform a mounted speed sign into a self-contained communications center.

- **Stalker Easy Analyst** traffic statistics capture
- AC, DC, or solar/battery power options
- Configuration through PC application or iOS and Android App
  - Create custom messages and animation
  - Set and run schedules
  - Oversee solar/battery status
  - Manage radar options and traffic data

## Powerful Options

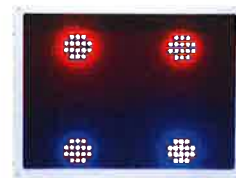
- Messaging and graphics
- 30, 50, or 100W Solar power with battery
- Simulated camera flash
- Traffic alert strobes
- Wireless communication
- Ethernet connectivity



Optional folding feet and handle



12" model shown with optional YOUR SPEED aluminum MUTCD compliant bezel, solar panel, and battery system



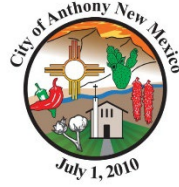
Traffic alert strobes



Simulated camera flash

# STALKER®

## Power to Enforce.



Resolution 2025-0XX

**ACKNOWLEDGEMENT OF FISCAL YEAR 2024 AUDIT REPORT**

**WHEREAS**, the City of Anthony is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2024; and

**WHEREAS**, the Board of Trustees has directed the accomplishment of the audit for Fiscal Year 2024 be completed; and,

**WHEREAS**, this audit has been completed and presented to the City of Anthony Board of Trustees on June 4<sup>th</sup>, 2025 from the State Auditor authorizing release of the Fiscal Year 2024 audit,

**WHEREAS**, the City of Anthony Board of Trustees have acknowledged the audit report and accepted the managements responses for correcting the findings in the audit for Fiscal Year 2024.

**NOW THEREFORE, BE IT RESOLVED**, that the City of Anthony does hereby acknowledge the completed audit report and findings as indicated within the this document.

**ACCEPTED AND APPROVED** this 4<sup>TH</sup> DAY OF JUNE, 2025 in a Regular Session by the Board of Trustees, at the City of Anthony, Dona Ana County, New Mexico.

---

Diana Murillo, Mayor

Attest:

---

Karla Oropeza, City Clerk

**Roll Call Vote**

|                  |        |       |
|------------------|--------|-------|
| MPT Holguin      | YES NO | _____ |
| Trustee Garcia   | YES NO | _____ |
| Trustee Barreras | YES NO | _____ |
| Trustee Herrera  | YES NO | _____ |



Quoted By: Jodie Hisala  
Quote Expiration: 9/27/25  
Quote Name: City of Anthony- add on Mobile

**Sales Quotation For:**

City of Anthony  
820 Hwy 478  
Anthony NM 88021  
Phone: +1 (575) 525-1911

**Shipping Address:**

Mesilla Valley Regional Dispatch Authority  
130 W Lohman Ave  
Las Cruces NM 88005-2804

**Tyler Software**

| Description                           | License          | Discount    | License Total    | Year One Maintenance |
|---------------------------------------|------------------|-------------|------------------|----------------------|
| Enterprise Public Safety              |                  |             |                  |                      |
| Mobile                                |                  |             |                  |                      |
| In-Car Mapping / AVL [18]             | \$ 2,700         | \$ 0        | \$ 2,700         | \$ 567               |
| In-Car Routing [18]                   | \$ 1,800         | \$ 0        | \$ 1,800         | \$ 378               |
| LE Dispatch/Messaging/State/NCIC [18] | \$ 7,200         | \$ 0        | \$ 7,200         | \$ 1,512             |
| <b>Total</b>                          | <b>\$ 11,700</b> | <b>\$ 0</b> | <b>\$ 11,700</b> | <b>\$ 2,457</b>      |
| <b>TOTAL</b>                          | <b>\$ 11,700</b> |             | <b>\$ 11,700</b> | <b>\$ 2,457</b>      |

**Services**

| Description                    | Quantity | Unit Price | Discount | Total    |
|--------------------------------|----------|------------|----------|----------|
| Enterprise Public Safety       |          |            |          |          |
| Project Management             | 1        | \$ 6,080   | \$ 0     | \$ 6,080 |
| Mobile Messaging Configuration | 1        | \$ 5,700   | \$ 0     | \$ 5,700 |
| Mobile Messaging Training      | 1        | \$ 5,700   | \$ 0     | \$ 5,700 |
| Mobile Messaging Go-Live       | 1        | \$ 5,700   | \$ 0     | \$ 5,700 |

**TOTAL**

**\$ 23,180**

**Summary**

**One Time Fees**

**Recurring Fees**

Total Tyler Software

\$ 11,700

\$ 2,457

Total Annual

\$ 0

\$ 0

Total Tyler Services

\$ 23,180

\$ 0

Total Third-Party Hardware, Software, Services

\$ 0

\$ 0

Estimated Travel

\$ 16,000

\$ 0

**Summary Total**

**\$ 50,880**

**\$ 2,457**

**Assumptions**

For additional information, please visit <https://empower.tylertech.com/enterprise-public-safety-specifications.html>

AVL requires third-party GPS hardware.





## **City of Anthony - Network Infrastructure and Server – IQ01982**

SUBMITTED TO: James Borden

City of Anthony

James Hurst

cell:+15756404568

[jhurst@spectrumistechology.com](mailto:jhurst@spectrumistechology.com)

[www.spectrumistechology.com](http://www.spectrumistechology.com)



| Hardware   | Qty |
|--|-----|
| <ul style="list-style-type: none"> <li>• PowerEdge R360 Server</li> <li>• Trusted Platform Module 2.0 V5</li> <li>• 3.5" Chassis with up to 4 Hot Plug Hard Drives, Front PERC</li> <li>• Intel Xeon 6 Performance 6357P 3.0G, 8C/16T, 24M Cache, Turbo, (80W) DDR5-4800</li> <li>• Heatsink</li> <li>• Performance Optimized</li> <li>• 5600MT/s UDIMMs</li> <li>• Unconfigured RAID</li> <li>• PERC H755 SAS Front</li> <li>• Front PERC Mechanical Parts, front load</li> <li>• Performance BIOS Settings</li> <li>• UEFI BIOS Boot Mode with GPT Partition</li> <li>• No Energy Star</li> <li>• High Performance Fan</li> <li>• Dual, (1+1) Redundant, Hot-Plug Power Supply, 600W MM (100-240Vac)</li> <li>• Riser Config 0, No Riser</li> <li>• PowerEdge R360 Motherboard with with Broadcom 5720 Dual Port 1Gb On-Board LOM, MLK</li> <li>• PowerEdge 1U Standard Bezel</li> <li>• Dell Luggage Tag R360</li> <li>• BOSS-N1 controller card + with 2 M.2 480GB (RAID 1)</li> <li>• BOSS Cables and Bracket for R360</li> <li>• Windows Server 2025 Standard,16CORE,FI,No Med,No CAL, Multi Language</li> <li>• Dell Connectivity Client - Enabled</li> <li>• Dell Connectivity Module</li> <li>• iDRAC9, Enterprise 16G</li> <li>• iDRAC9, Enterprise 16G</li> <li>• iDRAC,Factory Generated Password, No OMQR</li> <li>• iDRAC Service Module (ISM), NOT Installed</li> <li>• iDRAC Group Manager, Disabled</li> <li>• ReadyRails Static Rails for 2/4-post Racks (A8)</li> <li>• Dell Optical Mouse MS116 - Black</li> <li>• Dell Wired Keyboard - KB216 - US English - Black</li> <li>• No Systems Documentation, No OpenManage DVD Kit</li> <li>• PowerEdge R360 Shipping</li> <li>• PowerEdge R350/R360 Shipping Material for 3.5" Chassis</li> <li>• PowerEdge R360 CCC Marking, No CE Marking</li> <li>• ProSupport Next Business Day Onsite Service After Problem Diagnosis 5 Years</li> <li>• ProSupport 7x24 Technical Support and Assistance 5 Years</li> <li>• Dell Hardware Limited Warranty Plus Onsite Service</li> <li>• Thank you choosing Dell ProSupport. For tech support, visit //www.dell.com/support or call 1-800- 945-3355</li> <li>• On-Site Installation Declined</li> <li>• (2) 16GB UDIMM, 5600MT/s ECC</li> <li>• (4) 4TB 7.2K RPM SATA 6Gbps 512n 3.5in Hot-plug Hard Drive</li> <li>• (2) Power Cord - C13, 3M, 125V, 15A (North America, Guam, North Marianas, Philippines, Samoa, Vietnam)</li> <li>• Windows Server 2025 Standard,16CORE,DF Recovery Image, Multi Lang, (Downgrade not included)</li> <li>• Windows Server 2025 Standard,No Media,WS2019 Std Downgrade DF Media, Multi Language</li> <li>• Windows Server 2025 Standard,No Media, WS2019 Std Downgrade w/DVD Media,Multi Lang</li> <li>• Windows Server 2025 Standard,16CORE,Media Kit, Multi Lang, (Downgrade not included)</li> <li>• Windows Server 2025 Standard,No Media,WS2022 Std Downgrade DF Media, Multi Language</li> <li>• Windows Server 2025 Standard,No Media, WS2022 Std Downgrade w/DVD Media,Multi Lang</li> <li>• 5-pack of Windows Server 2025/2022 User CALs (Standard or Datacenter)</li> <li>• 10-pack of Windows Server 2025/2022 User CALs (Standard or Datacenter)</li> </ul> | 1   |

| Hardware  | Qty |
|---|-----|
| <b>APC Smart-UPS</b> <ul style="list-style-type: none"> <li>APC Smart-UPS X Line Interactive</li> <li>1500VA Rack/tower convertible 2U 120V</li> <li>8x 5-15R NEMA SmartConnect port</li> </ul> | 1   |
| <b>Meraki MX67 Network Security/Firewall Appliance</b> <ul style="list-style-type: none"> <li>5 Port - 10/100/1000Base-T Gigabit Ethernet 5 x RJ-45 Desktop, Wall Mountable</li> </ul>          | 1   |
| <b>HPE Instant On 1930 Switch</b> <ul style="list-style-type: none"> <li>24G Class4 PoE 4SFP/SFP+ 370W Switch</li> </ul>  | 1   |
| <b>Access Point WiFi 6 Pro</b> <ul style="list-style-type: none"> <li>Access Point</li> </ul>   | 1   |
| <b>CAT6 Patch Cable Black 14'</b> <ul style="list-style-type: none"> <li>Patch Cable Black 14'</li> </ul>   | 1   |
| <b>C2G 10ft Cat6 Snagless Shielded (STP) Network Patch Cable - Yellow</b> <ul style="list-style-type: none"> <li>Network Patch Cable - Yellow</li> </ul>  | 1   |
| <b>Bulk Cat 6 Ethernet Cable - 1000 ft.</b> <ul style="list-style-type: none"> <li>Cat 6 Ethernet Cable 1000 ft. (304,8m) Solid - CMR-Rated Blue TAA Compliant</li> </ul>                       | 1   |

| Hardware  | Qty |
|---|-----|
| <b>Seagate 4 TB Portable Hard Drive - External</b> <ul style="list-style-type: none"> <li>4TB Portable Hard Drive</li> </ul>                              | 1   |
| <b>Leviton 2-Port Surface-Mount Housing, White</b>  | 1   |
| <b>10-Pack 10Gbps Cat6 Keystone Jacks</b> <ul style="list-style-type: none"> <li>for Patch panel and Wall Plate</li> </ul>                                | 1   |
| <b>Cisco Meraki Advanced Security Enterprise License Subscription- 5 Years</b> <ul style="list-style-type: none"> <li>5 Year Validation Period</li> </ul> | 1   |
|   |     |

# Proposal



## Software

Qty

### Server Command



- Intuitive Scripting Policy-Based Automation 24/7 Monitoring
- Patching & Updating AV & Anti-Malware Licensing Proactive Issue Resolution & System performance analysis & troubleshooting
- Threat Detection & Removal Remote Start of Services and low disk space cleanup by NOC Resolve Windows Patch Failures Reboots based on patch schedule

1

### Active EDR



- Unified Next-Generation Endpoint Security
- Leverages Highly Credentialed Security Operations Centers across North America
- 24/7/365
- AI Driven Threat Detection
- Respond and Remediate
- Powered by SentinelOne
- Protect endpoints across every threat vector
- Respond Automatically
- Auto-immunization
- Visual attacks in high-definition


1

### Business Continuity



- Comprehensive Business Continuity Solution: Seamless integration of on-premises and cloud backup.
- Powered by IBM Cloud: Trust in the reliability and security of industry-leading cloud infrastructure.
- On-Premises Backup Server: Ensure immediate local recovery with data stored right at your location.
- Replication to the Cloud: Enjoy peace of mind knowing a duplicate of your data is safe in the cloud.
- Rapid Response to Catastrophes: Whether faced with ransomware or other disasters, Spectrum Technologies can swiftly activate your environment in the cloud.
- Business Doesn't Stop: Even in the face of adversity, your employees can continue working without missing a beat.
- Managed by Spectrum Technologies: Leverage our expertise to ensure smooth operations and swift recoveries.

1

| Project Deployment Services   | Qty  |
|---|--|
| <div data-bbox="110 394 235 445">  </div> <div data-bbox="248 394 630 426"> <b>Network Engineering Services</b> </div> <ul style="list-style-type: none"> <li>• Server pre-configuration, including RAID Array setup for data drive, updates, and security and monitoring application installation. Burn-in testing will be performed prior to installation. Firewall pre-configuration will also be performed prior to installation. Customer needs to provide static IP information for the new dedicated police department internet circuit prior to installation.</li> <li>• Install data drops for the new AP and the DMARC extension from the Lumen fiber switch to the building MDF</li> <li>• Map all police dept. drops to the existing switch. Map drops for the outdoor APs to the existing switches.</li> <li>• Install UPS, firewall, switch and server in the MDF rack. Configure firewall for the new PD ISP circuit. Set up server as a DC and configure DHCP and DNS for the domain. Verify Internet connectivity. Configure Axcient backup on the server.</li> <li>• Mount the new AP in the middle of the Police Dept. hallway. Install new Unifi network controller on the new server. Connect AP to the new switch. Remove outdoor APs from the existing Unifi Network controller and patch the APs onto the new switch. adopt PD APs on the new controller. Set up new SSID and key for the Police Dept.</li> <li>• Migrate all PD data from the existing server to the new server.</li> <li>• Following data migration, patch on all PD data drops to the new switch. Transition 5 desktop and 8 laptop computers to the new domain (migrating profiles). Set up mapped drive to the PD servers and adjust file permissions based on PD needs.</li> <li>• Set up Site to site VPN for the PD to connect to MVRDA</li> </ul> | <div data-bbox="1377 499 1393 520">1</div> |

## Total Investment

Quote Amount

Lease (60)

\$ 473.67

**\*\*Does not include applicable taxes\*\***

## Remarks

After reviewing the proposed solutions and everything presented meets your requirements, please complete the Quote Signature form on the next page.



## QUOTE SIGNATURE

Helping  
Businesses  
Thrive  
Since 1903

City of Anthony  
James Borden  
jborden@cityofanthonym.org  
820 Highway 478 Anthony , NM 88021

Quote: #IQ01982  
Created: Wed Feb 05 2025  
Expires: Fri Jun 27 2025

## Spectrum Technologies

James Hurst

NAME

*James Hurst*

SIGNATURE

DATE

## Customer Acceptance

NAME

SIGNATURE

DATE

*This quotation for the itemized equipment and SpectraCARE Service Agreement will become an order when accepted and approved .*

# SERVICE AGREEMENT TERMS AND CONDITIONS

QUOTE #IQ01982

All hardware and software items will be invoiced after being received from vendor and payment will be due upon receipt or within standard account terms as approved and based on available credit. Contracted installation services may be billed separately and due upon satisfactory completion of our services without regard to customer's use of other contractors. If applicable, please refer to the "Scope of Work" and "SpectraCare IT Support Agreement" documents for additional terms and conditions including phase-complete or milestone billing for more complex/lengthy projects.

If applicable, monthly recurring service agreements shall be effective as of the executed date and shall be for an initial term of twelve (12) months or the term of the lease (if applicable) and automatically renews for a subsequent twelve (12) month term beginning on the day immediately following the end of the term, unless either party gives the other ninety (90) days prior written notice of its intent not to renew this agreement. In the case of contract non-renewal by either party, any remaining term costs associated with annual-based software or service subscriptions procured by Spectrum on customer's behalf shall immediately come due. Relevant remaining balances for all initial software licenses and/or service subscriptions plus any subsequently added will be invoiced to and payable by customer.

For your convenience, this quotation will become an order when accepted and approved. Overdue amounts shall be subject to a monthly finance charge. In addition, customer shall reimburse all costs and expenses for attorney's fees incurred in collecting any amounts past due. The then existing recurring payment or charge may be increased by a maximum of fifteen percent on an annual basis. Additional training or professional services can be provided at our standard rates. Any additional devices or services added to the managed services program will have an incremental cost of (determined by device/service type) per month per device. The monthly pricing will be automatically updated with the addition of a device/service.

Any software/licensing that is added to the contract during the contract term will have an incremental cost of (determined by software/licensing type) per month per instance. The monthly pricing will be automatically updated on the next contract invoice of the billing cycle and shall be for an initial term of twelve (12) months or the term of the lease (if applicable) and automatically renews for a subsequent twelve (12) month term, unless either party gives the other ninety (90) days prior written notice of its intent not to renew the software/licensing that was added.

All product returns must meet Spectrum's return policy requirement in order for Spectrum to issue a return order. Spectrum only accepts the return of products within thirty days from the date that the order was received if the product is Defective or Dead on Arrival (DOA). In no event shall Spectrum Technologies be held liable for any special, incidental, indirect, or consequential damages of any kind including those resulting from loss of data, income, profit, or any other loss arising out of or in connection with the services or use thereof even if CLIENT has been advised or has knowledge of the possibility of such damages.

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All products, pricing, and other information is based on the latest information available and is subject to change for any reason, including but not limited to tariffs imposed by government authorities. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping.



## Service Order

**Conterra Networks**  
5301 77 Center Drive  
Charlotte, NC 28217  
Phone 704.936.1800  
[www.conterra.com](http://www.conterra.com)

**Quote #:** 52909-Q-43326  
**Date:** May 21, 2025  
**Valid Until:** June 20, 2025

| Legal Business Name:   | Anthony PD | Conterra Contact  |
|--|------------|---|
| Contact: Richard Valdez<br>Phone:<br>E-Mail: rvaldez@cityofanthonymn.org<br>Address:<br>,<br>United States |            | Rep: Christian Vega<br>Phone:<br>E-Mail: cvega@conterra.com |

**Contract Term: 48 Months**

**Location: 820 New Mexico 478 Anthony NM 88021-9369 Location Status: On-Net**

| Description   | QTY   | Unit MRC | Total NRC | Total MRC |
|---|-------|----------|-----------|-----------|
| Premier Internet - 500 Mb   | 1.00  | \$500.00 |           | \$500.00  |
| Premier Internet Service Plan<br>Internet - Symmetrical Install Charge,<br>Managed DDoS, Static IP Address -<br>Stand Alone | 1.00  | \$45.00  |           | \$45.00   |
| Static IP Address Block - 5 Usable  | 1.00  | \$20.00  |           | \$20.00   |
| NetPulse 360  | 1.00  | \$10.00  |           | \$10.00   |
| Standard Feature Package  | 10.00 | \$19.00  |           | \$190.00  |
| Configuration Fee   | 1.00  |          |           |           |
| IP Phone - Standard - Monthly<br>Charge   | 10.00 | \$3.00   |           | \$30.00   |



|  |       |          |          |
|--|-------|----------|----------|
| IP Phone - Install Charge                | 10.00 |          |          |
| IP Phone - Monthly Management Fee        | 10.00 | \$1.50   | \$15.00  |
| Managed LAN Enterprise                   | 1.00  | \$75.00  | \$75.00  |
| Managed LAN Enterprise - Install         | 1.00  |          |          |
| Business Line                            | 1.00  | \$16.00  | \$16.00  |
| Configuration Fee                        | 1.00  |          |          |
| Managed Gateway                          | 1.00  | \$15.00  | \$15.00  |
| Managed Gateway Installation             | 1.00  |          |          |
| Managed LAN Enterprise                   | 1.00  | \$75.00  | \$75.00  |
| Managed LAN Enterprise - Install         | 1.00  |          |          |
| Managed Wi-Fi AP -Enterprise             | 4.00  | \$20.00  | \$80.00  |
| Managed Wi-Fi AP - Install Charge        | 4.00  |          |          |
| Business Firewall - Large Branch         | 1.00  | \$100.00 | \$100.00 |
| Business Firewall - Large Branch Install | 1.00  |          |          |

|                   |          |                  |
|-------------------|----------|------------------|
| <b>Sub Total:</b> | <b>0</b> | <b>\$1171.00</b> |
|-------------------|----------|------------------|

**Quote Totals**

**Total NRC**

**Total  
MRC**

**\$0.00**

**\$1,171.00**

*DRAFT*

## Order

This Order Form ("Order") is entered into by and between Conterra Ultra Broadband, LLC, a South Carolina liability company ("Conterra Networks") on behalf of itself and for the benefit of itself and its Affiliates, and Customer.

This Order is subject to and controlled by the **Terms and Conditions set forth at <https://conterra.com/terms-and-conditions/>**, which are incorporated herein by reference (collectively, the Order and the Terms and Conditions shall be referred to as the "Agreement"). Customer's signature constitutes acceptance of the Order and its agreement to the Terms and Conditions.

**SERVICE, TERM AND RATES:** Conterra agrees to provide, and Customer agrees to accept the services (hereinafter, the "Service(s)") beginning on the In-Service Date and continue for the Term and the rates contained above. Conterra and Customer shall use commercially reasonable efforts to provide services on or about the Requested Service Date.

IN WITNESS WHEREOF, the Parties hereto have caused this Order to be executed by their duly authorized officers or representatives.

## Notes

1. Customer will provide rack space and power at no cost to Conterra.
2. Pricing is exclusive of taxes and fees.
3. Pricing and availability are contingent upon the credit approval, final site survey and engineering.
4. Customer is responsible for ensuring access to the property where Service will be provided. Customer agrees as follows (check one):

☐

Customer warrants that it is the Building/Property owner or otherwise has the authority to, and shall, allow Conterra, its agents, contractors, and Affiliates to install and maintain all equipment necessary to provide Services to the Customer at the Customer's premises, including, but not limited to access to the roof. Customer shall be responsible for arranging access to any of the rights of way, conduit, and equipment space necessary to provide the Service on the Customer's premises so that Conterra may install, repair, maintain, inspect, replace, or remove any and all facilities associated equipment provided by Conterra; or

☐

Customer is not the Building/Property owner. Customer understands installation will not be completed until the Building/Property owner or their agent or designee has authorized access to the property by Conterra. The Customer will be required to provide contact information for the Building/Property Owners, or their agents, or designees.

---

***PLEASE NOTE: The information provided in this DRAFT document is for illustrative purposes only and subject to change. Any final agreement between the Parties may contain different terms, conditions, and rates from those set forth in this DRAFT. Nothing contained in this DRAFT constitutes an offer or proposal from Conterra concerning services or pricing or any other term or condition.***

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City of Anthony, New Mexico  
City Council Resolution No. 2025-XXX

**A Resolution Requiring Full Council Reapproval for Remote Work and Secondary Employment by Municipal Employees, with an Exemption to the City Attorney, with Oversight by the City Attorney and Human Resources Director.**

WHEREAS, the City of Anthony, New Mexico, is committed to the responsible management of its municipal workforce, with special attention to transparency, productivity, and integrity;

WHEREAS, the City Council recognizes that remote work and secondary employment by city personnel can raise concerns related to performance, availability, and potential conflicts of interest;

WHEREAS, the City Attorney and the Human Resources Director are designated as primary oversight authorities to ensure compliance, legal review, and alignment with city personnel policy;

WHEREAS, the City Attorney, as legal counsel to the City and a position governed by unique responsibilities, shall be exempt from the restrictions set forth herein, while still playing a key role in oversight;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE  
CITY OF ANTHONY, NEW MEXICO, THAT:

Section 1. Remote Work Policy

1. No municipal employee shall engage in telework or remote work of any kind without obtaining explicit written approval from the entire City Council, by majority vote in a public meeting.
2. All remote work requests shall be submitted to the Human Resources Director and City Attorney for joint review. Each submission must include:
  - A justification outlining the nature and need for the arrangement,
  - A detailed work plan with measurable performance criteria,
  - Supervisor endorsement verifying operational feasibility.
3. After joint review, the Human Resources Director and City Attorney shall forward a recommendation to the City Council for final decision.



4. Approved remote work arrangements shall expire after six (6) months unless renewed through another Governing Body vote.
5. The Governing Body may revoke remote work approval at its discretion.
6. **Exemption:** The City Attorney is **exempt** from this section due to the nature of the role and shall not be subject to City Council reapproval for remote work.

## Section 2. Secondary Employment Policy

1. No municipal employee shall engage in secondary employment (including consulting, part-time, or freelance work) without written approval from the **City Council**.
2. Requests must be submitted to the Human Resources Director and City Attorney, and must include:
  - A description of the secondary employment,
  - A statement confirming no conflict with official duties,
  - Confirmation of continued performance from the employee's supervisor.
3. The Human Resources Director and City Attorney shall jointly evaluate each request and submit a recommendation to the Governing Body for approval.
4. All approved secondary employment shall be reviewed annually.
5. Exemption: The City Attorney is exempt from this section, provided that any outside legal work or other employment is disclosed to the Governing Body and does not present a conflict of interest or ethical violation.

## Section 3. Monitoring and Enforcement

1. The City Attorney and Human Resources Director shall jointly:
  - Review all submissions under this resolution,
  - Evaluate legal, ethical, and policy compliance,
  - Present quarterly compliance reports to the City Council.
2. Department heads and supervisors are required to report suspected violations to the Human Resources Director and City Attorney.
3. Violations of this policy may result in disciplinary action up to and including termination, subject to applicable city policies.

## Section 4. Effective Date



This resolution shall become effective immediately upon adoption by the Governing Body of the City of Anthony, New Mexico.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Anthony, New Mexico, this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Diana Murillo, Mayor

ATTEST:

\_\_\_\_\_  
Karla Oropeza, City Clerk

**Roll Call Vote:**

Gabriel I. Holguin, MPT \_\_\_\_\_

Jose Garcia, Trustee \_\_\_\_\_

Daniel Barreras, Trustee \_\_\_\_\_

Fernando Herrera, Trustee \_\_\_\_\_

City of Anthony, New Mexico

Office of the Mayor Pro Tempore

## MEMORANDUM

TO: Honorable Mayor and City Council Members

FROM: Gabriel I. Holguin, Mayor Pro Tempore

DATE: May 29, 2025

SUBJECT: Summary of Proposed Resolution Requiring City Council Approval for Remote Work and Secondary Employment

### Purpose

This memorandum summarizes a proposed resolution that would require formal City Council approval before any City of Anthony employee may engage in remote work or secondary employment. This resolution is necessary due to the current lack of Council awareness and recent developments that underscore the need for a transparent and accountable framework.

### Background

To date, the City Council has not been informed when City employees have undertaken remote work arrangements or engaged in secondary employment. This lack of disclosure has resulted in inconsistent practices and limited oversight. In recent months, it has become clear that certain employee work arrangements-carried out without Council knowledge-may pose operational, ethical, or legal concerns.

The growing prevalence of telework and outside employment across sectors highlights the need for municipal governments to establish clear, enforceable policies that prevent conflicts of interest and promote service integrity. A formal process will allow the Council to monitor these practices while

protecting public trust and ensuring alignment with the City's operational goals.

## Resolution Highlights

### Council Approval Required

City employees must obtain majority approval from the full City Council before engaging in any of the following:

- Remote or telework arrangements (part-time or full-time).
- Secondary employment of any kind (including freelance, part-time, or contractual work).

### Oversight by City Attorney and Human Resources Director

- All requests will be jointly reviewed by the City Attorney and the Human Resources Director.
- Their joint evaluation will address compliance with city policies, potential performance issues, and possible conflicts of interest.
- A formal recommendation will be submitted to the City Council before any approval is granted.

### Quarterly Reporting

- The Human Resources Director will present quarterly reports to the City Council detailing:
  - The status of all approved remote and secondary employment arrangements.
  - Any updates, renewals, or revocations since the previous report.

### Renewal Requirements

- Remote work approvals will expire after six (6) months unless renewed by the Council.
- Secondary employment approvals are valid for one (1) year and subject to reapproval.
- The Council reserves the right to revoke any prior approval at any time.

### City Attorney Exemption

- The City Attorney is exempt from the Council approval requirement.



- However, the City Attorney must disclose any secondary employment or remote work arrangements to the City Council and must certify that such activities do not interfere with legal duties or professional responsibilities.

#### Recommendation

By adopting this resolution, the Council will establish a clear, responsible mechanism for managing remote work and secondary employment across all City departments. This policy reflects the City of Anthony's commitment to transparency, accountability, and excellence in public service.

I respectfully recommend its approval.

Submitted by:

Gabriel I. Holguin

Mayor Pro Tempore

City of Anthony, New Mexico