

SUSANA MARTINEZ
GOVERNOR

RICK LOPEZ
DIRECTOR



THOMAS E. CLIFFORD, PH.D.
CABINET SECRETARY

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
Bataan Memorial Building ♦ Suite 201 ♦ Santa Fe, NM 87501
PHONE (505) 827-8051 ♦ FAX (505) 827-4340

January 23, 2015

Mr. Derril Gleim, President
East Culpepper Flats Mutual Domestic Water Consumers Association
P.O. Box 583
Aztec, NM 87410-0583

Dear President Gleim:

The final budget as submitted by the governing body for Calendar Year 2015 has been examined. The Local Government Division of the Department of Finance and Administration (Division) finds it has been developed in accordance with applicable statutes and budgeting guidelines. Sufficient resources appear to be available to cover budgeted expenditures.

Therefore, in accordance with Section 6-6-2-(E) NMSA 1978, the Division grants full certification of the final calendar year 2015 budget. The Division also notes that in accordance with the Budget Certification Rule 2.2.3 NMAC, the most recent audit or "Agreed Upon Procedures" (per 2.2.2.16 NMAC) submitted to the Office of the State Auditor was for 2013.

Budgets approved by the Division are required to be made a part of the minutes of your governing body according to Section 6-6-5 NMSA 1978. In addition, Section 6-6-6 NMSA 1978 provides that the approved budget will be binding on the local officials and governing authorities. Any official or governing authority approving claims or paying warrants in excess of the approved budget or available funds will be liable for such claims and warrants allowed.

Furthermore, state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is further governed by Article 9, Section 14 of the Constitution of the State of New Mexico, commonly referred to as the Anti-donation clause.

Finally, please be advised that all transfers between funds and budget increases require Division approval pursuant to Section 6-6-2 (G) (H) NMSA 1978.

If you have any questions, please call me at (505) 827-8059.

Sincerely,

Tom Dixon
Budget and Finance Analyst

Cc. Mary Eppard, Secretary, East Culpepper Flats Mutual Domestic Water Consumers Association