



RESOLUTION NO. 2025-36

LEVYING A TAX FOR THE VALENCIA COUNTY ARROYO FLOOD CONTROL DISTRICT PURSUANT TO NMSA 1978, SECTION 72-18-20 (2019)

WHEREAS, the Valencia County Board of Commissioners met upon notice of regular meeting, duly published, at the Valencia County Administration Building, 444 Luna Avenue, Los Lunas, New Mexico 87031 on Wednesday, May 19, 2025, at 5:00 PM as required by law; and,

WHEREAS, the Board of County Commissioners of the County of Valencia exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1 (1884); and,

WHEREAS, the Valencia County Arroyo Flood Control District ("District") was duly established pursuant to the Arroyo Flood Control Act, NMSA 1978, Sections 72-18-1 to 72-18-47 (1953, as amended), by majority vote of the qualified electorate of Valencia County at the general election held on November 5, 2024; and

WHEREAS, pursuant to NMSA 1978, Section 72-18-20 (2019), the Board of County Commissioners of Valencia County is required to levy a tax upon the net taxable value of all property subject to property taxation within the boundaries of the District as certified by the Board of Directors of the District; and

WHEREAS, the Board of Directors of the Valencia County Arroyo Flood Control District has duly certified to the Board of County Commissioners a tax levy of fifty cents (\$.50) on each one thousand dollars (\$1,000) of net taxable value of all property subject to property taxation within the District, to finance the District's operations and the planning, design, construction, operation, and maintenance of flood control facilities and improvements; and

WHEREAS, the Board of County Commissioners finds that the certified tax levy is in compliance with applicable law, is necessary to support the purposes of the District, and must be included in the County's property tax rates for the 2025 tax year.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Valencia County a tax levy of fifty cents (\$.50) on each one thousand dollars (\$1,000) of net taxable value of all property subject to property taxation within the boundaries of the Valencia County Arroyo Flood Control District is hereby imposed for the 2025 property tax year.

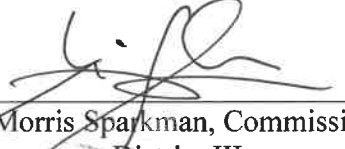
NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Valencia County that a copy of this Resolution shall be transmitted to the Valencia County Assessor, Treasurer, Manager, and to the Department of Finance and Administration, Local Government Division, and the Valencia County Assessor and County Manager are hereby directed to include the levy in the property tax rates certified to the New Mexico Department of Finance and Administration and the New Mexico Taxation and Revenue Department for the 2025 tax year.

PASSED, APPROVED AND ADOPTED THIS 19TH DAY OF MAY 2025.

BOARD OF COUNTY COMMISSIONERS

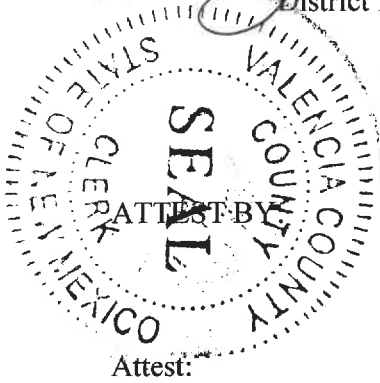

Gerard Saiz, Chair
District I


Troy Richardson, Vice Chair
District II


Morris Sparkman, Commissioner
District III


Joseph Bizzell, Commissioner
District IV


Dante Berry, Commissioner
District V



Attest:


Mike Milam, County Clerk

Valencia County *Arroyo* Flood Control District

Mil Levy Resolution No. 3-2025

**Certifying Levy of Tax Pursuant to NMSA 1978, Section 72-18-20(k) (2019, as amended)
and Section 72-18-21**

WHEREAS the Valencia County Board of Commissioners in its Resolution No. 2024-29 of April 17, 2024 directed the County Attorneys to petition the District Court pursuant to the Flood Control District Act, NMSA 1978, Section 72-1-5 (1953, as amended), to seek an order to direct the Question of the Creation of the Valencia County *Arroyo* Flood Control District be presented to the voters of Valencia County for consideration at the November 5, 2024 general election; and

WHEREAS pursuant to the Flood Control District Act, the District Court on August 9, 2024 in Cause No. D-1314-CV-2024-00369 ordered that the question of the organization of the Valencia County *Arroyo* Flood Control District be submitted to the qualified electors of Valencia County at the general election of November 5, 2024; and

WHEREAS at the November 5, 2024 general election the ballot question concerning the organization of the Valencia County *Arroyo* Flood Control District was approved by 76 percent of the voters casting a ballot, with a total of 23,029 in favor and 7,427 against; and

WHEREAS on November 13, 2024, the Valencia County Canvassing Board certified the election results; and

WHEREAS pursuant to Section 72-18-10 of the Flood Control District Act, the Valencia County *Arroyo* Flood Control District was created; and

WHEREAS the Petition to and Order from the District Court on this matter only set forth the ballot question and did not provide for the election of directors at the general election, the directors positions were vacant; and

WHEREAS Section 72-18-15 of the Flood Control District Act provides that the court declaring the organization of the district shall fill such vacancies; and

WHEREAS the Court on February 5, 2025 appointed 5 directors whose name and signatures are below listed; and

WHEREAS the Board of Directors of the Valencia County *Arroyo* Flood Control District were administered the Oath of Office on March 27, 2025 and on April 15, 2025; and

WHEREAS pursuant to Section 72-18-20(K) (2019, as amended) and Section 72-18-21, the District is authorized to levy and cause to be collected a property tax not to exceed fifty cents (\$.50) on each one thousand dollars (\$1,000) of net taxable value of all property subject to property taxation within the District, without approval of the voters of the District, for the purpose of financing the District's annual operations and the planning, design, construction,

operation, and maintenance of flood control facilities and improvements, including the acquisition of such facilities; and

WHEREAS pursuant to Section 72-18-20(K), the Board is authorized to certify to the Board of County Commissioners of Valencia County its determination to levy fifty cents (\$.50) on each one thousand dollars (\$1,000) of net taxable value of all property subject to property taxation within the District; and

WHEREAS the Board of Directors of the Valencia County *Arroyo* Flood Control District, having determined that the imposition of such levy is necessary and appropriate to further the purposes of the District, now desires to certify such levy to the Board of County Commissioners of Valencia County for the 2025 property tax year.

NOW, THEREFORE, on this 24th day of April 2025, the Board of Directors of the Valencia County *Arroyo* Flood Control District, being in session in accordance with the Open Meetings Act, a quorum being present, and following public discussion,

DOES HEREBY RESOLVE that pursuant to NMSA 1978, Section 72-18-20(K) (2019, as amended:

1. The Board of Directors hereby certifies to the Board of County Commissioners of Valencia County that a tax levy of 50 cents (\$0.50) on each one thousand dollars (\$1,000) of the net taxable value of all property subject to property taxation within the District is hereby imposed for the 2025 property tax year; and
2. The Board of County Commissioners of Valencia County shall levy the fifty cent (\$0.50) tax on each one thousand dollars (\$1,000) of the net taxable value of all property subject to property taxation within the district; and
3. The Board of County Commissioners is respectfully requested to take all necessary administrative action to include said levy in the property tax rates certified to the New Mexico Department of Finance and Administration and the New Mexico Taxation and Revenue Department for the 2025 tax year.
4. A copy of this resolution shall be transmitted to the Valencia County Assessor, Treasurer, Manager, and the local government division of the Department of Finance and Administration.

ADOPTED by roll-call vote of the Board of Directors this 24th day of April 2025.


Chair, Board of Directors

This resolution passed on April 24, 2025 on a motion by
and

seconded by Wayne Gallegos.

Mike Montoya

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RESOLUTION No. -2025: Mil Levy Rate

RESOLVED: In this session on this 24th day of April 2025:

Name and Title	Yea or Nay
Wayne Gallegos <i>Wayne Gallegos</i>	<i>Yea</i>
<i>David R. Gardner</i> David Gardner	Yea
Danny Goodson <i>Treasurer</i>	<i>Yea</i>
Mike Montoya <i>Mike Montoya</i>	<i>YEA</i>
<i>Vares to SS de Cherif</i> Teresa Smith de Cherif <i>Chair</i>	<i>Yea</i>

Attestation: I certify that a quorum of the Board of Directors was present, and a majority voted in favor of this resolution.



4-24-25 Date






VCAFCFCD Mil Levy Resolution signed

Final Audit Report

2025-05-08

Created:	2025-05-07
By:	Teresa Smith de Cherif (vicechair@valenciaswcd.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAEm4ZWF3Tq7iyzzuepxYkTYEZzWHgNBTg

"VCAFCFCD Mil Levy Resolution signed" History

-  Document created by Teresa Smith de Cherif (vicechair@valenciaswcd.org)
2025-05-07 - 1:43:22 PM GMT
-  Document emailed to David Gardner (drgardner.vcafcdb@gmail.com) for signature
2025-05-07 - 1:43:30 PM GMT
-  Email viewed by David Gardner (drgardner.vcafcdb@gmail.com)
2025-05-08 - 0:29:19 AM GMT
-  Document e-signed by David Gardner (drgardner.vcafcdb@gmail.com)
Signature Date: 2025-05-08 - 0:30:23 AM GMT - Time Source: server
-  Agreement completed.
2025-05-08 - 0:30:23 AM GMT



Adobe Acrobat Sign



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Governor Michelle Lujan Grisham
Cabinet Secretary Wayne Propst

Local Government Division
Cecilia Mavrommatis, Division Director

MEMORANDUM BFB #25-01

TO: New Mexico Counties and Municipalities

FROM: Cecilia Mavrommatis, Director, Local Government Division

DATE: February 11, 2025

SUBJECT: Fiscal Year 2025-26 Budget Preparation & Submission Guidelines for Counties and Municipalities

DocuSigned by:
Cecilia Mavrommatis
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We cordially provide the following guidelines to ensure statutory compliance with Section 6-6-2 NMSA 1978 that requires each local public body to furnish and file with the Department of Finance and Administration (DFA), Local Government Division (LGD) a proposed (interim) budget for the next fiscal year. Furthermore, this statute authorizes the LGD to prescribe the form for all budgets, books, records, and accounts for local public bodies.

Pursuant to Section 6-6-2. K. NMSA 1978, DFA/LGD requires that Fiscal Year 2025-26 interim budgets for counties and municipalities be submitted on the Local Government Budget Management System (LGBMS). Additionally, budget supporting schedules in the prescribed Excel format must also be submitted electronically as attached files via LGBMS.

Please note, entities must update submission of a *NEW* Security Access Form (SAF) in LGBMS for each individual within your local government who requires access to the system for Fiscal Year 2025-26. To safeguard the data submitted on LGBMS, be sure to deactivate the account in LGBMS of anyone that no longer needs access to the system or has left your organization.

The Security Access Form (SAF), LGBMS User Guide, LGBMS FAQ document, and other information can be found going to the following link:

<https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/lgbms/>

Guidance and Tips

We offer the following recommendations in preparing a balanced interim budget, in the event your local government is facing financial/budgetary challenges:

- Adopting and applying a formal policy that strictly disallows recurring expenditures from cash balances and non-recurring revenues,



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- Implementing an immediate freeze on all current vacant employee positions (excluding health and public safety services positions) as well as increases to employee salaries (excluding union contractual obligations),
- Implementing an immediate freeze on any new non-essential contracts that affect the General Fund,
- Discontinue the practice of providing funds to any non-profit organizations that are not tied to a legislative appropriation

INTERIM Budget Deadlines

Counties & Municipalities	Budget Submittal on LGBMS	June 1, 2025 (Submission extensions cannot be granted)
	Budget Resolution	June 1, 2025 (Optional at this date)
	Property Tax Resolution	June 1, 2025 (Changes to the operating or GO Bonds mill levy)
LGD	Interim Approval Letter	July 1, 2025

NOTE: Approval of the interim budget designates it a legal binding document until the final budget is approved.

FINAL Budget Deadlines

Counties & Municipalities	Budget Revisions on LGBMS	July 31, 2025
	Budget Resolution	
	Budget Supporting Schedules	
	4th quarter report	
	4th quarter report Resolution	
LGD	Final Approval Letter	September 6, 2025

NOTE: Approval of the final budget designates it as a legal binding document. The final budget as approved on LGBMS is the official budget of record for your local government.

Additional Required Items

Resolutions

Sample resolutions for budget and 4th quarter report adoptions can be found at the following link:

<https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/budget-forms/>



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Supporting Schedules

Required schedules that support the budget are listed below and can be found at the following link:

<https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/budget-forms/>

Property Tax Calculation Worksheet	Calculates projected property tax revenue.
Debt Schedule	Lists all outstanding debt {loans, revenue & general obligation bonds}. <i>Electronically in LGBMS; make sure it ties to your Amortization Schedules.</i>
S-5 (DETAIL OF NON-BUDGETED RESERVE REQUIREMENTS form)	Lists additional reserves (not LGD required reserves which are automatically calculated by LGBMS) and must tie to amounts reported in LGBMS under Object Code 10105 Locally Imposed Reserve.
Revenue Checklist	Lists all GRT imposed increments including intercepted GRT amounts [refer to Memorandum #BFB-19-02 "Guidelines for Reporting Gross Receipts Tax and Various Intercepts" however, due to de-earmarking of GRT revenue (enactment of 2019 House Bill 479), local governments have more discretion in budgeting revenue so long as "GRT" LGBMS line items are used for tracking purposes; refer to Memorandum #BFB-21-05 "Guidelines on Revised GRT Reporting Codes"] located on our website: https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/budget-memos/ .
Form S-2 (SCHEDULE OF INSURANCE)	Lists all insurance costs.
Salary Schedule	Lists salaries and benefits associated with each budgeted position; [Personnel schedules generated from your systems will be accepted].
FY24 Co-Muni Budget Work Plan Questionnaire	Describes major issues affecting an entity's FY2025-26 budget and how those factors are being addressed in the budget.

4th Quarter Report

This report must be submitted on the LGBMS Reporting Module, under the "FY2025 Q4" reporting period. A governing body approved resolution approving the 4th Quarter Report is also required and must be attached in the "files" menu of the LGBMS Reporting Module.



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OTHER

Items on the Budget Recapitulation (Recap) Page to be aware of:

- Beginning cash on recap page **must tie** to the **4th quarter report ending cash** (before reserves)
- Investments **must be** reported in the investment's column
- Total Transfers **must always** equal to zero (LGBMS will flag this as an error)
- Adjusted Ending Cash balances of any Fund **cannot be negative**, including Funds that are awaiting grant reimbursements (LGBMS will flag this as an error)
- County Expenditure Limitations: Pursuant to Section 6-6-7 NMSA 1978, county officials may not expend in excess of 50% of the approved budget for the fiscal year during which the terms of office of any official will expire.

Local Governing Body Procedures for Credit Card and Electronic Transfer Payments

Pursuant to 6-10-1.2, NMSA 1978, the Department of Finance and Administration (DFA), Local Government (LGD), Budget and Finance Bureau (BFB), is streamlining the process on how the Local Governing Bodies submit their internal policies and procedures dealing with the acceptance of payments by credit card or electronic transfers at the local level.

As noted in 6-10-1.2:

"The local governing body shall adopt procedures, subject to the approval of the department, on the terms and conditions of accepting payments by credit card or electronic transfer."

"Department" is the Department of Finance and Administration (DFA).

"Checklist for Acceptance of Credit Cards and Electronic Transfers" and supporting documentation required with the **"Checklist"** to be submitted with the **Interim Budget, on or before June 1, 2025**, located at the following link: <https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/budget-forms/>

STATE REQUIRED RESERVES (LGBMS will automatically calculate)

General Fund Reserve Requirements	Muni Reserve is 1/12 th of total budgeted expenditures
	County Reserve is 3/12 ^{ths} of total budgeted expenditures
County Road Fund Reserve Requirements	County Reserve is 1/12 th of total budgeted expenditures

Salary Increases

One- time temporary salary increases (known as bonuses) are not allowed.

See the "July 2, 2008 Memo Performance Bonuses, Retroactive Pay Increases and Bonuses In Lieu of Pay Increases" memo located at the following link: <https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/budget-memos/>



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Law Enforcement Protection Fund (LEPF)

Budget LEPF distributions in LGBMS under **Fund 21100 Law Enforcement Protection**, Department 1005 County Sheriff –or- Department 3001 Law Enforcement, **Object Code 47110 Law Enforcement Protection (DFA)**.

- LEPF funds should be expended to zero each fiscal year.
- If a balance remains at the end of the previous fiscal year, approval from LGD is required prior to spending. After June 30th but on or before July 31st, please fill out the LEPF Carryover Request Form.

For additional information, please contact: Contact: Julie Krupcale, julie.krupcale@dfa.nm.gov, or 505-629-2845.

Local Assistance Tribal Consistency Fund (LATCF)

Budget LATCF distributions in LGBMS as follows:

- Fund 11000 General Fund,
- Revenue line item "0001"
- Object Code "47600 Federal – Local Assistance Tribal Consistency Fund (LATCF)"

New Mexico's Cannabis Regulation Act

Cannabis revenue does not have any expenditure restrictions, therefore, for reporting purposes, and to not lose its identity, LGD is requiring all Cannabis revenue and related expenditures be reported in **"Fund 28000"**.

New Mexico Opioid Allocation Agreement (NMOAA)

Budget NMOAA opioid settlement funds awarded to eligible counties and municipalities under **Fund "27000 LG Abatement Opioid Fund"** using available line items that best fit settlement agreement requirements.

Pursuant to NMOAA requirements, every participating local government shall create a separate fund, called the "LG Abatement Fund." Abatement funds shall not be commingled with any other money or funds of the local government.

FY24 Law Enforcement Recruitment Fund –(LERF)

Administering Agency: DFA Grant Agreement

The department of finance and administration shall establish a program to distribute funds for local law enforcement agencies to provide recruitment to law enforcement officers and support positions. The program shall establish criteria for distribution of funds appropriated for that purpose, prioritizing recruitment of personnel to increase investigative capacity. The program shall also establish appropriate guidelines on the use of the Law Enforcement Recruitment Fund. LERF funds should be expended to zero to avoid reversions.

The following are examples on how the funds can be used:

- To fill Law Enforcement officer or support Positions.
- To create new Law Enforcement officer or support positions.

Type of allowable Positions:



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- Commissioned Law Enforcement
- Dispatchers
- Police Administrative Personnel
- Civilian Crime Scene Technicians
- Evidence Custodians
- Records custodians
- Forensic Laboratory Personnel
- Public Service Aides
- Criminal Investigators
- Investigate Analyst
- Intelligence Analysts
- Unmanned Aerial Vehicle Operators
- Information Technology/Professional Positions

Budget LERF distributions in LGBMS as follows:

- FY26 Fund 21222
- Revenue line item "0001"
- Object Code "3001"- Law Enforcement

FY25 Firefighter/EMS and Corrections Recruitment Funds

Administering Agency: DFA Grant Agreement

The department of finance and administration shall establish a program to distribute funds for Firefighter and EMS agencies to provide recruitment. The program shall establish criteria for distribution of funds appropriated for that purpose, prioritizing recruitment of personnel to improve response times, improve IOS ratings and supplement existing paid and/or volunteer organizations with additional trained responders. The program shall also establish appropriate guidelines on the use of the Firefighter/EMS Recruitment Fund.

Type of allowable recruitment position are as follows:

- Uncertified Fire Fighters
- Certified Fire Fighters
- Uncertified EMT's
- Certified EMT's

Budget Firefighter/EMS Recruitment Fund distributions in LGBMS as follows:

- FY26 Fund 20920 **Firefighter/EMS Recruitment Fund (Merged)**
- Revenue line item "0001"
- Object Code "3002"-Fire Protection



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FY25 Corrections Recruitment Fund

Administering Agency: DFA Grant Agreement

The department of finance and administration shall establish a program to distribute funds for NM correctional, detention, probation, and parole agencies for salary funding to recruit certified and non-certified personnel. The program shall establish criteria for distribution of funds appropriated for that purpose, prioritizing recruitment of personnel to improve capacity within correctional facilities. The program shall also establish appropriate guidelines on the use of the Corrections Recruitment Fund.

Budget Corrections Recruitment Fund distributions in LGBMS as follows:

- FY26 Fund 20120 Corrections Recruitment Fund
- Revenue line item "0001"
- Object Code "8004" - Correction Recruitment

DFA grant agreements encompass **restrictions**, therefore, for reporting purposes, LGD requires **allocation for FY26 (year 2) must be budgeted in the following funds 20920 and 20120. All FY25 appropriations must be expended on or before June 30, 2025; any cash balances not expended will require reversion to DFA. The Final Report data submitted to LGD must reconcile with the LGBMS fourth Quarter Financial Report.** For information or questions, contact: Contact: Bianca Quintana, Bianca.Quintana@dfa.nm.gov, 505-231-3052.

Budget Training

- DFA Local Government Division, Budget, and Finance Bureau (BFB) will be providing a virtual training on **March 21, 2025, from 9:00 am to 11:30 am** on "Introduction to Local Government Budget Management System (LGBMS)-Budgeting 101 training for new users" presented by BFB Analysts. A virtual "Teams Meeting" invitation will be sent out by your analyst in the next couple of days. Please "accept" this meeting invitation to add to your calendar.
- **TARGETED AUDIENCE: Newly hired local government finance staff and anyone with new job duties that include LGBMS Budget reporting.**

If you have any further questions, please contact your assigned analyst. Staff contact information can be located at the following link: <https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/>

xc: BFB Analysts
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