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GOVERNOR

THOMAS E. CLIFFORD, PH.D.
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RYAN GLEASON
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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 27, 2013

The Honorable Darryl F. Madalena
Chairman, Sandoval County Commission
P.O. Box 40
Bernalillo, NM 87004

Dear Chairperson Madalena:

The final budget of your local government entity for Fiscal Year 2013-14, 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 the final FY 2013-14 budget. *The Budget Certification Rule, 2.2.3 NMAC*, requires that the FY 2011-12 audit should have been already submitted to the Office of the State Auditor. The information obtained by the Division from the Office of the State Auditor's website 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 is 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 when applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is also 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 cursive script that reads "Brenda L. Suazo-Giles".

Brenda L. Suazo-Giles, Budget and Finance Analyst