



**SPECIAL MEETING
CITY OF ROSWELL COUNCIL
THURSDAY, JULY 23, 2026, at 3:30 p.m.
City Hall — Mike Mathews Conference Room
425 N. Richardson Ave.
Roswell, New Mexico 88201**

Notice of this meeting has been given to the public in compliance with Sections 10-15-1 through 10-15-4 NMSA 1978 and Resolution No. 26-12. Except for emergency matters, the City Council shall take action only on the specific items listed on the Agenda.

JULY 23, 2026

MAYOR - Timothy Z. Jennings

3:30 p.m.

Ward 1
Cristina A. Arnold
Juan Oropesa

Ward II
Juliana Halvorson
Will Cavin

Ward III
Edward L. Heldenbrand
Kurt Edwin Gass

Ward IV
Robert B. Com
Darrell Johnson

Ward V
Angela G. Moore
Carlos Marrujo Jr.

WELCOME! We are very glad you have joined us for the Roswell City Council meeting. If you wish to speak, please sign up at the podium. The Council is pleased to hear relevant comments; however, a 3-minute limit is set in accordance with Resolution 26-12 (Governing Body Rules of Order). Large groups are asked to name a spokesperson. Robert's Rules of Order govern the conduct of the meeting. THANK YOU for participating in your City Government.

OPENING CEREMONIES

Call to Order by Presiding Officer
Roll Call & Determination of Quorum

APPROVAL OF THE AGENDA

1. Approval of agenda - approve the agenda for the July 20, 2026, Special City Council Meeting. (Corn/Martinez)

PUBLIC PARTICIPATION ON AGENDA ITEMS

REGULAR ITEMS

2. Resolution 26-42 - Approval of Resolution 26-42: Authorizing the Fiscal Year 2025-2026 Year-End Budget Adjustment and submission of the adjustment to the New Mexico Department of Finance and Administration, Local Government Division. (Gass/Gomez)
3. Resolution 26-43 - Approval of Resolution 26-43: Approving the Final Quarter Financial Report for the Fiscal Year Ending June 30, 2026, and authorizing its submission to the New Mexico Department of Finance and Administration, Local Government Division. (Gass/Gomez)
4. Resolution 26-44 - Approval of Resolution 26-44: Adopting and approving the City of Roswell Final Budget for Fiscal Year 2026-2027 and authorizing its submission to the New Mexico Department of Finance and Administration, Local Government Division. (Gass/Gomez)
5. Resolution 26-41 - Approval of Resolution 26-41: A Resolution to put a one-fourth of one percent local economic development act local option Gross Receipts Tax on the November 3, 2026 ballot. (Cavin/Yntema)
6. Ordinance 26-10 - Authorize to advertise for a public hearing to consider adopting proposed Ordinance 26-10: authorizing the adoption of a local economic development act local option Gross Tax Receipts. (Cavin/Yntema)

CLOSED SESSION

7. Hold a Closed session pursuant to NMSA 1978, § 10-15-1H (2), to discuss limited personnel matters pertaining to the Roswell Police Department and the Finance Department. (Corn/Nairn-Mahan)

ADJOURNMENT

If you are an individual with a disability who needs a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the

hearing or meeting, please contact Human Resources at 575-624-6700 at least one week before the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the City Clerk at 575-637-6202 if a summary of another type of accessible format is needed. Printed and posted: **Monday, July 20, 2026**

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

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You can also dial in using your phone.

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**ROSWELL NEW MEXICO
AGENDA ITEM ABSTRACT**

Special Council Meeting

2.

Meeting Date: 07/23/2026

COMMITTEE: Finance

CONTACT: Tammi Smith

CHAIR: Kurt Gass

ACTION REQUESTED:

Resolution 26-42 - Approval of Resolution 26-42: Authorizing the Fiscal Year 2025-2026 Year-End Budget Adjustment and submission of the adjustment to the New Mexico Department of Finance and Administration, Local Government Division. (Gass/Gomez)

BACKGROUND:

Initiated by: Toni Gomez

As part of the fiscal year-end closing process, Finance reviewed the City's Fiscal Year 2025-2026 budget and financial activity to identify adjustments necessary to align the approved budget with revised revenue estimates, actual and projected expenditures, transfers, grant activity, capital projects, and other financial commitments recorded through June 30, 2026.

The proposed year-end budget adjustment addresses changes that occurred after adoption of the Final Budget and subsequent budget adjustments approved during the fiscal year. These changes may include recognizing additional or reduced revenues, adjusting expenditure authority, correcting account classifications, reconciling transfers between funds, and providing sufficient budget authority for qualifying expenditures incurred before the end of the fiscal year.

The adjustment does not authorize departments to spend additional funds after the close of the Fiscal Year 2025-2026. Its purpose is to ensure the City's final budget accurately reflects authorized financial activity and complies with applicable state budget and financial reporting requirements.

FINANCIAL CONSIDERATION

The specific adjustments to revenues, expenditures, and transfers are detailed in the attached budget adjustment schedule.

LEGAL REVIEW:

Not applicable.

BOARD AND COMMITTEE ACTION:

The Fiscal Year 2025-2026 Year-End Budget Adjustment has not previously been presented to a committee. The City Council is the first governing body to consider the adjustment for approval.

STAFF RECOMMENDATION:

Staff recommends approval of Resolution 26-42 authorizing the Fiscal Year 2025-2026 Year-End Budget Adjustment and submission to the New Mexico Department of Finance and Administration, Local Government Division.

Attachments

Resolution 26-42 Approvin the FY 25-26 Year End Budget Adjustment - DRAFT

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Amalia Martinez, City Clerk

**ROSWELL NEW MEXICO
AGENDA ITEM ABSTRACT**

Special Council Meeting

3.

Meeting Date: 07/23/2026

COMMITTEE: Finance

CONTACT: Tammi Smith

CHAIR: Kurt Gass

ACTION REQUESTED:

Resolution 26-43 - Approval of Resolution 26-43: Approving the Final Quarter Financial Report for the Fiscal Year Ending June 30, 2026, and authorizing its submission to the New Mexico Department of Finance and Administration, Local Government Division. (Gass/Gomez)

BACKGROUND:

Initiated by: Toni Gomez

Section 6-6-2 NMSA 1978 authorizes the New Mexico Department of Finance and Administration, Local Government Division, to require periodic financial reports from local public bodies. DFA requires counties and municipalities to submit quarterly reports through the Local Government Budget Management System.

The Final Quarter Financial Report presents the City's unaudited financial activity for Fiscal Year 2025-2026 through June 30, 2026. The report includes year-to-date revenues, expenditures, transfers, investments, and cash balances by fund. Finance prepared the report using the City's accounting records and reconciled the reported activity to the applicable financial records.

The Final Quarter Financial Report and governing-body-approved resolution are required to be submitted to DFA by July 31, 2026.

FINANCIAL CONSIDERATION

Approval of the Final Quarter Financial Report does not authorize additional expenditures or amend the City's budget. The report presents unaudited financial activity and cash balances through June 30, 2026.

LEGAL REVIEW:

Not applicable.

BOARD AND COMMITTEE ACTION:

The Final Quarter Financial Report has not previously been presented to a committee. The City Council is the first governing body to consider the report for approval.

STAFF RECOMMENDATION:

Proceed as presented.

Attachments

Resolution 26-43 Approving the Final Quarter Financial Report for Fiscal Year Ending June 30, 2026

**A RESOLUTION APPROVING THE FINAL QUARTER FINANCIAL REPORT
FOR FISCAL YEAR ENDING JUNE 30, 2026, FOR THE CITY OF ROSWELL,
NEW MEXICO**

WHEREAS, the Governing Body in and for the City of Roswell, State of New Mexico, has developed a budget for fiscal year 2025-2026; and

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2025-2026.

PASSED, ADOPTED, SIGNED, and APPROVED the 23rd day of July 2026.

Timothy Z. Jennings, Mayor

Amalia Martinez, City Clerk

**ROSWELL NEW MEXICO
AGENDA ITEM ABSTRACT**

Special Council Meeting

4.

Meeting Date: 07/23/2026

COMMITTEE: Finance

CONTACT: Tammi Smith

CHAIR: Kurt Gass

ACTION REQUESTED:

Resolution 26-44 - Approval of Resolution 26-44: Adopting and approving the City of Roswell Final Budget for Fiscal Year 2026-2027 and authorizing its submission to the New Mexico Department of Finance and Administration, Local Government Division. (Gass/Gomez)

BACKGROUND:

Initiated by: Toni Gomez

New Mexico Law requires local governments to prepare and submit an annual budget to the New Mexico Department of Finance and Administration, Local Government Division, Budget and Finance Bureau. The City's Fiscal Year 2026-2027 Final Budget covers the period beginning July, 1, 2026, and ending June 30, 2027.

The Interim Budget was developed using projected revenues, estimated available cash balances, departmental operating requirements, personnel costs, contractual obligations, capital projects, grant-funded activities, required reserves, and other anticipated financial commitments. Departmental budget requests were reviewed by Finance and the Finance Committee to evaluate funding availability, account classification, compliance with applicable restrictions, and consistency with the City's overall financial capacity.

Following DFA's approval of the Preliminary Budget, Finance prepared the Final Budget using updated financial information. The Final Budget incorporates necessary revisions to revenue and expenditure estimates, beginning cash balances, transfers, personnel costs, grants, capital projects, outstanding commitments, and other items identified after submission of the Preliminary Budget.

DFA requires counties and municipalities to submit final budget revisions through the Local Government Budget Management System, together with the governing-body-approved budget resolution and required supporting schedules, by July 31, 2026. Following DFA approval, the Final Budget maintained in LGBMS becomes the City's official budget of record for Fiscal Year 2026-2027.

FINANCIAL CONSIDERATION

Approval of the resolution establishes the City's authorized operating and capital budget for Fiscal Year 2026-2027. The revenues, expenditures, transfers, cash balances, reserves, and other appropriations by fund are detailed in the attached Final Budget.

This action does not represent a single additional expenditure. It authorizes expenditures within the amounts and purposes included in the Final Budget. Any subsequent budget adjustments will be processed in accordance with applicable state law, DFA requirements and City policy.

LEGAL REVIEW:

Not applicable.

BOARD AND COMMITTEE ACTION:

The Final Budget has not previously been presented to a board or committee. The City Council is the first governing body to consider the Fiscal Year 2026-2027 Final Budget for adoption. Departmental budget requests were reviewed by the Finance Committee during development of the Interim Budget.

STAFF RECOMMENDATION:

Proceed as presented.

Attachments

Resolution 26-44 Adopting and Approving the Final Budget for Fiscal Year 2026-2027

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WHEREAS, the governing body of the City of Roswell, State of New Mexico, has developed a budget for the fiscal year 2026-2027; and

WHEREAS, said budget has been reviewed and approved in its preliminary form by the New Mexico Department of Finance and Administration, Local Government Division, as required by law; and

WHEREAS, the budget furthers the City’s mission to provide services in a financially responsible manner while maintaining essential public services and aligning with community priorities; and

WHEREAS, it is the majority opinion of this governing body that the proposed final budget meets the requirements as currently determined for necessary governmental operations and long-term financial sustainability;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ROSWELL, STATE OF NEW MEXICO, that the City of Roswell hereby adopts and approves the Final Budget for fiscal year 2026-2027 and respectfully requests approval by the Local Government Division of the Department of Finance and Administration.

PASSED, APPROVED, and ADOPTED this 23rd day of July 2026.

CITY SEAL

Timothy Z. Jennings, Mayor

ATTEST:

Amalia Martinez, City Clerk

**ROSWELL NEW MEXICO
AGENDA ITEM ABSTRACT**

Special Council Meeting

5.

Meeting Date: 07/23/2026

COMMITTEE: Legal

CONTACT: C. Josh Nairn-Mahan

CHAIR: Will Cavin

ACTION REQUESTED:

Resolution 26-41 - Approval of Resolution 26-41: A Resolution to put a one-fourth of one percent local economic development act local option Gross Receipts Tax on the November 3, 2026 ballot. (Cavin/Yntema)

BACKGROUND:

Initiated by: Councilor Cavin

New Mexico communities have the legal authority to provide public support for economic development through the Local Economic Development Act (LEDA), but most lack the capacity to do so consistently. LEDA provides a local option gross receipts tax (LEDA LOGRT), the revenue of which, upon voter approval, municipalities and counties dedicate to public support for qualifying entities furthering or implementing economic development plans and projects. Municipalities may adopt a LEDA LOGRT increment of up to one-fourth percent (1/4%, or 0.25%).

"Public support" includes the provision of: • Land, buildings or other infrastructure • New broadband infrastructure that does not serve a public facility • Public-works improvements essential to the location or expansion of a qualifying entity (THINK SITE READINESS) • Direct loans or grants for land, buildings or infrastructure • Technical assistance to cultural facilities • Loan guarantees securing the cost of land, buildings or infrastructure • Grants for public-works infrastructure improvements essential to the location or expansion of a qualifying entity (THINK SITE READINESS) • Grants or subsidies to cultural facilities • Land for a publicly held industrial park (THINK SITE READINESS) • Land for a publicly owned cultural facility • Construction of a building for use by a qualifying entity

"Qualifying entities" are: • Those that manufacture, process or assemble manufactured products or agricultural products • Commercial enterprises for storing, warehousing, distributing or selling products of agriculture, mining or industry • Restaurants and lodgers • Indian nations, tribes or pueblos or federally chartered tribal corporations • Telecommunications sales enterprises • Facilities for farmers' markets • Metropolitan redevelopment project developers • Cultural facilities • Retail businesses o in municipalities with populations of 15,000 or less; or o in municipalities with populations of more than 15,000 if the project does not receive state backing; or o in a county's unincorporated area

FINANCIAL CONSIDERATION

If implemented, this GRT would raise approximately \$4,500,000.00 based on FY 26 receipts

LEGAL REVIEW:

The Legal Committee heard this item at its meeting on July 23, 2026.

BOARD AND COMMITTEE ACTION:

Legal Committee will be the first to consider this item.

STAFF RECOMMENDATION:

Proceed as presented.

Attachments

Resolution 26-41 LEDA GRT Election Resolution - DRAFT

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WHEREAS, the governing body of the City of Roswell is duly elected to represent and address the needs of its residents; and

WHEREAS, among the findings of the Local Economic Development Act (LEDA), Chapter 5 Article 10 NMSA 1978, the New Mexico Legislature found it is difficult for municipalities in the state to attract and retain businesses capable of enhancing the local and state economy without the resources necessary to compete with other states and their locales; and

WHEREAS, LEDA allows municipalities to establish by ordinance a local option gross receipts tax (LOGRT), the revenue of which shall be dedicated to furthering or implementing economic development plans and projects; and

WHEREAS, LEDA LOGRT, if established, shall be paid by any person engaging in business in the City, for the privilege of engaging in business in the City, at a rate equal to one-fourth of one percent (0.25%, or 25 cents per \$100 of taxable gross receipts); and

- Land, buildings, or other infrastructure
- New broadband infrastructure that does not serve a public facility
- Public works improvements are essential to the location or expansion of a qualifying entity
- Direct loans or grants for land, buildings, or infrastructure
- Technical assistance to cultural facilities
- Loan guarantees securing the cost of land, buildings, or infrastructure
- Grants for public-works infrastructure improvements essential to the location or expansion of a qualifying entity
- Grants or subsidies to cultural facilities
- Land for a publicly held industrial park
- Land for a publicly owned cultural facility
- Construction of a building for use by a qualifying entity; and

City Council

1 Those that manufacture, process, or assemble manufactured products or agricultural products

- 2 • Commercial enterprises for storing, warehousing, distributing, or selling products of
- 3 agriculture • Restaurants and lodgers
- 4 • Facilities for farmers' markets
- 5 • Metropolitan redevelopment projects
- 6 • Cultural facilities
- 7 • Retail businesses; and

8 **WHEREAS**, as per LEDA, no more than 10 percent of the revenue collected through LEDA
9 LOGRT shall be used for promotion and administration of or professional services contracts
10 related to the implementation of an economic development plan adopted by the Board of
11 Trustees;

12 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL, AS THE**
13 **GOVERNING BODY OF THE CITY OF ROSWELL, NEW MEXICO**, that:

14 The Roswell Governing Body, to submit the following ballot question to the Chaves County
15 Clerk, as required by New Mexico Election Code Subsection B of Section 1-16-3, for registered
16 qualified electors of the City on the November 3, 2026, General Election Ballot:

17 *Shall the City of Roswell impose a one-fourth of one percent (0.25%, or 25 cents per*
18 *\$100 of taxable gross receipts) Local Economic Development Act local option gross*
19 *receipts tax, with the revenue being dedicated to furthering or implementing economic*
20 *development plans and projects, among which arts and cultural districts, cultural*
21 *facilities, and retail businesses would be qualifying uses?*

22 PASSED, ADOPTED, SIGNED, and APPROVED this 23rd day of July 23, 2026.
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26 CITY SEAL
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Timothy Z. Jennings, Mayor

31 ATTEST
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Amalia Martinez, City Clerk

**ROSWELL NEW MEXICO
AGENDA ITEM ABSTRACT**

Special Council Meeting

6.

Meeting Date: 07/23/2026

COMMITTEE: Legal

CONTACT: C. Josh Nairn-Mahan

CHAIR: Will Cavin

ACTION REQUESTED:

Ordinance 26-10 — Authorize to advertise for a public hearing to consider adopting proposed Ordinance 26-10: authorizing the adoption of a local economic development act local option Gross Tax Receipts. (Cavin/Yntema)

BACKGROUND:

Initiated by: Councilor Cavin

New Mexico communities have the legal authority to provide public support for economic development through the Local Economic Development Act (LEDA), but most lack the capacity to do so consistently. LEDA provides a local option gross receipts tax (LEDA LOGRT), the revenue of which, upon voter approval, municipalities and counties dedicate to public support for qualifying entities furthering or implementing economic development plans and projects. Municipalities may adopt a LEDA LOGRT increment of up to one-fourth percent (1/4%, or 0.25%).

"Public support" includes the provision of: Land, buildings or other infrastructure • New broadband infrastructure that does not serve a public facility • Public-works improvements essential to the location or expansion of a qualifying entity (THINK SITE READINESS) • Direct loans or grants for land, buildings or infrastructure • Technical assistance to cultural facilities • Loan guarantees securing the cost of land, buildings or infrastructure • Grants for public-works infrastructure improvements essential to the location or expansion of a qualifying entity (THINK SITE READINESS) • Grants or subsidies to cultural facilities • Land for a publicly held industrial park (THINK SITE READINESS) • Land for a publicly owned cultural facility • Construction of a building for use by a qualifying entity

"Qualifying entities" are: • Those that manufacture, process or assemble manufactured products or agricultural products • Commercial enterprises for storing, warehousing, distributing or selling products of agriculture, mining or industry • Restaurants and lodgers • Indian nations, tribes or pueblos or federally chartered tribal corporations • Telecommunications sales enterprises • Facilities for farmers' markets • Metropolitan redevelopment project developers • Cultural facilities • Retail businesses o in municipalities with populations of 15,000 or less; or o in municipalities with populations of more than 15,000 if the project does not receive state backing; or o in a county's unincorporated

FINANCIAL CONSIDERATION

If implemented, this GRT would raise approximately \$4,500,000.00 based on FY 26 receipts.

LEGAL REVIEW:

The City Attorney has reviewed this item.

BOARD AND COMMITTEE ACTION:

The Legal Committee reviewed and discussed this item during its meeting on July 23, 2026. Following the committee's recommendation, the item was forwarded to the Special City Council Meeting held on July 23, 2026, immediately following the Legal Committee meeting, for consideration and action.

STAFF RECOMMENDATION:

Proceed as presented.

Attachments

Ordinance 26-10: LEDA GRT - DRAFT

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ORDINANCE 26-10

**ADOPTING A LOCAL ECONOMIC DEVELOPMENT ACT LOCAL OPTION
GROSS RECEIPTS TAX**

**NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE
CITY OF ROSWELL, NEW MEXICO, that:**

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this municipality, for the privilege of engaging in business in this municipality, an excise tax equal to one-fourth of one percent (0.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the Municipal Local Option Gross Receipts and Compensating Taxes Act and the Local Economic Development Act as they now exist or as they may be amended and shall be known as the "Local Economic Development Act local option gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No Local Economic Development Act local option gross receipts tax shall be imposed on the gross receipts arising from: A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to another point outside the municipality; B. a business located outside the boundaries of a municipality on land owned by that municipality for which a state gross receipts tax distribution is made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978; or C. direct broadcast satellite services.

Section 4. Dedication. Revenue from the Local Economic Development Act local option gross receipts tax will be used for the purposes below: A. Economic development plans and projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act, provided:

- 1) arts and cultural districts created pursuant to the Arts and Cultural District Act are a qualifying purpose;
- 2) cultural facilities are a qualifying entity; and
- 3) retail businesses are a qualifying entity.

1 Section 5. Effective Date. The effective date of the Local Economic Development Act
2 local option gross receipts tax shall be July 1, following the election whose results are certified to
3 be in favor of the ordinance's adoption, and the adopted ordinance is delivered or mailed to the
4 Taxation and Revenue Department.

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6 PASSED, ADOPTED, SIGNED, and APPROVED this 23rd day of July 2026.
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10 CITY SEAL
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15 Timothy Z. Jennings, Mayor
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20 ATTEST
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Amalia Martinez, City Clerk