

SUSANA MARTINEZ
GOVERNOR



WAYNE SOWELL
DIRECTOR

THOMAS E. CLIFFORD, PH.D.
CABINET SECRETARY

JESSICA LUCERO
ASSISTANT DIRECTOR

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) 827-4948

August 15, 2014

The Honorable Michael S. Morones
Mayor
Town of Silver City
PO Box 1188
Silver City, NM 88062-1188

Dear Mayor Morones:

The final budget of your local government entity for Fiscal Year 2014-15, as approved by your governing body, has been examined and reviewed. We find it has been developed in accordance with applicable statutes and budgeting guidelines. Sufficient resources appear to be available to cover budgeted expenditures.

In accordance with Section 6-6-2-(E) NMSA 1978, the Local Government Division (Division) certifies your final FY 2012-13 budget. *The Budget Certification Rule, 2.2.3 NMAC*, requires that your most recent audit that should have been submitted to the Office of the State Auditor as of this time is for FY 2012-13. Our information indicates that you are in compliance with this requirement.

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 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 approval by the Division is required by Section 6-6-2 (G) (H) NMSA 1978, of all transfers between funds and all budget increases.

If you have any questions, please call me at (505) 827-4127.

Sincerely,

A handwritten signature in blue ink that reads "Erica Cummings".

Erica Cummings
Budget and Finance Analyst