

Court Chambers
820 Highway 478
Anthony, NM 88021

City of Anthony, NM
Board of Trustees: Regular Meeting
AGENDA
Wednesday, May 7th, 2025
6:00pm

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
Access Code: 729 393 024#

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

Meeting ID: 257 680 530 510 0
Passcode: rF3GS6LH

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

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

6. APPROVAL OF MINUTES

- a. Special Meeting: 04/16/2025
- b. Regular Meeting: 04/16/2025
- c. Budget Workshop: 04/21/2025
- d. Special Meeting: 05/01/2025

7. PRESENTATION

- a. Introductory Presentation and Project Update by the On-Call Engineers, Bohannon Huston, Inc.
- b. Presentation of the 2024 Audit Report, ***Presented by Beasley, Mitchell & Co.***
- c. Update on the Overpayment Policy, ***Presented by HR/CPO.***

8. CONSIDERATION AND ACTION

- a. Consideration and Action to hold a workshop on May 27th, 2025 at 6:00pm to discuss the City of Anthony ICIP, ***Presented by the Projects Coordinator.***
- b. Consideration and Action to approve a resolution that authorizes the submission of an application for the 2026-2027 NMDOT's Transportation Project Fund (TPF), ***Presented by the Projects Coordinator.***
- c. Consideration and Action to approve an Insurance Broker Servicer for RFP 032015-01, ***Presented by HR/CPO.***
- d. Consideration and Action to approve a trade vehicle for the ADA truck, ***Presented by HR/CPO.***
- e. Consideration and Action to approve the purchase of material for the Oñate Irrigation Project, ***Presented by Albert Gonzalez, Public Works.***
- f. Consideration and Action to select a hiring committee for the selection of the Head Librarian, ***Presented by MPT Holguin.***

9. EXECUTIVE SESSION

- a. NOTICE IS HEREBY GIVEN that the City of Anthony Board of Trustees will meet in Executive Session Pursuant to NMSA 1978, , Section 10-15-1(H)(2) regarding Limited Personnel Matters

regarding all City Departments to include discussions on positions, position updates, performances and evaluations.

b. Open Session

10. POSSIBLE ACTION

- a. Possible Action regarding matters discussed in Executive Session.

11. CONSIDERATION AND ACTION

- a. Consideration and Action to approve amendments to the City Clerk Job Description, ***Presented by MPT Holguin.***

12. ITEMS FROM THE MAYOR AND TRUSTEES

13. ADJOURNMENT

POSTED: 05/02/2025
City of Anthony Municipal Complex
Anthony Post Office
City of Anthony Library
City of Anthony Website
Anthony Drive Walking Path
Senior Citizens Center
Anthony Water & Sanitation Office



Filed in the office of the City Clerk
on this 2nd day of May 2025

Karla Oropeza, City Clerk

www.cityofanthonym.com

I, Norma Chavira hereby certify that on 05/02/2025 at 2:00 am/ pm I posted the above in six public places in the City of Anthony Municipal Complex, Anthony Post Office, City of Anthony Library, City Website, Anthony Senior Citizens Center, Anthony Water & Sanitation and Anthony Drive Walking Path.

PLEASE NOTE: If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact Office of the City Clerk at 575-882-2983 at least one week prior to the meeting. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact Office of the City Clerk at 575-882-2983, if a summary or other type of accessible format is needed.

Complejo Municipal
820 Highway 478
Anthony, NM 88021

Ciudad de Anthony, NM
Board of Trustees: Sesión Regular
AGENDA
Miercoles, 7 de Mayo del 2025
6:00pm

Diana Murillo, Alcaldesa
Gabriel I. Holguin, MPT
Jose Garcia, Fideicomisario
Daniel Barreras, Fideicomisario
Fernando Herrera, Fideicomisario

Puede asistir a la junta marcando
Estados Unidos: +1 (469)312-8116
Código de acceso: 729 393 024#

Únase a la reunión desde su computadora, tableta
o teléfono inteligente.

[Meeting ID: 257 680 530 510 0](#)

[Passcode: rF3GS6LH](#)

Todos los miembros de la entidad pública que participan de forma remota deben identificarse cada vez que hablan y deben ser claramente audibles para los demás miembros;

1. **LLAMADO A ORDEN** por la alcaldesa Diana Murillo
2. **HONOR A LA BANDERA**
3. **CONVOCATORIA PRESENTE**

MPT Gabriel I. Holguin	SI NO
Fideicomisario Jose Garcia	SI NO
Fideicomisario Daniel Barreras	SI NO
Fideicomisario Fernando Herrera	SI NO
Alcaldesa Diana Murillo	SI NO
Quorum establecido	SI NO

4. **APROBACIÓN DEL ORDEN DE LA AGENDA**

5. **COMENTARIOS PÚBLICOS** (límite de 3 minutos para cada persona)

6. **APROBACIÓN DE MINUTOS**

- a. Sesión Especial: 04/16/2025
- b. Sesión Regular: 04/16/2025
- c. Taller de Presupuesto: 04/21/2025
- d. Sesión Especial: 05/01/2025

7. **PRESENTACIÓN**

- a. Presentación introductoria y actualización del proyecto a cargo de los ingenieros de guardia de Bohannon Huston, Inc.
- b. Presentación del informe de auditoría 2024, **Presentado por Beasley, Mitchell & Co.**
- c. Actualización sobre la política de sobrepagos, **Presentada por Recursos Humanos/CPO.**

8. **CONSIDERACIÓN Y ACCIÓN**

- a. Consideración y acción para realizar un taller el 27 de mayo de 2025 a las 6:00 p.m. para discutir el ICIP de la ciudad de Anthony, **Presentada por la Coordinadora del Proyectos.**
- b. Consideración y acción para aprobar una resolución que autoriza la presentación de una solicitud para el Fondo de Proyectos de Transporte (TPF) del NMDOT 2026-2027, **Presentada por la Coordinadora de Proyectos**
- c. Consideración y Acción para aprobar un Administrador de Corredores de Seguros para RFP 032015-01, **Presentado por RR.HH./CPO.**
- d. Consideración y acción para aprobar un vehículo comercial para el camión ADA, **Presentado por RR.HH./CPO.**
- e. Consideración y Acción para aprobar la compra de material para el Proyecto de Irrigación de Oñate, **Presentado por Albert González, Obras Públicas.**
- f. Consideración y Acción para seleccionar un comité de contratación para la selección del Bibliotecario Jefe, **Presentado por MPT Holguín.**

9. **SESIÓN EJECUTIVA**

- a. POR LA PRESENTE SE NOTIFICA que la Junta de Fideicomisarios de la Ciudad de Anthony se reunirá en Sesión Ejecutiva de conformidad con NMSA 1978, Sección 10-15-1 (H) (2) con respecto a Asuntos de Personal Limitado con respecto a todos los Departamentos de la Ciudad para incluir discusiones sobre posiciones, actualizaciones de posiciones, actuaciones y evaluaciones.

b. **Sesión abierta**

10. POSIBLES ACCIONES

- a. Posibles acciones con respecto a los asuntos discutidos en la Sesión Ejecutiva.

11. CONSIDERACIÓN Y ACCIÓN

- a. Consideración y Acción para aprobar enmiendas a la Descripción del Trabajo de la Secretaría Municipal, *Presentado por MPT Holguín.*

12. ARTÍCULOS DEL ALCALDE Y SÍNDICOS

13. CLAUSURA

PUBLICADO: 05/02/2025

Anthony Municipal Complex
Anthony Post Office
City of Anthony Library
Sitio Web de la Ciudad
Anthony Drive Walking Path
Senior Citizens Center
Anthony Water & Sanitation
www.cityofanthonymn.com



Archivado en la oficina del secretaria municipal,
el día 2 de mayo de 2025

Karla Oropeza - Secretaria de la Ciudad

Yo, Norma Chavira certifico que el 05/02/2025 a las 2:00 am/pm, publique lo anterior en seis lugares públicos en el complejo municipal de la ciudad de Anthony, Oficina de correos de Anthony, Liberia de Anthony, sitio de web de la ciudad de Anthony, centro de personas mayores de Anthony, Anthony Water & Sanitation y el sendero para caminar de Anthon Drive.

TENGA EN CUENTA: Si usted es una persona con discapacidad que necesita un lector, amplificador, intérprete calificado de lenguaje de señas o cualquier forma de ayuda o servicio auxiliar para asistir o participar en la audiencia o reunión, comuníquese con la Oficina de la Ciudad Emplee al 575-882-2983 al menos una semana antes de la reunión o lo antes posible. Los documentos públicos, incluidos el orden del día y las actas, se pueden proporcionar en varios formatos accesibles. Si necesita un resumen u otro tipo de formato accesible, comuníquese con la Oficina del Secretaría de la Ciudad al 575-882-2983

Court Chambers
820 Highway 478
Anthony, NM 88021

City of Anthony, NM
Board of Trustees: Special Meeting
MINUTES
Wednesday, April 16th, 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
Access Code: 411 758 837#

5:00pm

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

Meeting ID: 288 443 657 380
Passcode: xZ7gC2FV

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 5:10pm

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

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4. APPROVAL OF AGENDA ORDER

1ST Motion: Trustee Barreras

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin	YES	NO
Trustee Garcia	YES	NO
Trustee Barreras	YES	NO
Trustee Herrera	YES	NO

4-0 Vote, Motion Passes.

5. EXECUTIVE SESSION

- a.** NOTICE IS HEREBY GIVEN that the City of Anthony Board of Trustees will meet in Executive Session Pursuant to NMSA 1978, Section 10-15-1(H)(2) to discuss Limited Personnel Matters regarding City Administration/administrative personnel, City Clerk, HR Director, Finance Director and Police Department.

1ST Motion: Trustee Barreras

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin	YES	NO
Trustee Garcia	YES	NO
Trustee Barreras	YES	NO
Trustee Herrera	YES	NO

4-0 Vote, Motion Passes at 5:13pm.

- b.** Return to Open Session **No action was taken during Executive Session.*

1ST Motion: Trustee Herrera

2nd Motion: MPT Holguin

Roll Call Vote:

MPT Holguin	YES	NO
Trustee Garcia	YES	NO
Trustee Barreras	YES	NO

4-0 Vote, Motion Passes at 6:22pm.

Trustee Herrera YES NO

6. POSSIBLE ACTION

- a. Possible Action on matters discussed in executive session regarding City Administration/Administrative Personnel.

Motion was made by MPT Holguin to terminate Eleazar Roman and to coordinate with HR for a final date to be within the next 3-days to clean out his office with police escort.

1st Motion: MPT Holguin

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

3-1 Vote, Motion Passes.

Trustee Barreras YES NO

Trustee Herrera YES NO

- ~~b. Possible Action on matters discussed in executive session regarding the City Clerk.~~

~~Motion was made to take no action items 6b-6e.~~

1st Motion: MPT Holguin

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

3-1 Vote, Motion Passes.

Trustee Barreras YES NO

Trustee Herrera YES NO

- ~~c. Possible Action on matters discussed in executive session regarding the HR Director.~~

- ~~d. Possible Action on matters discussed in executive session regarding the Finance Director.~~

- ~~e. Possible Action on matters discussed in executive session regarding the Police Department.~~

7. ADJOURNMENT

1st Motion: Trustee Barreras

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

4-0 Vote, Motion Passes at 6:26pm.

Trustee Barreras YES NO

Trustee Herrera YES NO

Diana Murillo, Mayor

{SEAL}
Attest:

Karla Oropeza, City Clerk

Court Chambers
820 Highway 478
Anthony, NM 88021

City of Anthony, NM
Board of Trustees: Regular Meeting
MINUTES
Wednesday, April 16th, 2025

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

**You can join meeting using your phone
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United States: +1(469)312-8116
Access Code: 411 758 837#

6:00pm

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

Meeting ID: 288 443 657 380
Passcode: xZ7gC2FV

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 6:27pm

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

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4. APPROVAL OF AGENDA ORDER

Motion was made for Item 9e to reach "Consideration and Action to select the hiring committee for the selection of a Community Development Coordinator." 1st Motion: MPT Holguin 2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin	YES	NO	
Trustee Garcia	YES	NO	
Trustee Barreras	YES	NO	
Trustee Herrera	YES	NO	

3-1 Vote, Motion Passes.

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

*Adrian Perez
Javier Barrios
Genero Soriano*

6. APPROVAL OF MINUTES

a. Regular Meeting: 04/02/2025

w/ amendments 1st Motion: MPT Holguin

2nd Motion: Trustee Barreras

Roll Call Vote:

MPT Holguin	YES	NO	
Trustee Garcia	YES	NO	
Trustee Barreras	YES	NO	
Trustee Herrera	YES	NO	

4-0 Vote, Motion Passes.

7. PROCLAMATION

a. Proclamation declaring May 1st as National Day of Prayer, *Presented by Charles Wendler, NDP Task Force Coordinator.*

1st Motion: Trustee Garcia

2nd Motion: Trustee Barreras

Roll Call Vote:

MPT Holguin YES NO
Trustee Garcia YES NO
Trustee Barreras YES NO
Trustee Herrera YES NO

4-0 Vote, Motion Passes.

8. PRESENTATION

- a. Legislative Updates and certification presentation to the City of Anthony Police Department, ***Presented by Representative Doreen Gallegos.***

Representative Doreen Gallegos gave a brief presentation on the Capital Outlay that has been allocated for the community. She also congratulated Chief Ordonez and the Police Department on being named the 3rd safest City in New Mexico.

- b. Introductory Presentation and Project Update by the On-Call Engineers, Bohannon Huston, Inc. ***(POSTPONED)***

- c. Update on the Overpayment Policy, ***Presented by HR/CPO.***

The HR Director gave an update on those needing to sign the overpayment policy which are 1 employee, 2 elected officials and the alternate judge.

- d. Update on the Head Librarian position, ***Presented by Mayor Murillo and HR/CPO.***

Mayor Murillo provided an update regarding the still vacant position, stating that it is being reposted because the candidate previously selected by the Board did not meet the necessary qualifications and has since accepted another job. To ensure that the City Library remains eligible for funding, it was recommended that the position be reposted with a clear requirement for a fully qualified candidate. Trustee Herrera suggested including a deadline by which the new hire must obtain certification to avoid jeopardizing funding opportunities.

9. CONSIDERATION AND ACTION

- a. Consideration and Action to approve the past due invoices, totaling \$5,329.91 for EAP Services, ***Presented by HR/CPO.***

Following a legal review of the contract, the City Attorney recommended that the past due invoices be paid. In response to a question from Trustee Garcia regarding the contract's end date, the HR Director clarified that it will conclude on May 25, 2025.

1st Motion: Trustee Barreras

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin YES NO
Trustee Garcia YES NO
Trustee Barreras YES NO
Trustee Herrera YES NO

3-1 Vote, Motion Passes.

- b. Consideration and Action to approve bonds for three MVD clerks to authorize them to conduct VIN verifications, ***Presented by the MVD Manager.***

The MVD Manager explained the need for this annual renewal that permits the MVD clerks to perform VIN verifications.

1st Motion: Trustee Barreras

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO
Trustee Garcia YES NO
Trustee Barreras YES NO
Trustee Herrera YES NO

4-0 Vote, Motion Passes.

- c. Consideration and Action to approve the amended Finance Policies, ***Presented by the Finance***

Director.

The amendment presented for this item was intended to align the dates with those previously approved for discussions on the upcoming fiscal year budget.

1st Motion: Trustee Barreras

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

- d.** Consideration and Action to approve the amendments to Open Meetings Act Resolution 2025-001,
Presented by MPT Gabriel I. Holguin.

MPT Holguin reviewed his proposed amendments, including a requirement that agenda packets be included with agenda postings. The City Clerk requested that this requirement apply only to the City's website, noting that space is limited at physical locations and some packets are extensive and costly to print. Trustee Garcia and MPT Holguin suggested that physical copies of the agenda and packet be made available at City Hall and the Public Library, in addition to being posted online. A key amendment proposed by MPT Holguin would require a majority vote of the Board to allow the City Clerk to participate in meetings remotely, ensuring the Clerk is physically present unless approved otherwise. This mirrors an existing provision already applicable to Board members. MPT Holguin motioned an amendment requiring that the meeting packet be available at administrative offices and online.

Original w/ amendments 1st Motion: Trustee Barreras

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

Amendment 1st Motion: MPT Holguin

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

- e.** Consideration and Action to select a hiring committee for the selection of a Community Development Coordinator, ***Presented by MPT Gabriel I. Holguin.***

MPT Holguin expressed his desire to include a commissioner and one or two Board members on the hiring committee for the Community Development Director position. Ultimately, Trustee Garcia and Trustee Herrera were selected to serve on the committee, along with one commissioner. MPT Holguin also requested that a similar item be added to the agenda for the upcoming Planning and Zoning meeting to allow that body to select its representative.

To approve selection: 1st Motion: MPT Holguin **2nd Motion:** Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

Original 1st Motion: Trustee Garcia

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

10. EXECUTIVE SESSION

- a. NOTICE IS HEREBY GIVEN that the City of Anthony Board of Trustees will meet in Executive Session Pursuant to NMSA 1978, Section 10-15-1(H)(7) regarding potential litigation concerning the unpaid Stelzner invoice for services render for the Herrera v. Murillo case. The Board of Trustees will meet in Executive Session Pursuant to NMSA 1978, Section 10-15-1(H)(2) regarding Limited Personnel Matter regarding the Police Department, City Clerk and timecard changes for each individual city employees.

1st Motion: Trustee Garcia

2nd Motion: Trustee Barreras

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes at 7:17pm.

- b. Return to Open Session

1st Motion: Trustee Herrera

2nd Motion: MPT Holguin

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes at 8:12pm.

11. POSSIBLE ACTION

- a. Possible Action on matters discussed during Executive Session regarding the City Clerk.

(POSTPONED)

Motion to postpone item 11a and 11b **1st Motion:** Trustee Garcia

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

- b. Possible Action on amendments to the City Clerk job description. **(POSTPONE)**

12. CONSIDERATION AND ACTION

- a. Consideration and Action to approve the hiring of Armando Chacon for the Anthony Police Department, ***Presented by Chief Ordóñez.***

1st Motion: Trustee Herrera

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

13. ITEMS FROM THE MAYOR AND TRUSTEES

Trustee Herrera: Requested an update on the opening of the Urgent Care facility and asked that the Mayor speak with the Code Enforcement Department regarding oil spills observed throughout the City. He also advised the Board of upcoming development projects and made a motion to authorize all Board members to

initiate conversations with prospective developers. Additionally, he requested approval to attend the upcoming NMLZO conference alongside the newly appointed commissioners.

1st Motion: Trustee Herrera

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

Trustee Barreras: shared a request from a resident who expressed a desire to see an increased police presence, particularly after school hours, in response to a recent shooting incident in Las Cruces and recent fights at the park.

Trustee Garcia: Addressed comments made by a resident regarding trash bags being left along the roadside and responded to Trustee Herrera's concerns about oil spills throughout the City. He also shared that the Library Advisory Board has inquired about the possibility of shortening the name of the newly named Public Library as it is currently too long.

MPT Holguin: Congratulated Judge Joel Cano on retiring and the Las Cruces City Clerk for winning City Clerk of the year. Requested an update on the ADA vehicle. Motion to have the sale of the ADA vehicle on the upcoming agenda. Requested from the City Clerk to send the roles and meeting procedures for the Planning and Zoning Commission. Welcomed the new IT Assistant.

1st Motion: MPT Holguin

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes.

14. ADJOURNMENT

1st Motion: Trustee Herrera

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes at 8:34pm.

Diana Mucillo, Mayor

{SEAL}

Attest:

Karla Oropeza, City Clerk

Court Chambers
820 Highway 478
Anthony, NM 88021

City of Anthony, NM
Board of Trustees: Budget Workshop
MINUTES
Monday, April 21st, 2025
6:00pm

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
Access Code: 619 427 442#

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

Meeting ID: 214 192 843 366 1
Passcode: CB36n42E

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 6:05pm

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL	Present:	MPT Gabriel I. Holguin	YES	NO
		Trustee Jose Garcia	YES	NO
		Trustee Daniel Barreras	YES	NO *joined at 6:28pm
		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.

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4. APPROVAL OF AGENDA ORDER

1st Motion: Trustee Herrera

2nd Motion: Trustee Garcia

Roll Call Vote:

MPT Holguin	YES	NO	
Trustee Garcia	YES	NO	3-0 Vote, Motion Passes.
Trustee Herrera	YES	NO	

5. PRESENTATION

- a.** Presentation on the Finance Reports for March 2025 and 1st review for Fiscal Year 2026 Budget,
Presented by the Finance Director.

**A recess was called at 7:48pm. When the workshop resumed, MPT Holguin presided for the remainder of the meeting.*

The Finance Director gave a brief presentation on the 3rd quarter of the fiscal year, reporting that everything is on track compared to projections. Several questions were raised regarding revenues. He also delivered the first presentation for the upcoming fiscal year, emphasizing a conservative approach to revenue estimates due to current economic conditions. Trustee Herrera questioned the projections, specifically regarding Gross Receipts Taxes. The Finance Director outlined a plan to present the new fiscal year's budget over three meetings. In this meeting, the focus was on Payroll, including a proposed 5% across-the-board increase, covering executive, legislative, and individual department budgets. Questions were raised by MPT Holguin and Trustee Herrera about the healthcare benefits provided to the Mayor. MPT Holguin requested that health insurance be extended to all legislative members, including the Municipal Judge. There was also discussion about increasing the Municipal Judge's salary. The Mayor clarified that any raise would apply only to the incoming judge, not the current one. MPT Holguin expressed concern over applying the 5% increase universally

without performance evaluations, suggesting that raises be based on merit. He also objected to the Chief of Police and the City Attorney earning nearly the same, noting that a law degree warrants higher pay and proposed close to \$10,000 increase for the City Attorney. The Mayor disagreed, stating that such a move would be unfair to long-term employees. The Finance Director noted that the City Attorney's full benefits are already included in their compensation package. MPT Holguin reiterated the need for evaluations. Lastly, there was discussion about the recently vacated Public Works Director position, leading to broader conversation about the roles and compensation of Supervisors, Directors, and Department Heads.

6. ADJOURNMENT

1st Motion: Trustee Garcia

2nd Motion: Trustee Herrera

Roll Call Vote:

MPT Holguin	YES NO
Trustee Garcia	YES NO
Trustee Barreras	YES NO
Trustee Herrera	YES NO

4-0 Vote, Motion Passes at 8:22pm.

Diana Murillo, Mayor

{SEAL}

Attest:

Karla Oropeza, City Clerk

Court Chambers
820 Highway 478
Anthony, NM 88021

City of Anthony, NM
Board of Trustees: Special Meeting
MINUTES
Thursday, May 1st, 2025
6:00pm

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: 102 842 88#

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

Meeting ID: 232 767 317 925 3
Passcode: Jf3fG23L

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

3. ROLL CALL	Present:	MPT Gabriel I. Holguin	YES	NO
		Trustee Jose Garcia	YES	NO
		Trustee Daniel Barreras	YES	NO *joined at 6:03pm without audio
		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

Amendment to add "Items from the Mayor and Trustees"

1st Motion: MPT Holguin

2nd Motion: Trustee Garcia

Original w/ amendments **1st Motion:** Trustee Herrera

2nd Motion: Trustee Garcia

Roll Call Vote

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO *No audio

Trustee Herrera YES NO

3-0 Vote, Motion Passes.

5. CONSIDERATION AND ACTION

- a. Consideration and Action to approve a resolution authorizing a budget adjustment, ***Presented by the Finance Director.***

Due to the intent to attend the upcoming New Mexico League of Zoning Officials training later this month, a budget adjustment was necessary, as the Legislative Department did not have sufficient funds to cover attendance alongside the commissioners. It was agreed to transfer a total of \$5,000 from the General Fund to the Legislative Department, allocating \$2,000 to GL 101-02-60102 (Conference Registrations) and \$3,000 to GL 101-02-60110 (Per Diem & Travel).

Motion to reallocate funds: **1st Motion:** Trustee Herrera

2nd Motion: MPT Holguin

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: 1st Motion: Trustee Herrera

2nd Motion: Trustee Garcia

6. ITEMS FROM THE MAYOR AND TRUSTEES

Trustee Herrera: NONE

Trustee Barreras: NONE

Trustee Garcia: NONE

MPT Holguin: *Motioned to have the items requested via email added to the upcoming meeting which included:*

- *Executive Session to discuss the City Clerk, performance, position and department.*
- *Executive Session to discuss Public Works personnel, positions, performance, and department and get an update to personnel matters.*
- *Executive Session to discuss the Human Resources Director, performance, position, and department.*
- *Executive Session to discuss the Finance Department, performance and position.*
- *Executive Session to discuss Administrative personnel, performance, position and departments.*
- *Executive Session regarding evaluation of performance for all city employees.*
- *Possible Action regarding matters discussed in executive session.*
- *Consideration and Action to select a Hiring Committee for the Head Librarian position.*
- *Amendment to the City Clerk job description.*
- *The sale of the ADA truck.*

1st Motion: MPT Holguin

2nd Motion: Trustee Herrera

Roll Call Vote

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

3-1 Vote, Motion Passes.

Mayor Murillo: *She informed the Board that she would be reporting the potential rolling quorum to the Attorney General, noting that there appeared to have been prior discussions regarding these items. She also cautioned the Board about the risk of potential litigation should they choose to proceed with those items.*

7. ADJOURNMENT

1st Motion: MPT Holguin

2nd Motion: Trustee Barreras

Roll Call Vote

MPT Holguin YES NO

Trustee Garcia YES NO

Trustee Barreras YES NO

Trustee Herrera YES NO

4-0 Vote, Motion Passes at 6:15pm.

Diana Murillo, Mayor

{SEAL}

Attest:

Karla Oropeza, City Clerk

City of Anthony, NM

Year End: June 30, 2024

Adjusting Journal entries

Date: 7/1/2023 To 6/30/2024

TB.03

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence
1	6/30/2024	Claim on Cash	101-10999	JJ.03			-130,669.00	
1	6/30/2024	Fund Balance	101-34000	JJ.03		130,669.00		
1	6/30/2024	Claim on Cash	201-10999	JJ.03			-10,356.00	
1	6/30/2024	Fund Balance	201-34000	JJ.03		10,356.00		
1	6/30/2024	Claim on Cash	210-10999	JJ.03			36,579.00	
1	6/30/2024	Fund Balance	210-34000	JJ.03			-36,579.00	
1	6/30/2024	ACCOUNTS RECEIVABLE	215-11000	JJ.03		49,570.00		
1	6/30/2024	Fund Balance	215-34000	JJ.03			-49,570.00	
1	6/30/2024	Claim on Cash	220-10999	JJ.03		3,162.00		
1	6/30/2024	Fund Balance	220-34000	JJ.03			-3,162.00	
1	6/30/2024	Claim on Cash	223-10999	JJ.03		7,205.00		
1	6/30/2024	Fund Balance	223-34000	JJ.03			-7,205.00	
1	6/30/2024	Claim on Cash	225-10999	JJ.03		61,128.00		
1	6/30/2024	Fund Balance	225-34000	JJ.03			-61,128.00	
1	6/30/2024	Claim on Cash	226-10999	JJ.03		5,638.00		
1	6/30/2024	Fund Balance	226-34000	JJ.03			-5,638.00	
1	6/30/2024	Accounts Payable	229-20000	JJ.03			-5,389.00	
1	6/30/2024	Fund Balance	229-34000	JJ.03		5,389.00		
1	6/30/2024	Claim on Cash	230-10999	JJ.03		150,000.00		
1	6/30/2024	Fund Balance	230-34000	JJ.03			-150,000.00	
1	6/30/2024	Accounts Payable	234-20000	JJ.03			-37,931.00	
1	6/30/2024	Fund Balance	234-34000	JJ.03		37,931.00		
1	6/30/2024	NMFA Cash	237-10992	JJ.03		405,000.00		
1	6/30/2024	Accounts Payable	237-20000	JJ.03			-1,663.00	
1	6/30/2024	Fund Balance	237-34000	JJ.03			-403,337.00	
1	6/30/2024	Claim on Cash	240-10999	JJ.03				
1	6/30/2024	Fund Balance	240-34000	JJ.03		886.00		
1	6/30/2024	Claim on Cash	242-10999	JJ.03			-886.00	
1	6/30/2024	Fund Balance	242-34000	JJ.03		12,465.00		
1	6/30/2024	Claim on Cash	243-10999	JJ.03		5,169.00		
1	6/30/2024	Fund Balance	243-34000	JJ.03			-5,169.00	
1	6/30/2024	Claim on Cash	261-10999	JJ.03		2,402.00		

1	6/30/2024	Fund Balance	261-34000	JJ.03	-2,402.00
1	6/30/2024	Claim on Cash	262-10999	JJ.03	111,786.00
1	6/30/2024	Fund Balance	262-34000	JJ.03	-111,786.00
1	6/30/2024	Claim on Cash	265-10999	JJ.03	454.00
1	6/30/2024	Fund Balance	265-34000	JJ.03	-454.00
1	6/30/2024	Claim on Cash	266-10999	JJ.03	205.00
1	6/30/2024	Due to other funds	266-29999	JJ.03	-17.00
1	6/30/2024	Fund Balance	266-34000	JJ.03	-188.00
1	6/30/2024	Claim on Cash	267-10999	JJ.03	326.00
1	6/30/2024	Fund Balance	267-34000	JJ.03	-326.00
1	6/30/2024	Due to other funds	273-29999	JJ.03	-2,400.00
1	6/30/2024	Fund Balance	273-34000	JJ.03	2,400.00
1	6/30/2024	Claim on Cash	276-10999	JJ.03	65,079.00
1	6/30/2024	Fund Balance	276-34000	JJ.03	-65,079.00
1	6/30/2024	Due TO GENERAL FUND	289-24999	JJ.03	24,648.00
1	6/30/2024	Fund Balance	289-34000	JJ.03	-24,648.00
1	6/30/2024	Claim on Cash	290-10999	JJ.03	458,199.00
1	6/30/2024	Due to other funds	290-29999	JJ.03	-280,861.00
1	6/30/2024	Fund Balance	290-34000	JJ.03	-177,338.00
1	6/30/2024	Claim on Cash	291-10999	JJ.03	98,434.00
1	6/30/2024	ACCOUNTS RECEIVABLE	291-11000	JJ.03	150,984.00
1	6/30/2024	Due to other fund	291-29999	JJ.03	-92,808.00
1	6/30/2024	Fund Balance	291-34000	JJ.03	-156,610.00
1	6/30/2024	Claim on Cash	292-10999	JJ.03	23,748.00
1	6/30/2024	Fund Balance	292-34000	JJ.03	-23,748.00
1	6/30/2024	Claim on Cash	295-10999	JJ.03	51,912.00
1	6/30/2024	Fund Balance	295-34000	JJ.03	-51,912.00
1	6/30/2024	Claim on Cash	296-10999	JJ.03	-26,039.00
1	6/30/2024	Accounts Payable	296-20000	JJ.03	-10,130.00
1	6/30/2024	Fund Balance	298-34000	JJ.03	36,169.00
1	6/30/2024	Claim on Cash	300-10999	JJ.03	-8,072.00
1	6/30/2024	FUEL TAX RECEIVABLE	300-11001	JJ.03	669.00
1	6/30/2024	Fund Balance	300-34000	JJ.03	7,403.00
1	6/30/2024	Claim on Cash	301-10999	JJ.03	-4,657.00
1	6/30/2024	Fund Balance	301-34000	JJ.03	4,657.00
1	6/30/2024	Claim on Cash	401-10999	JJ.03	395.00
1	6/30/2024	Fund Balance	401-34000	JJ.03	-395.00
1	6/30/2024	Restricted Cash	500-10990	JJ.03	55,642.00
1	6/30/2024	Claim on Cash	500-10999	JJ.03	5,202.00

1	6/30/2024	Investments - NMFA	500-14000	JJ.03	127,551.00	
1	6/30/2024	Fund Balance	500-34000	JJ.03		-188,395.00
1	6/30/2024	Claim on Cash	510-10999	JJ.03		-38,640.00
1	6/30/2024	Fund Balance	510-34000	JJ.03	38,640.00	
1	6/30/2024	DEBT SERVICE - RESTRICTED CASH	520-10990	JJ.03	52,506.00	
1	6/30/2024	Restricted Cash - PPRF-4890	520-10991	JJ.03	15,792.00	
1	6/30/2024	Claim on Cash	520-10999	JJ.03	233,931.00	
1	6/30/2024	PPRF 4815 - ESCROW ACCOUNT	520-14000	JJ.03	303,757.00	
1	6/30/2024	Fund Balance	520-34000	JJ.03		-605,986.00
1	6/30/2024	Claim on Cash	521-10999	JJ.03		
1	6/30/2024	Fund Balance	521-34000	JJ.03		-287,668.00
1	6/30/2024	NMFA Cash	524-10992	JJ.03	1,170,000.00	
1	6/30/2024	Fund Balance	524-34000	JJ.03		-1,170,000.00
1	6/30/2024	Claim on Cash	526-10999	JJ.03		
1	6/30/2024	Fund Balance	526-34000	JJ.03	6,573.00	
1	6/30/2024	Due to other funds	561-29999	JJ.03		-6,573.00
1	6/30/2024	Fund Balance	561-34000	JJ.03		-896.00
1	6/30/2024	CASH - HELD AT OTHER AGENCIES	977-10000	JJ.03		-3,276,623.00
1	6/30/2024	INVESTMENTS	977-14000	JJ.03		-387,226.00
1	6/30/2024	DEBT SERVICE ACCT	977-24231	JJ.03	1,350,000.00	
1	6/30/2024	DUE TO FUND 231	977-24253	JJ.03	360,000.00	
1	6/30/2024	DUE TO FUND 253	977-24500	JJ.03	7,772.00	
1	6/30/2024	DUE TO FUND 500	977-24520	JJ.03		-2,146.00
1	6/30/2024	DUE TO FUND 520	977-24521	JJ.03		-15,570.00
1	6/30/2024	DUE TO FUND 521	977-24999	JJ.03		-25,486.00
1	6/30/2024	DUE TO GENERAL FUND	977-34000	JJ.03	2,130,248.00	
1	6/30/2024	Fund Balance	999-10000	JJ.03		-3,295,667.00
1	6/30/2024	1ST NM BANK	999-10666	JJ.03		-614.00
1	6/30/2024	PETTY CASH	999-13100	JJ.03		-4,592,646.00
1	6/30/2024	DUE FROM GENERAL FUND	999-13201	JJ.03		-836.00
1	6/30/2024	DUE FROM FUND 201	999-13205	JJ.03		-10,000.00
1	6/30/2024	DUE FROM FUND 205	999-13210	JJ.03		-31,383.00
1	6/30/2024	DUE FROM FUND 210	999-13220	JJ.03		-8,716.00
1	6/30/2024	DUE FROM FUND 220	999-13224	JJ.03		-4,039.00
1	6/30/2024	DUE FROM FUND 224	999-13225	JJ.03		-23,181.00
1	6/30/2024	DUE FROM FUND 225	999-13226	JJ.03		-15,024.00
1	6/30/2024	DUE FROM FUND 226	999-13228	JJ.03		-2,000.00
1	6/30/2024	DUE FROM FUND 228	999-13229	JJ.03		-54,966.00
1	6/30/2024	DUE FROM FUND 229				

1	6/30/2024	DUE FROM FUND 230	999-13230	JJ.03	-150,000.00
1	6/30/2024	DUE FROM FUND 231	999-13231	JJ.03	-79,670.00
1	6/30/2024	DUE FROM FUND 234	999-13234	JJ.03	-479,949.00
1	6/30/2024	DUE FROM FUND 235	999-13235	JJ.03	-123,179.00
1	6/30/2024	DUE FROM FUND 236	999-13236	JJ.03	-33,010.00
1	6/30/2024	DUE FROM FUND 240	999-13240	JJ.03	-100,026.00
1	6/30/2024	DUE FROM FUND 243	999-13243	JJ.03	-31,986.00
1	6/30/2024	DUE FROM FUND 250	999-13250	JJ.03	-3,336.00
1	6/30/2024	DUE FROM FUND 251	999-13251	JJ.03	-3,393.00
1	6/30/2024	DUE FROM FUND 252	999-13252	JJ.03	-18,197.00
1	6/30/2024	DUE FROM FUND 254	999-13254	JJ.03	-55,095.00
1	6/30/2024	DUE FROM FUND 255	999-13255	JJ.03	-65,845.00
1	6/30/2024	DUE FROM FUND 256	999-13256	JJ.03	55,095.00
1	6/30/2024	DUE FROM FUND 261	999-13261	JJ.03	-6,911.00
1	6/30/2024	DUE FROM FUND 262	999-13262	JJ.03	-868,854.00
1	6/30/2024	DUE FROM FUND 263	999-13263	JJ.03	-47,222.00
1	6/30/2024	DUE FROM FUND 264	999-13264	JJ.03	-297,143.00
1	6/30/2024	DUE FROM FUND 273	999-13273	JJ.03	-11,456.00
1	6/30/2024	DUE FROM FUND 285	999-13285	JJ.03	-1,042,528.00
1	6/30/2024	DUE FROM FUND 288	999-13288	JJ.03	-13,551.00
1	6/30/2024	DUE FROM FUND 289	999-13289	JJ.03	-28,282.00
1	6/30/2024	DUE FROM FUND 290	999-13290	JJ.03	-1,252,993.00
1	6/30/2024	DUE FROM FUND 291	999-13291	JJ.03	-1,410.00
1	6/30/2024	DUE FROM FUND 295	999-13295	JJ.03	-2,153.00
1	6/30/2024	DUE FROM FUND 298	999-13298	JJ.03	-333,838.00
1	6/30/2024	DUE FROM FUND 300	999-13300	JJ.03	-7,264.00
1	6/30/2024	DUE FROM FUND 301	999-13301	JJ.03	-454.00
1	6/30/2024	DUE FROM FUND 303	999-13303	JJ.03	-70,000.00
1	6/30/2024	DUE FROM FUND 400	999-13400	JJ.03	-9,537.00
1	6/30/2024	DUE FROM FUND 500	999-13500	JJ.03	-32,842.00
1	6/30/2024	DUE FROM FUND 510	999-13510	JJ.03	-210,994.00
1	6/30/2024	DUE FROM FUND 520	999-13520	JJ.03	-18,963.00
1	6/30/2024	DUE FROM FUND 521	999-13521	JJ.03	-1,564.00
1	6/30/2024	DUE FROM FUND 523	999-13523	JJ.03	-100,000.00
1	6/30/2024	DUE FROM FUND 561	999-13561	JJ.03	-6,562.00
1	6/30/2024	DUE FROM FUND 710	999-13710	JJ.03	-150,000.00
1	6/30/2024	Accounts Payable	999-20000	JJ.03	132,058.00
1	6/30/2024	Wages Payable	999-24100	JJ.03	-62.00
1	6/30/2024	Payroll Corrections	999-24200	JJ.03	471.00

1	6/30/2024	DUE TO FUND 201	999-24201	JU.03			-77,237.00
1	6/30/2024	DUE TO FUND 210	999-24210	JU.03	19,124.00		
1	6/30/2024	DUE TO FUND 215	999-24215	JU.03			-296.00
1	6/30/2024	DUE TO FUND 220	999-24220	JU.03	4,738.00		
1	6/30/2024	DUE TO FUND 223	999-24223	JU.03	2,349.00		
1	6/30/2024	DUE TO FUND 224	999-24224	JU.03	1,500.00		
1	6/30/2024	DUE TO FUND 225	999-24225	JU.03	12,138.00		
1	6/30/2024	DUE TO FUND 226	999-24226	JU.03			-900,393.00
1	6/30/2024	DUE TO FUND 227	999-24227	JU.03	121,055.00		
1	6/30/2024	DUE TO FUND 229	999-24229	JU.03			-89,853.00
1	6/30/2024	DUE TO FUND 230	999-24230	JU.03	150,000.00		
1	6/30/2024	DUE TO FUND 231	999-24231	JU.03	92,912.00		
1	6/30/2024	DUE TO FUND 232	999-24232	JU.03			-4,552.00
1	6/30/2024	DUE TO FUND 233	999-24233	JU.03	707,810.00		
1	6/30/2024	DUE TO FUND 234	999-24234	JU.03	726,399.00		
1	6/30/2024	DUE TO FUND 235	999-24235	JU.03			-1,011,217.00
1	6/30/2024	DUE TO FUND 236	999-24236	JU.03			-1,021,663.00
1	6/30/2024	DUE TO FUND 237	999-24237	JU.03			-66,071.00
1	6/30/2024	DUE TO FUND 238	999-24238	JU.03			-64,131.00
1	6/30/2024	DUE TO FUND 240	999-24240	JU.03	44,749.00		
1	6/30/2024	DUE TO FUND 243	999-24243	JU.03			-938.00
1	6/30/2024	DUE TO FUND 246	999-24246	JU.03			-38,548.00
1	6/30/2024	DUE TO FUND 250	999-24250	JU.03			-6,777.00
1	6/30/2024	DUE TO FUND 251	999-24251	JU.03			-8,032.00
1	6/30/2024	DUE TO FUND 252	999-24252	JU.03	17,837.00		
1	6/30/2024	DUE TO FUND 255	999-24255	JU.03	25,285.00		
1	6/30/2024	DUE TO FUND 262	999-24262	JU.03	22,345.00		
1	6/30/2024	DUE TO FUND 265	999-24265	JU.03			-1,270.00
1	6/30/2024	DUE TO FUND 266	999-24266	JU.03			-98.00
1	6/30/2024	DUE TO FUND 267	999-24267	JU.03	1,091.00		
1	6/30/2024	DUE TO FUND 270	999-24270	JU.03			-250,999.00
1	6/30/2024	DUE TO FUND 273	999-24273	JU.03	5,308.00		
1	6/30/2024	DUE TO FUND 279	999-24279	JU.03	27,979.00		
1	6/30/2024	DUE TO FUND 280	999-24280	JU.03			-29,107.00
1	6/30/2024	DUE TO FUND 288	999-24288	JU.03	50,297.00		
1	6/30/2024	DUE TO FUND 289	999-24289	JU.03	38,110.00		
1	6/30/2024	DUE TO FUND 290	999-24290	JU.03	1,276,591.00		
1	6/30/2024	DUE TO FUND 295	999-24295	JU.03	37,037.00		
1	6/30/2024	DUE TO FUND 298	999-24298	JU.03	323,765.00		

1	6/30/2024	DUE TO FUND 300	999-24300	JJ.03	5,808.00	
1	6/30/2024	DUE TO FUND 301	999-24301	JJ.03	1,050.00	
1	6/30/2024	DUE TO FUND 302	999-24302	JJ.03	106,727.00	
1	6/30/2024	DUE TO FUND 303	999-24303	JJ.03	70,000.00	
1	6/30/2024	DUE TO FUND 401	999-24401	JJ.03	-850.00	
1	6/30/2024	DUE TO FUND 510	999-24510	JJ.03	324,555.00	
1	6/30/2024	DUE TO FUND 523	999-24523	JJ.03	100,000.00	
1	6/30/2024	DUE TO FUND 526	999-24526	JJ.03	-155,455.00	
1	6/30/2024	DUE TO FUND 561	999-24561	JJ.03	644.00	
1	6/30/2024	DUE TO FUND 710	999-24710	JJ.03	150,000.00	
1	6/30/2024	DUE TO GENERAL FUND	999-24999	JJ.03	13,043,174.00	
1	6/30/2024	DUE TO FUND 200	999-25200	JJ.03	-273,191.00	

To rolforward equity

2	6/30/2024	ACCOUNTS RECEIVABLE	215-11000	JJ.03	-49,570.00	
2	6/30/2024	LIBRARY GRANT	215-43689	JJ.03	49,570.00	
2	6/30/2024	Accounts Payable	229-20000	JJ.03	5,389.00	
2	6/30/2024	Accounts Payable	234-20000	JJ.03	37,931.00	
2	6/30/2024	Accounts Payable	237-20000	JJ.03	1,663.00	
2	6/30/2024	ACCOUNTS RECEIVABLE	291-11000	JJ.03	-150,984.00	
2	6/30/2024	CDBG ACOSTA RD	291-43689	JJ.03	150,984.00	
2	6/30/2024	Accounts Payable	298-20000	JJ.03	10,130.00	
2	6/30/2024	FUEL TAX RECEIVABLE	300-11001	JJ.03	-669.00	
2	6/30/2024	Combined Fuel Tax Distribution	300-41300	JJ.03	669.00	
2	6/30/2024	Professional Services	229-25-62400	JJ.03	-5,389.00	
2	6/30/2024	Maintenance	234-01-63100	JJ.03	-37,931.00	
2	6/30/2024	WPF-5664 POND 9A	237-01-91900	JJ.03	-1,663.00	
2	6/30/2024	21-F2727 ANTHONY PARKS AND RECREATION	298-01-91900	JJ.03	-10,130.00	

To reverse equity

3	6/30/2024	DO - Subsequent Contributions	997-19000	ZZ.004	199,445.00	
3	6/30/2024	DO - Diff. btwn Exp and Act Exp	997-19001	ZZ.004	212,297.00	
3	6/30/2024	DO- Change in Assumption	997-19002	ZZ.004		
3	6/30/2024	DO - Change in Proportion	997-19003	ZZ.004	254,189.00	
3	6/30/2024	Difference between projected and actual	997-19005	ZZ.004	235,986.00	

3	6/30/2024	Net Pension Liability	997-25000	ZZ.004	-2,653,995.00
3	6/30/2024	DI - Diff. Exp and Act Exp.	997-29000	ZZ.004	-17,314.00
3	6/30/2024	DI - Change in Proportion	997-29003	ZZ.004	-18,223.00
3	6/30/2024	Pension Expense	997-50320	ZZ.004	1,787,615.00

To adjust NPL and related deferred
inflows and outflows

4	6/30/2024	NMFA - Municipal Building	997-24000	HH.03	-1,020,443.00
4	6/30/2024	NMFA - Flood Control Project	997-24005	HH.03	-27,520.00
4	6/30/2024	NMFA - Flood Control Project	997-24010	HH.03	-39,307.00
4	6/30/2024	NMFA - Road Improvements Project	997-24015	HH.03	-112,500.00
4	6/30/2024	NMFA - Street Improvements	997-24017	HH.03	-2,542,035.00
4	6/30/2024	NMFA - Infrastructure	997-24018	HH.03	-3,810,908.00
4	6/30/2024	USED Federal Loan	997-24019	HH.03	-39,899.00
4	6/30/2024	Fund Balance	997-30000	HH.03	7,592,612.00
4	6/30/2024	PPRF 3088 - DEBT SERVICE REPAYMENT	500-01-65700	HH.03	-1,366.00
4	6/30/2024	Interest Expense	500-20-65200	HH.03	1,366.00

To record government loans

6	6/30/2024	Claim on Cash	500-10999	HH.03	-109,320.00
6	6/30/2024	Interest Income	500-48110	HH.03	-7,741.00
6	6/30/2024	Claim on Cash	520-10999	HH.03	-212,072.00
6	6/30/2024	PPRF 4815 - INTEREST INCOME - PROJECT	520-48110	HH.03	-11,591.00
6	6/30/2024	Claim on Cash	521-10999	HH.03	-144,926.00
6	6/30/2024	PPRF 4890 - INTEREST EARNED PROJEC...	521-48110	HH.03	-656.00
6	6/30/2024	PPRF 3088 - DEBT SERVICE REPAYMENT	500-01-65700	HH.03	83,722.00
6	6/30/2024	Interest Expense	500-20-65200	HH.03	33,339.00
6	6/30/2024	INTEREST EXPENSE	510-30-65200	HH.03	4.00
6	6/30/2024	LOAN EXPENSE WTB-5664	510-30-65900	HH.03	-4.00
6	6/30/2024	PPRF 4815 - DEBT SERVICE REPAYMENT	520-01-65700	HH.03	48,025.00
6	6/30/2024	PPRF 4815 - PROJECT DISBURSEMENT	520-01-91900	HH.03	14,168.00
6	6/30/2024	Interest expense	520-20-65200	HH.03	99,963.00
6	6/30/2024	CIF-3178	520-30-65200	HH.03	2,494.00
6	6/30/2024	INTEREST EXPENSE - PPRF 4890	520-40-65200	HH.03	59,013.00
6	6/30/2024	PPRF 4890 - DEBT SERVICE REPAYMENT	521-01-65700	HH.03	129,386.00
6	6/30/2024	PPRF 4890 - PROJECT DISBURSEMENTS	521-01-91900	HH.03	16,196.00

To true up NMFA cash

7	6/30/2024	NMFA Cash	231-10992	HH.03	1,350,000.00	
7	6/30/2024	Deferred Revenue	231-29994	HH.03		-1,350,000.00
7	6/30/2024	NMFA Cash	237-10992	HH.03		-25,486.00
7	6/30/2024	WPF-5664 POND 9A	237-43689	HH.03	25,486.00	
7	6/30/2024	NMFA Cash	253-10992	HH.03	360,000.00	
7	6/30/2024	Deferred Revenue	253-29994	HH.03		-360,000.00
7	6/30/2024	NMFA Cash	275-10992	HH.03	180,000.00	
7	6/30/2024	Deferred Revenue	275-29994	HH.03		-180,000.00
7	6/30/2024	NMFA Cash	278-10992	HH.03	720,000.00	
7	6/30/2024	Deferred Revenue	278-29994	HH.03		-720,000.00
7	6/30/2024	Restricted Cash	500-10990	HH.03		-55,642.00
7	6/30/2024	Restricted Cash	500-10990	HH.03	70,537.00	
7	6/30/2024	Investments - NMFA	500-14000	HH.03	120,397.00	
7	6/30/2024	Investments - NMFA	500-14000	HH.03		-127,551.00
7	6/30/2024	PPRF-3088 DEBT SERVICE	500-48111	HH.03		-7,741.00
7	6/30/2024	DEBT SERVICE - RESTRICTED CASH	520-10990	HH.03		-52,506.00
7	6/30/2024	DEBT SERVICE - RESTRICTED CASH	520-10990	HH.03	70,431.00	
7	6/30/2024	Restricted Cash - PPRF-4890	520-10991	HH.03		-15,792.00
7	6/30/2024	PPRF 4815 - ESCROW ACCOUNT	520-14000	HH.03	266,828.00	
7	6/30/2024	PPRF 4815 - ESCROW ACCOUNT	520-14000	HH.03		-266,647.00
7	6/30/2024	Professional Services - PPRF - 4815	520-30-62400	HH.03	17,686.00	

To reallocate NMFA cash balances

8	6/30/2024	Claim on Cash	101-10999	40.03	1.00	
8	6/30/2024	TRANSFER OUT	101-52000	40.03		-1.00

To true up transfers out

9	6/30/2024	Claim on Cash	101-10999	Z.03		-3,860,905.00
9	6/30/2024	Due from other funds	101-13299	Z.03	3,860,905.00	
9	6/30/2024	Claim on Cash	201-10999	Z.03	10,356.00	
9	6/30/2024	Due to other funds	201-29999	Z.03		-10,356.00

9	6/30/2024	Claim on Cash	226-10999	Z.03	894,755.00	
9	6/30/2024	Due to other funds	226-29999	Z.03		-894,755.00
9	6/30/2024	Claim on Cash	232-10999	Z.03	4,552.00	
9	6/30/2024	Due to other funds	232-29999	Z.03		-4,552.00
9	6/30/2024	Claim on Cash	235-10999	Z.03	1,134,396.00	
9	6/30/2024	Due to other funds	235-29999	Z.03		-1,134,396.00
9	6/30/2024	Claim on Cash	236-10999	Z.03	1,021,663.00	
9	6/30/2024	Due to other funds	236-29999	Z.03		-1,021,663.00
9	6/30/2024	Claim on Cash	237-10999	Z.03	66,071.00	
9	6/30/2024	Due to other funds	237-29999	Z.03		-66,071.00
9	6/30/2024	Claim on Cash	238-10999	Z.03	64,131.00	
9	6/30/2024	Due to other funds	238-29999	Z.03		-64,131.00
9	6/30/2024	Claim on Cash	270-10999	Z.03	250,000.00	
9	6/30/2024	Due to other funds	270-29999	Z.03		-250,000.00
9	6/30/2024	Claim on Cash	273-10999	Z.03	1,197.00	
9	6/30/2024	Due to other funds	273-29999	Z.03		-1,197.00
9	6/30/2024	Claim on Cash	298-10999	Z.03	36,112.00	
9	6/30/2024	Due to other funds	298-29999	Z.03		-36,112.00
9	6/30/2024	Claim on Cash	561-10999	Z.03	690.00	
9	6/30/2024	Due to other funds	561-29999	Z.03		-690.00

To clear negative cash

10	6/30/2024	Claim on Cash	101-10999	Z.03		-972,851.00
10	6/30/2024	Claim on Cash	101-10999	Z.03	537,368.00	
10	6/30/2024	DUE TO FUND 205	101-24205	Z.03	10,000.00	
10	6/30/2024	DUE TO FUND 210	101-24210	Z.03	6,116.00	
10	6/30/2024	DUE TO FUND 215	101-24215	Z.03	296.00	
10	6/30/2024	DUE TO FUND 223	101-24223	Z.03	48.00	
10	6/30/2024	DUE TO FUND 224	101-24224	Z.03	89.00	
10	6/30/2024	DUE TO FUND 227	101-24227	Z.03		-26,041.00
10	6/30/2024	DUE TO FUND 229	101-24229	Z.03	150,000.00	
10	6/30/2024	DUE TO FUND 233	101-24233	Z.03	65,000.00	
10	6/30/2024	DUE TO FUND 233	101-24233	Z.03		-537,368.00
10	6/30/2024	DUE TO FUND 240	101-24240	Z.03		-5,873.00
10	6/30/2024	DUE TO FUND 244	101-24244	Z.03	91.00	
10	6/30/2024	DUE TO FUND 246	101-24246	Z.03	51,043.00	
10	6/30/2024	DUE TO FUND 251	101-24251	Z.03	10,362.00	

10	6/30/2024	DUE TO FUND 252	101-24252	Z.03	972.00	
10	6/30/2024	DUE TO FUND 262	101-24262	Z.03	87,031.00	
10	6/30/2024	DUE TO FUND 265	101-24265	Z.03	125.00	
10	6/30/2024	DUE TO FUND 266	101-24266	Z.03	818.00	
10	6/30/2024	DUE TO FUND 267	101-24267	Z.03		-911.00
10	6/30/2024	DUE TO FUND 270	101-24270	Z.03	999.00	
10	6/30/2024	DUE TO FUND 273	101-24273	Z.03	9,475.00	
10	6/30/2024	DUE TO FUND 279	101-24279	Z.03	47,500.00	
10	6/30/2024	DUE TO FUND 280	101-24280	Z.03	65,817.00	
10	6/30/2024	DUE TO FUND 289	101-24289	Z.03	46,449.00	
10	6/30/2024	DUE TO FUND 401	101-24401	Z.03	850.00	
10	6/30/2024	DUE TO FUND 510	101-24510	Z.03	30,812.00	
10	6/30/2024	DUE TO FUND 524	101-24524	Z.03	130,000.00	
10	6/30/2024	DUE TO FUND 526	101-24526	Z.03		-153,824.00
10	6/30/2024	DUE TO FUND 561	101-24561	Z.03	1,807.00	
10	6/30/2024	DUE TO FUND 200	101-25200	Z.03	443,800.00	
10	6/30/2024	Claim on Cash	220-10999	Z.03		-9,790.00
10	6/30/2024	DUE TO GENERAL FUND	220-24999	Z.03	9,790.00	
10	6/30/2024	Claim on Cash	224-10999	Z.03		-120.00
10	6/30/2024	DUE TO GENERAL FUND	224-24999	Z.03	120.00	
10	6/30/2024	Claim on Cash	225-10999	Z.03		-9,661.00
10	6/30/2024	DUE TO GENERAL FUND	225-24999	Z.03	9,661.00	
10	6/30/2024	Claim on Cash	233-10999	Z.03		-537,368.00
10	6/30/2024	Due from General Fund	233-13299	Z.03	537,368.00	
10	6/30/2024	Claim on Cash	244-10999	Z.03		-91.00
10	6/30/2024	DUE TO GENERAL FUND	244-24999	Z.03	91.00	
10	6/30/2024	Claim on Cash	265-10999	Z.03		-24.00
10	6/30/2024	DUE TO GENERAL FUND	265-24999	Z.03	24.00	
10	6/30/2024	Claim on Cash	276-10999	Z.03		-294.00
10	6/30/2024	DUE TO GENERAL FUND	276-24999	Z.03	294.00	
10	6/30/2024	Claim on Cash	277-10999	Z.03	72,164.00	
10	6/30/2024	DUE FROM FUND 291	277-13291	Z.03		-23,994.00
10	6/30/2024	DUE TO FUND 291	277-24291	Z.03		-49,516.00
10	6/30/2024	DUE TO GENERAL FUND	277-24999	Z.03	1,346.00	
10	6/30/2024	Claim on Cash	526-10999	Z.03		-250,000.00
10	6/30/2024	DUE TO GENERAL FUND	526-24999	Z.03	250,000.00	

To clear due to due from

11	6/30/2024	ACCOUNT'S RECEIVABLE	101-11000	B.03	15,649.00	
11	6/30/2024	Court Fines	101-44100	B.03		-15,649.00

To record unrecorded court AR

12	6/30/2024	Accounts Payable	101-20000	AA.03		-21,962.00
12	6/30/2024	Accounts Payable	200-20000	AA.03		-131,851.00
12	6/30/2024	Accounts Payable	233-20000	AA.03		-286,283.00
12	6/30/2024	Accounts Payable	234-20000	AA.03		-67,995.00
12	6/30/2024	Accounts Payable	279-20000	AA.03		-75,479.00
12	6/30/2024	Accounts Payable	298-20000	AA.03		-17,272.00
12	6/30/2024	Cap Equip & Mach	101-07-91200	AA.03	21,962.00	
12	6/30/2024	Maintenance Ground/Roadways	200-08-61300	AA.03	131,851.00	
12	6/30/2024	HW2-LP10024 CHURCH STREET	233-01-91900	AA.03	286,283.00	
12	6/30/2024	FISCAL RECOVERY FUNDSODFA FRF-ANTH-003	234-01-91900	AA.03	67,995.00	
12	6/30/2024	HW2-L100558 CITYWIDE MAINTENANCE	279-01-91900	AA.03	75,479.00	
12	6/30/2024	21-F2727 ANTHONY PARKS AND RECREATION	298-01-91900	AA.03	17,272.00	

To record unrecorded liabilities

13	6/30/2024	Claim on Cash	101-10999	A.03		-1,289,099.00
13	6/30/2024	Other Maintenance	101-08-61800	A.03	1,289,099.00	

To tie cash balances

14	6/30/2024	PAYROLL LIABILITIES	101-24000	BB.03		-61,271.00
14	6/30/2024	Full Time Exempt	101-16-50200	BB.03	61,271.00	

To true up accrued payroll

15	6/30/2024	Compensated absences - ST	997-26000	AA.07		-42,237.00
15	6/30/2024	Copensated absences - LT	997-26500	AA.07		-23,919.00
15	6/30/2024	Fund Balance	997-30000	AA.07	39,135.00	
15	6/30/2024	Sallary A/E - GG	997-56000	AA.07		-3,564.00

15	6/30/2024	Salary A/E - PS	997-56001	AA.07	21,788.00	
15	6/30/2024	Salary A/E - PW	997-56002	AA.07	7,689.00	
15	6/30/2024	Salary A/E - C&R	997-56003	AA.07	1,108.00	

To book compensated absences
liability GW

16	6/30/2024	Land	997-16000	U.03	483,800.00	
16	6/30/2024	CIP	997-16005	U.03	8,334,936.00	
16	6/30/2024	Buildings and Improvements	997-16010	U.03	3,395,467.00	
16	6/30/2024	Equipment	997-16020	U.03	1,504,318.00	
16	6/30/2024	Infrastructure	997-16030	U.03	13,794,338.00	
16	6/30/2024	Accumulated Depreciation - Bldg Improvements	997-16500	U.03	-725,563.00	
16	6/30/2024	Accumulated Depreciation - Equipment	997-16505	U.03	-1,223,330.00	
16	6/30/2024	Accumulated Depreciation - Infrastructure	997-16510	U.03	-2,457,568.00	
16	6/30/2024	Fund Balance	997-30000	U.03	-23,106,398.00	

To record beginning balances for
capital assets

17	6/30/2024	CIP	997-16005	U.03	7,511,361.00	
17	6/30/2024	Equipment	997-16020	U.03	310,201.00	
17	6/30/2024	Infrastructure	997-16030	U.03	410,714.00	
17	6/30/2024	Accumulated Depreciation - Bldg Improvements	997-16500	U.03	-107,582.00	
17	6/30/2024	Accumulated Depreciation - Equipment	997-16505	U.03	-170,342.00	
17	6/30/2024	Accumulated Depreciation - Infrastructure	997-16510	U.03	-568,202.00	
17	6/30/2024	Fund Balance	997-30000	U.03	-8,232,276.00	
17	6/30/2024	Depreciation Expense	997-55000	U.03	846,136.00	

To record additions, deletions and
depreciation

18	6/30/2024	Office Equipment	101-03-61110	U.03	22,230.00	
18	6/30/2024	Maintenance Grounds/Roadways	101-08-61300	U.03	-93,071.00	
18	6/30/2024	Equipment/Machinery	101-08-91100	U.03	-9,900.00	
18	6/30/2024	Cap Equipment	101-08-91200	U.03	-22,230.00	
18	6/30/2024	Cap Equipment	101-08-91200	U.03	93,071.00	
18	6/30/2024	Cap Equip & Mach Exec	101-15-91200	U.03	9,900.00	
18	6/30/2024	Maintenance Ground/Roadways	200-08-61300	U.03	-317,643.00	

18	6/30/2024	PROPERTY TAX MILL LEVY	200-08-91900	U.03	317,643.00	
18	6/30/2024	Non Cap Equipment	240-22-63200	U.03		-12,000.00
18	6/30/2024	LAW ENFORCEMENT PROTECTION FUND	240-22-91900	U.03	12,000.00	
18	6/30/2024	Supplies	288-01-63100	U.03	2,262.00	
18	6/30/2024	HONOR GUARD ZH5174	288-05-91900	U.03		-2,262.00
18	6/30/2024	Maintenance	510-30-63100	U.03	189,617.00	
18	6/30/2024	LOAN EXPENSE PPRF-4890	510-30-65800	U.03		-189,617.00
18	6/30/2024	AMERICAN RESCUE PLAN	526-01-91900	U.03	6,000.00	
18	6/30/2024	26000 AMERICAN RESCUE PLAN EXPEN...	526-30-65300	U.03		-6,000.00
18	6/30/2024	LITTER CONTROL & BEAUTIFICATION (KNMB)	561-01-91900	U.03		-8,322.00
18	6/30/2024	Maintenance	561-30-63100	U.03	8,322.00	

To true up capital outlay

19	6/30/2024	Lease Receivable	997-17000	LL.03	20,865.00	
19	6/30/2024	Lease Receivable	997-17000	LL.03		-6,835.00
19	6/30/2024	Lease Receivable-current portion	997-17500	LL.03	6,835.00	
19	6/30/2024	Deferred Inflow - ROU	997-18000	LL.03		-20,865.00
19	6/30/2024	Fund Balance	997-30000	LL.03		-6,718.00
19	6/30/2024	Amortization expense	997-57000	LL.03	6,718.00	

To record current year leases

20	6/30/2024	MVD FEE RECEIVABLE	101-11002	10.04	1,167.00	
20	6/30/2024	FRANCHISE FEE RECEIVABLE	101-11003	10.04	19,351.00	
20	6/30/2024	Account Receivables GRT	101-11004	10.04	607,182.00	
20	6/30/2024	Motor Vehicle Registration Tax	101-40000	10.04		-1,167.00
20	6/30/2024	Franchise Fees	101-40100	10.04		-19,351.00
20	6/30/2024	GRT - Local	101-41500	10.04		-607,182.00
20	6/30/2024	FUEL TAX RECEIVABLE	300-11001	10.04	508.00	
20	6/30/2024	Combined Fuel Tax Distribution	300-41300	10.04		-508.00
20	6/30/2024	LODGERS' TAX	301-40103	10.04		

To book AR for taxes

21	6/30/2024	Accounts Receivable - Property Tax	101-11005	10.04	39,191.00	
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21	6/30/2024	Deferred Inflow - Property Tax	101-27000	10.04	-30,522.00
21	6/30/2024	Property Tax	101-40104	10.04	-8,669.00

To true up AR and deferred revenue
(property tax)

89,925,996.00	-89,925,996.00
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Net Income (Loss)	(3,881,990.00)
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4/30/2025	9:36 AM
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RESOLUTION No. _____

AUTHORIZING THE SUBMITTAL OF AN APPLICATION FOR THE 2026-2027 NEW MEXICO DEPARTMENT OF TRANSPORTATION'S (NMDOT) TRANSPORTATION PROJECT FUND (TPF)

WHEREAS, the City of Anthony proposes Construction and construction management for roadway reconstruction and drainage improvements of Church Street Phase 2, from Clark Street to Ruth Street; and

WHEREAS, the City of Anthony, acting by its Board of Trustee's, requests \$3,150,000.00 to be funded in proportional share by the parties hereto as follows:

- a) New Mexico Department of Transportation's share shall be 95% or \$2,992,500.00.
- b) The City of Anthony proportional matching share shall be 5% or \$157,500.00; and

WHEREAS, the City of Anthony assures and certifies that it will comply with the regulations, policies, guidelines, funding match requirements and any requirements with respect to the acceptance of NMDOT Transportation Project Funds; and

WHEREAS, the New Mexico Department of Transportation requests as part of the application procedure the passage and submittal of a local government resolution of support for the project;

NOW THEREFORE, BE IT RESOLVED THAT, the City of Anthony endorses and supports the submittal of an application for Church Street Phase 2, for the FY26 funding cycle in accordance with the procedures established by the New Mexico Department of Transportation.

PASSED, APPROVED, AND ADOPTED by the Governing Body of the City of Anthony, New Mexico, at its meeting this 7th day of May 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



820 Highway 478
Anthony, NM 88021

Phone: (575)882-2983
Fax: (575)882-2978

www.cityofanthonymn.com

Board of Trustees

Diana Murillo
Mayor

Gabriel Holguin
Mayor Pro Tem

Daniel Barreras
Trustee

Fernando Herrera
Trustee

Jose Garcia
Trustee

MEMO

May 7, 2025

Re: Selection of Vehicle for Trade of ADA Truck

Background: Trade in amount for ADA Truck is \$16, 781. Inventory was selected based on the condition and price while keeping in mind the trade value.

Pictures and details of the below options are attached:

- **2022 Nissan Frontier \$24, 667**
- **2019 Honda Pilot \$18,899**
- **2018 Chevy Equinox \$ 19, 895**
- **2021 Honda CR-V \$19, 757**
- **2015 Honda Odyssey \$13, 309**
- **2015 Chevy Suburban \$15, 945**
- **2018 Chevy Traverse \$18, 495**
- **2016 Honda CR-V \$16, 789**
- **2018 Chevy Malibu \$ 13, 272**

Fiscal Impact: The difference of the vehicle chosen, if any will come out of the general fund with an approved budget adjustment.

2022 NISSAN FRONTIER-\$24,667



2019 HONDA PILOT-\$18,699



2018 CHEVY EQUINOX-\$19,895



2021 HONDA CR-V-\$19,757



2015 HONDA ODYSSEY-\$13,309



2015 CHEVY SUBURBAN-\$15,945



2018 CHEVY TRAVERSE-\$18,495



2016 HONDA CR-V-\$16,789



2018 CHEVY MALIBU-\$13,272





Pre-Owned 2022 Nissan Frontier S

\$24,667

VIN: 1N6ED1EJ7NN612138
Stock: H25784A

Exterior: Red Alert
Interior: Charcoal
Engine: 3.8L DI DOHC 24V V6
Mileage: 45,395

Drivetrain: RWD
Transmission: 9-Speed Automatic
Fuel Efficiency: 18 CITY / 24 HWY



Rudolph Honda

**5655 S Desert Blvd
El Paso, TX 79932
(915) 845-4321**

Vehicle Details:

- Wheels: 16" Styled Steel
- Regular Box Style
- Full-Size Spare Tire Stored Underbody w/Crankdown
- Body-Colored Front Bumper w/Black Rub Strip/Fascia Accent
- Black Door Handles
- Fixed Rear Window
- Variable Intermittent Wipers
- Front Splash Guards
- Tailgate Rear Cargo Access
- Cargo Lamp w/High Mount Stop Light
- Front Bucket Seats -inc: 6-way manual driver's seat and 4-way manual front passenger's seat
- 60-40 Folding Split-Bench Front Facing Fold-Up Cushion Rear Seat
- Rear Cupholder
- Manual Air Conditioning
- Glove Box
- Interior Trim -inc: Metal-Look Instrument Panel Insert and Chrome Interior Accents
- Urethane Gear Shifter Material
- Driver And Passenger Visor Vanity Mirrors w/Driver Auxiliary Mirror
- Front Map Lights
- Full Carpet Floor Covering
- Instrument Panel Covered Bin, Dashboard Storage, Driver / Passenger And Rear Door Bins and 2nd Row Underseat Storage
- Manual Anti-Whiplash Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints
- Air Filtration
- Radio w/Seek-Scan, Clock and Radio Data System
- 2 LCD Monitors In The Front
- Transmission: 9-Speed Automatic
- GVWR: 6,012 lbs
- Rear-Wheel Drive
- Tires: P265/70R16 All Season
- Steel Spare Wheel
- Non-Metallic Paint
- Black Rear Step Bumper
- Black Side Windows Trim, Black Front Windshield Trim and Black Rear Window Trim
- Black Manual Side Mirrors w/Manual Folding
- Deep Tinted Glass
- Fully Galvanized Steel Panels
- Black Grille
- Intelligent Auto Headlights (i-Ah) Auto On/Off Reflector Halogen Auto High-Beam Headlamps w/Delay-Off
- LED Brakelights
- Driver Seat
- Passenger Seat
- Manual Tilt Steering Column
- Front Cupholder
- Proximity Key For Push Button Start Only
- HVAC -inc: Underseat Ducts
- Driver Foot Rest
- Full Cloth Headliner
- Leatherette Door Trim Insert
- Day-Night Rearview Mirror
- Full Floor Console w/Covered Storage and 2 12V DC Power Outlets
- Fade-To-Off Interior Lighting
- Cab Mounted Cargo Lights
- Delayed Accessory Power
- Driver Information Center
- Digital/Analog Appearance
- Front Center Armrest
- Immobilizer
- 2 12V DC Power Outlets
- Radio: SXM/AM/FM/AUX/USB Audio System w/6 Speakers -inc: 8.0" color touch-screen display, Apple CarPlay, Android Auto, Bluetooth hands-free phone system and streaming (audio or text message), voice recognition for audio features, Siri Eyes Free, 1 USB-A and 1 USB-C front ports and steering wheel audio controls
- Integrated Roof Antenna
- Engine: 3.8L DI DOHC 24-Valve V6
- 3.692 Axle Ratio
- Transmission w/Oil Cooler
- Battery w/Run Down Protection



VIN: 5FNZF5H3XKB024162
Stock: H25114B



Rudolph Honda

**5655 S Desert Blvd
 El Paso, TX 79932
 (915) 845-4321**

Pre-Owned 2019 Honda Pilot EX

\$18,899

Exterior: Lunar Silver Metallic
Interior: Gray
Engine: 3.5L V6 24V SOHC i-VTEC
Mileage: 97,501

Drivetrain: FWD
Transmission: 6-Speed Automatic
Fuel Efficiency: 19 CITY / 27 HWY

Vehicle Details:

- Tires: 245/60R18 105H AS
- Compact Spare Tire Stored Underbody w/Crankdown
- Body-Colored Front Bumper w/Black Rub Strip/Fascia Accent
- Black Bodyside Cladding and Black Wheel Well Trim
- Body-Colored Door Handles
- Fixed Rear Window w/Fixed Interval Wiper and Defroster
- Galvanized Steel/Aluminum Panels
- Chrome Grille
- Auto On/Off Projector Beam Led Low Beam Daytime Running Auto High-Beam Headlamps w/Delay-Off
- Front Fog Lamps
- 8-Way Driver Seat
- 60-40 Folding Split-Bench Front Facing Manual Reclining Fold Forward Seatback Rear Seat w/Manual Fore/Aft
- Front Cupholder
- Valet Function
- Cruise Control w/Steering Wheel Controls
- HVAC -inc: Underseat Ducts, Headliner/Pillar Ducts and Console Ducts
- Interior Trim -inc: Metal-Look Instrument Panel Insert, Metal-Look Door Panel Insert, Metal-Look Console Insert and Chrome/Metal-Look Interior Accents
- Day-Night Rearview Mirror
- Full Floor Console w/Covered Storage, Mini Overhead Console w/Storage, Conversation Mirror and 3 12V DC Power Outlets
- Cargo Area Concealed Storage
- Instrument Panel Bin, Interior Concealed Storage, Driver / Passenger And Rear Door Bins
- Digital/Analog Appearance
- Manual Adjustable Rear Head Restraints
- 2 Seatback Storage Pockets
- Immobilizer
- 3 12V DC Power Outlets
- Steel Spare Wheel
- Clearcoat Paint
- Body-Colored Rear Bumper w/Black Rub Strip/Fascia Accent
- Chrome Side Windows Trim and Black Front Windshield Trim
- Body-Colored Power Heated Side Mirrors w/Manual Folding and Turn Signal Indicator
- Deep Tinted Glass
- Speed Sensitive Variable Intermittent Wipers
- Lip Spoiler
- Liftgate Rear Cargo Access
- LED Brakelights
- Headlights-Automatic Highbeams
- Heated Front Bucket Seats -inc: 10-way power driver's seat adjustment, power lumbar support and head restraints at all seating positions
- 4-Way Passenger Seat -inc: Manual Recline and Fore/Aft Movement
- Manual Tilt/Telescoping Steering Column
- Fixed 60-40 Split-Bench 3rd Row Seat Front, Manual Recline, Manual Fold Into Floor, 3 Manual and Adjustable Head Restraints
- Rear Cupholder
- Remote Releases -Inc: Mechanical Fuel
- Adaptive
- Illuminated Locking Glove Box
- Driver Foot Rest
- Full Cloth Headliner
- Cloth Door Trim Insert
- Urethane Gear Shifter Material
- Driver And Passenger Visor Vanity Mirrors w/Driver And Passenger Illumination
- Front And Rear Map Lights
- Fade-To-Off Interior Lighting
- Carpet Floor Trim
- Cargo Space Lights
- Delayed Accessory Power
- Driver Information Center
- Outside Temp Gauge
- Front Center Armrest and Rear Center Armrest
- Perimeter Alarm
- Air Filtration
- Radio w/Seek-Scan, Clock and Steering Wheel Controls



VIN: 2GNAXSEV9J6270005
Stock: AW500



Rudolph Honda

**5655 S Desert Blvd
 El Paso, TX 79932
 (915) 845-4321**

Pre-Owned 2018 Chevrolet Equinox LT

\$19,895

Exterior: Iridescent Pearl Tricoat
Interior: Jet Black/Cinnamon

Engine: 1.5L DOHC
Mileage: 60,389

Drivetrain: AWD
Transmission: 6-Speed Automatic Electronic with Overdrive
Fuel Efficiency: 24 CITY / 30 HWY

Vehicle Details:

- Wheel, spare, 16" (40.6 cm) steel
- Luggage carrier provisions, roof-mounted (Included and only available with (WBL) Redline Edition.)
- Headlamps, high intensity discharge
- Glass, acoustic, laminated windshield
- Mirror caps, body-color
- Door handles, body-color
- Seat adjuster, front passenger 4-way manual
- Head restraints, 2-way adjustable (up/down), front
- Power outlet, 2nd row auxiliary, 12-volt
- Steering column, tilt and telescoping
- Speedometer, miles/kilometers
- Keyless Start, push-button
- Defogger, rear-window electric
- Mirror, inside rearview manual day/night
- Visors, driver and front passenger illuminated vanity mirrors, covered
- Assist handles, rear outboard
- Map pocket, front passenger seatback
- Power outlet, cargo area auxiliary, 12-volt
- Noise control system, active noise cancellation
- Engine, 1.5L Turbo DOHC 4-cylinder, SIDI, VVT (170 hp [127.0 kW] @ 5600 rpm, 203 lb-ft of torque [275.0 N-m] @ 2000 - 4000 rpm)
- Engine control, stop-start system
- Suspension, front MacPherson strut
- Brakes, 4-wheel antilock, 4-wheel disc 16" front and rear
- Exhaust, single outlet
- StabiliTrak, stability control system with Traction Control
- Tire, compact spare, T135/70R16 blackwall
- Trim, Bright lower window
- Active aero shutters
- Headlamp control, automatic on and off with automatic delay
- Glass, deep-tinted, rear
- Liftgate, rear manual
- Seat adjuster, driver 8-way power with 2-way power lumbar
- Seat, rear split-folding with center armrest
- Seat release levers, 2nd row mechanical release levers in cargo area
- Steering wheel, 3-spoke, deluxe
- Steering wheel controls, audio, phone interface and driver information center controls
- Display, driver instrument information enhanced, monochromatic
- Cruise control, electronic with set and resume speed
- Power outlet, front auxiliary, 12-volt
- Sunglass storage, overhead
- Assist handle, driver
- Assist handle, front passenger
- Map pocket, driver seatback
- Shift lever, leather-wrapped
- Audio system feature, 6-speaker system
- Antenna, roof-mounted (Black.)
- Axle, 3.87 final drive ratio
- GVWR, 4630 lbs. (2100 kg)
- Fuel, gasoline, E15
- All-wheel drive
- Suspension, rear 4-link
- Brake, electronic parking
- Brake lining, high-performance, noise and dust performance
- Mechanical jack with tools
- Daytime Running Lamps, separate cavity, LED
- Air bags, dual-stage, frontal, driver and right front passenger with passenger sensing system, thorax side-impact, seat mounted, driver and right front passenger, head curtain, side front and rear outboard seating positions (Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- Chevrolet Connected Access with 10 years of standard connectivity which enables services such as, Vehicle
- Rear Vision Camera



HONDA

Rudolph Honda

VIN: 7FARW2H52ME010218
Stock: H25745A



Rudolph Honda

5655 S Desert Blvd
El Paso, TX 79932
(915) 845-4321

Pre-Owned 2021 Honda CR-V EX

\$19,757

Exterior: Aegean Blue Metallic
Interior: Black
Engine: 1.5L I4 DOHC 16V
Mileage: 104,539

Drivetrain: AWD
Transmission: CVT
Fuel Efficiency: 27 CITY / 32 HWY

Vehicle Details:

- Tires: 235/60R18 103H All-Season
- Compact Spare Tire Mounted Inside Under Cargo
- Express Open/Close Sliding And Tilting Glass 1st Row Moonroof w/Sunshade
- Black Rear Bumper w/Metal-Look Bumper Insert
- Chrome Side Windows Trim and Black Front Windshield Trim
- Fixed Rear Window w/Fixed Interval Wiper, Heated Wiper Park and Defroster
- Fully Galvanized Steel Panels
- Liftgate Rear Cargo Access
- Perimeter/Approach Lights
- Headlights-Automatic Highbeams
- Heated Front Bucket Seats -inc: driver's seat w/12-way power adjustment, including 4-way power lumbar support
- 60-40 Folding Split-Bench Front Facing Manual Reclining Fold Forward Seatback Rear Seat
- Rear Cupholder
- Valet Function
- Cruise Control w/Steering Wheel Controls
- HVAC -inc: Underseat Ducts and Console Ducts
- Locking Glove Box
- Full Cloth Headliner
- Urethane Gear Shifter Material
- Day-Night Rearview Mirror
- Full Floor Console w/Covered Storage, Mini Overhead Console w/Storage, Conversation Mirror and 1 12V DC Power Outlet
- Carpet Floor Trim
- Roll-Up Cargo Cover
- Driver / Passenger And Rear Door Bins
- Driver Information Center
- Digital Appearance
- Manual Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints
- Immobilizer
- 1 12V DC Power Outlet
- Steel Spare Wheel
- Clearcoat Paint
- Body-Colored Front Bumper w/Black Rub Strip/Fascia Accent and Metal-Look Bumper Insert
- Black Bodyside Cladding and Black Wheel Well Trim
- Body-Colored Door Handles
- Body-Colored Power Heated Side Mirrors w/Convex Spotter, Manual Folding and Turn Signal Indicator
- Deep Tinted Glass
- Speed Sensitive Variable Intermittent Wipers
- Grille w/Chrome Bar
- Programmable Projector Beam Halogen Daytime Running Auto High-Beam Headlamps w/Delay-Off
- LED Brakelights
- Front Fog Lamps
- 8-Way Driver Seat
- 4-Way Passenger Seat -inc: Manual Recline and Fore/Aft Movement
- Manual Tilt/Telescoping Steering Column
- Front Cupholder
- Compass
- Remote Releases -Inc: Mechanical Fuel
- Adaptive w/Traffic Stop-Go
- Dual Zone Front Automatic Air Conditioning
- Driver Foot Rest
- Cloth Door Trim Insert
- Interior Trim -inc: Simulated Wood Instrument Panel Insert, Simulated Wood Door Panel Insert, Metal-Look Console Insert and Chrome/Metal-Look Interior Accents
- Driver And Passenger Visor Vanity Mirrors w/Driver And Passenger Illumination
- Front Map Lights
- Fade-To-Off Interior Lighting
- Full Carpet Floor Covering -inc: Carpet Front And Rear Floor Mats
- Cargo Area Concealed Storage
- Cargo Space Lights
- Delayed Accessory Power
- Outside Temp Gauge
- Seats w/Cloth Back Material
- Sliding Front Center Armrest and Rear Center Armrest
- 1 Seatback Storage Pocket
- Perimeter Alarm
- Air Filtration



Pre-Owned 2015 Honda Odyssey EX-L

\$13,309

VIN: 5FNRL5H69FB077769
Stock: H25448B

Exterior: Modern Steel Metallic
Interior: Gray
Engine: 3.5L V6 SOHC i-VTEC 24V
Mileage: 139,359

Drivetrain: FWD
Transmission: 6-Speed Automatic
Fuel Efficiency: 19 CITY / 28 HWY



Rudolph Honda

**5655 S Desert Blvd
El Paso, TX 79932
(915) 845-4321**

Vehicle Details:

- Wheels: 17" x 7" Alloy
- Compact Spare Tire Mounted Inside
- Express Open/Close Sliding And Tilting Glass 1st Row Moonroof w/Sunshade
- Body-Colored Rear Step Bumper
- Chrome Door Handles
- Fixed Rear Window w/Fixed Interval Wiper and Defroster
- Front Windshield -inc: Sun Visor Strip
- Lip Spoiler
- Power Sliding Rear Doors
- Auto On/Off Projector Beam Halogen Daytime Running Headlamps w/Delay-Off
- Driver Seat
- Removable 40-20-40 Folding Split-Bench Front Facing Manual Reclining Fold Forward Seatback Rear Seat w/Manual Fore/Aft and Side-To-Side Sliding
- Manual Tilt/Telescoping Steering Column
- Leather Steering Wheel
- Rear Cupholder
- HomeLink Garage Door Transmitter
- Rear HVAC w/Separate Controls
- Illuminated Locking Glove Box
- Full Cloth Headliner
- Leatherette Door Trim Insert
- Driver And Passenger Visor Vanity Mirrors w/Driver And Passenger Illumination
- Carpet Floor Trim
- Cargo Space Lights
- Instrument Panel Covered Bin, Refrigerated/Cooled Box Located In The Front Console, Driver / Passenger And Rear Door Bins
- Outside Temp Gauge
- 4 Seatback Storage Pockets
- Perimeter Alarm
- Air Filtration
- Window Grid Antenna
- Steel Spare Wheel
- Clearcoat Paint
- Body-Colored Front Bumper w/Chrome Rub Strip/Fascia Accent
- Chrome Side Windows Trim, Black Front Windshield Trim and Black Rear Window Trim
- Body-Colored Power Heated Side Mirrors w/Manual Folding
- Deep Tinted Glass
- Speed Sensitive Variable Intermittent Wipers
- Galvanized Steel/Aluminum Panels
- Black Grille w/Chrome Accents
- LED Brakelights
- Heated Front Bucket Seats -inc: driver's seat w/10-way power adjustment, power lumbar support, and front passenger's seat w/4-way power adjustment
- Passenger Seat
- Driver And Front Passenger Armrests and Rear Center Armrest Rear Seat Mounted Armrest Outboard Only w/Storage
- Fixed 60-40 Split-Bench 3rd Row Seat Front, Manual Recline, Manual Fold Into Floor, 3 Manual and Adjustable Head Restraints
- Front Cupholder
- Valet Function
- Cruise Control w/Steering Wheel Controls
- HVAC -inc: Underseat Ducts and Headliner/Pillar Ducts
- Driver Foot Rest
- Interior Trim -inc: Piano Black/Metal-Look Instrument Panel Insert and Chrome/Metal-Look Interior Accents
- Leather Gear Shifter Material
- Front And Rear Map Lights
- Fade-To-Off Interior Lighting
- Trunk/Hatch Auto-Latch
- Smart Device Integration
- Delayed Accessory Power
- Driver Information Center
- Analog Appearance
- Manual Anti-Whiplash Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints
- Immobilizer
- 2 12V DC Power Outlets
- Audio Theft Deterrent
- Bluetooth Handsfreelink Wireless Phone Connectivity



HONDA

Rudolph Honda

VIN: 1GNSKJKC4FR680951
Stock: H24207B



Rudolph Honda

5655 S Desert Blvd
El Paso, TX 79932
(915) 845-4321

Pre-Owned 2015 Chevrolet Suburban LT

\$15,945

Exterior: Tungsten Metallic
Interior: Cocoa/Dune

Engine: EcoTec3 5.3L V8
Mileage: 148,162

Drivetrain: 4WD
Transmission: 6-Speed Automatic Electronic with Overdrive
Fuel Efficiency: 15 CITY / 22 HWY

Vehicle Details:

- Tire carrier, lockable outside spare, winch-type mounted under frame at rear
- Daytime Running Lamps, with automatic exterior lamp control
- Remote vehicle start
- Universal Home Remote includes garage door opener, programmable
- Defogger, rear-window electric
- Power outlets, 5 auxiliary, 12-volt includes outlets in the instrument panel, console, back of console, 1 in 3rd row and 1 in cargo area (when bench seat is ordered, the outlet on the back of the console is lost)
- Lighting, interior with dome light, driver- and passenger-side door switch with delayed entry feature, cargo lights, door handle or Remote Keyless Entry-activated illuminated entry and map lights in front and second seat positions
- Rear axle, 3.08 ratio (Not available with (NHT) Max Trailering Package.)
- Transfer case, active, single-speed, electronic Autotrac with rotary controls, does not include neutral. Cannot be dinghy towed (Requires 4WD model. Not available with (NHT) Max Trailering Package.)
- Cooling, auxiliary transmission oil cooler, heavy-duty air-to-oil
- Alternator, 150 amps
- GVWR, 7500 lbs. (3402 kg)
- Suspension, rear multi-link with coil springs
- Brakes, 4-wheel antilock, 4-wheel disc, VAC power
- Air bags, frontal and side-impact for driver and front passenger driver inboard seat-mounted side-impact and head curtain side-impact for all rows in outboard seating positions (Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- Fascia, front body-color
- Fascia, rear color-keyed
- Floor covering, color-keyed carpeting
- Display, driver instrument information enhanced, multi-color
- Windows, power, all express down, front express up
- Pedals, power-adjustable for accelerator and brake
- Climate control, tri-zone automatic with individual climate settings for driver, right-front passenger and rear passengers
- Power outlet, 110-volt
- Mirror, inside rearview auto-dimming
- Conversation mirror (Deleted when (UTT) Theft Protection Package is ordered.)
- Assist handles, all seats
- Cargo management system
- Cargo net
- Audio system feature, Bose premium 9-speaker system with subwoofer in center console
- Engine, 5.3L V8 EcoTec3 with Active Fuel Management, Direct Injection and Variable Valve Timing includes aluminum block construction (355 hp [265 kW] @ 5600 rpm, 383 lb-ft of torque [518 N-m] @ 4100 rpm)
- Suspension Package, Premium Smooth Ride (Not available with (NHT) Max Trailering Package.)
- Differential, heavy-duty locking rear
- 4-wheel drive
- Cooling, external engine oil cooler, heavy-duty air-to-oil integral to driver side of radiator
- Battery, 720 cold cranking amps with 80 amp hour rating
- Trailering equipment includes trailering hitch platform, 7-wire harness with independent fused trailering circuits mated to a 7-way sealed connector and 2" trailering receiver
- Suspension, front coil-over-shock with stabilizer bar
- Steering, power
- StabiliTrak, stability control system with brake assist, includes traction control
- Automatic Occupant Sensing System sensor indicator inflatable restraint, front passenger/child presence detector
- Rear Vision Camera
- Forward Collision Alert sensor indicator
- Lane Departure Warning and Safety Alert Seat



VIN: 1GNERGKW2JJ185127
Stock: A55348A



Rudolph Honda
5655 S Desert Blvd
El Paso, TX 79932
(915) 845-4321

Pre-Owned 2018 Chevrolet Traverse LT

\$18,495

Exterior: Black Currant Metallic
Interior: Jet Black
Engine: 3.6L V6 SIDI VVT
Mileage: 102,554

Drivetrain: FWD
Transmission: 9-Speed Automatic
Fuel Efficiency: 18 CITY / 27 HWY

Vehicle Details:

- Wheel, spare, 18" (45.7 cm) steel
- Roof rails, Black
- Moldings, Black bodyside
- Headlamps, high intensity discharge
- Mirror caps, body-color
- Glass, deep-tinted
- Liftgate, rear manual (FWD model only.)
- Seat adjuster, power driver lumbar control
- Floor covering, color-keyed carpeting
- Steering column, tilt
- Compass display, digital
- Air conditioning, tri-zone automatic climate control with individual climate settings for driver, right front passenger and rear seat occupants
- Umbrella holders, driver and front passenger doors
- Lighting, interior with theater dimming, cargo compartment, reading lights for front seats, second row reading lamps integrated into dome light, door-and tailgate activated switches and illuminated entry and exit feature
- Traction Mode Select
- Front wheel drive
- Alternator, 170 amps
- Suspension, Ride and Handling
- Tool kit, road emergency
- Daytime Running Lamps, LED
- Chevrolet Connected Access with 10 years of standard connectivity which enables services such as, Vehicle Diagnostics, Dealer Maintenance Notification, Chevrolet Smart Driver, Marketplace and more **EFFECTIVE WITH SALES STARTING 5/1/2018** (Limitations apply. Not transferable. Standard connectivity available to original purchaser for ten years from the date of initial vehicle purchase for model year 2018 or newer Chevrolet vehicles. See onstar.com
- Tire, compact spare, T135/70R18, blackwall
- Active aero shutters, upper and lower
- Moldings, rocker, Black
- Fog lamps, front
- Mirrors, outside heated power-adjustable manual-folding, body-color, with turn signal indicators
- Door handles, body-color
- Seat adjuster, driver 8-way power
- Console, front center with 2 cup holders, covered storage bin with storage and removable tray
- Steering wheel, leather-wrapped, 3-spoke
- Display, 3.5" driver instrument information, monochromatic (FWD model only.)
- Windows, power with driver Express Up/Down and front passenger Express-Down
- Sensor, humidity and windshield temperature
- Defogger, rear-window electric
- Mirror, inside rearview manual day/night
- Visors, driver and passenger illuminated vanity mirrors, covered
- Cup holders, 10 total
- Engine, 3.6L V6, SIDI, VVT (310 hp [232.0 kW] @ 6800 rpm, 266 lb-ft of torque [361 N-m] @ 2800 rpm)
- E10 Fuel capable
- Engine control, stop-start system
- Axle, 3.49 final drive ratio
- Battery, heavy-duty 600 cold-cranking amps
- GVWR, 6160 lbs. (2800 kg)
- Brakes, 4-wheel antilock, 4-wheel disc, 17" front and rear
- StabiliTrak, stability control system with traction control
- Air bags, frontal and side-impact for driver and front passenger, driver inboard seat-mounted side-impact and head curtain side-impact for all rows in outboard seating positions (Always use safety belts and the correct child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- Rear Vision Camera
- Door locks, rear child security
- Passenger Sensing System sensor indicator inflatable restraint, front passenger/child/presence detector (Always use safety belts and the correct child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)



VIN: 3CZRM3H38GG705642
Stock: H25662A



Rudolph Honda

5655 S Desert Blvd
 El Paso, TX 79932
 (915) 845-4321

Pre-Owned 2016 Honda CR-V LX

\$16,789

Exterior: Alabaster Silver Metallic
Interior: Gry
Engine: 2.4L I4 DOHC 16V i-VTEC
Mileage: 57,525

Drivetrain: FWD
Transmission: CVT
Fuel Efficiency: 26 CITY / 33 HWY

Vehicle Details:

- Wheels: 16" Styled Steel
- Steel Spare Wheel
- Clearcoat Paint
- Body-Colored Rear Bumper w/Colored Rub Strip/Fascia Accent and Black Bumper Insert
- Black Door Handles
- Fixed Rear Window w/Fixed Interval Wiper, Heated Wiper Park and Defroster
- Fully Galvanized Steel Panels
- Liftgate Rear Cargo Access
- Front Bucket Seats -inc: driver's seat w/manual height adjustment
- 60-40 Folding Split-Bench Front Facing Flip Forward Cushion/Seatback Rear Seat
- Rear Cupholder
- Valet Function
- Cruise Control w/Steering Wheel Controls
- HVAC -inc: Underseat Ducts and Console Ducts
- Driver Foot Rest
- Full Cloth Headliner
- Urethane Gear Shifter Material
- Driver And Passenger Visor Vanity Mirrors
- Front Map Lights
- Carpet Floor Trim
- Instrument Panel Bin, Driver / Passenger And Rear Door Bins
- Outside Temp Gauge
- Seats w/Cloth Back Material
- Sliding Front Center Armrest and Rear Center Armrest
- 2 12V DC Power Outlets
- Radio: AM/FM/CD Audio System w/4 Speakers -inc: 160-Watts, Bluetooth streaming audio, Pandora Internet radio compatibility, USB audio interface, MP3/auxiliary input jack, MP3/Windows Media Audio (WMA) playback capability, Radio Data System (RDS) and Speed-Sensitive Volume Control (SVC)
- Tires: P215/70R16 100S All-Season
- Compact Spare Tire Mounted Inside Under Cargo
- Body-Colored Front Bumper w/Colored Rub Strip/Fascia Accent and Black Bumper Insert
- Black Bodyside Cladding and Black Wheel Well Trim
- Chrome Side Windows Trim and Black Front Windshield Trim
- Black Power Side Mirrors w/Convex Spotter and Manual Folding
- Light Tinted Glass
- Fixed Interval Wipers
- Black Grille w/Chrome Surround
- Auto Off Reflector Halogen Daytime Running Headlamps w/Delay-Off
- Driver Seat
- 4-Way Passenger Seat -inc: Manual Recline and Fore/Aft Movement
- Manual Tilt/Telescoping Steering Column
- Front Cupholder
- Compass
- Remote Releases -Inc: Mechanical Fuel
- Manual Air Conditioning
- Locking Glove Box
- Interior Trim -inc: Metal-Look Instrument Panel Insert, Metal-Look Console Insert and Metal-Look Interior Accents
- Cloth Door Trim Insert
- Day-Night Rearview Mirror
- Full Floor Console w/Covered Storage, Mini Overhead Console w/Storage, Conversation Mirror and 2 12V DC Power Outlets
- Fade-To-Off Interior Lighting
- Cargo Space Lights
- Delayed Accessory Power
- Driver Information Center
- Analog Appearance
- Manual Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints
- Immobilizer
- Air Filtration
- Radio w/Seek-Scan, Clock and Steering Wheel Controls
- Audio Theft Deterrent
- Integrated Roof Antenna
- Bluetooth Handsfreelink Wireless Phone Connectivity



HONDA

Rudolph Honda

VIN: 1G1ZD5ST5JF238238
Stock: H24874C



Rudolph Honda

5655 S Desert Blvd
El Paso, TX 79932
(915) 845-4321

Pre-Owned 2018 Chevrolet Malibu LT

\$13,272

Exterior: Blue Velvet Metallic
Interior: Jet Black
Engine: 1.5L DOHC
Mileage: 89,401

Drivetrain: FWD
Transmission: 6-Speed Automatic
Fuel Efficiency: 27 CITY / 36 HWY

Vehicle Details:

- Wheel, spare, 16" (40.6 cm) steel
- Headlamp control, automatic on and off
- Glass, acoustic, laminated, windshield and front side windows
- Seat adjuster, 8-way power driver
- Seat adjuster, power driver lumbar control
- Armrest, rear center with cupholders
- Steering wheel, 3-spoke
- Warning indicator, front passenger safety belt
- Keyless start
- Temperature display, outside
- Vent, rear console
- Defogger, rear-window, electric
- Visors, driver and front passenger illuminated vanity mirrors, covered
- Lighting, interior, ambient instrument panel light pipe, front doors pad and map pocket light pipe, and door handle release on all doors
- Antenna, body-color
- Engine control, stop-start system
- Front wheel drive
- Suspension, rear 4-link, independent
- Brake rotors, Duralife
- Brake, parking, manual
- Fuel door, push open
- StabiliTrak, stability control system with brake assist includes Traction Control
- Chevrolet Connected Access with 10 years of standard connectivity which enables services such as, Vehicle Diagnostics, Dealer Maintenance Notification, Chevrolet Smart Driver, Marketplace and more; **EFFECTIVE WITH SALES STARTING 5/1/2018.** (Limitations apply. Not transferable. Standard connectivity available to original purchaser for ten years from the date of initial vehicle purchase for model year 2018 or newer Chevrolet vehicles. See onstar.com for details and further plan limitations. Connected Access does not include emergency or security
- Tire, compact spare, T125/80R16
- Headlamps, halogen
- Mirrors, outside heated power-adjustable, body-color, manual-folding with integrated turn signal indicators
- Seat adjuster, front passenger 6-way manual
- Seat, rear 60/40 split-folding
- Map pockets, driver and front passenger seatbacks
- Steering column, tilt and telescopic
- Driver Information Center, monochromatic display
- Compass display
- Air conditioning, single-zone manual
- Air filter, cabin
- Mirror, inside rearview manual day/night
- Assist handle, front passenger
- Lighting, interior overhead courtesy lamp, dual reading lamps and illuminated trunk area
- Lighting, interior, rear reading lamps, switchable
- Trunk cargo anchors
- Audio system feature, 6-speaker system
- Engine, 1.5L turbo DOHC 4-cylinder DI with Variable Valve Timing (VVT) (160 hp [119.3 kW] @ 5700 rpm, 184 lb-ft torque [248.4 N-m] @ 2500-3000 rpm)
- Axle, 3.23 final drive ratio
- Suspension, front MacPherson strut
- Brakes, 4-wheel antilock, 4-wheel disc
- Brake lining, high-performance, noise and dust performance
- Fueling system, capless
- Tool kit, road emergency
- Daytime Running Lamps, LED
- Air bags, 10 total, frontal and knee for driver and front passenger, side-impact seat-mounted and roof rail for front and rear outboard seating positions includes Passenger Sensing System (Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- Rear Vision Camera
- Rear Seat Reminder
- LATCH system (Lower Anchors and Top tethers for Children), for child safety seats
- Door locks, rear child security
- Trunk latch, safety, manual release
- Teen Driver
- Tire Pressure Monitor System



OF WEST EL PASO

IRRIGATION • PLUMBING • COMMERCIAL • INDUSTRIAL

8210 DONIPHAN DR
PO BOX 2632
VINTON, TX 79821
PHONE (915) 886-3697
FAX (915) 886-2904

Quoted To Customer

CITY OF ANTHONY NM
820 HIGHWAY 478
ANTHONY, NM 88021-9369

Phone (575) 882-2983
Fax

Job Name

Quote No.

Date

Page

0014052

5/01/25

1

Expiration Date

5/31/25

Revised Date

5/01/25

Bid Due Date

5/01/25

Quoted By

Jesus Mendez
jmendez@winsupplyinc.com
(915) 886-3697

Customer	Payment Terms	Quoted To	Salesperson	FOB
001041	NET 10TH PROX	CITY OF ANTHONY NM	JESUS MENDEZ	D

Line	Qty.	Description	Unit Price	UOM	Extended Price
1.0	460	3/4X20 PVC SCH40 PRESS BE PIPE 3/4" PIPE SCH 40 IPS 480PSI 0023PBE3420	.2300	FT	105.80
2.0	40	I-20-04 ADJ ARC PLAST W/CHECK I20 ADJUSTABLE ROTOR 5275I2004 Spec sheet: https://pimmedia.winsupply-inc.com/pimvSPEC/012024_5375I21004_SPEC.pdf	16.3800	EA	655.20

Tax Area Id	Net Sales	761.00
441410000	Freight	.00
	Tax	.00
	Quotation Total	761.00



CITY OF ANTHONY CITY CLERK

JOB DESCRIPTION

Department: City — Clerk
Reports to: [City Manager Governing Board](#)
FLSA: [Exempt](#)
Amended: [June 06 2022](#) [May 07, 2025](#)

POSITION SUMMARY:

Under the direct supervision of the [city manager Governing Board](#), the city clerk plays a key role in a wide range of high-level administrative and communications functions including head of elections and records custodian.

ESSENTIAL JOB FUNCTIONS:

CLERK DUTIES:

1. Conducts municipal elections, including assembling and disassembling necessary equipment, training/managing staff/volunteers and recording official results. Also oversees and administers the absentee ballot process including distributing, recording and filing those votes.
2. Prepares meeting agendas and meeting materials for the governing Board, planning & zoning Board and supporting bodies. Records and prepares minutes and communications related to action taken at these meetings.
3. Assists in legislative matters. Prepares reports, correspondence, resolutions and ordinances for council agendas as directed.
4. Administers oath of office. Orients new Board members in administrative and legal procedures and requirements. Posts notices of vacancies on council, commissions and all other open seats.
5. Maintains a good working relationship with the public, mayor, trustees and the general public.
6. Acts as custodian of City seal, attests to the signatures of all elected officials.
7. Keeps and safeguards all records and vital City documents.
8. Public records management. To ensure transparency, city clerks are tasked with properly maintaining public records and handling any open records requests.
9. Coordinates record destruction for the City.
10. Responsible for publication of ordinances and notices required, coordinates other departments.
11. In the absence of the mayor or [city manager Governing Board in specific matters shall](#).



serves as a representative to public and quasi- public organizations.



12. Maintains U.S. Census Bureau- Boundary and Annexation Survey (BAS) report.

~~12-13.~~ Any and all other duties and/or directives as deemed necessary.

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EDUCATION AND/OR EXPERIENCE:

- Associate Degree in Business Administration ~~and/or~~ ~~four~~ five years of related experience
- ~~preferred required.~~ Knowledge of modern office procedures/practices and hardware/software preferred.
- Knowledge of elections, voter registration laws and records management preferred.
- Knowledge of the City Charter, related ordinances, resolutions, policies, procedures, and regulations governing municipal government preferred.

SKILLS/QUALIFICATIONS:

Knowledge of the structure and functions of various departments to effectively assist the public.
Ability to establish effective working relationships and use good judgment
Demonstrated initiative and resourcefulness with the public, employees, elected officials, governmental agencies, the media, vendors and other stakeholders.
Ability to train and supervise personnel and volunteers involved with elections.
Ability to understand and follow complex oral and written instructions, prioritize demands and work independently.
Communicate effectively and manage multiple tasks, meet deadlines and adhere to detailed processes and procedures.
Maintain attention to detail, critically assess situations, problem-solve and work effectively under stressful/dynamic conditions.
Ability to record and transcribe meeting minutes accurately.
Ability to exercise a high degree of diplomacy in contentious or confrontational situations.

PHYSICAL DEMANDS AND WORK ENVIRONMENT:

While performing the duties of this job, the employee is regularly in a business office setting where he or she is regularly required to sit and occasionally required to exercise limited mobility. The employee is regularly required to talk, hear, and read and interpret documents and correspondence and view and produce written and electronic documents. The employee is also required to type or write and communicate with others in person and remotely and reach with hands and arms. The employee must occasionally lift and/or move light-weight to moderately-heavy items. The noise level in the work environment is usually quiet to moderate.

The City Clerk shall be present at all Governing Board Meetings sponsored and/or held by the City of Anthony through its Governing Board Members where a majority of the Governing Board is present physically.
The City Clerk shall only be present by remote participation only where a majority of Governing Board members are present virtually (i.e. notice of virtual

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meeting), or under special occasions the members present shall approve or deny remote participation of the City Clerk during roll call in determination of quorum at the beginning of the meeting.

Employee Name: _____

Signature: _____

Date: _____

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

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS	
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.

Net (Expense) Revenue
and Changes in Net
Position

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 PPRF - 4815	Anthony Multi-Gen Facility Construction	Church St HW2-LP10024	Futbol Field 22-ZG1023-26	Transfer Station - Planning/Design
ASSETS						
Cash and cash equivalents	\$ -	\$ 446,329	\$ -	\$ 235,442	\$ -	\$ 800,000
Investments - NMFA	-	283,938	-	-	-	-
Receivables:						
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
LIABILITIES AND FUND BALANCE						
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 (CDBG Acosta)
ASSETS					
Cash and cash equivalents	\$ 1,363,241	\$ 1,300,000	\$ -	\$ 12,496	\$ 444,652
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>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Unearned revenue	1,350,000	-	-	-	-
Due to other funds	-	-	1,134,396	-	280,861
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
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 Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
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
LIABILITIES AND FUND BALANCE			
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 PPRF - 4815	Anthony Multi-Gen Facility Construction	Church St HW2-LP10024	Futbol Field 22-ZG1023-26	Transfer Station - Planning/Design
REVENUES						
\$ 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	-
EXPENDITURES						
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 PPRF - 4815	Anthony Multi-Gen Facility Construction	Church St HW2-LP10024	Futbol Field 22-ZG1023-26	Transfer Station - Planning/Design
OTHER FINANCING SOURCES (USES):						
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 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)
REVENUES	\$	\$	\$	\$	\$	\$	\$
Gross receipts	-	-	-	-	-	-	-
Gasoline and motored vehicle	-	-	-	-	-	-	-
Other tax	-	-	-	-	-	-	-
Federal grants	-	92,911	-	-	-	-	-
State operating grants	-	-	-	-	-	-	-
State capital grants	-	-	-	375,000	969,826	595,433	556,892
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 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 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)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing source (uses)	-	-	-	-	-
Net change in fund balances	92,911	-	(1,011,217)	143,368	444,652
Fund balance at beginning of 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 Phase 2</u>	<u>Other Governmental Funds</u>	<u>Governmental Funds</u>	
REVENUES				
Gross receipts	\$ -	\$ -	\$ -	3,993,991
Gasoline and motored 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
				<u>47,925</u>
Total revenues	660,106	1,289,973		11,739,271
EXPENDITURES				
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
				<u>193,685</u>
Total expenditures	573,795	2,568,978		14,708,448
Excess (deficiency) of revenues over expenditures	86,311	(1,279,005)		(2,969,177)

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 Phase 2</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
OTHER FINANCING SOURCES			
(USES):			
Transfers in	-	268,360	623,112
Transfers out	-	(354,752)	(623,112)
Total other financing source (uses)	-	(86,392)	-
Net change in fund balances	86,311	(1,365,397)	(2,969,177)
Fund balance at beginning of 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)
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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
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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)
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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>

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

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
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 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

	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
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 (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 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 budgetary basis)			\$ (2,083,355)	
Adjustments to revenues for gross receipts and other taxes			2,994,989	
Adjustments to expenditures for salaries, 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>
ASSETS	
Cash	\$ <u>16,402</u>
Total assets	<u>16,402</u>
LIABILITIES	
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 State Fees	Total Custodial 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 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.

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)

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 CIP-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.

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)

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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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)

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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.

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

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits and investments (continued)

	First New Mexico Bank	Wells Fargo Bank	New Mexico Finance 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% 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>\$ 1,168,353</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,168,353</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 Average Maturity	Fair Value
U.S. Treasury Money Market Mutual Funds	Aaa **	>365 Days *	\$ <u>404,335</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.

STATE OF NEW MEXICO
CITY OF ANTHONY
NOTES TO BASIC FINANCIAL STATEMENTS
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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.

STATE OF NEW MEXICO
CITY OF ANTHONY
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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 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>

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

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:

Governmental Activities	Due from other funds	Due to other funds
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>

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

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:

<u>Governmental Activities</u>	<u>Transfers In</u>	<u>Transfers Out</u>
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>

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

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.

Governmental activities:	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
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>

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

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 June 30, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
Governmental Activities:					
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.

STATE OF NEW MEXICO
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NOTES TO BASIC FINANCIAL STATEMENTS
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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>

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

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:

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service
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.

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

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 June 30, 2023	Additions	Reductions	Balance June 30, 2024	Due Within 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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CITY OF ANTHONY
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AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

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

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

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

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 Outflows of Resources	Deferred Inflows of 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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NOTES TO BASIC FINANCIAL STATEMENTS
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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 Outflows of Resources	Deferred Inflows of 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>

STATE OF NEW MEXICO
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NOTES TO BASIC FINANCIAL STATEMENTS
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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 (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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CITY OF ANTHONY
NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

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

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

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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 10. PENSION PLAN-PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (CONTINUED)

PERA Fund Municipal Police Division

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
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

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NOTES TO BASIC FINANCIAL STATEMENTS
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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:

Project	Year Ending	Remaining Amount
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.

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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

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NOTES TO BASIC FINANCIAL STATEMENTS
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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

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NOTES TO BASIC FINANCIAL STATEMENTS
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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
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NOTES TO BASIC FINANCIAL STATEMENTS
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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
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NOTES TO BASIC FINANCIAL STATEMENTS
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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 an 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 (As of and for the Year Ended June 30, 2024)	Measurement Date (As of and for the Year Ended June 30, 2023)	Measurement Date (As of and for the Year Ended June 30, 2022)	Measurement Date (As of and for the Year Ended June 30, 2021)	Measurement Date (As of and for the Year Ended June 30, 2020)	Measurement Date (As of and for the Year Ended June 30, 2019)	Measurement Date (As of and for the Year Ended June 30, 2018)	Measurement Date (As of and for the Year Ended June 30, 2017)	Measurement Date (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 Date (As of and for the Year Ended June 30, 2024)	Measurement Date (As of and for the Year Ended June 30, 2023)	Measurement Date (As of and for the Year Ended June 30, 2022)	Measurement Date (As of and for the Year Ended June 30, 2021)	Measurement Date (As of and for the Year Ended June 30, 2020)	Measurement Date (As of and for the Year Ended June 30, 2019)	Measurement Date (As of and for the Year Ended June 30, 2018)	Measurement Date (As of and for the Year Ended June 30, 2017)	Measurement Date (As of and for the Year Ended June 30, 2016)
The City of Anthony' proportion of the 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' proportionate share of the net pension liability	0.1281 %	0.1101 %	0.0924 %	0.0970 %	0.0939 %	0.0920 %	0.0772 %	0.0553 %	0.0687 %
The City of Anthony' covered payroll	\$ 928,202	\$ 713,626	\$ 465,211	\$ 498,866	\$ 501,269	\$ 430,034	\$ 512,195	\$ 521,899	\$ 308,928
The City of Anthony' proportionate share of the net pension liability as a percentage of its covered payroll	133.08 %	123.96 %	102.72 %	167.00 %	138.37 %	145.97 %	83.74 %	76.91 %	106.93 %
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 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 the Year Ended June 30, 2024	As of and for the Year Ended June 30, 2023	As of and for the Year Ended June 30, 2022	As of and for the Year Ended June 30, 2021	As of and for the Year Ended June 30, 2020	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018	As of and for the Year Ended June 30, 2017	As of and for the Year Ended June 30, 2016
Contractually required contribution	\$ 105,706	\$ 85,753	\$ 63,605	\$ 55,715	\$ 56,005	\$ 44,362	\$ 43,162	\$ 38,620	\$ 22,861
Contributions in relation to the contractually required contribution	<u>105,706</u>	<u>85,753</u>	<u>63,605</u>	<u>55,715</u>	<u>56,005</u>	<u>44,362</u>	<u>43,162</u>	<u>38,620</u>	<u>22,861</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>\$ 1,070,640</u>	<u>\$ 1,027,234</u>	<u>\$ 697,816</u>	<u>\$ 714,695</u>	<u>\$ 726,839</u>	<u>\$ 686,849</u>	<u>\$ 512,195</u>	<u>\$ 521,899</u>	<u>\$ 308,928</u>
Contributions as a percentage of 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 the Year Ended June 30, 2024	As of and for the Year Ended June 30, 2023	As of and for the Year Ended June 30, 2022	As of and for the Year Ended June 30, 2021	As of and for the Year Ended June 30, 2020	As of and for the Year Ended June 30, 2019	As of and for the Year Ended June 30, 2018	As of and for the Year Ended June 30, 2017	As of and for the Year Ended 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	92,830	57,168	42,403	37,143	39,465	36,716	40,712	31,090	20,404
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
The City of Anthony' covered payroll	\$ 928,202	\$ 713,626	\$ 465,211	\$ 498,866	\$ 501,269	\$ 430,034	\$ 512,195	\$ 521,899	\$ 308,928
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.

LFPP - 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
CITY OF ANTHONY
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
CITY OF ANTHONY
NON-MAJOR GOVERNMENTAL FUNDS
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
CITY OF ANTHONY
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

Special Revenue Funds									
	Charitable Projects Fund	Court Automation Fund	Judicial Education Fund	Corrections Fund/Care of Prisoners	Law Enforcement Protection Fund	STEP	Stone Garden		
ASSETS									
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	
LIABILITIES AND FUND BALANCE									
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 Obligation Bond	E-Rate Library Internet	BKLUP CIOT 16-OP-RF-158	Keep New Mexico True	ENDWI 16-AL-64-158	CAA Portable Restoration	
ASSETS							
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	
LIABILITIES AND FUND BALANCE							
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	LPPF	Municipal Street Fund	Lodgers' Tax	Development Projects	
ASSETS						
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	
LIABILITIES AND FUND BALANCE						
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 Department Equipment	Livesay	Special Projects Other Municipalities	Property Tax Mill Levy	Public Safety Equipment	Flood Prevention Project, Anthony Basin 9A1	
ASSETS							
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	
LIABILITIES AND FUND BALANCE							
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 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				
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,450
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	-	-	-	95,014	-	-	-	246,450
LIABILITIES AND FUND BALANCE								
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
ASSETS						
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
LIABILITIES AND FUND BALANCE						
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 MAP-L100584	
ASSETS			
Cash and cash equivalents	\$ 75,479	\$ 36,710	
Investments	-	-	
Receivables:			
Taxes	-	-	
Due from other funds	-	-	
Total assets	75,479	36,710	
LIABILITIES AND FUND BALANCE			
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-1-07-G-18 - Capital Project Fund	Debt Service Road Improvement Project	Debt Service 521	Total Nonmajor Governmental Funds	
ASSETS						
Cash and cash equivalents	\$ 65,079	\$ 79,737	\$ 157,353	\$ 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	143,150	3,021,167	
LIABILITIES AND FUND BALANCE						
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	143,150	543,176	
Unassigned	-	-	-	-	(303,165)	
Total fund balances	65,079	79,737	277,750	143,150	1,809,166	
Total liabilities and fund balances	\$ 65,079	\$ 79,737	\$ 277,750	\$ 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 Projects Fund	Court Automation Fund	Judicial Education Fund	Corrections Fund/Care of Prisoners	Law Enforcement 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 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 Bond		E-Rate Library Internet Services	BKLUP CIOT 16-OP-RF-158	Keep New Mexico True	ENDWI 16-AL-64-158	CAA Portable 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			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 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	\$ -	\$ -	\$ -	\$ -		
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	509	-		54,608
Fund balance - end of year	26,713	51,912	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 Department Equipment	Livesay	Special Projects Other Municipalities	Property Tax Mill Levy	Public Safety Equipment	Flood Prevention Project, Anthony 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 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	64,131	-	-	-	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 Maintenance</u>	<u>Church Street MAP - 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 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 Governmental Funds
	Capital Acquisition Fund - Capital Project Fund	CDBG Grant 16-C-NR-1-07-G-18 - Capital Project Fund	Debt Service Road Improvement Project	Debt Service	Debt Service- 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 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 Governmental Funds
Capital Acquisition Fund - Capital Project Fund	CDBG Grant 16-C-NR-1-07-G-18 - Capital Project Fund	Debt Service Road Improvement Project	Debt Service	Debt Service- 521			
-	-	-	16,658	-		268,360	
-	-	-	-	-		(354,752)	
-	-	-	-	-		-	
-	-	-	16,658	-		(86,392)	
-	-	(93,836)	48,132	(160,467)		(1,365,397)	
65,079	79,737	371,586	74,144	303,617		3,174,563	
\$ 65,079	\$ 79,737	\$ 277,750	\$ 122,276	\$ 143,150		\$ 1,809,166	

Other financing sources (uses)
Transfers in
Transfers (out)
Loan proceeds

Total other financing sources

Net change in fund balances
Fund balance - beginning

Fund balance - end of year

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

Bank Name/ Account Name	Account Type	Bank Balance	Deposits in Transit	Outstanding Checks	Book Balance
First National Bank					
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	<u>4,816</u>	<u>-</u>	<u>-</u>	<u>4,816</u>
Total First National Bank		3,778,485	-	461,631	3,316,854
New Mexico Finance Authority					
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	<u>1,350,000</u>	<u>-</u>	<u>-</u>	<u>1,350,000</u>
Total New Mexico Finance Authority		<u>\$ 544,973</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,704,817</u>
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 Depository</u>	<u>Description of Pledged Collateral</u>	<u>Maturity</u>	<u>CUSIP Number</u>	<u>Fair Market Value at June 30, 2024</u>
First New Mexico Bank - The Independent Bankers' Bank Dallas, Texas				
	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

Agreement	The City Participates with	Party Responsible for Operation	Description	Period	Cost to City	City Contributions	Audit Responsibility
Mesilla Valley Regional Dispatch Authority (MVRDA)	City of Las Cruces, Dona Ana County, Town of Mesilla, Village of Hatch and the City of Sunland Park	Dona Ana County	Jointly operate, maintain and administer a combined communications center to provide emergency 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. LLP

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 (2019-008)	Legal Compliance with Budget - Significant Deficiency	Resolved

REPEATED/CURRENT YEAR FINDINGS

2024-001 (2019-001)	Designed Deficiencies in Internal Control - Significant Deficiency	Modified and Repeated
2024-002 (2019-005)	Cash Reconciliation - Material Weakness	Modified and Repeated
2024-003 (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

CONDITION	<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>
CRITERIA	<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>
CAUSE	<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>
EFFECT	<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>
RECOMMENDATION	<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)**

RESPONSE	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.
IMPLEMENTATION	Expected Completion: June 2025 Employee Responsible: 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

CONDITION	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.
CRITERIA	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.
CAUSE	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.
EFFECT	Failure to reconcile banks eliminate control over the City's money and can facilitate misuse, and abuse of public funds.
RECOMMENDATION	It is recommended that the City adjusts books and reports adjustment to DFA.
RESPONSE	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.
IMPLEMENTATION	Expected Completion: June 2025 Employee Responsible: 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

CONDITION	<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>
CRITERIA	<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>
CAUSE	Controls are in place, but not being followed.
EFFECT	Break in control can lead to areas of non-compliance that may affect funding.
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.
RESPONSE	<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>
IMPLEMENTATION	Expected Completion: June 2025 Employee Responsible: Mayor/Trustees

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

City of Anthony
New Mexico



www.cityofanthonynm.com

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.