



Michelle Lujan Grisham
Governor

Ali Rye
State Director

Major General Miguel Aguilar
Cabinet Secretary

Randy Varela
State Fire Marshal

Regina Chacon
Deputy Cabinet Secretary

**DEPARTMENT OF HOMELAND SECURITY
AND EMERGENCY MANAGEMENT**

September 1, 2025

Attached are the Department of Homeland Security and Emergency Management's (DHSEM), FY2027 appropriation request, FY 2026 performance measure expectations, and the department's strategic and IT plans.

The FY 2027 appropriation request covers federal operating activities captured under program 759 and the State Fire Marshal's Office (SFMO) under program 806.

The Department's FY2027 for program 759 DHSEM activities is million \$40,126.1, and \$170,418.5 million for program 806 SFMO activities.

In FY2027, DHSEM will continue to maximize federal grant funding opportunities to support our mission to protect, mitigate, prevent, prepare and recover from all hazards and threats to New Mexico.

If you or your staff have questions for the Department, please contact me or my staff directly.

Sincerely,

DocuSigned by:

Regina Chacon

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Regina Chacon, Deputy Cabinet Secretary
Department of Homeland Security & Emergency Management

APPROPRIATION REQUEST
CERTIFICATION
FORM S-1

Agency Name: Homeland Security and Emergency Management Department Business Unit: 79500

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numeric information has been verified.

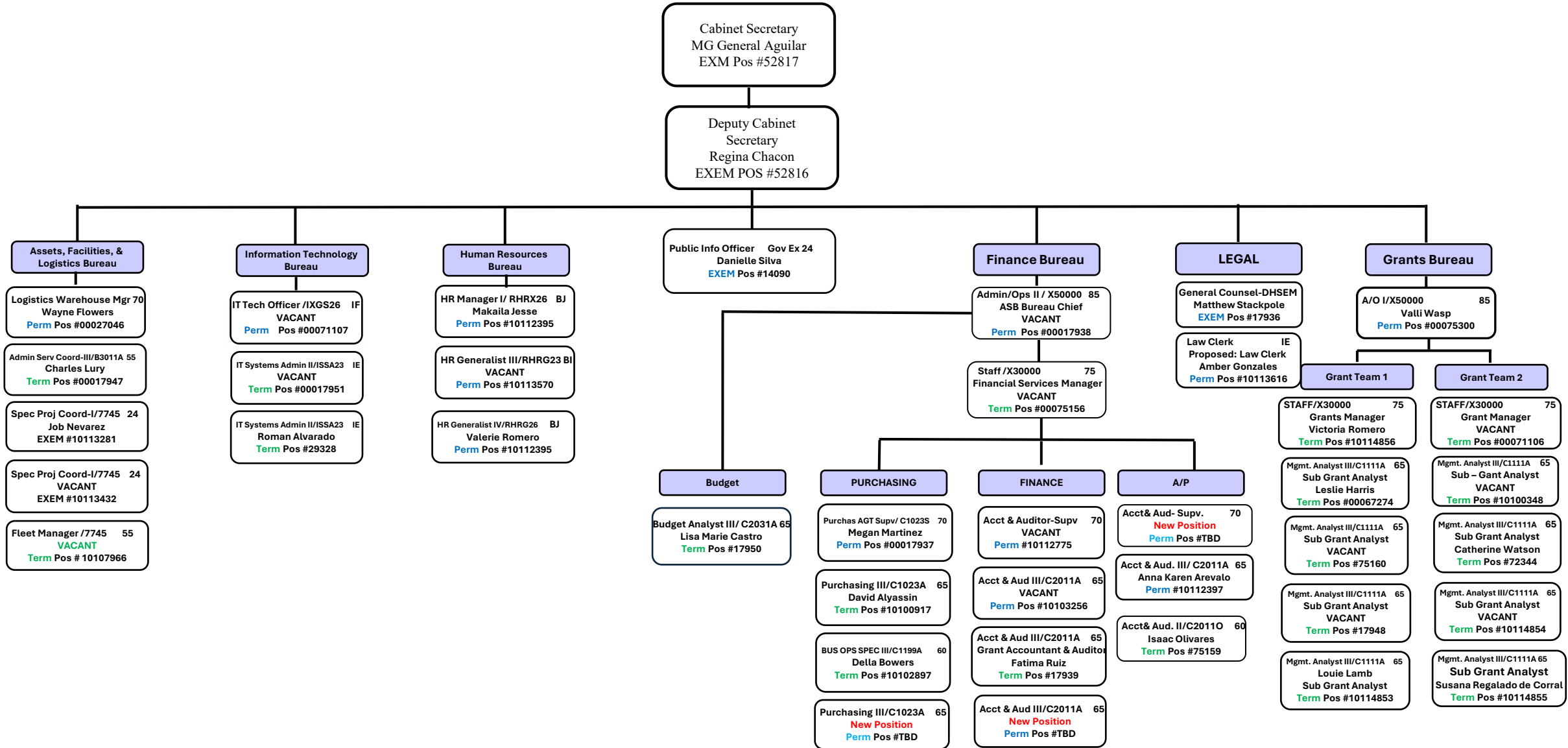
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Megan Martinez , BC- Finance

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Regina Chacon 9/2/2025
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Regina Chacon, Deputy Cabinet Secretary

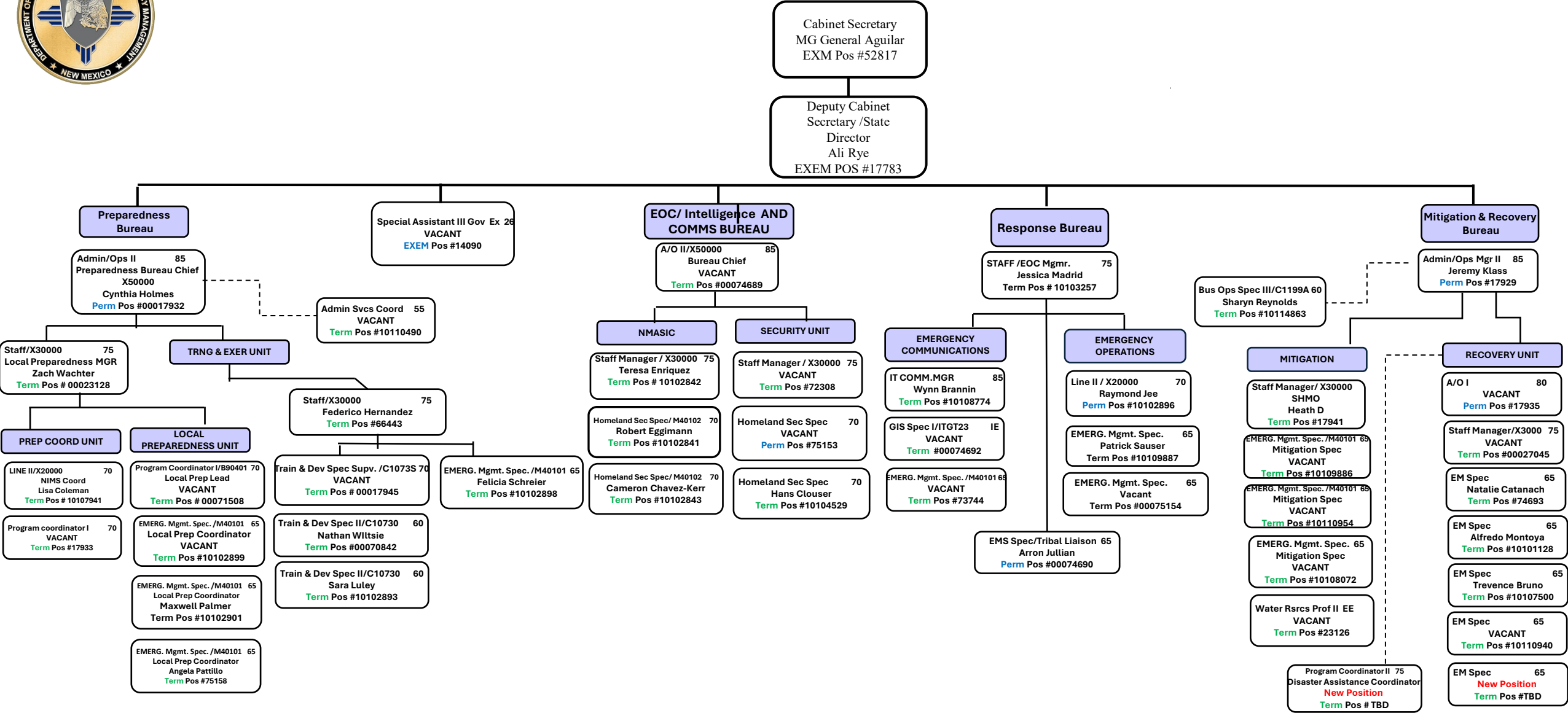
Note: Appropriation Requests for agencies headed by a board or commission must be approved by the board or commission by official action and signed by the chairperson. Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.

Department of Homeland Security & Emergency Management Admin

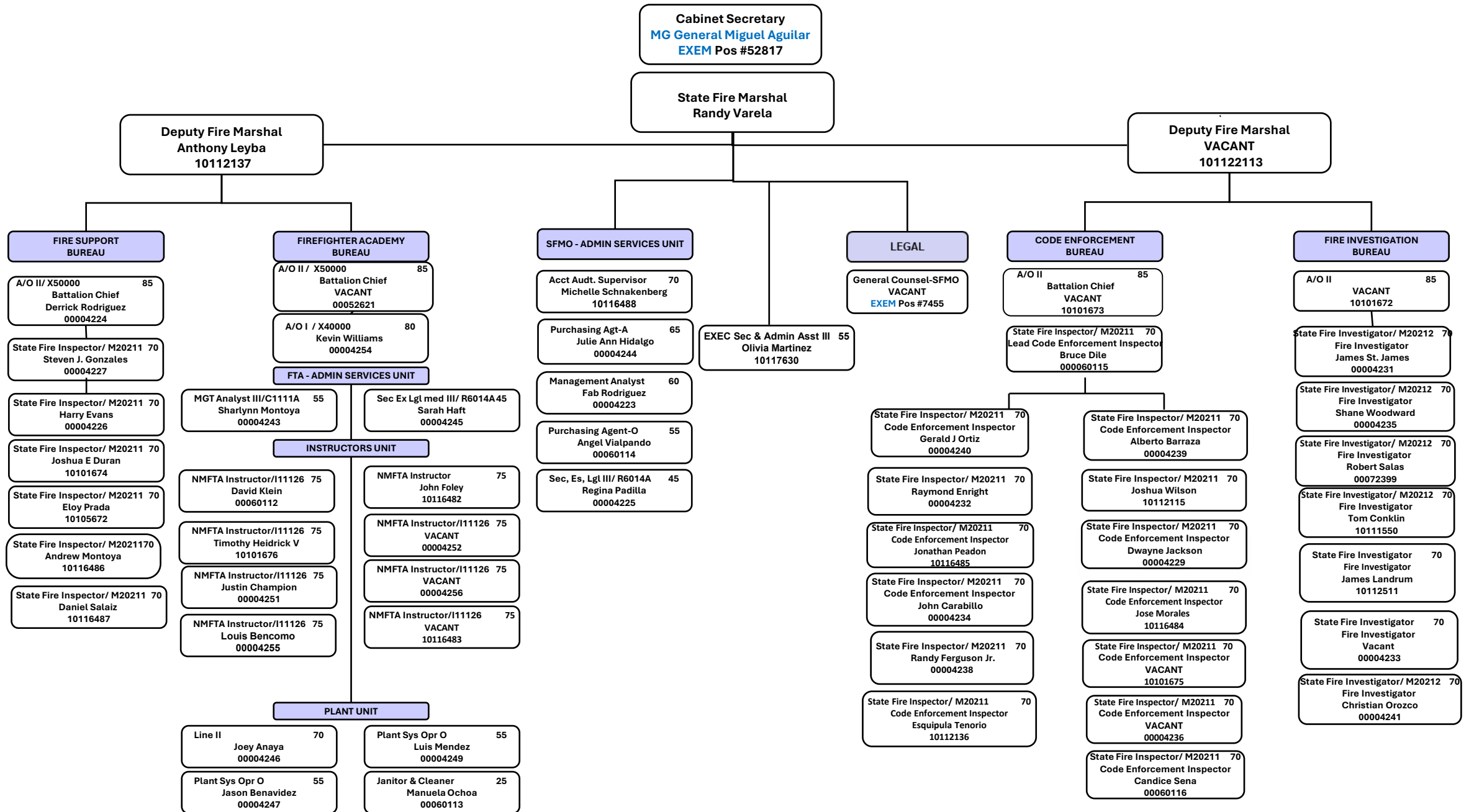




Department of Homeland Security & Emergency Management Programs



Department of Homeland Security & Emergency Management SFMO Division



S-8 Financial Summary

(Dollars in Thousands)

BU PCode Department
79500 0000 0000000000

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	Base	----- FY 2027 Agency Request ----- Expansion	Total
REVENUE								
111	General Fund Transfers	4,009.9	3,939.5	4,481.3	0.0	4,938.4	2,000.0	6,938.4
112	Other Transfers	0.0	70.4	0.0	0.0	0.0	0.0	0.0
120	Federal Revenues	26,256.0	220,379.6	60,203.3	0.0	33,132.7	0.0	33,132.7
130	Other Revenues	108,685.4	143,086.9	157,680.4	0.0	170,055.0	418.5	170,473.5
REVENUE, TRANSFERS		138,951.3	367,476.4	222,365.0	0	208,126.1	2,418.5	210,544.6
REVENUE		138,951.3	367,476.4	222,365.0	0	208,126.1	2,418.5	210,544.6
EXPENSE								
200	Personal services and employee benefits	13,212.3	9,580.4	18,084.5	15,747.8	17,698.4	2,418.5	20,116.9
300	Contractual services	2,468.0	12,080.0	4,529.1	0.0	2,276.1	0.0	2,276.1
400	Other	123,271.0	318,056.3	199,751.4	0.0	188,151.6	0.0	188,151.6
EXPENDITURES		138,951.3	339,716.7	222,365.0	15,747.76	208,126.1	2,418.5	210,544.6
EXPENSE		138,951.3	339,716.7	222,365.0	15,747.76	208,126.1	2,418.5	210,544.6
FTE POSITIONS								
810	Permanent	87.00	97.00	90.00	135.00	90.00	25.00	115.00
820	Term	51.00	0.00	54.00	0.00	54.00	0.00	54.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
FTEs		139.00	97.00	145.00	135.00	145.00	25.00	170.00
FTE POSITIONS		139.00	97.00	145.00	135.00	145.00	25.00	170.00

S-8 Financial Summary

(Dollars in Thousands)

BU PCode Department
79500 P759 000000

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	Base	----- FY 2027 Agency Request ----- Expansion	Total
REVENUE								
111	General Fund Transfers	4,009.9	3,939.5	4,481.3	0.0	4,938.4	2,000.0	6,938.4
112	Other Transfers	0.0	70.4	0.0	0.0	0.0	0.0	0.0
120	Federal Revenues	26,256.0	220,379.6	60,203.3	0.0	33,132.7	0.0	33,132.7
130	Other Revenues	55.0	1,764.0	55.0	0.0	55.0	0.0	55.0
REVENUE, TRANSFERS		30,320.9	226,153.5	64,739.6	0.0	38,126.1	2,000.0	40,126.1
REVENUE		30,320.9	226,153.5	64,739.6	0.0	38,126.1	2,000.0	40,126.1
EXPENSE								
200	Personal services and employee benefits	7,032.1	4,302.9	11,397.7	9,609.3	10,126.7	2,000.0	12,126.7
300	Contractual services	1,762.9	11,762.5	3,824.0	0.0	1,562.8	0.0	1,562.8
400	Other	21,525.9	202,494.7	49,517.9	0.0	26,436.6	0.0	26,436.6
EXPENDITURES		30,320.9	218,560.1	64,739.6	9,609.3	38,126.1	2,000.0	40,126.1
EXPENSE		30,320.9	218,560.1	64,739.6	9,609.3	38,126.1	2,000.0	40,126.1
FTE POSITIONS								
810	Permanent	30.00	51.00	33.00	83.00	33.00	21.00	54.00
820	Term	51.00	0.00	54.00	0.00	54.00	0.00	54.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
FTEs		82.00	51.00	88.00	83.00	88.00	21.00	109.00
FTE POSITIONS		82.00	51.00	88.00	83.00	88.00	21.00	109.00

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

BU PCode Department
79500 P806 000000

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	Base	----- FY 2027 Agency Request ----- Expansion	Total
REVENUE								
111	General Fund Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	108,630.4	141,322.9	157,625.4	0.0	170,000.0	418.5	170,418.5
REVENUE, TRANSFERS		108,630.4	141,322.9	157,625.4	0.0	170,000.0	418.5	170,418.5
REVENUE		108,630.4	141,322.9	157,625.4	0.0	170,000.0	418.5	170,418.5
EXPENSE								
200	Personal services and employee benefits	6,180.2	5,277.5	6,686.8	6,138.5	7,571.7	418.5	7,990.2
300	Contractual services	705.1	317.5	705.1	0.0	713.3	0.0	713.3
400	Other	101,745.1	115,561.6	150,233.5	0.0	161,715.0	0.0	161,715.0
EXPENDITURES		108,630.4	121,156.6	157,625.4	6,138.46	170,000.0	418.5	170,418.5
EXPENSE		108,630.4	121,156.6	157,625.4	6,138.46	170,000.0	418.5	170,418.5
FTE POSITIONS								
810	Permanent	57.00	46.00	57.00	52.00	57.00	4.00	61.00
FTEs		57.00	46.00	57.00	52.00	57.00	4.00	61.00
FTE POSITIONS		57.00	46.00	57.00	52.00	57.00	4.00	61.00

BU PCode Department
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S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
499105	General Fd. Appropriation	4,009.9	3,939.5	4,481.3	0.0	4,938.4	2,000.0	6,938.4
111	General Fund Transfers	4,009.9	3,939.5	4,481.3	0.0	4,938.4	2,000.0	6,938.4
499905	Other Financing Sources	0.0	70.4	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	70.4	0.0	0.0	0.0	0.0	0.0
451903	Federal Direct - Operating	26,256.0	220,379.6	60,203.3	0.0	33,132.7	0.0	33,132.7
120	Federal Revenues	26,256.0	220,379.6	60,203.3	0.0	33,132.7	0.0	33,132.7
407201	Fire Insurance Tax	108,630.4	141,131.3	157,625.4	0.0	170,000.0	418.5	170,418.5
411102	Registrations & Certificates	0.0	(0.8)	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	0.0	59.7	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	55.0	1,896.9	55.0	0.0	55.0	0.0	55.0
130	Other Revenues	108,685.4	143,086.9	157,680.4	0.0	170,055.0	418.5	170,473.5
TOTAL REVENUE		138,951.3	367,476.4	222,365.0	0	208,126.1	2,418.5	210,544.6
520100	Exempt Perm Positions P/T&F/T	362.8	886.3	1,502.3	1,328.5	1,452.6	283.0	1,735.6
520200	Term Positions	2,717.7	1,893.7	4,245.2	19.0	3,652.3	0.0	3,652.3
520300	Classified Perm Positions F/T	5,466.1	4,139.6	6,659.7	9,732.9	7,015.1	1,457.5	8,472.6
520500	Temporary Positions F/T & P/T	0.0	21.4	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	19.2	1.1	27.6	0.0	24.7	0.0	24.7
520700	Overtime & Other Premium Pay	486.7	135.3	759.9	0.0	690.7	0.0	690.7
520800	Annl & Comp Paid At Separation	93.0	26.6	123.9	0.0	112.2	0.0	112.2
520900	Differential Pay	0.0	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	982.7	467.8	1,156.7	1,445.7	1,285.6	139.0	1,424.6
521200	Retirement Contributions	1,951.1	1,448.5	2,320.5	2,291.7	2,137.2	383.6	2,520.8
521300	F I C A	787.2	351.4	941.6	680.4	867.4	106.9	974.3
521400	Workers' Comp Assessment Fee	1.3	0.6	1.7	0.0	1.6	0.0	1.6
521410	GSD Work Comp Insur Premium	57.0	39.8	19.7	0.0	19.4	0.0	19.4
521500	Unemployment Comp Premium	1.0	0.0	5.8	0.0	32.8	0.0	32.8
521600	Employee Liability Ins Premium	70.8	49.4	50.7	0.0	157.8	0.0	157.8
521700	RHC Act Contributions	211.1	105.7	264.6	249.6	244.4	48.5	292.9
521900	Other Employee Benefits	4.6	13.2	4.6	0.0	4.6	0.0	4.6
523200	COVID Related Time Worked	0.0	0.0	0.0	0.0	0.0	0.0	0.0
200	Personal services and employee benef	13,212.3	9,580.4	18,084.5	15,747.8	17,698.4	2,418.5	20,116.9
535100	Medical Services	2.5	0.1	2.5	0.0	2.5	0.0	2.5
535200	Professional Services	613.6	10,888.3	1,551.0	0.0	629.9	0.0	629.9

BU PCode Department
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S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
535300	Other Services	1,589.1	1,191.5	2,777.2	0.0	1,433.4	0.0	1,433.4
535400	Audit Services	177.8	0.0	91.0	0.0	128.8	0.0	128.8
535600	IT Services	85.0	0.0	107.4	0.0	81.5	0.0	81.5
300	Contractual services	2,468.0	12,080.0	4,529.1	0.0	2,276.1	0.0	2,276.1
542000	Legislator PerDiem&M-DFARollup	0.0	1.7	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	59.6	2.3	55.0	0.0	53.2	0.0	53.2
542200	Employee I/S Meals & Lodging	332.8	232.1	418.1	0.0	347.1	0.0	347.1
542300	Brd & Comm Mbr Meals & Lodging	3.5	0.0	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	2.5	0.0	2.5	0.0	2.5	0.0	2.5
542500	Transp - Fuel & Oil	230.0	131.4	277.8	0.0	238.1	0.0	238.1
542600	Transp - Parts & Supplies	62.8	92.4	140.5	0.0	153.3	0.0	153.3
542700	Transp - Transp Insurance	16.1	11.2	15.4	0.0	28.7	0.0	28.7
543100	Maint - Grounds & Roadways	41.0	38.3	42.7	0.0	41.9	0.0	41.9
543200	Maint - Furn, Fxt, Equipment	69.0	94.4	103.1	0.0	74.7	0.0	74.7
543300	Maint - Buildings & Structures	59.5	52.9	130.5	0.0	113.5	0.0	113.5
543400	Maint - Property Insurance	0.3	1.0	6.9	0.0	3.7	0.0	3.7
543500	Maint - Supplies	18.5	11.1	76.1	0.0	68.1	0.0	68.1
543600	Maint - Laundry/Dry Cleaning	4.5	28.0	19.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	10.4	2.6	0.0	2.6	0.0	2.6
543820	Maintenance IT	5.0	0.0	55.2	0.0	55.1	0.0	55.1
543830	IT HW/SW Agreements	710.6	444.8	938.9	0.0	608.4	0.0	608.4
543900	Other Maintenance	0.3	(0.0)	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	108.8	138.3	300.9	0.0	272.5	0.0	272.5
544100	Supplies-Office Supplies	32.3	23.1	83.7	0.0	70.1	0.0	70.1
544200	Supplies-Medical,Lab,Personal	1.0	0.3	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	365.0	135.8	384.1	0.0	380.7	0.0	380.7
544500	Supplies-Food	7.0	1.2	7.0	0.0	7.0	0.0	7.0
544700	Supplies-Clothng,Unifrms,Linen	45.0	42.2	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	12.0	0.0	12.0	0.0	12.0	0.0	12.0
544900	Supplies-Inventory Exempt	125.0	17.8	145.5	0.0	128.5	0.0	128.5
545700	ISD Services	210.1	104.0	193.8	0.0	364.6	0.0	364.6
545710	DOIT HCM Assessment Fees	53.5	64.3	39.1	0.0	56.3	0.0	56.3
545810	GCD Radio Communications Svcs	507.9	292.2	378.7	0.0	567.6	0.0	567.6

BU PCode Department
79500 0000 0000000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
545900	Printing & Photo Services	84.5	25.8	155.9	0.0	104.8	0.0	104.8
546000	Building Use Fee GSD	50.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	18.0	15.7	26.4	0.0	23.6	0.0	23.6
546310	Utilities - Sewer/Garbage	20.0	22.1	23.4	0.0	20.6	0.0	20.6
546320	Utilities - Electricity	125.0	71.7	165.9	0.0	131.9	0.0	131.9
546330	Utilities - Water	25.0	21.4	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	42.0	22.6	46.8	0.0	42.8	0.0	42.8
546350	Utilities - Propane	8.1	6.4	8.1	0.0	8.1	0.0	8.1
546400	Rent Of Land & Buildings	35.0	118.0	108.9	0.0	89.0	0.0	89.0
546409	Rent Expense - Interagency	4.0	0.0	6.8	0.0	4.5	0.0	4.5
546500	Rent Of Equipment	22.2	61.5	26.0	0.0	22.8	0.0	22.8
546600	Communications	73.0	66.5	131.7	0.0	82.9	0.0	82.9
546610	DOIT Telecommunications	241.4	195.2	226.9	0.0	296.3	0.0	296.3
546700	Subscriptions/Dues/License Fee	32.0	44.7	64.3	0.0	54.1	0.0	54.1
546709	Subscription & Due Interagency	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	31.7	27.1	55.6	0.0	44.0	0.0	44.0
546900	Advertising	5.6	0.8	7.4	0.0	5.9	0.0	5.9
547000	Legal Settlements	0.0	2.5	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	117,766.7	139,865.8	192,570.6	0.0	181,527.4	0.0	181,527.4
547410	Grants To Public Schools&Univ	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	0.0	152,256.9	254.4	0.0	132.3	0.0	132.3
547450	Grants to Other Agencies	0.0	20,370.0	3.5	0.0	1.8	0.0	1.8
547900	Miscellaneous Expense	750.0	846.9	758.6	0.0	754.5	0.0	754.5
547909	Misc Expense Interagency	5.0	0.7	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	39.4	209.6	0.0	109.0	0.0	109.0
548200	Furniture & Fixtures	55.0	49.1	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	50.0	6.7	80.0	0.0	80.0	0.0	80.0
548400	Other Equipment	222.3	259.3	193.3	0.0	193.3	0.0	193.3
548800	Automotive & Aircraft	400.0	1,654.8	440.0	0.0	440.0	0.0	440.0
548900	Buildings & Structures	27.3	0.0	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	44.0	17.9	71.3	0.0	48.6	0.0	48.6
549700	Employee O/S Meals & Lodging	46.0	15.8	73.3	0.0	50.6	0.0	50.6
400	Other	123,271.0	318,056.3	199,751.4	0.0	188,151.6	0.0	188,151.6

BU PCode Department
79500 0000 0000000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----	
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion Total
TOTAL EXPENSE		138,951.3	339,716.7	222,365.0	15,747.76	208,126.1	2,418.5 210,544.6
810	Permanent	87.00	97.00	90.00	135.00	90.00	25.00 115.00
810	Permanent	87.00	97.00	90.00	135.00	90.00	25.00 115.00
820	Term	51.00	0.00	51.00	0.00	54.00	0.00 54.00
820	Term	51.00	0.00	51.00	0.00	54.00	0.00 54.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00 1.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00 1.00
TOTAL FTE POSITIONS		139.00	97.00	142.00	135.00	145.00	25.00 170.00

BU PCode Department
79500 P759 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
499105	General Fd. Appropriation	4,009.9	3,939.5	4,481.3	0.0	4,938.4	2,000.0	6,938.4
111	General Fund Transfers	4,009.9	3,939.5	4,481.3	0.0	4,938.4	2,000.0	6,938.4
499905	Other Financing Sources	0.0	70.4	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	70.4	0.0	0.0	0.0	0.0	0.0
451903	Federal Direct - Operating	26,256.0	220,379.6	60,203.3	0.0	33,132.7	0.0	33,132.7
120	Federal Revenues	26,256.0	220,379.6	60,203.3	0.0	33,132.7	0.0	33,132.7
411102	Registrations & Certificates	0.0	(0.8)	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	55.0	1,764.9	55.0	0.0	55.0	0.0	55.0
130	Other Revenues	55.0	1,764.0	55.0	0.0	55.0	0.0	55.0
TOTAL REVENUE		30,320.9	226,153.5	64,739.6	0.0	38,126.1	2,000.0	40,126.1
520100	Exempt Perm Positions P/T&F/T	128.4	683.7	1,252.8	1,172.0	1,203.1	283.0	1,486.1
520200	Term Positions	2,717.7	1,893.7	4,245.2	19.0	3,652.3	0.0	3,652.3
520300	Classified Perm Positions F/T	1,455.2	786.2	2,241.3	5,802.4	1,951.9	1,157.5	3,109.4
520500	Temporary Positions F/T & P/T	0.0	21.4	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	18.5	1.1	26.2	0.0	23.3	0.0	23.3
520700	Overtime & Other Premium Pay	336.7	53.5	520.4	0.0	451.2	0.0	451.2
520800	Annl & Comp Paid At Separation	65.0	16.9	95.9	0.0	84.2	0.0	84.2
520900	Differential Pay	0.0	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	506.7	81.8	680.7	721.5	596.3	115.6	711.9
521200	Retirement Contributions	1,141.3	608.4	1,510.7	1,314.4	1,327.4	315.5	1,642.9
521300	F I C A	457.6	88.1	604.5	429.8	530.3	88.5	618.8
521400	Workers' Comp Assessment Fee	0.8	0.1	1.2	0.0	1.1	0.0	1.1
521410	GSD Work Comp Insur Premium	35.4	0.0	10.7	0.0	10.4	0.0	10.4
521500	Unemployment Comp Premium	0.6	0.0	2.9	0.0	29.9	0.0	29.9
521600	Employee Liability Ins Premium	44.0	45.7	27.5	0.0	107.8	0.0	107.8
521700	RHC Act Contributions	124.2	22.3	177.7	150.3	157.5	39.9	197.4
521900	Other Employee Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0
523200	COVID Related Time Worked	0.0	0.0	0.0	0.0	0.0	0.0	0.0
200	Personal services and employee benef	7,032.1	4,302.9	11,397.7	9,609.3	10,126.7	2,000.0	12,126.7
535200	Professional Services	600.0	10,827.2	1,537.4	0.0	616.3	0.0	616.3
535300	Other Services	1,028.3	935.3	2,190.6	0.0	846.8	0.0	846.8
535400	Audit Services	109.6	0.0	48.6	0.0	78.2	0.0	78.2
535600	IT Services	25.0	0.0	47.4	0.0	21.5	0.0	21.5

BU PCode Department
79500 P759 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
300	Contractual services	1,762.9	11,762.5	3,824.0	0.0	1,562.8	0.0	1,562.8
542100	Employee I/S Mileage & Fares	52.6	1.5	48.0	0.0	46.2	0.0	46.2
542200	Employee I/S Meals & Lodging	82.8	17.6	168.1	0.0	97.1	0.0	97.1
542500	Transp - Fuel & Oil	60.0	27.2	107.8	0.0	68.1	0.0	68.1
542600	Transp - Parts & Supplies	34.0	17.9	66.7	0.0	79.5	0.0	79.5
542700	Transp - Transp Insurance	10.1	0.0	7.4	0.0	14.4	0.0	14.4
543100	Maint - Grounds & Roadways	36.0	7.9	37.7	0.0	36.9	0.0	36.9
543200	Maint - Furn, Fixt, Equipment	42.0	29.0	76.1	0.0	47.7	0.0	47.7
543300	Maint - Buildings & Structures	17.0	22.1	88.0	0.0	71.0	0.0	71.0
543400	Maint - Property Insurance	0.2	0.0	6.8	0.0	3.6	0.0	3.6
543500	Maint - Supplies	12.0	1.8	29.6	0.0	21.6	0.0	21.6
543600	Maint - Laundry/Dry Cleaning	0.0	16.9	0.0	0.0	0.0	0.0	0.0
543700	Maintenance Services	0.0	4.9	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	0.0	0.0	50.2	0.0	50.1	0.0	50.1
543830	IT HW/SW Agreements	560.6	133.0	688.9	0.0	358.4	0.0	358.4
543900	Other Maintenance	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	47.0	78.4	189.1	0.0	160.7	0.0	160.7
544100	Supplies-Office Supplies	24.0	4.8	55.4	0.0	41.8	0.0	41.8
544400	Supplies-Field Supplies	5.0	5.8	24.1	0.0	20.7	0.0	20.7
544700	Supplies-Clothing, Uniforms, Linen	0.0	9.3	0.0	0.0	0.0	0.0	0.0
544800	Supplies-Education&Recreation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	25.0	4.6	45.5	0.0	28.5	0.0	28.5
545700	ISD Services	131.8	54.4	93.5	0.0	221.6	0.0	221.6
545710	DOIT HCM Assessment Fees	33.0	30.3	18.6	0.0	31.1	0.0	31.1
545810	GCD Radio Communications Svcs	318.8	195.6	182.6	0.0	324.4	0.0	324.4
545900	Printing & Photo Services	75.0	16.5	136.4	0.0	85.3	0.0	85.3
546100	Postage & Mail Services	4.5	0.6	7.9	0.0	5.1	0.0	5.1
546310	Utilities - Sewer/Garbage	5.0	0.0	8.4	0.0	5.6	0.0	5.6
546320	Utilities - Electricity	65.0	12.9	105.9	0.0	71.9	0.0	71.9
546340	Utilities - Natural Gas	12.0	2.0	16.8	0.0	12.8	0.0	12.8
546350	Utilities - Propane	0.1	0.0	0.1	0.0	0.1	0.0	0.1
546400	Rent Of Land & Buildings	35.0	48.2	58.9	0.0	39.0	0.0	39.0
546409	Rent Expense - Interagency	4.0	0.0	6.8	0.0	4.5	0.0	4.5
546500	Rent Of Equipment	5.6	49.1	9.4	0.0	6.2	0.0	6.2

Homeland Security and Emergency Manage

State of New Mexico

BU PCode Department
79500 P759 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
546600	Communications	61.0	28.3	119.7	0.0	70.9	0.0	70.9
546610	DOIT Telecommunications	151.5	100.0	107.0	0.0	159.0	0.0	159.0
546700	Subscriptions/Dues/License Fee	16.0	12.6	28.3	0.0	18.1	0.0	18.1
546800	Employee Training & Education	16.7	6.3	30.6	0.0	19.0	0.0	19.0
546900	Advertising	2.6	0.5	4.4	0.0	2.9	0.0	2.9
547000	Legal Settlements	0.0	2.5	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	19,500.0	28,709.0	46,282.5	0.0	23,876.0	0.0	23,876.0
547410	Grants To Public Schools&Univ	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	0.0	152,256.9	254.4	0.0	132.3	0.0	132.3
547450	Grants to Other Agencies	0.0	20,370.0	3.5	0.0	1.8	0.0	1.8
547900	Miscellaneous Expense	0.0	19.0	8.6	0.0	4.5	0.0	4.5
547909	Misc Expense Interagency	0.0	0.1	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	32.3	209.6	0.0	109.0	0.0	109.0
548200	Furniture & Fixtures	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	0.0	3.2	0.0	0.0	0.0	0.0	0.0
548400	Other Equipment	0.0	21.0	0.0	0.0	0.0	0.0	0.0
548800	Automotive & Aircraft	0.0	118.7	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	40.0	11.4	67.3	0.0	44.6	0.0	44.6
549700	Employee O/S Meals & Lodging	40.0	10.5	67.3	0.0	44.6	0.0	44.6
400	Other	21,525.9	202,494.7	49,517.9	0.0	26,436.6	0.0	26,436.6
TOTAL EXPENSE		30,320.9	218,560.1	64,739.6	9,609.3	38,126.1	2,000.0	40,126.1
810	Permanent	30.00	51.00	33.00	83.00	33.00	21.00	54.00
810	Permanent	30.00	51.00	33.00	83.00	33.00	21.00	54.00
820	Term	51.00	0.00	51.00	0.00	54.00	0.00	54.00
820	Term	51.00	0.00	51.00	0.00	54.00	0.00	54.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
TOTAL FTE POSITIONS		82.00	51.00	85.00	83.00	88.00	21.00	109.00

State Fire Marshal's Office

State of New Mexico

BU PCode Department
79500 P806 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----
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BU PCode Department
79500 P806 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
111	General Fund Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0
407201	Fire Insurance Tax	108,630.4	141,131.3	157,625.4	0.0	170,000.0	418.5	170,418.5
496901	Miscellaneous Revenue	0.0	59.7	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	132.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	108,630.4	141,322.9	157,625.4	0.0	170,000.0	418.5	170,418.5
TOTAL REVENUE		108,630.4	141,322.9	157,625.4	0.0	170,000.0	418.5	170,418.5
520100	Exempt Perm Positions P/T&F/T	234.4	202.7	249.5	156.5	249.5	0.0	249.5
520300	Classified Perm Positions F/T	4,010.9	3,353.4	4,418.4	3,930.5	5,063.2	300.0	5,363.2
520600	Paid Unused Sick Leave	0.7	0.0	1.4	0.0	1.4	0.0	1.4
520700	Overtime & Other Premium Pay	150.0	81.8	239.5	0.0	239.5	0.0	239.5
520800	Annl & Comp Paid At Separation	28.0	9.7	28.0	0.0	28.0	0.0	28.0
521100	Group Insurance Premium	476.0	386.0	476.0	724.3	689.3	23.4	712.7
521200	Retirement Contributions	809.8	840.1	809.8	977.3	809.8	68.1	877.9
521300	F I C A	329.6	263.4	337.1	250.6	337.1	18.4	355.5
521400	Workers' Comp Assessment Fee	0.5	0.4	0.5	0.0	0.5	0.0	0.5
521410	GSD Work Comp Insur Premium	21.6	39.8	9.0	0.0	9.0	0.0	9.0
521500	Unemployment Comp Premium	0.4	0.0	2.9	0.0	2.9	0.0	2.9
521600	Employee Liability Ins Premium	26.8	3.7	23.2	0.0	50.0	0.0	50.0
521700	RHC Act Contributions	86.9	83.5	86.9	99.2	86.9	8.6	95.5
521900	Other Employee Benefits	4.6	13.1	4.6	0.0	4.6	0.0	4.6
200	Personal services and employee benef	6,180.2	5,277.5	6,686.8	6,138.5	7,571.7	418.5	7,990.2
535100	Medical Services	2.5	0.1	2.5	0.0	2.5	0.0	2.5
535200	Professional Services	13.6	61.1	13.6	0.0	13.6	0.0	13.6
535300	Other Services	560.8	256.3	586.6	0.0	586.6	0.0	586.6
535400	Audit Services	68.2	0.0	42.4	0.0	50.6	0.0	50.6
535600	IT Services	60.0	0.0	60.0	0.0	60.0	0.0	60.0
300	Contractual services	705.1	317.5	705.1	0.0	713.3	0.0	713.3
542000	Legislator PerDiem&M-DFARollup	0.0	1.7	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	7.0	0.8	7.0	0.0	7.0	0.0	7.0
542200	Employee I/S Meals & Lodging	250.0	214.5	250.0	0.0	250.0	0.0	250.0
542300	Brd & Comm Mbr Meals & Lodging	3.5	0.0	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	2.5	0.0	2.5	0.0	2.5	0.0	2.5

BU PCode Department
79500 P806 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
542500	Transp - Fuel & Oil	170.0	104.2	170.0	0.0	170.0	0.0	170.0
542600	Transp - Parts & Supplies	28.8	74.4	73.8	0.0	73.8	0.0	73.8
542700	Transp - Transp Insurance	6.0	11.2	8.0	0.0	14.3	0.0	14.3
543100	Maint - Grounds & Roadways	5.0	30.3	5.0	0.0	5.0	0.0	5.0
543200	Maint - Furn, Fixt, Equipment	27.0	65.4	27.0	0.0	27.0	0.0	27.0
543300	Maint - Buildings & Structures	42.5	30.8	42.5	0.0	42.5	0.0	42.5
543400	Maint - Property Insurance	0.1	1.0	0.1	0.0	0.1	0.0	0.1
543500	Maint - Supplies	6.5	9.3	46.5	0.0	46.5	0.0	46.5
543600	Maint - Laundry/Dry Cleaning	4.5	11.2	19.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	5.5	2.6	0.0	2.6	0.0	2.6
543820	Maintenance IT	5.0	0.0	5.0	0.0	5.0	0.0	5.0
543830	IT HW/SW Agreements	150.0	311.9	250.0	0.0	250.0	0.0	250.0
543900	Other Maintenance	0.3	0.0	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	61.8	59.9	111.8	0.0	111.8	0.0	111.8
544100	Supplies-Office Supplies	8.3	18.3	28.3	0.0	28.3	0.0	28.3
544200	Supplies-Medical, Lab, Personal	1.0	0.3	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	360.0	130.1	360.0	0.0	360.0	0.0	360.0
544500	Supplies-Food	7.0	1.2	7.0	0.0	7.0	0.0	7.0
544700	Supplies-Clothing, Uniforms, Linen	45.0	32.9	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	12.0	0.0	12.0	0.0	12.0	0.0	12.0
544900	Supplies-Inventory Exempt	100.0	13.2	100.0	0.0	100.0	0.0	100.0
545700	ISD Services	78.3	49.5	100.3	0.0	143.0	0.0	143.0
545710	DOIT HCM Assessment Fees	20.5	34.0	20.5	0.0	25.2	0.0	25.2
545810	GCD Radio Communications Svcs	189.1	96.6	196.1	0.0	243.2	0.0	243.2
545900	Printing & Photo Services	9.5	9.2	19.5	0.0	19.5	0.0	19.5
546000	Building Use Fee GSD	50.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	13.5	15.1	18.5	0.0	18.5	0.0	18.5
546310	Utilities - Sewer/Garbage	15.0	22.1	15.0	0.0	15.0	0.0	15.0
546320	Utilities - Electricity	60.0	58.9	60.0	0.0	60.0	0.0	60.0
546330	Utilities - Water	25.0	21.4	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	30.0	20.7	30.0	0.0	30.0	0.0	30.0
546350	Utilities - Propane	8.0	6.4	8.0	0.0	8.0	0.0	8.0
546400	Rent Of Land & Buildings	0.0	69.9	50.0	0.0	50.0	0.0	50.0
546500	Rent Of Equipment	16.6	12.4	16.6	0.0	16.6	0.0	16.6

BU PCode Department
79500 P806 000000

S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
546600	Communications	12.0	38.2	12.0	0.0	12.0	0.0	12.0
546610	DOIT Telecommunications	89.9	95.2	119.9	0.0	137.3	0.0	137.3
546700	Subscriptions/Dues/License Fee	16.0	32.1	36.0	0.0	36.0	0.0	36.0
546709	Subscription & Due Interagency	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	15.0	20.8	25.0	0.0	25.0	0.0	25.0
546900	Advertising	3.0	0.3	3.0	0.0	3.0	0.0	3.0
547400	Grants To Local Governments	98,266.7	111,156.7	146,288.1	0.0	157,651.4	0.0	157,651.4
547900	Miscellaneous Expense	750.0	827.9	750.0	0.0	750.0	0.0	750.0
547909	Misc Expense Interagency	5.0	0.6	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	7.1	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	55.0	49.1	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	50.0	3.5	80.0	0.0	80.0	0.0	80.0
548400	Other Equipment	222.3	238.3	193.3	0.0	193.3	0.0	193.3
548800	Automotive & Aircraft	400.0	1,536.1	440.0	0.0	440.0	0.0	440.0
548900	Buildings & Structures	27.3	0.0	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	4.0	6.5	4.0	0.0	4.0	0.0	4.0
549700	Employee O/S Meals & Lodging	6.0	5.2	6.0	0.0	6.0	0.0	6.0
400	Other	101,745.1	115,561.6	150,233.5	0.0	161,715.0	0.0	161,715.0
TOTAL EXPENSE		108,630.4	121,156.6	157,625.4	6,138.5	170,000.0	418.5	170,418.5
810	Permanent	57.00	46.00	57.00	52.00	57.00	4.00	61.00
810	Permanent	57.00	46.00	57.00	52.00	57.00	4.00	61.00
TOTAL FTE POSITIONS		57.00	46.00	57.00	52.00	57.00	4.00	61.00

BU PCode Department
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S-9 Account Code Revenue Summary
(Dollars in Thousands)

	Provider PCode	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion	Total
499105	General Fd. Appropriation	4,009.9	3,939.5	0.0	0.0	4,938.4 2,000.0	6,938.4
111	General Fund Transfers	4,009.9	3,939.5	4,481.3	0.0	4,938.4 2,000.0	6,938.4
499905	Other Financing Sources	0.0	70.4	0.0	0.0	0.0 0.0	0.0
112	Other Transfers	0.0	70.4	0.0	0.0	0.0 0.0	0.0
451903	Federal Direct - Operating	26,256.0	220,379.6	0.0	0.0	33,132.7 0.0	33,132.7
120	Federal Revenues	26,256.0	220,379.6	60,203.3	0.0	33,132.7 0.0	33,132.7
407201	Fire Insurance Tax	108,630.4	141,131.3	0.0	0.0	170,000.0 418.5	170,418.5
411102	Registrations & Certificates	0.0	(0.8)	0.0	0.0	0.0 0.0	0.0
496901	Miscellaneous Revenue	0.0	59.7	0.0	0.0	0.0 0.0	0.0
496902	Miscellaneous Revenue	55.0	1,896.9	0.0	0.0	55.0 0.0	55.0
130	Other Revenues	108,685.4	143,086.9	157,680.4	0.0	170,055.0 418.5	170,473.5
TOTAL REVENUE		138,951.3	367,476.4	222,365.0	0	208,126.1 2,418.5	210,544.6

Homeland Security and Emergency Manage

State of New Mexico

BU PCode Department
 79500 P759 000000

S-9 Account Code Revenue Summary
 (Dollars in Thousands)

	Provider PCode	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion Total
499105	General Fd. Appropriation	4,009.9	3,939.5	4,481.3	0.0	4,938.4 2,000.0 6,938.4
111	General Fund Transfers	4,009.9	3,939.5	4,481.3	0.0	4,938.4 2,000.0 6,938.4
499905	Other Financing Sources	0.0	70.4	0.0	0.0	0.0 0.0 0.0
112	Other Transfers	0.0	70.4	0.0	0.0	0.0 0.0 0.0
451903	Federal Direct - Operating	26,256.0	220,379.6	60,203.3	0.0	33,132.7 0.0 33,132.7
120	Federal Revenues	26,256.0	220,379.6	60,203.3	0.0	33,132.7 0.0 33,132.7
411102	Registrations & Certificates	0.0	(0.8)	0.0	0.0	0.0 0.0 0.0
496902	Miscellaneous Revenue	55.0	1,764.9	55.0	0.0	55.0 0.0 55.0
130	Other Revenues	55.0	1,764.0	55.0	0.0	55.0 0.0 55.0
TOTAL REVENUE		30,320.9	226,153.5	64,739.6	0.0	38,126.1 2,000.0 40,126.1

State Fire Marshal's Office

State of New Mexico

BU PCode Department
 79500 P806 000000

S-9 Account Code Revenue Summary
 (Dollars in Thousands)

	Provider PCode	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion Total
499105	General Fd. Appropriation	0.0	0.0	0.0	0.0	0.0 0.0 0.0
111	General Fund Transfers	0.0	0.0	0.0	0.0	0.0 0.0 0.0
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0 0.0 0.0
112	Other Transfers	0.0	0.0	0.0	0.0	0.0 0.0 0.0
407201	Fire Insurance Tax	108,630.4	141,131.3	157,625.4	0.0	170,000.0 418.5 170,418.5
496901	Miscellaneous Revenue	0.0	59.7	0.0	0.0	0.0 0.0 0.0
496902	Miscellaneous Revenue	0.0	132.0	0.0	0.0	0.0 0.0 0.0
130	Other Revenues	108,630.4	141,322.9	157,625.4	0.0	170,000.0 418.5 170,418.5
TOTAL REVENUE		108,630.4	141,322.9	157,625.4	0.0	170,000.0 418.5 170,418.5

BU PCode Department
79500 0000 0000000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion Total	
520100	Exempt Perm Positions P/T&F/T	362.8	886.3	1,502.3	1,328.5	1,452.6 283.0	1,735.6
520200	Term Positions	2,717.7	1,893.7	4,245.2	19.0	3,652.3 0.0	3,652.3
520300	Classified Perm Positions F/T	5,466.1	4,139.6	6,659.7	9,732.9	7,015.1 1,457.5	8,472.6
520500	Temporary Positions F/T & P/T	0.0	21.4	0.0	0.0	0.0 0.0	0.0
520600	Paid Unused Sick Leave	19.2	1.1	27.6	0.0	24.7 0.0	24.7
520700	Overtime & Other Premium Pay	486.7	135.3	759.9	0.0	690.7 0.0	690.7
520800	Annl & Comp Paid At Separation	93.0	26.6	123.9	0.0	112.2 0.0	112.2
520900	Differential Pay	0.0	0.0	0.0	0.0	0.0 0.0	0.0
521100	Group Insurance Premium	982.7	467.8	1,156.7	1,445.7	1,285.6 139.0	1,424.6
521200	Retirement Contributions	1,951.1	1,448.5	2,320.5	2,291.7	2,137.2 383.6	2,520.8
521300	F I C A	787.2	351.4	941.6	680.4	867.4 106.9	974.3
521400	Workers' Comp Assessment Fee	1.3	0.6	1.7	0.0	1.6 0.0	1.6
521410	GSD Work Comp Insur Premium	57.0	39.8	19.7	0.0	19.4 0.0	19.4
521500	Unemployment Comp Premium	1.0	0.0	5.8	0.0	32.8 0.0	32.8
521600	Employee Liability Ins Premium	70.8	49.4	50.7	0.0	157.8 0.0	157.8
521700	RHC Act Contributions	211.1	105.7	264.6	249.6	244.4 48.5	292.9
521900	Other Employee Benefits	4.6	13.2	4.6	0.0	4.6 0.0	4.6
523200	COVID Related Time Worked	0.0	0.0	0.0	0.0	0.0 0.0	0.0
200	Personal services and employee benefits	13,212.3	9,580.4	18,084.5	15,747.8	17,698.4 2,418.5	20,116.9
535100	Medical Services	2.5	0.1	2.5	0.0	2.5 0.0	2.5
535200	Professional Services	613.6	10,888.3	1,551.0	0.0	629.9 0.0	629.9
535300	Other Services	1,589.1	1,191.5	2,777.2	0.0	1,433.4 0.0	1,433.4
535400	Audit Services	177.8	0.0	91.0	0.0	128.8 0.0	128.8
535600	IT Services	85.0	0.0	107.4	0.0	81.5 0.0	81.5
300	Contractual services	2,468.0	12,080.0	4,529.1	0.0	2,276.1 0.0	2,276.1
542000	Legislator PerDiem&M-DFARollup	0.0	1.7	0.0	0.0	0.0 0.0	0.0
542100	Employee I/S Mileage & Fares	59.6	2.3	55.0	0.0	53.2 0.0	53.2
542200	Employee I/S Meals & Lodging	332.8	232.1	418.1	0.0	347.1 0.0	347.1
542300	Brd & Comm Mbr Meals & Lodgin	3.5	0.0	3.5	0.0	3.5 0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	2.5	0.0	2.5	0.0	2.5 0.0	2.5
542500	Transp - Fuel & Oil	230.0	131.4	277.8	0.0	238.1 0.0	238.1
542600	Transp - Parts & Supplies	62.8	92.4	140.5	0.0	153.3 0.0	153.3

Homeland Security and Emergency Manage

State of New Mexico

BU PCode Department
79500 0000 0000000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
542700	Transp - Transp Insurance	16.1	11.2	15.4	0.0	28.7	0.0	28.7
543100	Maint - Grounds & Roadways	41.0	38.3	42.7	0.0	41.9	0.0	41.9
543200	Maint - Furn, Fixt, Equipment	69.0	94.4	103.1	0.0	74.7	0.0	74.7
543300	Maint - Buildings & Structures	59.5	52.9	130.5	0.0	113.5	0.0	113.5
543400	Maint - Property Insurance	0.3	1.0	6.9	0.0	3.7	0.0	3.7
543500	Maint - Supplies	18.5	11.1	76.1	0.0	68.1	0.0	68.1
543600	Maint - Laundry/Dry Cleaning	4.5	28.0	19.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	10.4	2.6	0.0	2.6	0.0	2.6
543820	Maintenance IT	5.0	0.0	55.2	0.0	55.1	0.0	55.1
543830	IT HW/SW Agreements	710.6	444.8	938.9	0.0	608.4	0.0	608.4
543900	Other Maintenance	0.3	(0.0)	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	108.8	138.3	300.9	0.0	272.5	0.0	272.5
544100	Supplies-Office Supplies	32.3	23.1	83.7	0.0	70.1	0.0	70.1
544200	Supplies-Medical, Lab, Personal	1.0	0.3	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	365.0	135.8	384.1	0.0	380.7	0.0	380.7
544500	Supplies-Food	7.0	1.2	7.0	0.0	7.0	0.0	7.0
544700	Supplies-Clothing, Uniforms, Linen	45.0	42.2	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education & Recreation	12.0	0.0	12.0	0.0	12.0	0.0	12.0
544900	Supplies-Inventory Exempt	125.0	17.8	145.5	0.0	128.5	0.0	128.5
545700	ISD Services	210.1	104.0	193.8	0.0	364.6	0.0	364.6
545710	DOIT HCM Assessment Fees	53.5	64.3	39.1	0.0	56.3	0.0	56.3
545810	GCD Radio Communications Svcs	507.9	292.2	378.7	0.0	567.6	0.0	567.6
545900	Printing & Photo Services	84.5	25.8	155.9	0.0	104.8	0.0	104.8
546000	Building Use Fee GSD	50.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	18.0	15.7	26.4	0.0	23.6	0.0	23.6
546310	Utilities - Sewer/Garbage	20.0	22.1	23.4	0.0	20.6	0.0	20.6
546320	Utilities - Electricity	125.0	71.7	165.9	0.0	131.9	0.0	131.9
546330	Utilities - Water	25.0	21.4	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	42.0	22.6	46.8	0.0	42.8	0.0	42.8
546350	Utilities - Propane	8.1	6.4	8.1	0.0	8.1	0.0	8.1
546400	Rent Of Land & Buildings	35.0	118.0	108.9	0.0	89.0	0.0	89.0
546409	Rent Expense - Interagency	4.0	0.0	6.8	0.0	4.5	0.0	4.5
546500	Rent Of Equipment	22.2	61.5	26.0	0.0	22.8	0.0	22.8

BU PCode Department
79500 0000 0000000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
546600	Communications	73.0	66.5	131.7	0.0	82.9	0.0	82.9
546610	DOIT Telecommunications	241.4	195.2	226.9	0.0	296.3	0.0	296.3
546700	Subscriptions/Dues/License Fee	32.0	44.7	64.3	0.0	54.1	0.0	54.1
546709	Subscription & Due Interagency	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	31.7	27.1	55.6	0.0	44.0	0.0	44.0
546900	Advertising	5.6	0.8	7.4	0.0	5.9	0.0	5.9
547000	Legal Settlements	0.0	2.5	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	117,766.7	139,865.8	192,570.6	0.0	181,527.4	0.0	181,527.4
547410	Grants To Public Schools&Univ	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	0.0	152,256.9	254.4	0.0	132.3	0.0	132.3
547450	Grants to Other Agencies	0.0	20,370.0	3.5	0.0	1.8	0.0	1.8
547900	Miscellaneous Expense	750.0	846.9	758.6	0.0	754.5	0.0	754.5
547909	Misc Expense Interagency	5.0	0.7	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	39.4	209.6	0.0	109.0	0.0	109.0
548200	Furniture & Fixtures	55.0	49.1	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	50.0	6.7	80.0	0.0	80.0	0.0	80.0
548400	Other Equipment	222.3	259.3	193.3	0.0	193.3	0.0	193.3
548800	Automotive & Aircraft	400.0	1,654.8	440.0	0.0	440.0	0.0	440.0
548900	Buildings & Structures	27.3	0.0	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	44.0	17.9	71.3	0.0	48.6	0.0	48.6
549700	Employee O/S Meals & Lodging	46.0	15.8	73.3	0.0	50.6	0.0	50.6
400	Other	123,271.0	318,056.3	199,751.4	0.0	188,151.6	0.0	188,151.6
TOTAL EXPENSE		138,951.3	339,716.7	222,365.0	15,747.76	208,126.1	2,418.5	210,544.6

BU PCode Department
79500 P759 000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion	Total
520100	Exempt Perm Positions P/T&F/T	128.4	683.7	1,252.8	1,172.0	1,203.1 283.0	1,486.1
520200	Term Positions	2,717.7	1,893.7	4,245.2	19.0	3,652.3 0.0	3,652.3
520300	Classified Perm Positions F/T	1,455.2	786.2	2,241.3	5,802.4	1,951.9 1,157.5	3,109.4
520500	Temporary Positions F/T & P/T	0.0	21.4	0.0	0.0	0.0 0.0	0.0
520600	Paid Unused Sick Leave	18.5	1.1	26.2	0.0	23.3 0.0	23.3
520700	Overtime & Other Premium Pay	336.7	53.5	520.4	0.0	451.2 0.0	451.2
520800	Annl & Comp Paid At Separation	65.0	16.9	95.9	0.0	84.2 0.0	84.2
520900	Differential Pay	0.0	0.0	0.0	0.0	0.0 0.0	0.0
521100	Group Insurance Premium	506.7	81.8	680.7	721.5	596.3 115.6	711.9
521200	Retirement Contributions	1,141.3	608.4	1,510.7	1,314.4	1,327.4 315.5	1,642.9
521300	F I C A	457.6	88.1	604.5	429.8	530.3 88.5	618.8
521400	Workers' Comp Assessment Fee	0.8	0.1	1.2	0.0	1.1 0.0	1.1
521410	GSD Work Comp Insur Premium	35.4	0.0	10.7	0.0	10.4 0.0	10.4
521500	Unemployment Comp Premium	0.6	0.0	2.9	0.0	29.9 0.0	29.9
521600	Employee Liability Ins Premium	44.0	45.7	27.5	0.0	107.8 0.0	107.8
521700	RHC Act Contributions	124.2	22.3	177.7	150.3	157.5 39.9	197.4
521900	Other Employee Benefits	0.0	0.0	0.0	0.0	0.0 0.0	0.0
523200	COVID Related Time Worked	0.0	0.0	0.0	0.0	0.0 0.0	0.0
200	Personal services and employee	7,032.1	4,302.9	11,397.7	9,609.3	10,126.7 2,000.0	12,126.7
535200	Professional Services	600.0	10,827.2	1,537.4	0.0	616.3 0.0	616.3
535300	Other Services	1,028.3	935.3	2,190.6	0.0	846.8 0.0	846.8
535400	Audit Services	109.6	0.0	48.6	0.0	78.2 0.0	78.2
535600	IT Services	25.0	0.0	47.4	0.0	21.5 0.0	21.5
300	Contractual services	1,762.9	11,762.5	3,824.0	0.0	1,562.8 0.0	1,562.8
542100	Employee I/S Mileage & Fares	52.6	1.5	48.0	0.0	46.2 0.0	46.2
542200	Employee I/S Meals & Lodging	82.8	17.6	168.1	0.0	97.1 0.0	97.1
542500	Transp - Fuel & Oil	60.0	27.2	107.8	0.0	68.1 0.0	68.1
542600	Transp - Parts & Supplies	34.0	17.9	66.7	0.0	79.5 0.0	79.5
542700	Transp - Transp Insurance	10.1	0.0	7.4	0.0	14.4 0.0	14.4
543100	Maint - Grounds & Roadways	36.0	7.9	37.7	0.0	36.9 0.0	36.9
543200	Maint - Furn, Fixt, Equipment	42.0	29.0	76.1	0.0	47.7 0.0	47.7
543300	Maint - Buildings & Structures	17.0	22.1	88.0	0.0	71.0 0.0	71.0
543400	Maint - Property Insurance	0.2	0.0	6.8	0.0	3.6 0.0	3.6

BU PCode Department
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S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
543500	Maint - Supplies	12.0	1.8	29.6	0.0	21.6	0.0	21.6
543600	Maint - Laundry/Dry Cleaning	0.0	16.9	0.0	0.0	0.0	0.0	0.0
543700	Maintenance Services	0.0	4.9	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	0.0	0.0	50.2	0.0	50.1	0.0	50.1
543830	IT HW/SW Agreements	560.6	133.0	688.9	0.0	358.4	0.0	358.4
543900	Other Maintenance	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	47.0	78.4	189.1	0.0	160.7	0.0	160.7
544100	Supplies-Office Supplies	24.0	4.8	55.4	0.0	41.8	0.0	41.8
544400	Supplies-Field Supplies	5.0	5.8	24.1	0.0	20.7	0.0	20.7
544700	Supplies-Clothing, Uniforms, Linen	0.0	9.3	0.0	0.0	0.0	0.0	0.0
544800	Supplies-Education&Recreation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	25.0	4.6	45.5	0.0	28.5	0.0	28.5
545700	ISD Services	131.8	54.4	93.5	0.0	221.6	0.0	221.6
545710	DOIT HCM Assessment Fees	33.0	30.3	18.6	0.0	31.1	0.0	31.1
545810	GCD Radio Communications Svcs	318.8	195.6	182.6	0.0	324.4	0.0	324.4
545900	Printing & Photo Services	75.0	16.5	136.4	0.0	85.3	0.0	85.3
546100	Postage & Mail Services	4.5	0.6	7.9	0.0	5.1	0.0	5.1
546310	Utilities - Sewer/Garbage	5.0	0.0	8.4	0.0	5.6	0.0	5.6
546320	Utilities - Electricity	65.0	12.9	105.9	0.0	71.9	0.0	71.9
546340	Utilities - Natural Gas	12.0	2.0	16.8	0.0	12.8	0.0	12.8
546350	Utilities - Propane	0.1	0.0	0.1	0.0	0.1	0.0	0.1
546400	Rent Of Land & Buildings	35.0	48.2	58.9	0.0	39.0	0.0	39.0
546409	Rent Expense - Interagency	4.0	0.0	6.8	0.0	4.5	0.0	4.5
546500	Rent Of Equipment	5.6	49.1	9.4	0.0	6.2	0.0	6.2
546600	Communications	61.0	28.3	119.7	0.0	70.9	0.0	70.9
546610	DOIT Telecommunications	151.5	100.0	107.0	0.0	159.0	0.0	159.0
546700	Subscriptions/Dues/License Fee	16.0	12.6	28.3	0.0	18.1	0.0	18.1
546800	Employee Training & Education	16.7	6.3	30.6	0.0	19.0	0.0	19.0
546900	Advertising	2.6	0.5	4.4	0.0	2.9	0.0	2.9
547000	Legal Settlements	0.0	2.5	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	19,500.0	28,709.0	46,282.5	0.0	23,876.0	0.0	23,876.0
547410	Grants To Public Schools&Univ	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	0.0	152,256.9	254.4	0.0	132.3	0.0	132.3
547450	Grants to Other Agencies	0.0	20,370.0	3.5	0.0	1.8	0.0	1.8

Homeland Security and Emergency Manage

State of New Mexico

BU PCode Department
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S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion Total	
547900	Miscellaneous Expense	0.0	19.0	8.6	0.0	4.5 0.0	4.5
547909	Misc Expense Interagency	0.0	0.1	0.0	0.0	0.0 0.0	0.0
547999	Request to Pay Prior Year	0.0	32.3	209.6	0.0	109.0 0.0	109.0
548200	Furniture & Fixtures	0.0	(0.0)	0.0	0.0	0.0 0.0	0.0
548300	Information Tech Equipment	0.0	3.2	0.0	0.0	0.0 0.0	0.0
548400	Other Equipment	0.0	21.0	0.0	0.0	0.0 0.0	0.0
548800	Automotive & Aircraft	0.0	118.7	0.0	0.0	0.0 0.0	0.0
549600	Employee O/S Mileage & Fares	40.0	11.4	67.3	0.0	44.6 0.0	44.6
549700	Employee O/S Meals & Lodging	40.0	10.5	67.3	0.0	44.6 0.0	44.6
400	Other	21,525.9	202,494.7	49,517.9	0.0	26,436.6 0.0	26,436.6
TOTAL EXPENSE		30,320.9	218,560.1	64,739.6	9,609.3	38,126.1 2,000.0	40,126.1

State Fire Marshal's Office

State of New Mexico

BU PCode Department
79500 P806 000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request ----- Base Expansion Total	
520100	Exempt Perm Positions P/T&F/T	234.4	202.7	249.5	156.5	249.5 0.0	249.5
520300	Classified Perm Positions F/T	4,010.9	3,353.4	4,418.4	3,930.5	5,063.2 300.0	5,363.2
520600	Paid Unused Sick Leave	0.7	0.0	1.4	0.0	1.4 0.0	1.4
520700	Overtime & Other Premium Pay	150.0	81.8	239.5	0.0	239.5 0.0	239.5
520800	Annl & Comp Paid At Separation	28.0	9.7	28.0	0.0	28.0 0.0	28.0
521100	Group Insurance Premium	476.0	386.0	476.0	724.3	689.3 23.4	712.7
521200	Retirement Contributions	809.8	840.1	809.8	977.3	809.8 68.1	877.9
521300	F I C A	329.6	263.4	337.1	250.6	337.1 18.4	355.5
521400	Workers' Comp Assessment Fee	0.5	0.4	0.5	0.0	0.5 0.0	0.5
521410	GSD Work Comp Insur Premium	21.6	39.8	9.0	0.0	9.0 0.0	9.0
521500	Unemployment Comp Premium	0.4	0.0	2.9	0.0	2.9 0.0	2.9
521600	Employee Liability Ins Premium	26.8	3.7	23.2	0.0	50.0 0.0	50.0
521700	RHC Act Contributions	86.9	83.5	86.9	99.2	86.9 8.6	95.5
521900	Other Employee Benefits	4.6	13.1	4.6	0.0	4.6 0.0	4.6
200	Personal services and employee	6,180.2	5,277.5	6,686.8	6,138.5	7,571.7 418.5	7,990.2
535100	Medical Services	2.5	0.1	2.5	0.0	2.5 0.0	2.5

State Fire Marshal's Office

State of New Mexico

BU PCode Department
79500 P806 000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
535200	Professional Services	13.6	61.1	13.6	0.0	13.6	0.0	13.6
535300	Other Services	560.8	256.3	586.6	0.0	586.6	0.0	586.6
535400	Audit Services	68.2	0.0	42.4	0.0	50.6	0.0	50.6
535600	IT Services	60.0	0.0	60.0	0.0	60.0	0.0	60.0
300	Contractual services	705.1	317.5	705.1	0.0	713.3	0.0	713.3
542000	Legislator PerDiem&M-DFARollup	0.0	1.7	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	7.0	0.8	7.0	0.0	7.0	0.0	7.0
542200	Employee I/S Meals & Lodging	250.0	214.5	250.0	0.0	250.0	0.0	250.0
542300	Brd & Comm Mbr Meals & Lodgin	3.5	0.0	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	2.5	0.0	2.5	0.0	2.5	0.0	2.5
542500	Transp - Fuel & Oil	170.0	104.2	170.0	0.0	170.0	0.0	170.0
542600	Transp - Parts & Supplies	28.8	74.4	73.8	0.0	73.8	0.0	73.8
542700	Transp - Transp Insurance	6.0	11.2	8.0	0.0	14.3	0.0	14.3
543100	Maint - Grounds & Roadways	5.0	30.3	5.0	0.0	5.0	0.0	5.0
543200	Maint - Furn, Fixt, Equipment	27.0	65.4	27.0	0.0	27.0	0.0	27.0
543300	Maint - Buildings & Structures	42.5	30.8	42.5	0.0	42.5	0.0	42.5
543400	Maint - Property Insurance	0.1	1.0	0.1	0.0	0.1	0.0	0.1
543500	Maint - Supplies	6.5	9.3	46.5	0.0	46.5	0.0	46.5
543600	Maint - Laundry/Dry Cleaning	4.5	11.2	19.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	5.5	2.6	0.0	2.6	0.0	2.6
543820	Maintenance IT	5.0	0.0	5.0	0.0	5.0	0.0	5.0
543830	IT HW/SW Agreements	150.0	311.9	250.0	0.0	250.0	0.0	250.0
543900	Other Maintenance	0.3	0.0	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	61.8	59.9	111.8	0.0	111.8	0.0	111.8
544100	Supplies-Office Supplies	8.3	18.3	28.3	0.0	28.3	0.0	28.3
544200	Supplies-Medical, Lab, Personal	1.0	0.3	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	360.0	130.1	360.0	0.0	360.0	0.0	360.0
544500	Supplies-Food	7.0	1.2	7.0	0.0	7.0	0.0	7.0
544700	Supplies-Clothing, Unifrms, Linen	45.0	32.9	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	12.0	0.0	12.0	0.0	12.0	0.0	12.0
544900	Supplies-Inventory Exempt	100.0	13.2	100.0	0.0	100.0	0.0	100.0
545700	ISD Services	78.3	49.5	100.3	0.0	143.0	0.0	143.0
545710	DOIT HCM Assessment Fees	20.5	34.0	20.5	0.0	25.2	0.0	25.2
545810	GCD Radio Communications Svcs	189.1	96.6	196.1	0.0	243.2	0.0	243.2

BU PCode Department
79500 P806 000000

S-9 Account Code Expenditure Summary
(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
545900	Printing & Photo Services	9.5	9.2	19.5	0.0	19.5	0.0	19.5
546000	Building Use Fee GSD	50.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	13.5	15.1	18.5	0.0	18.5	0.0	18.5
546310	Utilities - Sewer/Garbage	15.0	22.1	15.0	0.0	15.0	0.0	15.0
546320	Utilities - Electricity	60.0	58.9	60.0	0.0	60.0	0.0	60.0
546330	Utilities - Water	25.0	21.4	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	30.0	20.7	30.0	0.0	30.0	0.0	30.0
546350	Utilities - Propane	8.0	6.4	8.0	0.0	8.0	0.0	8.0
546400	Rent Of Land & Buildings	0.0	69.9	50.0	0.0	50.0	0.0	50.0
546500	Rent Of Equipment	16.6	12.4	16.6	0.0	16.6	0.0	16.6
546600	Communications	12.0	38.2	12.0	0.0	12.0	0.0	12.0
546610	DOIT Telecommunications	89.9	95.2	119.9	0.0	137.3	0.0	137.3
546700	Subscriptions/Dues/License Fee	16.0	32.1	36.0	0.0	36.0	0.0	36.0
546709	Subscription & Due Interagency	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	15.0	20.8	25.0	0.0	25.0	0.0	25.0
546900	Advertising	3.0	0.3	3.0	0.0	3.0	0.0	3.0
547400	Grants To Local Governments	98,266.7	111,156.7	146,288.1	0.0	157,651.4	0.0	157,651.4
547900	Miscellaneous Expense	750.0	827.9	750.0	0.0	750.0	0.0	750.0
547909	Misc Expense Interagency	5.0	0.6	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	7.1	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	55.0	49.1	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	50.0	3.5	80.0	0.0	80.0	0.0	80.0
548400	Other Equipment	222.3	238.3	193.3	0.0	193.3	0.0	193.3
548800	Automotive & Aircraft	400.0	1,536.1	440.0	0.0	440.0	0.0	440.0
548900	Buildings & Structures	27.3	0.0	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	4.0	6.5	4.0	0.0	4.0	0.0	4.0
549700	Employee O/S Meals & Lodging	6.0	5.2	6.0	0.0	6.0	0.0	6.0
400	Other	101,745.1	115,561.6	150,233.5	0.0	161,715.0	0.0	161,715.0
TOTAL EXPENSE		108,630.4	121,156.6	157,625.4	6,138.46	170,000.0	418.5	170,418.5

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Homeland Security and Emergency Management Department	Business Unit:	79500
Fund Name:	56910	Fund Number:	56910
Legal Auth.	Section 59A-53-7 NMSA 1978		

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY25	10,205,400
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ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY25	0
Other (explain in detail)	2,012,800

Deduct:

Liabilities not reflected in FCD Reports at close of FY25	(12,218,200)
Fund balance designated by law for future expenditure (non-reverting funds)	0
Amount due to State General Fund or other fund designated by statute	0
Other (explain in detail)	0
FY25 revision not reflected in liabilities	0
Total Adjustments	(10,205,400)

ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY25	0
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Add:

Projected revenue/sources (less fund balance budgeted) for FY26	46,288,100
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Deduct:

Projected total expenditures for FY26	(46,288,100)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	0
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Add:

Projected revenue/sources (less fund balance requested) for FY27	47,651,400
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Deduct:

Total expenditures budgeted in appropriation request	(47,651,400)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27	0
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APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Homeland Security and Emergency Management Department	Business Unit:	79500
Fund Name:	Fire Protection Fund	Fund Number:	57800
Legal Auth.	Section 59A-53-7 NMSA 1978		

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY25	0
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ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY25	0
Other (explain in detail)	0

Deduct:

Liabilities not reflected in FCD Reports at close of FY25	0
Fund balance designated by law for future expenditure (non-reverting funds)	0
Amount due to State General Fund or other fund designated by statute	0
Other (explain in detail)	0
FY25 revision not reflected in liabilities	0

Total Adjustments	0
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ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY25	0
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Add:

Projected revenue/sources (less fund balance budgeted) for FY26	0
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Deduct:

Projected total expenditures for FY26	0
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	0
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Add:

Projected revenue/sources (less fund balance requested) for FY27	0
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Deduct:

Total expenditures budgeted in appropriation request	0
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27	0
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APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Homeland Security and Emergency Management Department	Business Unit:	79500
Fund Name:	57810	Fund Number:	57810
Legal Auth.	Section 59A-53-7 NMSA 1978		

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY25	79,268,600
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ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY25	0
Other (explain in detail)	-2,704,400

Deduct:

Liabilities not reflected in FCD Reports at close of FY25	(76,564,200)
Fund balance designated by law for future expenditure (non-reverting funds)	0
Amount due to State General Fund or other fund designated by statute	0
Other (explain in detail)	0
FY25 revision not reflected in liabilities	0
Total Adjustments	(79,268,600)

ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY25	0
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Add:

Projected revenue/sources (less fund balance budgeted) for FY26	80,834,500
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Deduct:

Projected total expenditures for FY26	(80,834,500)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	0
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Add:

Projected revenue/sources (less fund balance requested) for FY27	170,000,000
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Deduct:

Total expenditures budgeted in appropriation request	(170,000,000)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27	0
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State of New Mexico
S-13 Line Items by Business Unit Expenditures
(Dollars in Thousands)

					2024-25	2025-26	Request		Recommendation		
BusUnit	Line Item				Actuals	Opbud	Base	Expansion	Base	Expansion	Opbud
79500	P759-R	Homeland Security and Emerge	521410	GSD Work Comp Insur Premium	18.17	10.7	10.4	0	0	0	0.0
			521500	Unemployment Comp Premium	0	2.9	29.9	0	0	0	0.0
			521600	Employee Liability Ins Premium	68.17	27.5	107.8	0	0	0	0.0
			535400	Audit Services	0	48.6	78.2	0	0	0	0.0
			542700	Transp - Transp Insurance	5	7.4	14.4	0	0	0	0.0
			543400	Maint - Property Insurance	0	6.8	3.6	0	0	0	0.0
			545700	ISD Services	96.01	93.5	221.6	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	60.53	18.6	31.1	0	0	0	0.0
			545810	GCD Radio Communications Svcs	285.84	182.6	324.4	0	0	0	0.0
			546610	DOIT Telecommunications	163.68	107	159	0	0	0	0.0
Subtotal for:	79500	P759-R	Homeland Security and Emerge		697.4	505.6	980.4	0	0	0	0.0
					2024-25	2025-26	Request		Recommendation		
BusUnit	Line Item				Actuals	Opbud	Base	Expansion	Base	Expansion	Opbud
79500	P806-R	State Fire Marshal's Office	521410	GSD Work Comp Insur Premium	0	9	9	0	0	0	0.0
			521500	Unemployment Comp Premium	0	2.9	2.9	0	0	0	0.0
			521600	Employee Liability Ins Premium	0	23.2	50	0	0	0	0.0
			535400	Audit Services	0	42.4	50.6	0	0	0	0.0
			542700	Transp - Transp Insurance	0	8	14.3	0	0	0	0.0
			543400	Maint - Property Insurance	0	0.1	0.1	0	0	0	0.0
			545700	ISD Services	32.03	100.3	143	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	34.01	20.5	25.2	0	0	0	0.0
			545810	GCD Radio Communications Svcs	88.12	196.1	243.2	0	0	0	0.0
			546610	DOIT Telecommunications	42.44	119.9	137.3	0	0	0	0.0
Subtotal for:	79500	P806-R	State Fire Marshal's Office		196.6	522.4	675.6	0	0	0	0.0
79500					894	1,028	1,656	0	0	0	0.0

Totals by Line Item

2024-25 2025-26 Request Recommendation

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit	Line Item	Actuals	Opbud	Base	Expansion	Base	Expansion	Opbud
79500	521410 GSD Work Comp Insur Premium	18.17	19.7	19.4	0	0	0	0.0
	521500 Unemployment Comp Premium	0	5.8	32.8	0	0	0	0.0
	521600 Employee Liability Ins Premium	68.17	50.7	157.8	0	0	0	0.0
	535400 Audit Services	0	91	128.8	0	0	0	0.0
	542700 Transp - Transp Insurance	5	15.4	28.7	0	0	0	0.0
	543400 Maint - Property Insurance	0	6.9	3.7	0	0	0	0.0
	545700 ISD Services	128.04	193.8	364.6	0	0	0	0.0
	545710 DOIT HCM Assessment Fees	94.54	39.1	56.3	0	0	0	0.0
	545810 GCD Radio Communications Svcs	373.96	378.7	567.6	0	0	0	0.0
	546610 DOIT Telecommunications	206.12	226.9	296.3	0	0	0	0.0
Grand Total		894	1,028	1,656	0	0	0	0.0

Program Description:

DHSEM works to protect the people of New Mexico and the nation through a comprehensive and coordinated program of mitigating hazards, preparing for emergencies, preventing attacks, and recovering from disasters regardless of cause. Our department prepares for a wide variety of emergencies, including wildfires, flooding, health crises, and domestic attacks. When necessary, the state assists localities whose capabilities are overwhelmed, and DSHEM serves as the conduit for federal assistance. Our work in emergency management is coordinated around the five mission areas of the National Preparedness Goal: prevention, protection, mitigation, response, and recovery. DHSEM also coordinates with state and local law enforcement, as well as federal partners like the FBI and the U.S. Department of Homeland Security, to obtain, analyze, and distribute intelligence on possible threats to public safety. Additionally, our department facilitates and distributes tens of millions of dollars in federal grants to New Mexico communities every year. DHSEM also works closely with customs and border officials to secure our nation's borders.

Major Issues and Accomplishments:

DHSEM has successfully coordinated state and federal response and recovery efforts for multiple disasters, including the 2022 fires that extended into 2023, the South Fork and Salt Fires in 2024, and most recently the Lincoln County flooding in 2025. These events and others expected to continue for several years highlight the ongoing challenge of interpreting and applying federal assistance programs to meet the needs of New Mexico's rural communities. While overall program performance has been strong, there remains significant opportunity for improvement. Current funding levels are not sufficient to sustain homeland security and emergency management functions, and the FY27 budget request represents a critical step toward strengthening DHSEM's capabilities.

Overview of Request:

The FY27 budget was derived by completing a holistic review of DHSEM manpower and forecasting manning needs over the next two years. The focus of effort for DHSEM going forward will be the ongoing recovery from fires and flooding and the flow of assistance funding to New Mexico citizens, businesses, and governmental agencies. This focus drove the FY27 budget request to better serve our communities, improve recovery assistance and support the ongoing claim processes

Programmatic Changes:**Base Budget Justification:**

The justification for the FY27 budget request is based on:

1. Sufficient funding to allow for maximum federal grant usage, which usually includes a state cost share between 25% and 50% of the overall grant.
2. Increases in employee benefit costs.
3. Additional personnel needed to strengthen the Recovery and Financial units, allowing them to operate more effectively and deliver higher-quality assistance to the people of New Mexico by building in-house expertise rather than relying on contractors
4. IT services at DHSEM are not effective and DHSEM requires a new plan for those services. DHSEM is working with DOIT for options that will improve the day-to-day activity of DHSEM.
5. A grant management tool that will reduce the time required to provide federal assistance.
6. We have imposed a 10% Vacancy rate.

Program Description:

The mission of the State Fire Marshal's Office (SFMO) is to protect the lives and property of New Mexico residents and guests from the devastating effects of fire. This goal is accomplished through promotion of public safety and fire prevention programs, as well as resources distributed to the New Mexico fire departments for fire protection services. The SFMO carries out its mission through four bureaus: Code Enforcement, Fire Investigations, Fire Service Support, and the Fire Training Academy.

Major Issues and Accomplishments:

An increase to operational costs due to the demand for service increasing across all four bureaus, the Fire Training Academy is supporting the departments locally, there has been an increase in for courses to be held locally, The State Fire Marshals Office is working with 4 major colleges in assisting with certification requirements for students seeking fire service courses, Fire support is out assisting Local jurisdictions to remain in compliance with state statues and also Insurance Services Organization (ISO) requirements. A total of 33 ISO improvements around the state this year. Code Enforcement conducted over 4,000 inspections and reviewed over eight million square feet in new construction plans, Fire Training Academy conducted over 350 certificate courses and various non certificate courses within local jurisdictions, And Fire Investigations completed 199 fire investigations. Fire Support, Code Enforcement, Fire Investigations, and the Academy have worked hard to ensure the safety of the communities throughout the state. NMSFO has been able to hire staff in all areas of the state to better serve each community. The State Fire Marshals office is staffed with 4 bureaus, Firefighters Training Academy, Fire Support, Code Enforcement, And Fire Investigations. The outreach from out office within all bureaus has increased. With that increase so has the utilization of our services from these agencies.

Overview of Request:

The State Fire Marshals office is staffed with 4 bureaus, Firefighters Training Academy, Fire Support, Code Enforcement, And Fire Investigations. The outreach from out office within all bureaus has increased. With that increase so has the utilization of our services from these agencies. this years request is the addition of five personnel
two code enforcement inspectors, there has been an increase in new construction, inspection requests and also assisting local jurisdictions with the commercial system commissioning and inspections, Two Fire Prevention personnel, this will allow the Office to provide prevention courses on a greater scale. this includes courses to school students, fire extinguisher trainings to individuals and assist with the American red cross in smoke detector distribution/ install. Information and technologies member to support SFMO/DHSEM across all 3 locations (Santa Fe, Albuquerque, And Socorro.)

Programmatic Changes:

Base Budget Justification: New Mexico State Fire Marshal Office is requesting this to keep up with the increasing requests of services from our office. This is outlined above

REV EXP COMPARISON

(Dollars in Thousands)

79500 - Homeland Security and Emergency Management Department

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES	6,938.4	170,473.5	0.0	33,132.7	210,544.6
Personal services and employee benefits	5,180.8	8,045.2	0.0	6,890.9	20,116.9
Contractual services	537.6	713.3	0.0	1,025.2	2,276.1
Other	1,220.0	161,715.0	0.0	25,216.6	188,151.6
USES Total:	6,938.4	170,473.5	0.0	33,132.7	210,544.6
Net:	0.0	0.0	0.0	0.0	0.0

REV EXP COMPARISON

(Dollars in Thousands)

79500 - Homeland Security and Emergency Management Department

P759 - Homeland Security and Emergency Management Program					
	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	6,938.4	55.0	0.0	33,132.7	40,126.1
Personal services and employee benefits	5,180.8	55.0	0.0	6,890.9	12,126.7
Contractual services	537.6	0.0	0.0	1,025.2	1,562.8
Other	1,220.0	0.0	0.0	25,216.6	26,436.6
USES Total:	6,938.4	55.0	0.0	33,132.7	40,126.1
Net:	0.0	0.0	0.0	0.0	0.0

REV EXP COMPARISON

(Dollars in Thousands)

79500 - Homeland Security and Emergency Management Department

P806 - State Fire Marshal's Office					
	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	0.0	170,418.5	0.0	0.0	170,418.5
Personal services and employee benefits	0.0	7,990.2	0.0	0.0	7,990.2
Contractual services	0.0	713.3	0.0	0.0	713.3
Other	0.0	161,715.0	0.0	0.0	161,715
USES Total:	0.0	170,418.5	0.0	0.0	170,418.5
Net:	0.0	0.0	0.0	0.0	0.0

Agency:79500

BU:

Program:

Program Code:

[illegible]

Continuity Plan

Rank: 1

New Initiative	2026-27 GF Sources	2026-27 OSF Sources	2026-27 ISF/ IAT Sources	2026-27 FF Sources	2026-27 Total Request	2026-27 Exec Recommendation
General Fund Transfers	2000.0	0.0	0.0	0.0	2000.0	0.0
REVENUE, TRANSFERS	2000.0	0.0	0.0	0.0	2000.0	0.0
Personal services and employee b	2000.0	0.0	0.0	0.0	2000.0	0.0
EXPENDITURES	2000.0	0.0	0.0	0.0	2000.0	0.0
Permanent	0	0	0	0	21	
FTEs	0	0	0	0	21	0

Brief Description:

Hire and onboard additional staff for federal reimbursement and reconciliation. • Train staff on agency systems and federal compliance requirements. • Transition responsibilities from contractor to internal staff for continuity. • Process reimbursements and perform financial reconciliation. • Monitor compliance and maintain quality assurance in financial reporting.

Legislative Change: _____

Session Law Citation: _____

Legal Settlement: _____

Case Number or Citation: _____

SFMO Expansion

Rank:0

New Initiative	2026-27 GF Sources	2026-27 OSF Sources	2026-27 ISF/ IAT Sources	2026-27 FF Sources	2026-27 Total Request	2026-27 Exec Recommendation
Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS	0.0	0.0	0.0	0.0	0.0	0.0
Personal services and employee b	0.0	418.5	0.0	0.0	418.5	0.0
EXPENDITURES	0.0	418.5	0.0	0.0	418.5	0.0
Permanent	0	0	0	0	4	
FTEs	0	0	0	0	4	0

Brief Description:

Legislative Change:

Session Law Citation:

Legal Settlement:

Case Number or Citation:

EB-2 Expansion Fiscal Summary
(Dollars in Thousands)

Continuity Plan

Rank: 1

		2026-27 GF Sources	2026-27 OSF Sources	2026-27 ISF/ IAT Sources	2026-27 FF Sources	2026-27 Total Request	2026-27 Exec Recommendation
111	General Fund Transfers	2000.0	0.0	0.0	0.0	2000.0	0.0
REVENUE, TRANSFERS		2000.0	0.0	0.0	0.0	2000.0	0.0
200	Personal services and employee benefits	2000.0	0.0	0.0	0.0	2000.0	0.0
EXPENDITURES		2000.0	0.0	0.0	0.0	2000.0	0.0
810	Permanent	0	0	0	0	21	0.0
FTEs		0	0	0	0	21	0

BU PCode Department
79500 P806 000000

EB-2 Expansion Fiscal Summary
(Dollars in Thousands)

SFMO Expansion Rank: 0

		2026-27 GF Sources	2026-27 OSF Sources	2026-27 ISF/ IAT Sources	2026-27 FF Sources	2026-27 Total Request	2026-27 Exec Recommendation
112	Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS		0.0	0.0	0.0	0.0	0.0	0.0
200	Personal services and employee benefits	0.0	418.5	0.0	0.0	418.5	0.0
EXPENDITURES		0.0	418.5	0.0	0.0	418.5	0.0
810	Permanent	0	0	0	0	4	0.0
FTEs		0	0	0	0	4	0

BU PCode Department
79500 P759 000000

EB-3 Expansion Line Item Detail
(Dollars in Thousands)

Continuity Plan Rank: 1

		2026-27 GF Sources	2026-27 OSF Sources	2026-27 ISF/IAT Sources	2026-27 FF Sources	2026-27 Total Request	2026-27 Exec Recommendation
520100	Exempt Perm Positions P/T&F/T	283.0	0.0	0.0	0.0	283.0	0.0
520300	Classified Perm Positions F/T	1157.5	0.0	0.0	0.0	1157.5	0.0
521100	Group Insurance Premium	115.6	0.0	0.0	0.0	115.6	0.0
521200	Retirement Contributions	315.5	0.0	0.0	0.0	315.5	0.0
521300	F I C A	88.5	0.0	0.0	0.0	88.5	0.0
521700	RHC Act Contributions	39.9	0.0	0.0	0.0	39.9	0.0
200	Personal services and employee benefits	2000.0	0.0	0.0	0.0	2000.0	0.0
Total for Continuity Plan		2000.0	0.0	0.0	0.0	2000.0	0.0

BU PCode Department
79500 P806 000000

EB-3 Expansion Line Item Detail
(Dollars in Thousands)

SFMO Expansion Rank: 0

		2026-27 GF Sources	2026-27 OSF Sources	2026-27 ISF/IAT Sources	2026-27 FF Sources	2026-27 Total Request	2026-27 Exec Recommendation
520300	Classified Perm Positions F/T	0.0	300.0	0.0	0.0	300.0	0.0
521100	Group Insurance Premium	0.0	23.4	0.0	0.0	23.4	0.0
521200	Retirement Contributions	0.0	68.1	0.0	0.0	68.1	0.0
521300	F I C A	0.0	18.4	0.0	0.0	18.4	0.0
521700	RHC Act Contributions	0.0	8.6	0.0	0.0	8.6	0.0
200	Personal services and employee benefits	0.0	418.5	0.0	0.0	418.5	0.0
Total for SFMO Expansion		0.0	418.5	0.0	0.0	418.5	0.0



Michelle Lujan Grisham
Governor

Ali Rye
State Director

Major General Miguel Aguilar
Cabinet Secretary

Randy Varela
State Fire Marshal

Regina Chacon
Deputy Cabinet Secretary

DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT

- **Long – Term Recovery Officer (Program Coordinator)**
 - Number of Positions: 2
 - The Long-Term Recovery Officer positions are responsible for coordinating long-term recovery efforts. They help ensure that resources, information, and support are effectively shared between departments and partner organizations. These roles are important because they provide the structure and leadership needed to manage complex, long-term recovery operations, reduce duplication of efforts, and keep recovery activities aligned with state and federal requirements.
- **Individual Assistance Officer (Program Coordinator)**
 - Number of Positions: 1
 - The Individual Assistance Officer coordinates and manages programs that provide direct aid to individuals and families affected by disasters. This includes assessing needs, processing applications, and connecting people with resources such as housing, financial aid, and counseling. The role is important because it ensures that disaster survivors receive timely and effective support to help them recover and rebuild their lives.
- **Individual Assistance Sub-Grant Analyst (Grant Analyst)**
 - Number of Positions: 2
 - The Individual Assistance Sub-Grant Analyst manages and monitors sub-grants awarded to assist individuals affected by disasters. This includes reviewing applications, ensuring compliance with grant requirements, tracking expenditures, and preparing reports. The role is important because it helps ensure that financial assistance reaches eligible individuals efficiently and that funds are used appropriately to support recovery efforts.
- **Recovery Officer (Program Coordinator)**
 - Number of Positions: 2
 - The Recovery Officer oversees and coordinates disaster recovery programs. This includes managing resources, collaborating with agencies and community partners, and ensuring recovery activities align with policies and goals. The role is important because it helps communities rebuild effectively and sustainably after disasters by organizing efforts, tracking progress, and addressing ongoing recovery needs.
- **Mitigation Engineer (Engineer)**

- Number of Positions: 1
- The Mitigation Engineer designs and reviews engineering solutions to reduce the impact of natural disasters on infrastructure and communities. This includes assessing risks, developing structural and non-structural mitigation projects, and ensuring compliance with safety standards and regulations. The role is important because it provides technical expertise that helps build safer, more resilient communities and minimizes future disaster damage.
- **Constructions Specialist/Inspector (Engineer)**
 - Number of Positions: 1
 - The Construction Specialist/Inspector oversees construction projects related to disaster recovery and mitigation to ensure they meet safety standards, building codes, and contract specifications. This includes inspecting work sites, monitoring progress, and verifying quality and compliance. The role is important because it helps guarantee that reconstruction and mitigation efforts are completed safely, efficiently, and to the required standards, protecting public safety and investment.
- **Mitigation Analyst**
 - Number of Positions: 2
 - The Mitigation Analyst evaluates hazard risks and develops strategies to reduce the impact of disasters on communities. This includes analyzing data, supporting mitigation planning, and assisting with grant applications and project implementation. The role is important because it helps identify vulnerabilities and promotes proactive measures that increase community resilience and safety.
- **State Floodplain Analyst**
 - Number of Positions: 1
 - The State Floodplain Analyst evaluates and manages floodplain areas to reduce flood risks and support safe land use planning. This includes analyzing flood data, reviewing development proposals, ensuring compliance with floodplain regulations, and providing technical guidance to communities. This role is important because it helps protect lives and property by promoting responsible development and effective floodplain management across the state.
- **Disaster Subgrant Analyst (Gant Analyst)**
 - Number of Positions : 2
 - The Disaster Subgrant Analyst is responsible for managing and monitoring subgrants awarded for disaster recovery projects. This includes reviewing applications, ensuring compliance with grant requirements, tracking expenditures, and preparing reports. This role is important because it helps ensure that subgrant funds are properly allocated, used effectively, and that recipients meet all regulatory and program guidelines.
- **Disaster Finance Specialist (Financial Coordinator II)**
 - Number of Positions : 1
 - The Disaster Finance Specialist handles the financial management of disaster response and recovery activities. This includes budgeting, tracking expenditures, managing grants, and ensuring compliance with financial regulations. The role is critical for maintaining transparency, controlling costs, and supporting effective use of funds during emergencies to help communities recover smoothly and responsibly.
- **Reimbursement Officer (Financial Coordinator II)**
 - Number of Positions : 2
 - The Reimbursement Officer manages the processing and administration of reimbursement requests for expenses incurred during disaster response and recovery. This includes reviewing claims, verifying documentation, coordinating with funding agencies, and ensuring timely payment to eligible parties. This position is important because it helps ensure that funds are accurately distributed, financial procedures are followed, and organizations receive the resources needed to continue recovery efforts without delays.
- **Reimbursement Cost Analyst (Financial Coordinator I)**

- Number of Positions: 3
- The Reimbursement Cost Analyst is responsible for reviewing, tracking, and analyzing costs related to disaster response and recovery efforts to ensure accurate and timely reimbursement from state or federal sources. This includes verifying expense documentation, preparing financial reports, and ensuring compliance with applicable funding guidelines. The role is important because it helps maximize the recovery of eligible costs, supports financial accountability, and ensures that public funds are used properly and efficiently.
- **Mitigation Procurement Officer**
 - Number of Positions: 1
 - The Mitigation Procurement Officer supports the purchase of goods and services specifically related to disaster risk reduction and hazard mitigation projects. This includes acquiring materials, equipment, and contracted services that strengthen infrastructure, reduce future disaster impacts, and ensure community safety. This role is important because it ensures that all mitigation-related procurements are timely, cost-effective, and compliant with federal, state, and local regulations—ultimately contributing to more resilient communities.

Agency Expansion Request Justification

New Mexico agencies making significant requests to expand agency budgets, other than workload changes, or for large special appropriations that appear to expand an agency's recurring budget are being asked to assess the proposals and report on their purpose, potential for success, and plans for implementation and accountability in accordance with the [Budget Guidelines of the New Mexico Legislative Finance Committee \(LFC\)](#) and LFC's [Legislating for Results Framework](#).

1 Program Premise

What public problem does this program seek to address? How will this program address the problem? Does the proposed program link to a goal in the agency's strategic plan?

What is the extent of the problem stated in numerical, geographic, and equity terms? What portion of the total need identified does this program seek to address?

2 Needs Assessment

3 Program Description

What specific activities in the program will achieve these expected program outcomes? What are costs per person or activity? Once the program is fully operational, what are the estimated ongoing annual costs?

Is the program based on evidence or research or a promising practice? Will it need formal evaluation?

4 Research and Evidence

5 Implementation Plan

What activities are needed to implement the program? How much will it cost? What is the timeline for each startup activity?

Will the program be implemented with equity and fidelity? Do you have a checklist of the program components need to achieve the impacts?

6 Fidelity Plan

7 Measurement and Evaluation

What specific outcomes are expected? What are key performance measures? How often will the program be measured and evaluated?

Agency and Expansion Request Information

Agency: Department of Homeland Security and Emergency Management

Short Title of Request: DHSEM Continuity Plan

Point of contact for follow-up information:

Name: Megan Martinez

Title: Finance Bureau Chief

Phone: 505-373-7365

E-Mail: megan.martinez@dhsem.nm.gov

Is the requested expansion solely the result of a workload change? Yes

If yes, no further information is needed. If no, please provide narrative responses addressing item below.

In FY27, our 4-year contract based off RFP for Disaster Case Management services will expire. This is about 50% of staffing provided by the contractor to support disaster assistance and reimbursements.

1. Program Premise

In this section, provide information describing the problem this funding is proposed to address.

- a.** Why is this expansion needed and what problem or need it is attempting to address?

The agency currently relies on a contractor to manage federal reimbursements and reconciliation. This contract is set to expire in January 2027, creating a risk of service disruption and loss of critical expertise. To ensure continuity of operations and maintain compliance with federal reimbursement requirements, the agency needs funding to augment internal support staff. Expanding internal capacity will reduce dependency on outside contracts, strengthen institutional knowledge, and ensure uninterrupted financial operations beyond the contract's expiration.

- b.** How does this request differ from existing programming?

Currently, the agency's federal reimbursement and reconciliation functions are carried out by an external contractor. This request differs from existing programming because it seeks to build in-house capacity rather than continue outsourcing. By transitioning these responsibilities to internal staff, the agency will strengthen long-term sustainability, retain institutional knowledge, and reduce reliance on external contracts .

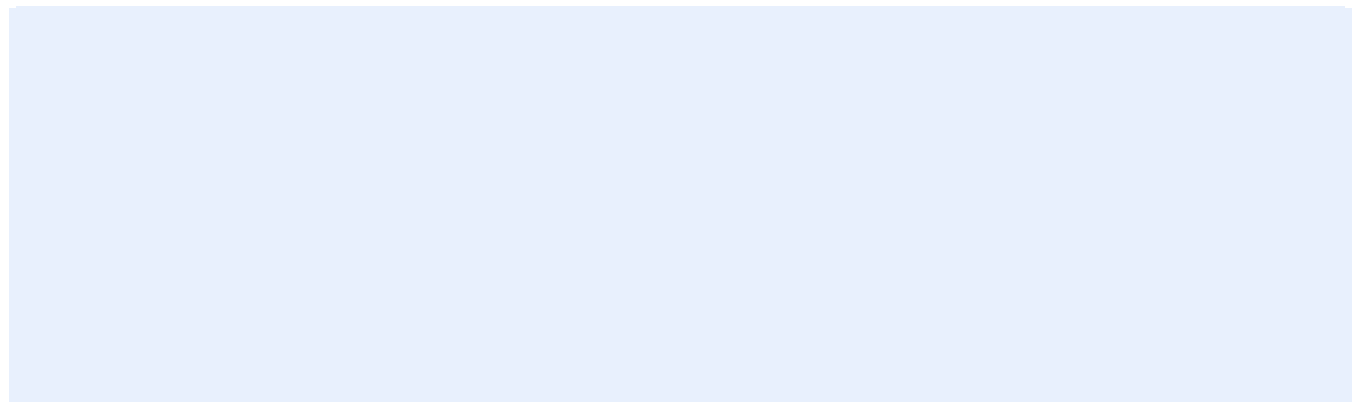
- c.** How does the requested program fit into the agency's strategic plan?

This request aligns with the agency's strategic plan by supporting operational continuity, fiscal accountability, and workforce development. Strengthening internal capacity for federal reimbursements and reconciliation ensures compliance with federal requirements, reduces risks associated with contractor turnover, and enhances the agency's ability to manage resources effectively. By investing in staff development and long-term sustainability, the program directly supports the agency's goals of efficiency, resilience, and responsible financial stewardship

- d.** Has the agency developed a logic model describing the agency's theory of change?

No

- e.** If yes, please provide a copy of the logic model as a picture below or as an additional attachment with the form as part of the agency's submission in BFM. If no, please contact your LFC or DFA analyst for assistance in developing a logic model.



2. Needs Assessment

In this section, provide specifics on the extent of the problem this proposal proposes to solve.

- a.** What is the extent of the problem to be addressed?

The agency's federal reimbursement and reconciliation processes are currently managed entirely by a contractor. This reliance creates a significant risk of operational disruption when the contract expires in January 2027. Without internal staff trained and prepared to take over these responsibilities, the agency could experience delays in reimbursements, errors in financial reporting, and challenges meeting federal compliance requirements. Addressing this gap is critical to ensure continuity, maintain accurate fiscal operations, and protect funding streams essential to the agency's mission.

- b.** What is the total statewide need in numerical or geographic terms? If applicable, this may include a description and analysis of historically unserved or underserved populations.

The need for reliable federal reimbursement and reconciliation support spans the entire agency and, by extension, impacts operations across all regions of the state. While exact numbers vary annually and based off disasters, the agency processes millions of dollars in federal reimbursements that support programs serving multiple counties and communities statewide. Historically, smaller or rural offices have been more vulnerable to delays and disruptions due to reliance on external contractors, which can lead to gaps in financial oversight and service delivery. By building internal capacity, the agency can ensure equitable, timely, and accurate financial management for all regions, including historically underserved populations that rely heavily on consistent program funding.

- c.** What percentage of the previously identified total statewide need does this request seek to address?

This request seeks to address 100% of the identified statewide need for continuity and internal capacity in federal reimbursement and reconciliation functions

3. Program Description

In this section, provide information detailing activities, costs, and benefits of the proposal.

- a. How much is the agency's request for FY26 and from what source is the agency requesting additional funding?
- b. The agency's original request for FY26 was \$4,480,300, of which \$3,018,600 was allocated for personnel costs. The agency is now requesting an additional \$2,000,000 to augment staffing levels and ensure sufficient internal capacity to manage federal reimbursement and reconciliation functions. Provide a list of specific activities that will be carried out if this request is granted.
 - Hire and onboard additional staff for federal reimbursement and reconciliation.
 - Train staff on agency systems and federal compliance requirements.
 - Transition responsibilities from contractor to internal staff for continuity.
 - Process reimbursements and perform financial reconciliation.
 - Monitor compliance and maintain quality assurance in financial reporting.

- c. Provide a cost per unit for the funding (such as the cost per individual or cost per activity).

The additional funding of \$2,000,000 is primarily intended to support personnel. Based on current staffing projections, the estimated hourly cost per staff member is **\$25.76 to \$50.82**, which includes salary and benefits. The request should cover an additional 21 positions needed.

- d. If available and applicable, provide a benefit-to-cost ratio for this program (the total monetized benefits divided by total costs).

The agency currently spends \$90 million over a four-year contract for contractors to manage federal reimbursements and reconciliation. By funding additional internal staff with a total FY26 request of \$7,280,300 (\$4,480,300 original request plus \$2,800,000 additional), the agency will begin transitioning these functions in-house. This shift will generate significant cost savings over time and allow federal funds to be used more effectively to serve New Mexicans.

Even in the first year, this investment represents a substantial reduction in contractor reliance, with projected long-term savings approaching a **10:1 ratio** compared to continued contractor expenditures. Additional benefits include continuity of operations, retention of institutional knowledge, improved compliance, and reduced risk of errors or delayed reimbursements.

- e. Does the agency anticipate additional increases above the FY26 request will be needed in future years to continue to operate the program? If so, please describe these additional expenses and projections of future financial needs.

The agency anticipates that additional funding may be required in future years to fully sustain and expand internal capacity for federal reimbursement and reconciliation functions. Future expenses could include:

- **Personnel costs** for additional staff as workload increases or contractor functions are fully transitioned.

- **Training and professional development** to maintain staff expertise and compliance with evolving federal requirements.
- **System upgrades or software licensing** to support efficient financial management and reporting.

Based on current projections, the agency may request incremental increases in FY28 and beyond to ensure continued operational continuity, compliance, and the ability to manage federal funds effectively across all regions of the state.

4. Research and Evidence Categorization

In this section, provide information regarding the evidence and research supporting your request.

- a. As defined in [New Mexico's Accountability in Government Act](#), specify whether your program is evidence-based, research-based, a promising program or practice, or none of the above.

Promising

- b. Please provide any references or links to relevant research supporting your categorization. For example, sources may include published research or categorization provided by [clearinghouse databases](#).

As defined in New Mexico's Accountability in Government Act, this program is considered a promising program or practice. While there is not yet formal research or statewide evaluation specific to transitioning federal reimbursement and reconciliation functions in-house, evidence from similar States, governmental agencies indicates that building internal capacity leads to improved compliance, reduced reliance on contractors, cost savings, and continuity of operations. The agency's proposed approach is informed by these best practices and aims to achieve similar results.

- c. How will you evaluate the program to confirm your categorization?

The agency will evaluate the program by tracking key performance indicators related to financial operations, including: Timeliness and accuracy of federal reimbursement processing Reduction in reliance on contractors Compliance with federal reporting requirements Cost savings achieved through internal staffing Regular monitoring and reporting of these metrics will allow the agency to assess whether the program meets the expectations of a promising practice and to make adjustments as needed to maximize efficiency, continuity, and fiscal accountability.

5. Implementation Plan

In this section, describe all activities related to implementation of your proposal (What, when, where, who, and how) by addressing the following items:

- a. What are the training and startup requirements for the proposed program?

New staff will undergo orientation, systems training, and federal compliance instruction, paired with mentorship or shadowing for knowledge transfer. Internal workflows and procedures will be established to replace contractor-led processes.

- b. Provide an estimated timeline for implementation of activities. Include planned benchmarks, milestones, and a target date for full implementation. If the request includes new FTE, provide your current vacancy rate and plan for recruitment.

Because the agency does not currently have funds to support new FTEs, implementation would begin in **FY27** once resources are available. Recruitment and onboarding of staff would take place early in FY27, followed by training and a structured handoff from the contractor. By the end of FY27, agency staff would assume full responsibility for federal reimbursement and reconciliation processes, ensuring readiness before the contract expires in January 2027.

6. Fidelity Plan

In this section, provide information regarding how you will ensure your proposal is delivered as intended.

- a. Describe key components critical to the success of your program.
 - **Dedicated Staffing:** Recruitment of FTEs with financial and federal grant expertise to ensure continuity of reimbursement and reconciliation processes.
 - **Training & Knowledge Transfer:** Structured onboarding and shadowing with the contractor prior to contract expiration to build internal expertise.
 - **Clear Procedures & Oversight:** Development of standardized operating procedures, internal controls, and compliance checks to maintain accuracy, timeliness, and federal compliance.
- b. Provide a checklist or specific process metrics you will use to ensure component parts are implemented, including equity if applicable.

To ensure implementation as intended, the agency will monitor the following:

- Recruitment completed for all approved FTEs.
- Staff completion of training in federal reimbursement and compliance requirements.
- Documented internal procedures finalized and in use.
- Quarterly reconciliation accuracy rates tracked (target: 100% compliance with federal standards).
- Timeliness of federal reimbursement requests (target: no delays beyond federal deadlines).
- Equity review: confirmation that all regional offices, including rural and underserved areas, receive timely reimbursement support without disruption.

7. Measurement and Evaluation Plan

In this section, provide information about measuring outcomes and the impact of your proposal.

- a. What measurable outcome is the agency trying to achieve with the requested expansion?

The agency's goal is to build internal capacity so that in FY27, all federal reimbursement and reconciliation processes are managed by agency staff without disruption. Success will be measured by timely processing of reimbursements, error-free reporting, and continued compliance with federal requirements.

- b. Will the requested program affect any existing performance measures?

No

- i. If yes, which performance measures will be affected?

Click or tap here to enter text.

- c. What program outputs will the agency measure?

The agency will monitor these outputs and outcomes through regular internal reporting, quarterly reviews, and compliance audits.

- d. What efficiency metrics will the agency monitor?

The agency will track:

- Time to process each reimbursement.
- Accuracy of reconciliations.
- Number of reimbursements handled per staff member.
- Reduction in reliance on contractors.

- e. Does the agency have baseline data for the proposed measures?

Yes

- i. If yes, please provide baseline data.

Yes, the agency has baseline data from current contractor-managed processes, including average reimbursement processing times, error rates in reconciliations, and regional distribution of reimbursements. This data will serve as a benchmark to measure improvements once agency staff assume responsibility.

- ii. If no, when and how does the agency anticipate collecting baseline data?

Click or tap here to enter text.

- f. How often will the agency collect and report on these performance metrics?

The agency will collect and review performance metrics **quarterly** and provide reports to leadership on reimbursement timeliness, accuracy, and staff workload. This regular review will allow for timely adjustments and ensure the program stays on track.

- g. How do you plan to share the results of your program with the public and the Legislature?

The agency will share program results through quarterly and annual reports, which will be submitted to the Legislature and can made available upon request. Key performance metrics, outcomes, and progress toward full internal management of reimbursements will be included to ensure transparency and accountability.

Agency Expansion Request Justification

New Mexico agencies making significant requests to expand agency budgets, other than workload changes, or for large special appropriations that appear to expand an agency's recurring budget are being asked to assess the proposals and report on their purpose, potential for success, and plans for implementation and accountability in accordance with the [Budget Guidelines of the New Mexico Legislative Finance Committee \(LFC\)](#) and LFC's [Legislating for Results Framework](#).

1 Program Premise

What public problem does this program seek to address? How will this program address the problem? Does the proposed program link to a goal in the agency's strategic plan?

What is the extent of the problem stated in numerical, geographic, and equity terms? What portion of the total need identified does this program seek to address?

2 Needs Assessment

3 Program Description

What specific activities in the program will achieve these expected program outcomes? What are costs per person or activity? Once the program is fully operational, what are the estimated ongoing annual costs?

Is the program based on evidence or research or a promising practice? Will it need formal evaluation?

4 Research and Evidence

5 Implementation Plan

What activities are needed to implement the program? How much will it cost? What is the timeline for each startup activity?

Will the program be implemented with equity and fidelity? Do you have a checklist of the program components need to achieve the impacts?

6 Fidelity Plan

7 Measurement and Evaluation

What specific outcomes are expected? What are key performance measures? How often will the program be measured and evaluated?

Agency and Expansion Request Information

Agency: Department of Homeland Security and Emergency Management

Short Title of Request: SFMO Continuity Plan

Point of contact for follow-up information:

Name: Megan Martinez

Title: Finance Bureau Chief

Phone: 505-373-7365

E-Mail: megan.martinez@dhsem.nm.gov

Is the requested expansion solely the result of a workload change? Yes

If yes, no further information is needed. If no, please provide narrative responses addressing item below.

1. Program Premise

In this section, provide information describing the problem this funding is proposed to address.

- a.** Why is this expansion needed and what problem or need it is attempting to address?

The State Fire Marshal's Office (SFMO) has seen a major increase in demand across all four bureaus. More construction projects and inspection requests require two additional Code Enforcement Inspectors to keep pace. Two Fire Prevention staff are needed to expand safety programs in schools, provide public extinguisher training, and support smoke detector distribution with the American Red Cross. One Information and Technologies staff member is also needed to support SFMO/DHSEM operations across our three locations.

Without these positions, SFMO will not be able to meet current service demands or expand prevention and safety efforts statewide.

- b.** How does this request differ from existing programming?

This request goes beyond existing programming by adding staff to meet growing statewide demand. Current resources are already stretched, with Code Enforcement completing over 4,000 inspections, the Fire Training Academy delivering 350+ courses, Fire Investigations handling 199 cases, and Fire Support assisting with 33 ISO improvements. The new positions will allow SFMO to expand inspections, prevention programs, and technical support across three locations—services that cannot be achieved with current staffing.

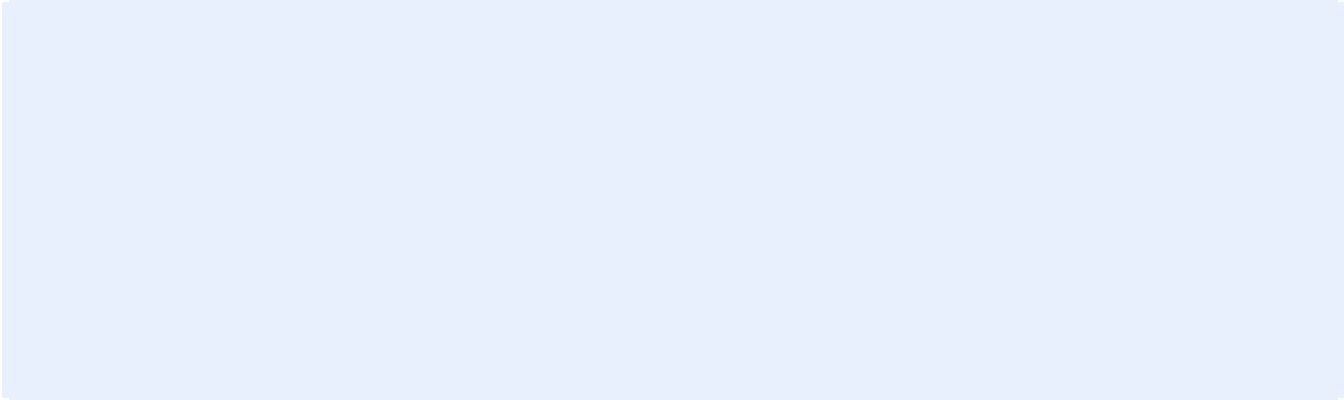
- c.** How does the requested program fit into the agency's strategic plan?

The requested positions directly support SFMO's strategic mission to protect lives and property through prevention, enforcement, training, and investigation. Additional Code Enforcement Inspectors align with the goal of ensuring compliance with fire and building codes to safeguard new construction. Fire Prevention staff expand public safety education, a core strategy for reducing fire risk through outreach and community programs. The Information and Technologies position supports operational efficiency across all SFMO/DHSEM locations, strengthening service delivery statewide. Together, these roles advance the agency's strategic priorities of community protection, prevention, and effective statewide support for local fire departments.

- d.** Has the agency developed a logic model describing the agency's theory of change?

No

- e.** If yes, please provide a copy of the logic model as a picture below or as an additional attachment with the form as part of the agency's submission in BFM. If no, please contact your LFC or DFA analyst for assistance in developing a logic model.



2. Needs Assessment

In this section, provide specifics on the extent of the problem this proposal proposes to solve.

- a.** What is the extent of the problem to be addressed?

Current staff are at full capacity, and without additional resources, SFMO cannot keep pace with inspection requests, prevention outreach, or technical support needs. This expansion is necessary to maintain service quality and protect public safety statewide.

- b.** What is the total statewide need in numerical or geographic terms? If applicable, this may include a description and analysis of historically unserved or underserved populations.

The SFMO provides services statewide across all 33 counties, supporting more than 340 local fire departments. In the past year alone, staff completed over 4,000 inspections, reviewed more than eight million square feet of new construction, delivered 350+ training courses, and conducted 199 fire investigations. Demand continues to grow, particularly in rural and underserved areas where local jurisdictions rely heavily on SFMO for inspections, training, and ISO compliance support. Without additional staff, these communities risk longer delays and reduced access to essential fire prevention and safety services.

- c.** What percentage of the previously identified total statewide need does this request seek to address?

15–20% of the unmet demand, particularly in areas of high growth, rural communities, and locations currently underserved.

3. Program Description

In this section, provide information detailing activities, costs, and benefits of the proposal.

- a. How much is the agency's request for FY26 and from what source is the agency requesting additional funding?

The State Fire Marshal's Office (SFMO) received **\$10,587,300** for FY26, with **\$6,686,680** for Personnel Services. Requesting an additional \$500,000 for personnel.

- b. Provide a list of specific activities that will be carried out if this request is granted.

- Hire and onboard additional personnel to support fire prevention, and inspection activities across the state.
- Enhance training programs for staff to ensure up-to-date knowledge of fire safety codes, and emergency response procedures.
- Increase field inspections and compliance checks to reduce fire risks in residential, commercial, and industrial facilities.
- Strengthen capacity for fire incidents, including data collection, analysis, and reporting.
- Support ongoing personnel retention and professional development, ensuring experienced staff remain in key operational roles.

- c. Provide a cost per unit for the funding (such as the cost per individual or cost per activity).

Based on current staffing projections, the estimated hourly cost per staff member is \$25.76 to \$50.82, which includes salary and benefits. This estimate applies to the five new positions that would be funded by the additional \$500,000 request.

- d. If available and applicable, provide a benefit-to-cost ratio for this program (the total monetized benefits divided by total costs).

Not applicable

- e. Does the agency anticipate additional increases above the FY26 request will be needed in future years to continue to operate the program? If so, please describe these additional expenses and projections of future financial needs.

The agency anticipates that additional funding may be needed in FY27 to continue operating the program. Expected expenses include:

1. Salary and benefits increases for staff.
2. Ongoing training to maintain staff expertise.
3. Equipment and technology updates for inspections.
4. Expanded field operations if demand increases.

The agency estimates an annual increase of 3–5% over FY26 costs may be needed for FY27 to sustain program effectiveness.

4. Research and Evidence Categorization

In this section, provide information regarding the evidence and research supporting your request.

- a. As defined in [New Mexico's Accountability in Government Act](#), specify whether your program is evidence-based, research-based, a promising program or practice, or none of the above.

Promising

- b. Please provide any references or links to relevant research supporting your categorization. For example, sources may include published research or categorization provided by [clearinghouse databases](#).

As defined in New Mexico's Accountability in Government Act, this program is considered a promising program or practice. While there is not yet formal research specific to the SFMO's proposed personnel expansion, the agency has identified a clear need for additional staff to support inspections, and fire prevention activities. Evidence from similar programs in other states and government agencies shows that building internal capacity improves compliance, response times, and overall program effectiveness. The SFMO's approach is informed by these best practices and aims to achieve similar results.

- c. How will you evaluate the program to confirm your categorization?

The SFMO will evaluate the program by tracking inspections completed, response times, compliance rates, and staff capacity. These metrics will confirm whether the additional personnel improve efficiency and program effectiveness, supporting its classification as a promising program or practice.

5. Implementation Plan

In this section, describe all activities related to implementation of your proposal (What, when, where, who, and how) by addressing the following items:

- a. What are the training and startup requirements for the proposed program?

New staff will complete onboarding, fire safety training, safety and compliance instruction, and hands-on mentoring. Training on agency systems and reporting tools will also be provided. These activities will occur in the first 2–3 months to ensure staff are ready to perform their duties.

- b. Provide an estimated timeline for implementation of activities. Include planned benchmarks, milestones, and a target date for full implementation. If the request includes new FTE, provide your current vacancy rate and plan for recruitment.

- **Months 1–2:** Recruit and onboard five new staff.
- **Months 2–3:** Complete training and mentoring.
- **Month 4:** Staff fully deployed in inspections
Target for full implementation: End of month 3.
Current vacancies are being filled through targeted recruitment.

6. Fidelity Plan

In this section, provide information regarding how you will ensure your proposal is delivered as intended.

- a.** Describe key components critical to the success of your program.

Qualified staff, thorough training, consistent inspections and investigations, supervision, and equitable service across all communities.

- b.** Provide a checklist or specific process metrics you will use to ensure component parts are implemented, including equity if applicable.

- Confirm all new staff complete onboarding and required training.
- Track number of inspections completed per staff member.
- Monitor response times for field activities.
- Review compliance outcomes and corrective actions.
- Ensure equitable coverage across all regions served by the SFMO.

7. Measurement and Evaluation Plan

In this section, provide information about measuring outcomes and the impact of your proposal.

- a.** What measurable outcome is the agency trying to achieve with the requested expansion?

Increase inspections and compliance with fire safety codes statewide; improve response times and overall program effectiveness.

- b.** Will the requested program affect any existing performance measures?

No

- i.** If yes, which performance measures will be affected?

Click or tap here to enter text.

- c.** What program outputs will the agency measure?

- Total inspections completed
- Number of staff trained and deployed
- Compliance outcomes

- d.** What efficiency metrics will the agency monitor?

- Response times for investigations
- Workload per staff member
- Cost per inspection

- e.** Does the agency have baseline data for the proposed measures?

No

- i.** If yes, please provide baseline data.

Click or tap here to enter text.

- ii.** If no, when and how does the agency anticipate collecting baseline data?

Historical data on inspections and compliance rates from prior fiscal years.

- f.** How often will the agency collect and report on these performance metrics?

Metrics will be collected continuously and reported quarterly to agency leadership.

- g.** How do you plan to share the results of your program with the public and the Legislature?

Results will be shared through annual reports, updates to the Legislature, and public agency communications.

Homeland Security and Emergency Manage

BU PCode
79500 P759

State of New Mexico

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request					Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF	Total	
00000	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	75.54	0.0	0.0	0.0	0.0	0.0	
00000	520300	Classified Perm Positions F/T	0.0	0.0	261.05	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	29.28	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	64.13	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	20.67	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	8.33	0.0	0.0	0.0	0.0	0.0	
20050	520100	Exempt Perm Positions P/T&F/T	507.9	969.9	1,070.55	969.9	0.0	0.0	0.0	969.9	
20050	520200	Term Positions	453.9	554.6	8.85	609.6	0.0	0.0	0.0	609.6	
20050	520300	Classified Perm Positions F/T	241.0	446.3	3,616.38	417.0	55.0	0.0	0.0	472.0	increaese to match FY26 amounts
20050	520500	Temporary Positions F/T & P/T	21.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	520600	Paid Unused Sick Leave	1.1	9.7	0	9.7	0.0	0.0	0.0	9.7	
20050	520700	Overtime & Other Premium Pay	53.5	126.0	0	126.0	0.0	0.0	0.0	126.0	
20050	520800	Annl & Comp Paid At Separation	16.9	29.5	0	29.5	0.0	0.0	0.0	29.5	
20050	520900	Differential Pay	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	521100	Group Insurance Premium	81.8	200.0	439.31	200.0	0.0	0.0	0.0	200.0	
20050	521200	Retirement Contributions	214.3	466.8	891.42	466.8	0.0	0.0	0.0	466.8	
20050	521300	F I C A	88.1	181.8	288.59	181.8	0.0	0.0	0.0	181.8	
20050	521400	Workers' Comp Assessment Fee	0.1	0.4	0	0.4	0.0	0.0	0.0	0.4	
20050	521410	GSD Work Comp Insur Premium	0.0	7.0	0	7.0	0.0	0.0	0.0	7.0	
20050	521500	Unemployment Comp Premium	0.0	1.9	0	22.2	0.0	0.0	0.0	22.2	increase for fixed rates
20050	521600	Employee Liability Ins Premium	45.7	17.9	0	78.1	0.0	0.0	0.0	78.1	increase for fixed rates
20050	521700	RHC Act Contributions	22.3	62.8	104.22	62.8	0.0	0.0	0.0	62.8	
20050	521900	Other Employee Benefits	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	520100	Exempt Perm Positions P/T&F/T	175.7	282.9	25.88	0.0	0.0	0.0	233.2	233.2	Decrease to remove all but 708-2 and 708-3
40280	520200	Term Positions	1,439.9	3,690.6	10.17	0.0	0.0	0.0	3,042.7	3,042.7	Decrease to remove all but 708-2 and 708-3
40280	520300	Classified Perm Positions F/T	545.3	1,795.0	1,924.96	0.0	0.0	0.0	1,479.9	1,479.9	Decrease to remove all but 708-2 and 708-3
40280	520500	Temporary Positions F/T & P/T	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	520600	Paid Unused Sick Leave	(0.0)	16.5	0	0.0	0.0	0.0	13.6	13.6	Decrease to remove all but 708-2 and 708-3
40280	520700	Overtime & Other Premium Pay	0.0	394.4	0	0.0	0.0	0.0	325.2	325.2	Decrease to remove all but 708-2 and 708-3

Homeland Security and Emergency Manage

State of New Mexico

BU PCode
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E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Total	Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		
40280	520800	Annl & Comp Paid At Separation	0.0	66.4	0	0.0	0.0	0.0	54.7	54.7	Decrease to remove all but 708-2 and 708-3
40280	520900	Differential Pay	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	521100	Group Insurance Premium	0.0	480.7	252.88	0.0	0.0	0.0	396.3	396.3	Decrease to remove all but 708-2 and 708-3
40280	521200	Retirement Contributions	394.1	1,043.9	358.83	0.0	0.0	0.0	860.6	860.6	Decrease to remove all but 708-2 and 708-3
40280	521300	F I C A	(0.0)	422.7	120.52	0.0	0.0	0.0	348.5	348.5	Decrease to remove all but 708-2 and 708-3
40280	521400	Workers' Comp Assessment Fee	(0.0)	0.8	0	0.0	0.0	0.0	0.7	0.7	Decrease to remove all but 708-2 and 708-3
40280	521410	GSD Work Comp Insur Premium	0.0	3.7	0	0.0	0.0	0.0	3.4	3.4	Decrease to remove all but 708-2 and 708-3
40280	521500	Unemployment Comp Premium	0.0	1.0	0	0.0	0.0	0.0	7.7	7.7	Decrease to remove all but 708-2 and 708-3
40280	521600	Employee Liability Ins Premium	0.0	9.6	0	0.0	0.0	0.0	29.7	29.7	Decrease to remove all but 708-2 and 708-3
40280	521700	RHC Act Contributions	0.0	114.9	37.76	0.0	0.0	0.0	94.7	94.7	Decrease to remove all but 708-2 and 708-3
40280	523200	COVID Related Time Worked	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	200	Personal services and employee benef	4,302.9	11,397.7	9,609.3	3,180.8	55.0	0.0	6,890.9	10,126.7	
20050	542100	Employee I/S Mileage & Fares	1.5	44.2	0	44.2	0.0	0.0	0.0	44.2	
20050	542200	Employee I/S Meals & Lodging	17.6	20.3	0	20.3	0.0	0.0	0.0	20.3	
20050	542500	Transp - Fuel & Oil	27.2	25.0	0	25.0	0.0	0.0	0.0	25.0	
20050	542600	Transp - Parts & Supplies	17.9	10.0	0	10.0	0.0	0.0	0.0	10.0	
20050	542700	Transp - Transp Insurance	0.0	6.3	0	6.3	0.0	0.0	0.0	6.3	
20050	543100	Maint - Grounds & Roadways	7.9	36.0	0	36.0	0.0	0.0	0.0	36.0	
20050	543200	Maint - Furn, Fixt, Equipment	29.0	17.0	0	17.0	0.0	0.0	0.0	17.0	
20050	543300	Maint - Buildings & Structures	22.1	52.5	0	52.5	0.0	0.0	0.0	52.5	
20050	543400	Maint - Property Insurance	0.0	0.1	0	0.1	0.0	0.0	0.0	0.1	
20050	543500	Maint - Supplies	1.8	13.0	0	13.0	0.0	0.0	0.0	13.0	
20050	543600	Maint - Laundry/Dry Cleaning	16.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	543700	Maintenance Services	4.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	543820	Maintenance IT	0.0	50.0	0	50.0	0.0	0.0	0.0	50.0	
20050	543830	IT HW/SW Agreements	133.0	0.4	0	0.4	0.0	0.0	0.0	0.4	
20050	543900	Other Maintenance	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	544000	Supply Inventory IT	78.4	130.0	0	130.0	0.0	0.0	0.0	130.0	

Homeland Security and Emergency Manage

State of New Mexico

BU PCode
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E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Total	Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		
20050	544100	Supplies-Office Supplies	4.8	27.0	0	27.0	0.0	0.0	0.0	27.0	
20050	544400	Supplies-Field Supplies	5.8	17.0	0	17.0	0.0	0.0	0.0	17.0	
20050	544700	Supplies-Clothng,Unifrms,Linen	9.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	544900	Supplies-Inventory Exempt	4.6	10.0	0	10.0	0.0	0.0	0.0	10.0	
20050	545700	ISD Services	54.4	77.4	0	173.5	0.0	0.0	0.0	173.5	increase due to fixed rates
20050	545710	DOIT HCM Assessment Fees	30.3	15.4	0	29.4	0.0	0.0	0.0	29.4	increase due to fixed rates
20050	545810	GCD Radio Communications Svcs	195.6	151.2	0	257.5	0.0	0.0	0.0	257.5	increase due to fixed rates
20050	545900	Printing & Photo Services	16.5	30.0	0	30.0	0.0	0.0	0.0	30.0	
20050	546100	Postage & Mail Services	0.6	2.0	0	2.0	0.0	0.0	0.0	2.0	
20050	546310	Utilities - Sewer/Garbage	0.0	2.5	0	2.5	0.0	0.0	0.0	2.5	
20050	546320	Utilities - Electricity	12.9	35.0	0	35.0	0.0	0.0	0.0	35.0	
20050	546340	Utilities - Natural Gas	2.0	8.5	0	8.5	0.0	0.0	0.0	8.5	
20050	546350	Utilities - Propane	0.0	0.1	0	0.1	0.0	0.0	0.0	0.1	
20050	546400	Rent Of Land & Buildings	48.2	17.5	0	17.5	0.0	0.0	0.0	17.5	
20050	546409	Rent Expense - Interagency	0.0	2.0	0	2.0	0.0	0.0	0.0	2.0	
20050	546500	Rent Of Equipment	49.1	2.8	0	2.8	0.0	0.0	0.0	2.8	
20050	546600	Communications	28.3	18.0	0	18.0	0.0	0.0	0.0	18.0	
20050	546610	DOIT Telecommunications	100.0	88.6	0	127.6	0.0	0.0	0.0	127.6	
20050	546700	Subscriptions/Dues/License Fee	12.6	7.0	0	7.0	0.0	0.0	0.0	7.0	
20050	546800	Employee Training & Education	6.3	6.5	0	6.5	0.0	0.0	0.0	6.5	
20050	546900	Advertising	0.5	1.3	0	1.3	0.0	0.0	0.0	1.3	
20050	547000	Legal Settlements	2.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547400	Grants To Local Governments	637.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547440	Grants To Other Entities	61.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547900	Miscellaneous Expense	19.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547909	Misc Expense Interagency	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547999	Request to Pay Prior Year	32.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	548300	Information Tech Equipment	3.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	548400	Other Equipment	21.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	548800	Automotive & Aircraft	118.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	549600	Employee O/S Mileage & Fares	11.4	20.0	0	20.0	0.0	0.0	0.0	20.0	
20050	549700	Employee O/S Meals & Lodging	10.5	20.0	0	20.0	0.0	0.0	0.0	20.0	
40280	542100	Employee I/S Mileage & Fares	0.0	3.8	0	0.0	0.0	0.0	2.0	2.0	Decrease to remove all but 708-2 and 708-3

Homeland Security and Emergency Manage

State of New Mexico

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request				Total	Justification
						GF	OSF	ISF/IAT	FF		
40280	542200	Employee I/S Meals & Lodging	(0.0)	147.8	0	0.0	0.0	0.0	0.0	76.8	76.8 Decrease to remove all but 708-2 and 708-3
40280	542500	Transp - Fuel & Oil	(0.0)	82.8	0	0.0	0.0	0.0	0.0	43.1	43.1 Decrease to remove all but 708-2 and 708-3
40280	542600	Transp - Parts & Supplies	0.0	56.7	0	0.0	0.0	0.0	0.0	69.5	69.5 Decrease to remove all but 708-2 and 708-3
40280	542700	Transp - Transp Insurance	0.0	1.1	0	0.0	0.0	0.0	0.0	8.1	8.1 Decrease to remove all but 708-2 and 708-3
40280	543100	Maint - Grounds & Roadways	(0.0)	1.7	0	0.0	0.0	0.0	0.0	0.9	0.9 Decrease to remove all but 708-2 and 708-3
40280	543200	Maint - Furn, Fixt, Equipment	(0.0)	59.1	0	0.0	0.0	0.0	0.0	30.7	30.7 Decrease to remove all but 708-2 and 708-3
40280	543300	Maint - Buildings & Structures	(0.0)	35.5	0	0.0	0.0	0.0	0.0	18.5	18.5 Decrease to remove all but 708-2 and 708-3
40280	543400	Maint - Property Insurance	0.0	6.7	0	0.0	0.0	0.0	0.0	3.5	3.5 Decrease to remove all but 708-2 and 708-3
40280	543500	Maint - Supplies	(0.0)	16.6	0	0.0	0.0	0.0	0.0	8.6	8.6 Decrease to remove all but 708-2 and 708-3
40280	543700	Maintenance Services	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0
40280	543820	Maintenance IT	0.0	0.2	0	0.0	0.0	0.0	0.0	0.1	0.1 Decrease to remove all but 708-2 and 708-3
40280	543830	IT HW/SW Agreements	(0.0)	688.5	0	0.0	0.0	0.0	0.0	358.0	358.0 Decrease to remove all but 708-2 and 708-3
40280	543900	Other Maintenance	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0
40280	544000	Supply Inventory IT	0.0	59.1	0	0.0	0.0	0.0	0.0	30.7	30.7 Decrease to remove all but 708-2 and 708-3
40280	544100	Supplies-Office Supplies	0.0	28.4	0	0.0	0.0	0.0	0.0	14.8	14.8 Decrease to remove all but 708-2 and 708-3
40280	544400	Supplies-Field Supplies	0.0	7.1	0	0.0	0.0	0.0	0.0	3.7	3.7 Decrease to remove all but 708-2 and 708-3
40280	544800	Supplies-Education&Recreation	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0
40280	544900	Supplies-Inventory Exempt	0.0	35.5	0	0.0	0.0	0.0	0.0	18.5	18.5 Decrease to remove all but 708-2 and 708-3
40280	545700	ISD Services	(0.0)	16.1	0	0.0	0.0	0.0	0.0	48.1	48.1 Decrease to remove all but 708-2 and 708-3
40280	545710	DOIT HCM Assessment Fees	(0.0)	3.2	0	0.0	0.0	0.0	0.0	1.7	1.7 Decrease to remove all but 708-2 and 708-3
40280	545810	GCD Radio Communications Svcs	(0.0)	31.4	0	0.0	0.0	0.0	0.0	66.9	66.9 Decrease to remove all but 708-2 and 708-3
40280	545900	Printing & Photo Services	(0.0)	106.4	0	0.0	0.0	0.0	0.0	55.3	55.3 Decrease to remove all but 708-2 and 708-3

Homeland Security and Emergency Manage

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BU PCode
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E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request				Total	Justification
						GF	OSF	ISF/IAT	FF		
40280	546100	Postage & Mail Services	0.0	5.9	0	0.0	0.0	0.0	3.1	3.1	Decrease to remove all but 708-2 and 708-3
40280	546310	Utilities - Sewer/Garbage	0.0	5.9	0	0.0	0.0	0.0	3.1	3.1	Decrease to remove all but 708-2 and 708-3
40280	546320	Utilities - Electricity	(0.0)	70.9	0	0.0	0.0	0.0	36.9	36.9	Decrease to remove all but 708-2 and 708-3
40280	546340	Utilities - Natural Gas	0.0	8.3	0	0.0	0.0	0.0	4.3	4.3	Decrease to remove all but 708-2 and 708-3
40280	546400	Rent Of Land & Buildings	0.0	41.4	0	0.0	0.0	0.0	21.5	21.5	Decrease to remove all but 708-2 and 708-3
40280	546409	Rent Expense - Interagency	0.0	4.8	0	0.0	0.0	0.0	2.5	2.5	Decrease to remove all but 708-2 and 708-3
40280	546500	Rent Of Equipment	(0.0)	6.6	0	0.0	0.0	0.0	3.4	3.4	Decrease to remove all but 708-2 and 708-3
40280	546600	Communications	(0.0)	101.7	0	0.0	0.0	0.0	52.9	52.9	Decrease to remove all but 708-2 and 708-3
40280	546610	DOIT Telecommunications	0.0	18.4	0	0.0	0.0	0.0	31.4	31.4	Decrease to remove all but 708-2 and 708-3
40280	546700	Subscriptions/Dues/License Fee	(0.0)	21.3	0	0.0	0.0	0.0	11.1	11.1	Decrease to remove all but 708-2 and 708-3
40280	546800	Employee Training & Education	(0.0)	24.1	0	0.0	0.0	0.0	12.5	12.5	Decrease to remove all but 708-2 and 708-3
40280	546900	Advertising	(0.0)	3.1	0	0.0	0.0	0.0	1.6	1.6	Decrease to remove all but 708-2 and 708-3
40280	547400	Grants To Local Governments	28,071.1	46,282.5	0	0.0	0.0	0.0	23,876.0	23,876.0	Decrease to remove all but 708-2 and 708-3
40280	547410	Grants To Public Schools&Univ	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	547440	Grants To Other Entities	152,195.8	254.4	0	0.0	0.0	0.0	132.3	132.3	Decrease to remove all but 708-2 and 708-3
40280	547450	Grants to Other Agencies	20,370.0	3.5	0	0.0	0.0	0.0	1.8	1.8	Decrease to remove all but 708-2 and 708-3
40280	547900	Miscellaneous Expense	(0.0)	8.6	0	0.0	0.0	0.0	4.5	4.5	Decrease to remove all but 708-2 and 708-3
40280	547999	Request to Pay Prior Year	0.0	209.6	0	0.0	0.0	0.0	109.0	109.0	Decrease to remove all but 708-2 and 708-3
40280	548200	Furniture & Fixtures	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	548300	Information Tech Equipment	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	548400	Other Equipment	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	549600	Employee O/S Mileage & Fares	(0.0)	47.3	0	0.0	0.0	0.0	24.6	24.6	Decrease to remove all but 708-2 and 708-3

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request					Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF	Total	
40280	549700	Employee O/S Meals & Lodging	0.0	47.3	0	0.0	0.0	0.0	24.6	24.6	Decrease to remove all but 708-2 and 708-3
	400	Other	202,494.7	49,517.9	0	1,220.0	0.0	0.0	25,216.6	26,436.6	
TOTAL EXPENSE			206,797.6	60,915.6		4,400.8	55.0	0.0	32,107.5	36,563.3	

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Total	Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		
00000	520300	Classified Perm Positions F/T	0.0	0.0	142.87	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	12.16	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	38.2	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	8.76	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	4.68	0.0	0.0	0.0	0.0	0.0	
55000	520300	Classified Perm Positions F/T	0.0	0.0	224.5	0.0	0.0	0.0	0.0	0.0	
55000	521100	Group Insurance Premium	0.0	0.0	16.87	0.0	0.0	0.0	0.0	0.0	
55000	521200	Retirement Contributions	0.0	0.0	42.7	0.0	0.0	0.0	0.0	0.0	
55000	521300	F I C A	0.0	0.0	13.76	0.0	0.0	0.0	0.0	0.0	
55000	521700	RHC Act Contributions	0.0	0.0	5.55	0.0	0.0	0.0	0.0	0.0	
55010	520100	Exempt Perm Positions P/T&F/T	202.7	249.5	156.52	0.0	249.5	0.0	0.0	249.5	
55010	520300	Classified Perm Positions F/T	3,353.4	4,418.4	3,563.15	0.0	5,063.2	0.0	0.0	5,063.2	increase in base budget of \$500k to meet projected FY27 expenditures. In addition \$144800 to matching FY26 appropriation amounts for 200
55010	520600	Paid Unused Sick Leave	0.0	1.4	0	0.0	1.4	0.0	0.0	1.4	
55010	520700	Overtime & Other Premium Pay	81.8	239.5	0	0.0	239.5	0.0	0.0	239.5	
55010	520800	Annl & Comp Paid At Separation	9.7	28.0	0	0.0	28.0	0.0	0.0	28.0	
55010	521100	Group Insurance Premium	386.0	476.0	695.26	0.0	689.3	0.0	0.0	689.3	
55010	521200	Retirement Contributions	840.1	809.8	896.41	0.0	809.8	0.0	0.0	809.8	
55010	521300	F I C A	263.4	337.1	228.07	0.0	337.1	0.0	0.0	337.1	
55010	521400	Workers' Comp Assessment Fee	0.4	0.5	0	0.0	0.5	0.0	0.0	0.5	
55010	521410	GSD Work Comp Insur Premium	39.8	9.0	0	0.0	9.0	0.0	0.0	9.0	
55010	521500	Unemployment Comp Premium	0.0	2.9	0	0.0	2.9	0.0	0.0	2.9	
55010	521600	Employee Liability Ins Premium	3.7	23.2	0	0.0	50.0	0.0	0.0	50.0	
55010	521700	RHC Act Contributions	83.5	86.9	89.02	0.0	86.9	0.0	0.0	86.9	
55010	521900	Other Employee Benefits	13.1	4.6	0	0.0	4.6	0.0	0.0	4.6	
	200	Personal services and employee benef	5,277.5	6,686.8	6,138.46	0.0	7,571.7	0.0	0.0	7,571.7	
55010	542000	Legislator PerDiem&M-DFARollup	1.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
55010	542100	Employee I/S Mileage & Fares	0.8	7.0	0	0.0	7.0	0.0	0.0	7.0	
55010	542200	Employee I/S Meals & Lodging	214.5	250.0	0	0.0	250.0	0.0	0.0	250.0	
55010	542300	Brd & Comm Mbr Meals & Lodging	0.0	3.5	0	0.0	3.5	0.0	0.0	3.5	
55010	542310	Brd & Comm Mbr Mileage & Fares	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
55010	542500	Transp - Fuel & Oil	104.2	170.0	0	0.0	170.0	0.0	0.0	170.0	

State Fire Marshal's Office

State of New Mexico

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Total	Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		
55010	542600	Transp - Parts & Supplies	74.4	73.8	0	0.0	73.8	0.0	0.0	73.8	
55010	542700	Transp - Transp Insurance	11.2	8.0	0	0.0	14.3	0.0	0.0	14.3	
55010	543100	Maint - Grounds & Roadways	30.3	5.0	0	0.0	5.0	0.0	0.0	5.0	
55010	543200	Maint - Furn, Fixt, Equipment	65.4	27.0	0	0.0	27.0	0.0	0.0	27.0	
55010	543300	Maint - Buildings & Structures	30.8	42.5	0	0.0	42.5	0.0	0.0	42.5	
55010	543400	Maint - Property Insurance	1.0	0.1	0	0.0	0.1	0.0	0.0	0.1	
55010	543500	Maint - Supplies	9.3	46.5	0	0.0	46.5	0.0	0.0	46.5	
55010	543600	Maint - Laundry/Dry Cleaning	11.2	19.5	0	0.0	19.5	0.0	0.0	19.5	
55010	543700	Maintenance Services	5.5	2.6	0	0.0	2.6	0.0	0.0	2.6	
55010	543820	Maintenance IT	0.0	5.0	0	0.0	5.0	0.0	0.0	5.0	
55010	543830	IT HW/SW Agreements	311.9	250.0	0	0.0	250.0	0.0	0.0	250.0	
55010	543900	Other Maintenance	0.0	0.3	0	0.0	0.3	0.0	0.0	0.3	
55010	544000	Supply Inventory IT	59.9	111.8	0	0.0	111.8	0.0	0.0	111.8	
55010	544100	Supplies-Office Supplies	18.3	28.3	0	0.0	28.3	0.0	0.0	28.3	
55010	544200	Supplies-Medical,Lab,Personal	0.3	1.0	0	0.0	1.0	0.0	0.0	1.0	
55010	544400	Supplies-Field Supplies	130.1	360.0	0	0.0	360.0	0.0	0.0	360.0	
55010	544500	Supplies-Food	1.2	7.0	0	0.0	7.0	0.0	0.0	7.0	
55010	544700	Supplies-Clothing,Uniforms,Linen	32.9	45.0	0	0.0	45.0	0.0	0.0	45.0	
55010	544800	Supplies-Education&Recreation	0.0	12.0	0	0.0	12.0	0.0	0.0	12.0	
55010	544900	Supplies-Inventory Exempt	13.2	100.0	0	0.0	100.0	0.0	0.0	100.0	
55010	545700	ISD Services	49.5	100.3	0	0.0	143.0	0.0	0.0	143.0	
55010	545710	DOIT HCM Assessment Fees	34.0	20.5	0	0.0	25.2	0.0	0.0	25.2	
55010	545810	GCD Radio Communications Svcs	96.6	196.1	0	0.0	243.2	0.0	0.0	243.2	
55010	545900	Printing & Photo Services	9.2	19.5	0	0.0	19.5	0.0	0.0	19.5	
55010	546000	Building Use Fee GSD	0.0	50.0	0	0.0	50.0	0.0	0.0	50.0	
55010	546100	Postage & Mail Services	15.1	18.5	0	0.0	18.5	0.0	0.0	18.5	
55010	546310	Utilities - Sewer/Garbage	22.1	15.0	0	0.0	15.0	0.0	0.0	15.0	
55010	546320	Utilities - Electricity	58.9	60.0	0	0.0	60.0	0.0	0.0	60.0	
55010	546330	Utilities - Water	21.4	25.0	0	0.0	25.0	0.0	0.0	25.0	
55010	546340	Utilities - Natural Gas	20.7	30.0	0	0.0	30.0	0.0	0.0	30.0	
55010	546350	Utilities - Propane	6.4	8.0	0	0.0	8.0	0.0	0.0	8.0	
55010	546400	Rent Of Land & Buildings	69.9	50.0	0	0.0	50.0	0.0	0.0	50.0	
55010	546500	Rent Of Equipment	12.4	16.6	0	0.0	16.6	0.0	0.0	16.6	
55010	546600	Communications	38.2	12.0	0	0.0	12.0	0.0	0.0	12.0	

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request				Total	Justification
						GF	OSF	ISF/IAT	FF		
55010	546610	DOIT Telecommunications	95.2	119.9	0	0.0	137.3	0.0	0.0	137.3	
55010	546700	Subscriptions/Dues/License Fee	32.1	36.0	0	0.0	36.0	0.0	0.0	36.0	
55010	546709	Subscription & Due Interagency	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
55010	546800	Employee Training & Education	20.8	25.0	0	0.0	25.0	0.0	0.0	25.0	
55010	546900	Advertising	0.3	3.0	0	0.0	3.0	0.0	0.0	3.0	
55010	547900	Miscellaneous Expense	77.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
55010	547909	Misc Expense Interagency	0.6	5.0	0	0.0	5.0	0.0	0.0	5.0	
55010	547999	Request to Pay Prior Year	7.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
55010	548200	Furniture & Fixtures	49.1	55.0	0	0.0	55.0	0.0	0.0	55.0	
55010	548300	Information Tech Equipment	3.5	80.0	0	0.0	80.0	0.0	0.0	80.0	
55010	548400	Other Equipment	238.3	193.3	0	0.0	193.3	0.0	0.0	193.3	
55010	548800	Automotive & Aircraft	1,536.1	440.0	0	0.0	440.0	0.0	0.0	440.0	
55010	548900	Buildings & Structures	0.0	27.3	0	0.0	27.3	0.0	0.0	27.3	
55010	549600	Employee O/S Mileage & Fares	6.5	4.0	0	0.0	4.0	0.0	0.0	4.0	
55010	549700	Employee O/S Meals & Lodging	5.2	6.0	0	0.0	6.0	0.0	0.0	6.0	
56910	547400	Grants To Local Governments	30,322.2	46,288.1	0	0.0	47,651.4	0.0	0.0	47,651.4	
57810	547400	Grants To Local Governments	80,834.5	100,000.0	0	0.0	110,000.0	0.0	0.0	110,000.0	
57810	547900	Miscellaneous Expense	750.0	750.0	0	0.0	750.0	0.0	0.0	750.0	
	400	Other	115,561.6	150,233.5	0	0.0	161,715.0	0.0	0.0	161,715.0	
TOTAL EXPENSE			120,839.1	156,920.3		0.0	169,286.7	0.0	0.0	169,286.7	

BU PCode
79500 P759

Contract by PCode Detail
(Dollars in Thousands)

Fund	Account	#	Contract Purpose	Actuals	FY 2027 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
20050	535200	Professional Services	1000	203.3	206.0	0.0	0.0	0.0	206.0	Professional services would consist of Consulting services(Macias, Gini and O'Connell)
20050	535300	Other Services	1000	113.8	248.3	0.0	0.0	0.0	248.3	Temporary staff services, building maintenance agreements (change each year), FEMA Reimbursements (ATA Services, Horizons-Janitorial, landscaping, Johnson Control-Fire Sprinkler Alarm services, Pest control, document shredding)
20050	535400	Audit Services	1000	0.0	73.3	0.0	0.0	0.0	73.3	Auditing -Machuca Accounting and Consulting
20050	535600	IT Services	1000	0.0	10.0	0.0	0.0	0.0	10.0	IT consulting services (ABBA, SHI)
40280	535200	Professional Services	1000	10,623.9	0.0	0.0	0.0	410.3	410.3	Disaster Case Management Services, Enviromental and Disaster Consulting Services, Temporary staff, Debris monitoring and Removal services (Plexos, WSP, ATA Services, JE Fuller, King Industries, DRC Enviromental, Microgrid architectual engineering and design)
40280	535300	Other Services	1000	821.4	0.0	0.0	0.0	598.5	598.5	Temporary staff services, building maintenance agreements, FEMA Reimbursements (ATA Services, Janitorial, ONA payments)
40280	535400	Audit Services	1000	0.0	0.0	0.0	0.0	4.9	4.9	Auditing -Machuca Accounting and Consulting
40280	535600	IT Services	1000	0.0	0.0	0.0	0.0	11.5	11.5	IT consulting services (ABBA, SHI)
TOTAL EXPENSE				11,762.5	537.6	0.0	0.0	1,025.2	1,562.8	

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account	#	Contract Purpose	Actuals	FY 2027 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
55010	535100	Medical Services	1000	0.1	0.0	2.5	0.0	0.0	2.5	
55010	535200	Professional Services	1000	61.1	0.0	13.6	0.0	0.0	13.6	
55010	535300	Other Services	1000	256.3	0.0	586.6	0.0	0.0	586.6	
55010	535400	Audit Services	1000	0.0	0.0	50.6	0.0	0.0	50.6	
55010	535600	IT Services	1000 60,000	0.0	0.0	60.0	0.0	0.0	60.0	
TOTAL EXPENSE				317.5	0.0	713.3	0.0	0.0	713.3	

Table 2

Homeland Security and Emergency Management Department

79500

Performance Measures Summary

P759		Homeland Security and Emergency Management Program				
Purpose:		The purpose of the homeland security and emergency management program is to provide for and coordinate an integrated, statewide, comprehensive emergency management system for New Mexicans, including all agencies, branches and levels of government.				
Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Number of training courses delivered for identified needs of local and state entities	97	58	70	70	
Output	Number of homeland security exercise and evaluation program compliant exercises delivered or coordinated by the agency	10	0	10	10	
Output	Number of critical infrastructure systems evaluated	0	0	10	10	
Outcome	Percent of federal emergency management agency hazard mitigation plans approved	100.0%	32.0%	75.0%	25.0%	
Outcome	Percent of local jurisdictions' emergency communications data submitted and entered into the integrated public alerting and warning system	75.0%	100.0%	100.0%	100.0%	
Outcome	Percent of monthly emergency operations center readiness tests passed	100%	100%	100%	100%	
Outcome	Number of recommendations from federal grant monitoring visits older than six months unresolved at the close of the fiscal year	1	20	2	2	
Outcome	Percent of emergency equipment able to be deployed	89%	92%	92%	92%	
Outcome	Percent of prior year audit findings resolved	80%	26%	87%	87%	
Outcome	Number of performance progress reports submitted in the calendar year for open state homeland security, nonprofit security, operation stonegarden and emergency operations center grants	13	20	20	20	
Outcome	Number of performance progress reports submitted in the biannual strategy implementation report system for open emergency management performance, state homeland security and nonprofit security grants	10	10	10	10	
Outcome	Number of performance progress reports submitted in the calendar year for each open emergency management performance grant	14	6	6	6	
Outcome	Number of subrecipient monitoring visits conducted within the calendar year	19	30	30	30	
Explanatory	Number of projects tied to governor's executive orders allocating emergency funding that are fully expended or reverted	11	0	N/A	N/A	
Explanatory	Number of information and intelligence reports distributed from fusion center to federal partners	1,614	0	N/A	N/A	
Explanatory	Number of information and intelligence reports distributed from fusion center to state, local and tribal partners	1,614	0	N/A	N/A	
Explanatory	Amount of unspent funds tied to governor's executive orders allocating emergency funding issued more than four years ago	23,302,881	0	N/A	N/A	
Explanatory	Number of information and intelligence reports distributed from fusion center to nongovernment entities	130	0	N/A	N/A	
Efficiency	Average number of days from receipt of invoice to receipt of funds by subrecipient	30	30	30	30	
P806		State Fire Marshal's Office				
Purpose:		The purpose of the state fire marshal's office program is to provide services and resources to the appropriate entities to enhance their ability to protect the public from fire hazards.				

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Quality	Pass rate for state certification exams administered by the firefighter training academy bureau	79%	75%	84%	84%	
Quality	Percent compliance with national fire incident reporting system	95%	95%	95%	95%	
Output	Number of training contact hours delivered by the state fire marshal's office and firefighter training academy bureau	132,286	117,149	130,000	130,000	
Output	Number of inspections of temporary fireworks sales locations completed	386	385	400	400	
Output	Percent of fire departments inspected by the fire service support bureau	80%	95%	75%	75%	
Output	Number of fire investigations completed	164	199	212	212	
Output	Number of inspections completed by the code enforcement bureau	3,651	4,000	3,000	3,000	
Output	Percent of fire departments audited	100%	100%	100%	100%	
Outcome	Percent of local government recipients that receive their fire protection fund distributions on schedule	100%	100%	100%	100%	
Outcome	Percent of state-owned and -leased buildings inspected	70%	80%	85%	85%	
Outcome	Average statewide fire district insurance service office rating	5	5	4	4	



Office of the Governor
MICHELLE LUJAN GRISHAM

490 Old Santa Fe Trail Room 400
Santa Fe, NM 87501

Phone: (505) 476-2200

Fiscal Year **2027** STRATEGIC PLAN



STATE OF NEW MEXICO

AGENCY

Department of Homeland Security and
Emergency Management

Leadership



Governor Michelle Lujan Grisham's priorities

- Transformative strategic investments in public education: My team will work hand-in-hand with educators, students, parents and communities to build both a pre-kindergarten and K-12 public education system that is equitable, well-funded and provides New Mexico schoolchildren with every single opportunity they need to succeed.
- Improved access to high-quality health care throughout the state: We will leverage additional federal funding for Medicaid-eligible clients while proactively reaching out to eligible New Mexicans across the state to ensure every family has access to the care they need when they need it.
- Comprehensive health and well-being services for children and families: We will make significant investments in protective services personnel and advanced screening and case management services while continuing to leverage federal funds to ensure the safety of our most vulnerable youth.
- In building the 21st century economy New Mexico deserves: My team will creatively and aggressively leverage core strengths and growth areas, establish long-term partnerships in the film and television industries and launch sustainable new economic areas like cybersecurity, aerospace, value-added agriculture and intelligent manufacturing.
- Sustainable investments in the workforce: After having boosted the minimum wage for the first time in a decade, we will expand our apprenticeship programs and invest in job training programs, financial aid and the College Affordability Act.
- Prudent fiscal management: We will safeguard taxpayer dollars and key investments by targeting healthy General Fund reserves and deploying tax stabilization tools.

Note from Cabinet Secretary Designate David Dye

New Mexico has suffered from the State's largest wildfires, and devastating flooding. These disasters occurred while the state is managing and recovering from a global pandemic.

Our New Mexico Citizens have come together and rallied behind emergency services in New Mexico to remain strong and resilient.

The Vision of the New Mexico Department and Emergency Management is to "Build a Resilient New Mexico" and we have been tested; thanks to you, our customers, we will continue to recover, and become stronger and wiser while understanding there is much more work, we need to do in emergency management and homeland security. This is particularly important in mitigation, countering climate change.

I am proud to be serving New Mexico at this important time and helping New Mexico prevent, protect, mitigate, respond and recover from "all hazards' events."



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Vision, Mission and Values

OUR VISION

Build a Resilient New Mexico Together

OUR MISSION

Protect, Mitigate, Prevent, Prepare, and Recover from all hazard and threats to New Mexico.

OUR GUIDING VALUES

Trust, Honesty, Reliability, Consistency, Efficiency, Professionalism, Stewardship, Accountability



Organizational Structure

New Mexico Department of Homeland Security and Emergency Management

- Secretary
- Deputy Secretary
- Legal Counsel
 - Human Resources
- Tribal Liaison
- Public Information
- Fire Marshal (*Division*)
 - Fire Code Enforcement Bureau
 - Fire Investigation Bureau
 - Fire Service Support Bureau
 - Firefighter's Training Academy
- Mitigation Bureau
- Preparedness Bureau:
 - Preparedness
 - Hazmat
 - Training and Exercise
- Response and Recovery Bureau:
 - Emergency Communications
 - Recovery
 - Emergency Operations
- Intelligence and Security Bureau:
 - Fusion Center
 - Security
- Administrative Services Bureau:
 - General Services
 - Information Technology
 - Finance Unit
 - Grants Unit

Purpose, Stakeholders and Four Strategic Goals

Purpose

DHSEM leads state agencies and coordinates with local communities to ensure that resources are available to protect people, property, and the environment from all hazards and threats.

Stakeholders

Citizens, Governor, Lieutenant Governor, Legislature, state agencies and institutions, local emergency managers, federal partners, tribal partners, non-governmental organizations, private/public partnerships, and binational partners.

Department of Homeland Security & Emergency Management Four Strategic Goals

Goal 1: Build a culture of trust, credibility, and collaboration by putting people first.

Goal 2: Build a 21st century Homeland Security and Emergency Management Department by reducing system complexity, using efficient financial practices, upgrading technology, and developing human capital.

Goal 3: Build a resilient culture through an all-hazards approach to protection, preparedness, mitigation, response, and recovery.

Goal 4: Build a robust environment of security and safety for New Mexico's residents and visitors.



Statutory Authority and Activities - See appendix for a comprehensive listing

Employees

	FTE
DHSEM Overall	126
Office of the Director	2
Administrative Services Bureau	25
Preparedness Bureau	14
Response and Recovery Bureau	21
Homeland Security Bureau	7
State Fire Marshal	1
Code Enforcement Bureau	14
Fire Investigations Bureau	8
Fire Service Support Bureau	18
Fire Training Academy Bureau	16



New Mexico Department of
Homeland Security and Emergency
Management (DHSEM)

New Mexico State Fire Training Academy





Strategic Implementation and Action Steps

Goal 1: Build a culture of trust, credibility, and collaboration by putting people first.

1.1 Develop open, transparent, and interoperable communications with both internal and external customers.

- Enhance statewide and local daily and disaster related situational awareness using WebEOC.
- Provide emergency management training to all stakeholders, using modern technologies to reach new and diverse audiences.
- Create and maintain a strong web-based presence that people seek out to answer their questions about homeland security, fire prevention, and emergency management in New Mexico.
- Develop bottom-up approaches to identifying threats and hazards.
- Include key public/private partners and maximize community input in identifying threats through targeted cybersecurity training.

1.2 Provide clear, comprehensive, and regular communication with DHSEM employees.

- Establish a department culture that strives for transparency.

1.3 Build strong working relationships with all stakeholders

- Partner with local and tribal communities on preparedness, prevention, mitigation, response, and recovery plans so that we may assist and complement one another in times of need.

1.4 Create efficient mechanisms to coordinate resources for disaster situations.

- Enhance our hazard assessment process for both internal, day-to-day use and for external use during and immediately following disasters.
- Maintain gains and expand capacity for addressing threats, risks, and vulnerabilities by increasing intelligence collection via the New Mexico All Source Information Center.

Strategic Implementation and Action Steps

1.5 Increase communication with the local communities through a robust community engagement plan that includes social media, in-person trainings, and consistent partnerships for problem-solving.

- Procure the technology and human capital to create training and educational opportunities such as webcasts, virtual training, podcasts, and archived in-person trainings.

1.6 Meet stakeholders in their communities to see first-hand the challenges they face.

- Seek and seize outreach opportunities, such as in airports and other venues that reach the public at an effective time.

1.7 Provide timely and balanced budget information to all bureaus on a monthly basis.

- Redesign our financial reporting system for full transparency for all stakeholders, including employees and internal management.

1.8 Build backup systems that ensure no single points of failure for critical services.

- Examine New Mexico's critical infrastructure and communications capabilities to identify and address "single points of failure," where the failure of one element could cause the entire system to fail.

1.9 Maintain gains and expand capacity for intelligence, border security, and cybersecurity.

- Improve access to criminal justice information, facilitate better communication with law enforcement partners, and ensure the collection of deep and meaningful data.



DHSEM Mobile Command Unit Operating at Night



Strategic Implementation and Action Steps

Goal 2: Build a 21st century Homeland Security and Emergency Management Department by reducing system complexity, using efficient financial practices, upgrading technology, and developing human capital.

2.1 Make the grant management process more efficient and less complex by switching from the current, paper-oriented system to a grants management software.

- Build human capital in grants management.
- Implement a grants management software tracking system.
- Secure additional state funding for agency operations so that emergency preparedness funding can more efficiently be passed through to local communities.

2.2 Ensure a strong and resilient response to disasters with a dynamic Emergency Operations Center (EOC).

- Renovate and upgrade EOC technology.
- Ensure that DHSEM employees have adequate training and educational support to implement an all-hazards approach to emergency operations.

2.3 Develop data analysis systems to identify all hazards and threats.

- Increase the human and technological capacity of the New Mexico All Source Intelligence Center.
- Upgrade vital mobile communications and drone technology for security and situational awareness.
- Pursue a multi-disciplinary approach to the analysis of hazards and threats.
- Use a well-established gap analysis instrument to identify training and exercise gaps in New Mexico communities.

2.4 Provide comprehensive and regular monitoring of state, federal, and executive order grant financing.

- Develop high-quality processes to monitor how effectively and efficiently DHSEM facilitates flow-through funding to local communities.
- Using grant management software, conduct routine analysis of the efficiency and timeliness of DHSEM grant processing.



Strategic Implementation and Action Steps

Goal 3: Build a resilient culture through an all-hazards approach to protection, preparedness, mitigation, response, and recovery.

3.1 Integrate resiliency best practices from stakeholders.

- Research state, regional, and national best practices and serve as a reference point for New Mexico's resilience professionals.
- Identify and foster collaboration opportunities whenever possible, starting at the local level and building expertise from the inside out.

3.2 Create education and outreach materials that meet local needs.

- Provide multi-lingual translations and accessible materials to people with disabilities before, during, and after events.
- Create virtual trainings, archived in-person trainings, webcasts, podcasts, and webinars that leverage modern technology to increase educational outreach without the need for in-person travel across long distances.
- Ensure that outreach practices for emergency management and fire prevention are culturally competent for the people of New Mexico.

3.3 Incorporate back-up systems into subject matter expertise for critical events.

- Cross-train staff to ensure employees can adopt new and interconnected roles during times of crisis.
- Conduct systems-oriented planning to analyze and address stakeholder needs, recognizing that security planning relies on interconnected and interdisciplinary dynamics.

3.4 Provide grants management training to local stakeholders as appropriate.

- Increase program-related human capital and provide technical assistance so that federal funding can more easily flow through to local communities.

3.5 Build and sustain critical relationships with state, federal, local, tribal, and territorial partners.

- Through our Public Information Officer, ensure that internal communication plans are developed, trained to, and exercised.
- Continue to collaborate with Mexico, specifically the Mexican States of Sonora and Chihuahua.

Strategic Planning Implementation and Action Steps

3.6 Create agency-wide continuity of operations plans to guide resources and minimize down-time during and after an event.

- Create and practice a state government continuity of operations and continuity of government plan.
- Ensure that our agency travel process includes vehicle safety and personnel safety as an overarching travel procedure.

3.7 Promote state agency preparedness planning and continuity of operations plans.

- Create and practice the State of New Mexico Emergency Operations Plan
- Serve as a resource for state agencies creating their individual plans.



Burn Scar Flooding Mitigation Jacks in Mora County



Strategic Implementation and Action Steps

Goal 4: Build a robust environment of safety and security for New Mexico's residents and visitors of New Mexico

4.1 Working with local emergency managers and other state agencies, promote bipartisan legislation that enhances the state's homeland security and emergency management effectiveness.

- Educate others on the important role that the legislative process plays in New Mexico's Homeland Security and Emergency Management capabilities.
- Design safe travel and safe community legislation as it applies to homeland security and emergency management.
- Examine the legislative opportunity to require continuity of operations plans for all state agencies.

4.2 Foster two-way outreach campaigns that educate stakeholders on prevention, protection, mitigation, response, and recovery activities that they can undertake to make their lives more secure – particularly during disasters.

- Increase DHSEM's social media presence and redesign our website to enhance access to community resources and information for stakeholders.
- Expand the agency's brand recognition so that staff, residents, and visitors to New Mexico experience a culture of security.
- Assist local school districts in identifying and acquiring US DHS school safety training that is provided to the states at no cost.
- Within our agency, eliminate bureau silos and embrace collaboration among our functional teams.
- Develop a 21st century website that includes a mechanism for suspicious activity reporting (SAR) and the ability for communities to opt-in to Fusion Center products.
- Develop a combined Daily Situational Awareness Report with the Operations Center and the Fusion Center information.
- Develop the Hostile Surveillance Detection and Intervention Team (HOSDIT) concept through the Fusion Center to provide a deployable, value-added asset focused on prevailing threats, such as domestic terrorism and cyber threats.

4.3 Continue building and maintaining strategic partnerships to support agencies, counties, and communities in fire and flood disaster response and recovery.

- Support counties, including Lincoln and Chaves, by providing assistance such as housing for displaced residents, debris removal, monitoring services, and equipment.
- Coordinate with affected communities to connect them with the disaster recovery resources they need.

Strategic Implementation and Action Steps

4.4 Train and exercise together so that we respond effectively together. This concept applies to staff, residents, and even visitors, and this training should apply a whole-of-community approach.

- Create opportunities to train with local emergency management and homeland security entities.
- Engage and educate K-12 students on homeland security and emergency management preparedness.
- Avoid duplication of services. Government was designed and is most effective when we collaborate and work together toward common goals.
- Identify the need for, create, and use no-travel-cost training opportunities whenever possible, and make those trainings available in digital media.
- Design our 21st century website to meet Section 508 accessibility requirements for people with disabilities.

4.5 Define response processes that are lawful, effective, and broadly accessible.

- Provide 24/7 on-call intelligence support to emergent threat locations, such as schools.
- Develop the DHSEM Unmanned Aerial Systems (UAS) program to support emergency operations in disaster situations and/or provide situational awareness for state, local, and tribal partners.

4.6 Provide a safe environment for employees.

- Use defined policies and procedures to routinely assess the physical safety of our work environment and mitigate those safety concerns.
- Train DHSEM staff on the different missions and responsibilities of the agency's various bureaus.
- Consider whether an armed security guard is necessary and effective for our work environment, the residents we serve, and our visitors.



Hermits Peak/Calf Canyon Wildfire Complex

Appendix

Statutory Authority (By Program)

Preparedness Team: Local Preparedness, Training & Exercise, Mitigation, Hazardous Materials

State-Tribal Collaboration Act – Senate Bill 196
Additional county and municipal powers; flood and mudslide hazard areas; flood plain permits, 3-18-7, NMSA 1978
New Mexico Statute Chapter 12 - Miscellaneous Public Affairs Matters
Emergency Powers Code, 2005, as amended, 12-11-23 to -25
All Hazard Emergency Management Act, 12-10-1 through 12-10-21
Homeland Security and Emergency Management Department Act
Homeland Security Act of 2002 (Pub. L. No. 107-296, as amended) (6 U.S.C. § 603)
Post-Katrina Emergency Management Reform Act of 2006 (PKEMRA), as amended, (Pub. L. No. 109-295) (6 U.S.C. § 762);
Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (Pub. L. No. 93-288) (42 U.S.C. §§ 5121 et seq.)
Homeland Security Presidential Directive-5
OSHA Standards – 29 CFR 1920.120
Hazardous Materials
- o Assert claim for chemical identity, 40 CFR Part 350.5 - o Emergency Planning Notification, 40 CFR Part 355 - o Hazardous Chemical reporting, 40 CFR Part 370 - o Emergency Planning and Community Right to Know Act (EPCRA) Sections 301,303,304,311,312, and 313 - o Comprehensive Environmental Response, 42 U.S.C. Chap.103 - o Emergency Planning and Community Right to Know, 42 U.S.C Chap. 116
Hazardous Waste Act NMSA 74-E4-1 thru 9
- o Hazardous Materials Emergency Response, NMSA 12-12-18 thru 30 - o Management of Hazardous Materials Incidents, NMAC 10-20-2
RADInfo, The Waste Isolation Plant, 40 CFR Part 191-194
- o NMSA 74-4A-1 – 74-4A-14 - o Public Law 102-579 “The Waste Isolation Pilot Plant Land Withdrawal Act”

Appendix

Statutory Authority (By Program)

Homeland Security All Source Intelligence Center (Fusion Center)

Chapter 9-28-1 through 9-28-7 NMSA 1978 - The Homeland Security and Emergency Management Department Act

Response and Recovery: Emergency Operations Center

Chapter 9 Article 28 NMSA, The Homeland Security and Emergency management Department Act.

Chapter 12 Article 10 NMSA 1978, The All-Hazards Emergency Management Act.
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Chapter 9 Article 28 NMSA, The Homeland Security and Emergency management Department Act.

Chapter 12 Article 10 NMSA 1978, The All-Hazards Emergency Management Act.
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Administrative Services Team: Grants Management, Finance and Facilities Management, Information Technology

2 CFR Part 200 – Uniform Administrative Requirement, Cost Principles and Audit Requirements for Federal Awards (All subtitles)
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Office of Management and Budget Guidance for Grants and Agreements (Part 1)

Federal Agency Regulations for Grants and Agreements (Chapters III - LIX) Federal Stafford Act

Federal Fund Accountability and Transparency Act Sub award Reporting Systems
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Appendix

Statutory Authority (By Program)

State Fire Marshal's Office

Chapter 10 Article 11A NMSA - Volunteer Firefighters Retirement Act [10-11A-6E: PERA may request SFM's office to verify member qualifications submitted to it]

Chapter 10 Article 11B NMSA - Firefighters' Survivors Supplemental Benefits Act [10-11B-4: SFM administers the firefighters' survivors fund]

Chapter 12 Article 10D NMSA - Emergency Communications Interoperability Act [12-10D-3: SFM/designee serves on the interoperability planning commission]

Chapter 12 Article 12 NMSA - Energy Emergency Powers Act [12-12-21D: SFM is responsible for assistance with any accident involving hazardous materials; 12-12-25: SFM to direct and administer the hazardous materials safety board's annual comprehensive training course]

Chapter 22 Article 24 NMSA - Public School Capital Outlay Act [22-24-4J: "In addition to other authorized expenditures from the fund, up to one percent of the average grant assistance authorized from the fund during the three previous fiscal years may be expended in each fiscal year by the authority to pay the state fire marshal ... to permit and inspect projects for expenditures made to permit and inspect projects funded in whole or in part under the Public School Capital Outlay Act. The authority may enter into contracts with the state fire marshal ... to carry out the provisions of this subsection. Such a contract may provide for initial estimated payments from the fund prior to the expenditures if the contract also provides for additional payments from the fund if the actual expenditures exceed the initial payments and for repayments back to the fund if the initial payments exceed the actual expenditures. Money distributed from the fund to the state fire marshal ... shall be used to supplement, rather than supplant, appropriations to those entities."]

Appendix

Statutory Authority (By Program)

State Fire Marshal's Office

Chapter 26 Article 2C NMSA - Cannabis Regulation Act [26-2C-3B(13): By 1/1/22 SFM to consult with RLD on rules regarding health and safety]
Chapter 41 Article 8 NMSA - Arson Reporting Immunity Act [SFM/designee can be authorized to investigate arson]
Chapter 57 Article 2B NMSA - Fire-Safer Cigarette and Firefighter Protection Act [57-2B-11: SFM to certify to compilation commission when the feds have adopted or enacted a reduced cigarette ignition propensity standard and that standard is in effect]
Chapter 59A Article 52 NMSA - State Fire Marshal [enabling statute]
Chapter 59A Article 53 NMSA - Fire Protection Fund Law [SFM distributes funds]
Chapter 60 Article 2C NMSA - Fireworks Licensing and Safety Act [60-2C-9: SFM can license fireworks distributor or display distributor]
Chapter 68 Article 2 NMSA - Fire Planning Task Force [68-2-34: SFM serves on Fire Planning Task Force]
Chapter 68 Article 4 NMSA - Forest and Watershed Restoration Act [68-4-3: SFM/designee serves on forest and watershed advisory board]
Chapter 74 Article 4A NMSA - Radioactive Materials [74-4A-6: SFM/designee is non-voting member on radioactive waste consultation task force]



APPENDIX

Activities (By Program)

Administrative Services Team: Grants Management, Finance and Facilities Management, Information Technology

Oversee the management and compliance of disaster and non-disaster grants, capital outlay projects, and emergency declarations allocated to the department in accordance with grant requirements, federal and state laws, and department policies.
Oversee the management of developing, preparing, submitting, and administering federal grant applications.
Process timely draw down of funds and accurate reconciliations of all programs.
Act as a pass-through entity by providing federal and other funds to local and tribal entities and provide a system of emergency preparedness for the protection of life and property in New Mexico.
Provide onsite technical assistance and oversight to sub-grantees to ensure funding complies with sub-grant agreement terms and conditions. Conduct routine audits and risk assessments on sub-grant files, encumbrances, and financial quarterly reports. Approve sub-grant reimbursements and journal entries for due-to and due-from accounts.
Implement fiscally sound accounting processes to ensure compliance with all federal and state laws (state statutes, DFA regulations, State Treasurer's requirements, federal funding requirements, and General Accepted Accounting Principals).
Administer the day-to-day fiscal activities in recording/tracking transactions (general ledger, accounts receivable, accounts payable, journal vouchers/entries, and operating transfers).
Administer annual audits at both the state and federal levels, including the preparation of financial statements.
Support DHSEM's mission by providing and maximizing the availability of a secure and reliable computer-operating environment.
Support DHSEM's mission by providing direction, support, and guidance to sustain internal IT network resilience and cyber security posture.
Support DHSEM's mission by providing both strategic IT vision and enterprising solutions so that the department is able to meet its goals and deliver results.
Support DHSEM's mission by institutionalizing policies and procedures to improve efficiency, teamwork, and communication.

APPENDIX

Activities (By Program)

New Mexico Homeland All Source Intelligence Team: Fusion Center

Build, sustain, and improve the capacities of the New Mexico All Source Intelligence Center (NMAISIC) as the state's entry-point to the national network of fusion centers.
Through the NMAISIC, provide strategic, operational, and tactical intelligence that supports decision-making and resource mobilization for both public and private partners, including other state agencies and the Office of the Governor.
Serve as the conduit for sharing information with the national intelligence community, including restricted, sensitive, and classified intelligence.
Support the de-confliction of investigative and criminal intelligence operations for federal, state, local, and tribal law enforcement.
Support criminal intelligence and information-sharing nationwide, with a focus on issues, events, and individuals that are connected to New Mexico.
Collect and report on criminal intelligence to law enforcement, public safety, and critical partners to ensure that threats across the state are identified and planned.
Ensure that emergency management and other departmental mandates are supported with accurate and timely intelligence during periods of crisis.
Maintain respect for the civil rights and civil liberties of our citizens in the collection and retention of intelligence as per Section 9-28-1 through 9-28-7 NMSA 1978 of The Homeland Security and Emergency Management Department Act.
Support and conduct direct criminal investigations of threats, risks, and vulnerabilities throughout the state.
Provide guidance and coordination to address cybersecurity threats in the state, in collaboration with federal, state, local, tribal, and private partners.
Provide security risk and vulnerability threat assessments through a focused and multi-disciplinary approach. Conduct physical security reviews to support the protection of critical infrastructure and key resources throughout the state.
Provide training and guidance to both public and private partners to improve suspicious activity reporting.
Inform federal law enforcement and intelligence community partners on the threat picture and common operating environment, including officer safety and situational awareness.
Conduct threat assessments of special events, including Spaceport America, foreign travel for senior leaders, and on-demand counter-intelligence briefings to senior staff.
Serve as programmatic lead for Operation Stonegarden, which supports a wide variety of counter-terrorism and homeland security issues.

Appendix

Activities (By Program)

Preparedness Team: Local Preparedness, Training & Exercise, Mitigation, Hazardous Materials

Provide technical assistance to local and tribal emergency management programs.
Provide technical support for the development of local, all-hazard emergency operations and preparedness plans to ensure plans are functional, applicable, and relevant.
Provide all-hazard emergency management and homeland security training support to local, state, tribal, and other stakeholders on an annual basis.
Conduct annual exercises with public and private partners to include planning, evaluation, and after-action reporting.
Maintain compliance with grant requirements by reporting quarterly on completed Emergency Management Preparedness Grant (EMPG) training and exercises.
Provide technical assistance to eligible applicants to secure FEMA grant funding to implement natural hazard risk reduction projects.
Deliver training and provide technical assistance to develop local/tribal mitigation plans that meet federal requirements.
Update the State Natural Hazard Mitigation Plan to maintain eligibility for federal disaster recovery grants and hazard mitigation grants by coordinating with all state, local, tribal, and federal partners.
Every year, compile and record all Tier II reports from hazmat facilities that store Extremely Hazardous Substances (EHS).
Provide technical support to Local Emergency Planning Committees (LEPCs), Statewide Emergency Response Commission, and Hazardous Materials Safety Board.
Assist and equip local first responders along the Waste Isolation Pilot Plant (WIPP) transportation corridor to safely handle radiological incidents within their jurisdiction.
Maintain public safety along the WIPP transportation corridor by exercising federal, state, and local radiological response resources.
<i>The Mitigation Unit of Preparedness is being proposed to become a DHSEM Bureau due to the magnitude of mitigation work to occur in New Mexico, including climate change mitigation.</i>



Activities (By Program)

Response and Recovery Team: Emergency Operations Center

Build, sustain, and improve the capacities of the New Mexico Emergency Operations Center (NMEOC) as the primary coordination center in state emergencies and disasters.
Develop and finalize the FEMA-required New Mexico distribution management plan.
Help local jurisdictions and tribal governments develop action plans for special events.
Respond within 48-hours of notification of impacts to conduct preliminary damage assessments and develop project worksheets.
Update and publish the New Mexico Disaster Assistance Guide.
Update and publish the New Mexico Public Assistance and Fire Management Assistance Grant (FMAG) administrative plan on an annual basis.
Administer the National Qualification System (NQS) for New Mexico.
Lead and administer the development and deployment of a New Mexico All Hazards Incident Management Team.
Coordinate with FEMA on federal disaster declarations and FMAGs.
Develop a continuity of operations statewide program.
Maintain a statewide 24/7 duty officer and watch program.
Train and educate stakeholders in the New Mexico Emergency Operations System.
Update and distribute the New Mexico Emergency Operations Plan.
Help coordinate preparedness activities at Spaceport America



Gabion Basket Mitigation Protects a Bridge Structure



Activities (By Program)

State Fire Marshal's Office

Fire Service Support Bureau:

Oversee the distribution of the Fire Protection Fund(s) and Fire Grant Fund(s).
Conduct fire department inspections to ensure compliance with National Fire Protection Association (NFPA) standards, prepare for International Organization for Standardization (ISO) surveys, and ensure compliance with administrative rules regarding procurement of equipment.
Oversee the National Fire Incident Reporting System (NFIRS) for the State of New Mexico.
Provide fire prevention and fire safety resources to local fire departments.

Fire Training Academy:

Train firefighters and improve the safety and emergency response capabilities of the New Mexico fire services.
Oversee certification of emergency response personnel through the International Fire Service Accreditation Congress (IFSAC).
Collaborate with training chiefs throughout the state in providing necessary training to support ISO requirements.
When conditions allow, conduct a yearly "open house" to educate others on the services of the training academy.



Activities (By Program)

State Fire Marshal's Office

Investigations Bureau:

Coordinate investigatory resources and operations of the New Mexico State Arson Task Force for large priority fire incidents.
Provide fire/arson investigation services throughout the state to determine the origin, cause, and circumstances surrounding fire incidents.
Collaborate with law enforcement and prosecuting attorneys in arson cases and other fire-related criminal cases.
Assist tribal authorities in investigating fire incidents upon request.

Code Enforcement Bureau:

Enforce fire prevention codes and national standards to ensure safety in public buildings.
Issue fireworks permits and conduct inspections at firework retailers to ensure compliance with state and national standards.
Manage the fire protection industry to ensure compliance with best practices and national standards.
Implement fire safety inspection programs regarding newly-created cannabis regulation program.



New Mexico State Fire Training Academy



**Fiscal Year 2027
Homeland Security & Emergency Management
IT STRATEGIC PLAN
September 2, 2025**

**Regina Chacon
Deputy Cabinet Secretary**

EXECUTIVE SUMMARY

The Department of Homeland Security and Emergency Management leads statewide efforts in protecting life, property, and the environment from all threats and hazards within the State of New Mexico. The Department manages and coordinates preparedness, mitigation, response, recovery, protection & prevention, and safe border programs for all emergency management, public safety, and homeland security stakeholders.

The Department's Information Technology (IT) Plan focuses technical effort in support of the Department's mission and objectives through two strategic IT goals:

- Improve Network Resilience and Cyber Security Posture
- Deploy, Maintain, and Enhance Agency Applications

The Plan further outlines the implementation, maintenance, and upgrade of IT hardware, software, and configuration resources in support of the following agency goals:

- To support the department's mission by encouraging, coordinating, and analyzing critical intelligence information shared among stakeholders to prevent manufactured incidents.
- To support the department's mission by providing direction, support, and guidance to implement current national emergency management and homeland security strategies.
- To sustain the capability to supply sufficient resources statewide to affected jurisdictions during planned and unplanned events; and to enable community recovery from planned and unplanned events using local, tribal, state, and federal resources.
- To support the department's mission by institutionalizing policies and procedures to improve efficiencies, teamwork, and communication.
- To support local emergency management programs by responding to their needs for support.

I. AGENCY OVERVIEW

A. AGENCY MISSION

The New Mexico Office of Emergency Management was first created in 1959 as the Civil Emergency Preparedness Division (CEPD) of the Office of Military Affairs. The State Civil Emergency Preparedness Act re-defined the purpose and function of the Division.

The Governor's Office of Homeland Security was created in 2003. The Office worked in conjunction with the Department of Public Safety's Office of Emergency Management. During the 2007 legislative session, the two offices were joined to create the cabinet level agency of the Department of Homeland Security and Emergency Management. Today, the Department of Homeland Security and Emergency Management leads the State's response to emergencies and disasters while providing for the safety and welfare of its citizens. Emergencies and disasters can be defined as something caused by natural or human-made events or any other circumstances determined by the Governor. When necessary, the State assists local jurisdictions whose capabilities are overwhelmed serving as the conduit for assistance from the Federal government. The Department follows the principles of emergency management including preparedness, mitigation, response, and recovery.

The Agency's structure provides chain-of-command supervision, communication, information sharing, and cross-functional support for all subordinate Bureaus.

B. AGENCY GOALS

Lead statewide efforts to protect, prevent, mitigate, respond and recover to both planned and unplanned events from all hazard threats to New Mexico.

C. VISION AND PRIORITIES

DHSEM IT Support Services plays an integral role in helping the Department of Homeland Security and Emergency Management (DHSEM) and the State Fire Marshal Office (SFMO) to meet its mission to serve New Mexicans in times of emergencies, and to also help State, Local, Tribal, and Territorial partners prepare and take mitigation steps for all hazards situations. IT serves as the main backbone for platforms that enable the agency to effectively perform its mission. IT works hand in hand with leadership to ensure that technology utilized as best as possible to expand capabilities, increase resiliency, and provide enhanced situational awareness for the Emergency Management community.

D. AGENCY DESCRIPTION AND ORGANIZATION STRUCTURE

The Agency operates in several state-owned locations. The Agency Headquarters is located at 13 Bataan Blvd on the Onate Military Complex of the New Mexico National Guard. The State Emergency Operations Center (EOC) is located in the Headquarters building supporting disaster response activities at all levels of government.

The State Fire Academy in Socorro, New Mexico hosts state certified training for NM State Fire departments for fire safety training.

The Agency has two funding programs:

- P759 for DHSEM, with 81 FTEs, and
- P806 for SFMO, with 57 FTEs.

The Organizational Chart is located in Appendix A-I of this report. The IT Organizational Overview is located in Appendix A-II of this report.

II. IT ENVIRONMENT

1. Major Applications

Internal Applications

- Adobe Pro DC
 - Purpose: Creation and Management of PDF documents
 - Associated Software: Microsoft Windows
 - Support Model: In-House
 - Life Cycle Status: Maintenance and Operations
- ArcGIS
 - Purpose: Mapping events and locations
 - Associated Software: N/A
 - Age: 4 years
 - Support Model: Support Contract
 - Life Cycle Status: Maintenance and Operations
- eEquip Asset Management
 - Purpose: Inventory and Capital Asset Tracking (Replacing WASP Mobile Asset)
 - Associated Software: N/A
 - Age: 1 years
 - Support Model: Support Contract
 - Life Cycle Status: Maintenance and Operations
- WEB EOC
 - Purpose: Used for incident management
 - Associated Software: FireFox/Chrome
 - Age: Latest Cloud Version
 - Support Model: Support Contract
 - Life Cycle Status: Maintenance and Operations
- Office365 Suite of applications
 - Purpose: Creation and management of documents
 - Associated Software: Microsoft Windows
 - Age: Latest Version
 - Support Model: In-House
 - Life Cycle Status: Maintenance and Operations
- CodePal
 - Purpose: To streamline Code Enforcement and Fire Service Support Inspections.
 - Associated Software: N/A
 - Age: 2 years

- Support Model: Support Contract
 - Life Cycle Status: Maintenance and Operations
- TeamPass
 - Purpose: Password Vault
 - Associated Software: N/A
 - Age: Latest Version
 - Support Model: In-House
 - Life Cycle Status: Maintenance and Operations
- Bitdefender EDR
 - Purpose: Anti-Virus Software
 - Associated Software: N/A
 - Age: Latest Version
 - Support Model: Subscription from Abba
 - Life Cycle Status: Maintenance and Operations

Life Cycle Status: Maintenance and Operations

External Applications

- SHARE
 - SHARE is the Financial and Human Capital Management tracking system provided by NM DFA
- TEEX
 - The Texas A&M Engineering Extension Service hosts the web platform that our Training & Exercise unit uses to track classes/events and compliance (preparingnewmexico.org)
- EMMIE (FEMA Web Application)
 - EMMIE is the Emergency Management Mission Integrated Environment grant tracking system provided by FEMA
- NEMIS (FEMA Web Application)
 - NEMIS is the National Emergency Management Information System incident tracking system provided by FEMA

2. Infrastructure

- SimpliVity ESX10 ,ESX11 – HP ProLiant DL380 Gen10
- Fortinet Firewalls
- Extreme Switches
- Virtualized Servers: (All virtual servers are located on the Simplivity VMware cluster)
 - FileServer – Main file Server
 - DHSEMSF01 – Printer Server
 - DHSEMSF03 – Windows Server Update Services server
 - DHSEMSF06 – DHSEM Service Desk/SpiceWorks server
 - DHSEMSF07 – Utility server for admin tasks
 - DC-ONE – Primary Domain Controller (Server 2016)
 - DC-TWO – Secondary Domain Controller (Server 2016)

- DHDSEM-MONITOR – For Monitoring Network Devices
- DHSEM-SCAN – Used for Hardcopy to Digital File Conversion
- DHSEM-VUM – VMWare Update Manager Server
- DHSEM-SWAPP – SonicWall Application Server
- DHSEM-SCOM-01 – New Windows S-Com Server for Monitoring
- DHSEM-Veeam – Off-Site backups to the Abba Cloud.
- Fishbowl – Fishbowl Server
- PrintServer – Print Server
- SVT-Arbiter – External Arbiter host, for the Simplivity Cluster.
- Backup Infrastructure:
 - SimpliVity for on Premise Backups, Veeam for Off-Site Backups

3. Security

The Agency has several layers in its security plan including hardware and application support, coordinating with Ivanti to ensure applicable patches are applied and vulnerabilities are minimized, and coordinating efforts with CISA to ensure the Agency has the latest information relating to infrastructure threats. The following are included in our infrastructure:

- Bitdefender EDR
- RiskSense/Ivanti - Site Vulnerability Scanning
- FortiClient

The Agency also has a Cybersecurity Analyst that works closely with Department of Information Technology. The Agency's Cybersecurity Analyst also provides applicable information when it is applicable to the Agency.

4. Workforce

A. Full Time Employees

The Agency has 1 authorized IT full-time employees of which 2 FTEs remain vacant. 0% of the IT staff teleworks.

B. IT Professional Services Contractors

Due to the limited IT staff, the Agency has entered into an IT professional contract with ABBA Technologies, Inc.

5. Challenges

Staffing at full capacity has been a challenge to which the Agency intends to resolve in the FY27. The Agency will hold Rapid Hiring events, participate in other job fairs as well as post vacant positions to lower our vacancy rate.

III. FY27 KEY GOALS

FY27 IT goals include:

- Distribution of IT equipment and implementing VPN access in support of Agency wide teleworking needs during the state disasters.
- Provide technical support during this unprecedented event.
- SFMO joined DHSEM beginning in fiscal year 2022 due to statutory changes that took effect in the 2020 Legislative Session. From a technology perspective, folding SFMO into DHSEM's IT infrastructure was a great accomplishment.

A. FY27 STRATEGIC IT GOALS

STRATEGIC PRIORITY 1 – 3rd Simplivity Node	
IT Data Protection/Recovery Capabilities	
FY26 Strategy 1	Increase Data protection and prepare for Continuity of Operations. Provide real-time data replication capability to remote Data Center.
Accomplishments	Successful implementation.
Outcomes/Metrics	Real-Time Data Replication/Increased Data Protection.

STRATEGIC PRIORITY 2 – Firewall Replacement – Cybersecurity Posture Improvement	
Cybersecurity Improvement and keeping up to date with NSA	
FY26 Strategy 1	Keep current on hardware and replace Data Center firewall.
Accomplishments	Ongoing maintenance.
Outcomes/Metrics	Increased protection of network data and computing processes.

STRATEGIC PRIORITY 3 – Prepare for SFMO Division Integration	
Streamline support and bring SFMO under DHSEM IT Support	
FY26 Strategy 1	SFMO integration into DHSEM operations.
Accomplishments	Integration is complete. Increasing IT Staff is a Work in Progress.
Outcomes/Metrics	Increased IT Support capability for SFMO's Staff.

TABLE III.1: FY27 Strategic IT Goals

B. OTHER KEY IT GOALS – FY27

Other key IT goals include:

APPLICATION	
Accomplishment	CodePal Upgrade
Value or Impact	Streamline Code Enforcement and Fire Service Support inspections
DATA	
Accomplishment	Installation of Simplivity
Value or Impact	On Premise Backups
PROCESS IMPROVEMENT	
Accomplishment	Streamline processes to reduce paper waste
Value or Impact	Minimize Carbon Footprint
WORKFORCE	
Accomplishments	Contract with ABBA Technologies Inc
Value or Impact	Team of experts to support the Agency and its satellite offices
CUSTOMER SERVICE	
Accomplishments	Installation of Kaseya Ticket Agent
Value or Impact	Ability for staff to submit an IT ticket right at their fingertips
TELEWORK	
Accomplishments	Installation of FortiClient VPN
Value or Impact	Ability to access network drives
SECURITY	
Accomplishments	RiskSense/Ivanti Implementation
Value or Impact	Monthly report to ensure patches and vulnerabilities are not missed

TABLE III.2: Other Key IT Goals– FY27

IV. FY27 IT STRATEGIC GOALS AND STRATEGIES

The Agency’s FY27 IT strategic goals and strategies include:

STRATEGIC PRIORITY 1 – Replacement of Old IT Equipment	
Update old and outdated IT equipment and with latest available technology	
FY27 Strategy 1	Replace outdated IT equipment to ensure hardware supports application related system requirements.

Outcomes/Metrics	Increased IT capabilities to support staffing needs.
------------------	--

STRATEGIC PRIORITY 2 – Wireless Network Upgrade	
Replace outdated hardware with new routers and access points	
FY27 Strategy 1	Provide the latest Wi-Fi technologies that support both 2.4 and 5 GHz frequencies.
Outcomes/Metrics	Ensure wireless access is available in all geographical areas of the building as well as ensuring the latest Wi-Fi Protected Access (WPA) encryption is available to end users.

STRATEGIC PRIORITY 3 – Retrofit the Emergency Operations Center (EOC)	
Replace outdated technology with new Technology supporting the EOC	
FY27 Strategy 1	Streamline and provide latest technologies supporting the State EOC.
Outcomes/Metrics	Real-Time Data access via GIS, workstations, media outlets, etc.

TABLE IV.1. FY27 IT Strategic Goals and Strategies

V. IT FISCAL AND BUDGET MANAGEMENT

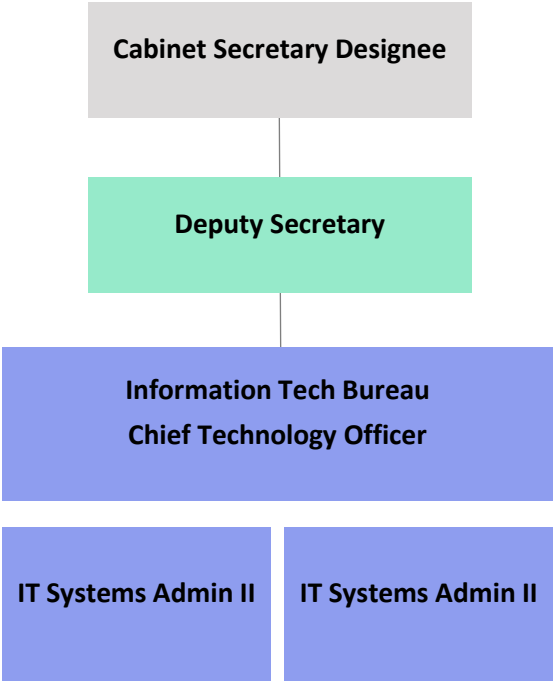
A. Information Technology (IT) Operating Budget (C1)

Information Technology Base Operating Budget					
Agency Name:	Department of Homeland Security & Emergency Management			Agency Code:	79500
	Base Request Operational Support of IT. Check one of the options below: ☒ Flat Budget or ☐ Expansion from previous year				
Revenue IT Base Budget (dollars in thousands)					
Appropriation Funding Type	FY23 Actual	FY24 Actual	FY25 OpBud	FY25 Request	FY26 Estimate
General Fund					
Other State Funds					
Internal Services Funds/ Interagency Transfers					
Federal Funds					
Total					
Expenditure Categories (dollars in thousands)					

Information Technology Base Operating Budget					
Category or Account Description	FY21 Actual	FY22 OpBud	FY23 Op Bud	FY24 Request	FY25 Estimate
Personal Services & Employee Benefits					
Contractual & Professional Services					
IT Other Services					
Other Financing Uses					
Total					
	Agency Cabinet Secretary/ Director (mandatory)	Chief information Officer or IT Lead (mandatory)		Chief Finance Officer (mandatory)	
Print Name				Jean Montoya	
Signature					
Phone				505-660-9717	
Date					
Email Address				Jean.montoya@dhsem.nm.gov	

TABLE V.1: IT Operating Budget

PPENDIX A-II: IT ORGANIZATION CHART





**STATE OF NEW MEXICO
DEPARTMENT OF HOMELAND SECURITY
AND EMERGENCY MANAGEMENT**

**Financial Statements and
Supplementary Information**

June 30, 2024

**BUILDING A RESILIENT
NEW MEXICO**



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**OFFICIAL ROSTER
AS OF JUNE 30, 2024**

STATE OF NEW MEXICO

**DEPARTMENT OF HOMELAND SECURITY AND
EMERGENCY MANAGEMENT**

ADMINISTRATIVE OFFICIALS

MAJOR GENERAL MIGUEL AGUILAR

Acting Cabinet Secretary

ALI RYE

Deputy Cabinet Secretary

REGINA CHACON

Deputy Cabinet Secretary

RANDY VARELA

State Fire Marshall

JEAN TORRES-MONTOYA

Administrative Bureau Chief, CFO





FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

Major General Miguel Aguilar, Acting Cabinet Secretary
State of New Mexico
Department of Homeland Security
and Emergency Management
Santa Fe, New Mexico

and

Mr. Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
Santa Fe, New Mexico

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison schedules of the general fund and major special revenue funds of the State of New Mexico Department of Homeland Security and Emergency Management (the Department) as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

SUMMARY OF OPINIONS

<i>Opinion Unit</i>	<i>Type of Opinion</i>
Governmental Activities	Qualified
Aggregate General Funds	Unmodified
Federal Grants Fund	Qualified
Federal Grants Fund Budgetary Comparison	Qualified
Fire Protection Grant Fund	Unmodified
Fire Protection Grant Fund Budgetary Comparison	Unmodified
Fire Protection Fund	Unmodified
Fire Protection Fund Budgetary Comparison	Unmodified
Aggregate Remaining Fund Information	Unmodified

UNMODIFIED OPINIONS ON THE MAJOR FUNDS (FEDERAL GRANTS FUND, FIRE PROTECTION GRANT FUND, FEDERAL GRANTS FUND BUDGETARY COMPARISON, AND FIRE PROECTION FUND BUDGETARY COMPARISON)

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, Federal Protection Grant Fund, Fire Protection Fund, and the aggregate remaining fund information for the Department as of June 30, 2024, and the respective changes in financial position and the budgetary comparisons for the year then ended in accordance with accounting principles generally accepted in the United States of America.

QUALIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES AND FEDERAL GRANTS FUND (INCLUDING BUDGETARY COMPARISON)

In our opinion, except for the effects, if any, of the matter described in the Basis for Qualified Opinions on governmental activities and the Federal Grants Fund, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the Federal Grants Fund of the Department as of June 30, 2024, and the respective changes in financial position and budgetary comparisons thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

BASIS FOR QUALIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES AND FEDERAL GRANTS FUND (INCLUDING BUDGETARY COMPARISON)

Management has been unable to provide sufficient appropriate audit evidence relating to the completeness, existence, accuracy, and valuation of the Department's federal revenue, accounts receivable and related deferred inflows of resources reported as of June 30, 2024. Accounting principles generally accepted in the United States of America require that amounts reported as accounts receivable represent net realizable amounts to be received by the Department or valid liabilities due to the federal government. However, management is unable to provide sufficient audit evidence to support these balances of the Department. The amount by which this departure would affect the assets, liabilities, deferred inflows of resources, fund balances, revenues, and net position of the governmental activities and the Federal Grants Fund has not been determined.

EMPHASIS OF MATTER

As discussed in Note 1, the financial statements of the Department are intended to present the financial position, the changes in financial position and, where applicable, cash flows of only that portion of the governmental activities of the State of New Mexico that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2024, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the Department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis presented on pages 5 - 10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency

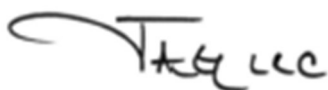
with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*, the budgetary comparison schedules, Schedule of General Fund Components – Balance Sheet – General Funds, Schedule of General Fund Components – Revenues, Expenditures, and Changes in Fund Balance – General Funds, Combining Balance Sheet – Non-major Funds, Combining Revenues, Expenditures, and Changes in Fund Balance – Non-major Funds, Schedule of Executive Orders, Schedule of Joint Powers Agreements, Schedule of Capital Appropriations, and Schedule of Special Appropriations are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the budgetary comparison schedules, Schedule of General Fund Components – Balance Sheet – General Funds, Schedule of General Fund Components – Revenues, Expenditures, and Changes in Fund Balance – General Funds, Combining Balance Sheet – Non-major Funds, Combining Revenues, Expenditures, and Changes in Fund Balance – Non-major Funds, Schedule of Executive Orders, Schedule of Joint Powers Agreements, Schedule of Capital Appropriations, and Schedule of Special Appropriations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2024 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.



Jaramillo Accounting Group LLC (JAG)
Albuquerque, New Mexico
November 27, 2024

Management's Discussion and Analysis (Unaudited)

JUNE 30, 2024

Management's Discussion and Analysis (MD&A) of the New Mexico Department of Homeland Security and Emergency Management (the Department) provides an overview of the Agency's basic financial statements, financial condition, and results of operations for the fiscal year ended June 30, 2024. This information is designed to focus on current year's activities, changes, and currently known facts. It should be read in conjunction with the financial statements that follow this section.

DEPARTMENT'S ROLE FOR THE STATE OF NEW MEXICO

The Department was created under Section 9-28 of the NMSA and commenced operations on July 1, 2007.

Under the act, the Department is responsible for coordinating with state agencies, county and local municipalities, federal agencies, and the private sector to prepare for, respond to, recover from, and mitigate all emergencies and disasters. Natural disasters are the state's most common threat and we have witnessed the significant impact and need for an effective response related to the COVID-19 pandemic. Additionally, New Mexico is also at risk for human-caused emergencies such as gang and drug cartel violence and increased illegal activity along our Mexican border. The state uses the Department of Homeland Security's (DHS) Risk Management Framework to enhance security of the state's critical infrastructure and key resources. In addition, the New Mexico All Source Intelligence Center (NMASIC), a bureau of the Department, collects, analyzes, and disseminates intelligence and information to key state and federal stakeholders. Maintaining these current procedures and meeting long-term goals for equipment, training, exercise, personnel, and planning is critical to the Department's success. A key role of the department is to act as the state fiscal agent and oversight entity for all emergency management, homeland security, hazard mitigation and disaster grants available to the state and local entities. In fiscal year 2024, over 92% of Department expenditures were related to flow through payments related to these grants. This is a significant undertaking and to operate properly requires the appropriate level of staffing with the requisite skills to comply with grant requirements.

Prior to July 1, 2007, the responsibilities attributed to this Department were performed by the New Mexico Department of Public Safety.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Department is one of many agencies within the State of New Mexico, and as such, the only focus of this financial report is on the Department and not the State of New Mexico as a whole. The financial statements include the following four elements:

1	Management's Discussion and Analysis	2	Basic Financial Statements	3	Notes to Financial Statements	4	Supplementary Information
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The basic financial statements include two kinds of financial statements which present the Department financial results using different measurement focuses:

Government-wide Financial Statements. The Statement of Net Position and Statement of Activities – report information about the Department's overall financial condition and results of operations. These statements use an economic resources measurement focus and an accrual basis of accounting similar to that used by private-sector companies. The Statement of Net Position includes all the Department's assets, liabilities, deferred inflows of resources, and net position. The Statement of Activities includes all accrued revenues and expenses incurred

during the period, regardless of when amounts were received or disbursed. The government-wide financials can be found on pages 11 and 12 of this report.

Fund Financial Statements. A fund is an independent accounting entity with a self-balancing set of accounts. Use of fund accounting facilitates control over restricted and designated resources and demonstrates compliance with legal and contractual provisions.

GOVERNMENTAL FUNDS

Governmental funds are used to account for the sources, uses, and balances of government's general government financial resources. All Department funds are classified as governmental funds.

Governmental funds are used to account for the same activities reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the use of current financial resources and apply a modified accrual basis of accounting to recognize assets and liabilities. Such information is useful in assessing a government's near-term financing needs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Department maintains its accounting records in the Statewide Human Resources, Accounting and Management Reporting (SHARE) System, and the State's Enterprise Resource Planning System. The Department maintains the following major funds: General Fund (Fund No. 20050/20380/55010), Federal Grants Fund (Fund No. 40280), Fire Protection Grant Fund (Fund No. 56900), and Fire Protection Fund (Fund No. 57800).

The Department operates under an annual appropriated budget. A budgetary comparison statement has been provided for its general and federal grants funds as required supplementary information.

The basic governmental fund financial statements can be found on pages 13 - 20 of this report.

NOTES TO FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 - 32 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned, changes in net position over time serve as a useful indicator whether the financial position of the Department is improving or deteriorating. In the case of the Department, current assets (excluding capital assets) increased by \$18.7 million or 16%. This change was driven by increases in Interest in the State General Fund Investment Pool of \$24.0 million in the Executive Order Fund, for advanced state funding for disaster assistance, and \$12.2 million in the Fire Protection Grant, from excess Fire Insurance Tax receipts. Capital assets increased by \$2.3 million. The Department's liabilities were \$28.6 million lower due to fewer amounts owed to local governments as grant sub-recipients. The governmental activities net position increased by \$49.6 million.

The restricted portion of \$117.4 million of the Department's net position represents resources that are subject to external restrictions on how they may be used, such as special appropriations (including executive orders) that can only be used towards specific declared disaster relief efforts.

	Governmental Activities	
	FY24	FY23 (Restated)
ASSETS		
Current assets	\$ 133,126,434	\$ 114,420,431
Capital assets	10,677,716	8,354,713
Total assets	\$ 143,804,150	\$ 122,775,144
LIABILITIES		
Current liabilities	\$ 10,216,913	\$ 39,017,062
Non-current liabilities	230,110	-
Total liabilities	10,447,023	39,017,062
NET POSITION		
Net investment in capital assets	10,677,716	8,354,713
Restricted	117,355,576	57,224,423
Unrestricted	5,323,835	18,178,946
Total net position	133,357,127	83,758,082
Total liabilities and net position	\$ 143,804,150	\$ 122,775,144

CHANGES IN NET POSITION

The Department's program revenues of \$362.4 million, plus total general revenues and expenses of \$35.0 million, less program expenses of \$347.8 million resulted in a gain in net position of \$49.6 million. The table below shows the summarized revenues and expenditures for the years ended June 30, 2024 and 2023.

	Governmental Activities	
	FY24	FY23 (Restated)
REVENUES (EXPENSES)		
Program revenues	\$ 362,422,397	\$ 215,570,532
Program expenses	(347,849,816)	(214,246,773)
Net revenues	14,572,581	1,323,759
GENERAL REVENUES (EXPENSES)		
General fund appropriations	42,099,407	18,347,300
Severance tax bond proceeds	960,943	465,283
Transfer with other agencies	137,300	2,164,769
Transfer in (out) of capital assets	-	-
Miscellaneous revenue	856,155	591,682
Reversions to the State General Fund	(9,027,341)	(2,485,801)
Total general revenues	35,026,464	19,083,233
Change in net position	49,599,045	20,406,992
Net position, beginning of year, as originally stated	83,471,636	62,387,833
Restatements (Note 15)	286,446	963,257
Net position, beginning of year, as restated	83,758,082	63,351,090
Net position, end of year	\$ 133,357,127	\$ 83,758,082

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Department's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Department's financing requirements. Unassigned *fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Department used four major governmental funds in 2024. The Department's General Fund is used to account for State General Fund appropriations and filing fees collected from entities with hazardous waste facilities. The Federal Direct Operating Grants is used to account for federal grants awarded to the agency. The Executive Orders State Disasters Fund accounts for State General Fund appropriations designated for use in disaster assistance and rendering aid in emergency situations. Finally, the Capital Project Funds account for the capital project allocated to the Department to assist local entities with match funding for federally awarded hazard mitigation projects.

As of the end of the fiscal year 2024, the Department's governmental funds reported combined ending fund balance of \$91.6 million, an increase of \$21.5 million in comparison with the prior year restated balance. \$117.4 million is *restricted* for specific purposes.

The combined ending fund balance is primarily attributable to General Fund of \$63.2 million, Fire Protection Grant Fund of \$22.4 million, and Fire Protection Fund of \$23.6 million.

Budget Amendment Highlights

The annual operating budget is approved by the New Mexico Governor. During the year, changes to the Department's budget are subject to approval by the New Mexico Department of Finance and Administration and in some cases the Legislative Finance Committee. Comparison of actual expenditures on a budgetary basis to approved budget amounts is presented in the basic financial statements section of the financial statements. Budgetary basis expenditures were within approved budgeted amounts. There were no unfavorable budget variances during the year at the legal level of budgetary control, which is the appropriation code level (P, Z, or A code). Budget for the general fund and major special revenue funds are shown below:

	Final Budget	Actual (Budgetary) Basis	Favorable (Unfavorable) Variance
General Fund	\$ 51,522,873	\$ 16,039,409	\$ 35,483,464
Federal Grants Fund	600,130,954	220,058,574	380,072,380
Fire Protection Grant Fund	46,687,201	34,349,693	12,337,508
Fire Protection Fund	80,468,600	77,913,210	2,555,390
Total for governmental funds	\$ 778,809,628	\$ 348,360,886	\$ 430,448,742

CAPITAL ASSETS

The investment in capital assets consists of buildings, equipment, information technology, furniture and fixtures, motor vehicles and unmanned aircraft systems. The following net change occurred in the capital assets during the years ended June 30, 2024 and 2023.

	FY24	FY23 (Restated)
Net capital assets, beginning of year	\$ 8,354,713	\$ 7,579,550
Capital assets acquired	3,947,408	3,131,103
Current fiscal year depreciation	(1,624,405)	(1,411,040)
Restatements	-	(944,900)
Net capital assets, end of year	\$ 10,677,716	\$ 8,354,713

During fiscal year 2024, \$3.9 million worth of assets were acquired to support the Department's border security mission, replace vehicles, and maintain IT capabilities. The Department recognized depreciation on capitalized assets of \$1.6 million during the fiscal year. The summary of changes in capital asset and accumulated depreciation balances can be found in Note 5 of the financial statements.

ECONOMIC FACTOR AND NEXT YEAR'S BUDGETS

The Department's fiscal year 2025 budget was approved with a \$1,537,000 increase in general fund resources.

Notwithstanding the provisions of Section 59A-53-5.2, NMSA 1978, or other substantive law, the other state funds appropriations to the state fire marshal's office program of the Department include \$9,613,700 from the Fire Protection Fund. Any unexpended balances from the Fire Protection Fund in the state fire marshal's office program of the Department at the end of fiscal year 2025 shall revert to the Fire Protection Fund.

INTERNAL CONTROL AND FINANCIAL REPORTING

The Department has been working to implement grant and accounting policies and procedures that will clear balances, address transaction timeliness, and improve controls and compliance in the upcoming fiscal year. The Department has continued to work to fill vacancies. As in the past, management is committed to continuing to address the issues identified in the audit. In fiscal year 2024, \$9.0 million was reverted to the general fund which consisted mainly of closed out disaster Executive Orders issued before fiscal year 2024.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the New Mexico Department of Homeland Security and Emergency Management's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Cabinet Secretary
NM Department of Homeland Security and Emergency Management
PO Box 2711
Santa Fe, New Mexico 87502



Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2024

	Governmental Activities
ASSETS	
Current Assets	
Interest in State General Fund Investment Pool	\$ 72,131,994
Due from federal government	37,391,887
Due from local governments, net of allowance	416,001
Due from other state agencies	23,180,643
Accounts receivable	5,909
Total current assets	133,126,434
Non-current Assets	
Capital assets, net	10,677,716
Total non-current assets	10,677,716
Total assets	\$ 143,804,150
LIABILITIES	
Current Liabilities	
Accounts payable	\$ 9,324,910
Accrued payroll and benefits	245,401
Due to Federal Government	94,048
Due to State General Fund	5,909
Compensated absences, due within one year	463,263
Lease liabilities, due within one year	83,382
Total current liabilities	10,216,913
Long-Term Liabilities	
Lease liability, net of current portion	230,110
Total long-term liabilities	230,110
Total liabilities	10,447,023
NET POSITION	
Net investment in capital assets	10,677,716
Restricted	117,355,576
Unrestricted	5,323,835
Total net position	133,357,127
Total liabilities and net position	\$ 143,804,150

See Accompanying Notes.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Governmental Activities
PROGRAM EXPENSES	
Public safety	\$ 347,849,816
Total program expenses	<u>347,849,816</u>
PROGRAM REVENUES	
Operating grants and contributions	229,440,691
Fire insurance tax	132,981,706
Total program revenues	<u>362,422,397</u>
Net program revenues	<u>14,572,581</u>
GENERAL REVENUES (EXPENSES)	
General Fund Appropriation	42,099,407
Proceeds from severance tax bonds	960,943
Transfers in - other agencies	137,300
Transfers in of capital assets	83,071
Transfers out of capital assets	(83,071)
Miscellaneous revenue	856,155
Reversions to State General Fund - FY24	(9,027,341)
Total general revenues	<u>35,026,464</u>
Change in net position	<u>49,599,045</u>
Net position, beginning of year, as originally stated	83,471,636
Restatement - prior period adjustments (Note 15)	286,446
Net position, beginning of year, as restated	<u>83,758,082</u>
Net position, end of year	<u>\$ 133,357,127</u>

See Accompanying Notes.

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2024

	Major Funds					
	Aggregate General Funds	40280 Federal Grants Fund	56900 Fire Protection Grant Fund	57800 Fire Protection Fund	Total Non- major Funds	Total Governmental Funds
ASSETS						
Current Assets						
Interest in State Treasurer						
General Fund Investment Pool	\$ 65,214,580	\$ -	\$ 22,423,597	\$ 437,847	\$ 7,113,468	\$ 95,189,492
Due from federal government	7,367	37,384,520	-	-	-	37,391,887
Due from local governments, net	6,329	409,672	-	-	-	416,001
Due From State General Fund	-	-	-	-	-	-
Due from other state agencies	-	-	-	23,180,643	-	23,180,643
Accounts receivable	-	-	-	5,909	-	5,909
Total assets	<u>\$ 65,228,276</u>	<u>\$ 37,794,192</u>	<u>\$ 22,423,597</u>	<u>\$ 23,624,399</u>	<u>\$ 7,113,468</u>	<u>\$ 156,183,932</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Current Liabilities						
Interest in State General Fund						
investment pool - overdraft	\$ -	\$ 23,057,498	\$ -	\$ -	\$ -	\$ 23,057,498
Accounts payable	1,796,930	7,480,732	-	47,248	-	9,324,910
Accrued payroll and benefits	216,485	36,266	-	-	(7,350)	245,401
Due to						
Federal government	55,035	39,013	-	-	-	94,048
State General Fund	-	-	-	5,909	-	5,909
Total liabilities	<u>2,068,450</u>	<u>30,613,509</u>	<u>-</u>	<u>53,157</u>	<u>(7,350)</u>	<u>32,727,766</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>31,837,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,837,546</u>
FUND BALANCES						
Restricted for						
Special revenue	-	-	22,423,597	23,571,242	4,965,805	50,960,644
Capital projects	-	-	-	-	2,155,013	2,155,013
Special appropriations	552,387	-	-	-	-	552,387
Executive Orders	63,687,532	-	-	-	-	63,687,532
Unassigned (deficit)	(1,080,093)	(24,656,863)	-	-	-	(25,736,956)
Total fund balances	<u>63,159,826</u>	<u>(24,656,863)</u>	<u>22,423,597</u>	<u>23,571,242</u>	<u>7,120,818</u>	<u>91,618,620</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 65,228,276</u>	<u>\$ 37,794,192</u>	<u>\$ 22,423,597</u>	<u>\$ 23,624,399</u>	<u>\$ 7,113,468</u>	<u>\$ 156,183,932</u>

See Accompanying Notes.

**RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balance - Governmental Funds	\$ 91,618,620
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Cost of capital assets	26,862,894
Less: Accumulated depreciation	<u>(16,185,178)</u>

Total capital assets	<u>10,677,716</u>
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Deferred inflows of resources - unavailable revenue	31,837,546
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Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of the following:

Lease liabilities	(313,492)
Compensated absences payable	<u>(463,263)</u>

Net Position of Governmental Activities	<u>\$ 133,357,127</u>
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See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Major Funds					
	Aggregate General Funds	40280 Federal Grants Fund	56900 Fire Protection Grant Fund	57800 Fire Protection Fund	Total Non- major Funds	Total Governmental Funds
REVENUES						
Federal grant revenue	\$ 2,242	\$ 203,409,019	\$ -	\$ -	\$ -	\$ 203,411,261
Fire insurance tax	6,724,901	-	46,567,190	79,689,615	-	132,981,706
Miscellaneous revenue	174,649	625,802	704	-	55,000	856,155
Total revenues	6,901,792	204,034,821	46,567,894	79,689,615	55,000	337,249,122
EXPENDITURES						
Public safety						
Current						
Personal services	7,274,601	3,017,513	-	-	-	10,292,114
Contractual services	1,898,709	13,140,329	-	-	597,652	15,636,690
Other operating costs	5,088,145	203,900,732	34,349,693	76,653,466	-	319,992,036
Debt Service						
Principal	106,785	-	-	-	-	106,785
Interest	10,150	-	-	-	-	10,150
Capital outlay	2,081,361	-	-	1,259,744	960,943	4,302,048
Total expenditures	16,459,751	220,058,574	34,349,693	77,913,210	1,558,595	350,339,823
Excess (deficiency) of revenues over (under) expenditures	(9,557,959)	(16,023,753)	12,218,201	1,776,405	(1,503,595)	(13,090,701)
Other Financing Sources (Uses)						
General fund appropriations	39,549,407	-	-	-	2,550,000	42,099,407
Proceeds from severance tax bonds	-	-	-	-	960,943	960,943
Transfers in - other agencies	137,300	-	-	-	-	137,300
Lease liabilities issued	420,277	-	-	-	-	420,277
Reversions to the State General Fund - Fiscal Year 2024	(8,343,912)	-	-	(683,429)	-	(9,027,341)
Total other financing sources (uses)	31,763,072	-	-	(683,429)	3,510,943	34,590,586
Net change in fund balance	22,205,113	(16,023,753)	12,218,201	1,092,976	2,007,348	21,499,885
Fund balance, beginning of year, as originally stated	40,954,713	(8,633,110)	10,205,396	22,478,266	5,113,470	70,118,735
Restatement - prior period adjustments (Note 15)	-	-	-	-	-	-
Fund balance, beginning of year, as restated	40,954,713	(8,633,110)	10,205,396	22,478,266	5,113,470	70,118,735
Fund balance, end of year	\$ 63,159,826	\$ (24,656,863)	\$ 22,423,597	\$ 23,571,242	\$ 7,120,818	\$ 91,618,620

See Accompanying Notes.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Net Changes in Fund Balances - Total Governmental Funds	\$ 21,499,885
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Amounts reported for governmental activities in the Statement of Activities are different because:

Certain outlays are reported as expenditures in governmental funds.

However, in the Statement of Activities, these costs are expensed as they are consumed or are allocated over their estimated useful lives.

In the current period, these amounts are:

Capital outlay	4,302,048
Excess capital outlay	(354,640)
Depreciation expense	(1,624,405)
Transfers in of capital assets	-
Deferred inflows of unavailable revenue included at fund level	26,029,430

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items

Change in compensated absences	60,219
New long-term debt issued	(420,277)
Principal payments of long-term debt	<u>106,785</u>

Change in Net Position of Governmental Activities	\$ <u>49,599,045</u>
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See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (BUDGET BASIS)
AND ACTUAL – AGGREGATE GENERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
General Fund appropriations	\$ 39,549,407	\$ 39,549,407	\$ 39,549,407	\$ -
Federal grant revenue	-	-	2,242	2,242
Fire insurance tax	6,514,300	7,914,300	6,724,901	(1,189,399)
Inter-agency transfers	137,300	137,300	137,300	-
Lease liabilities issued	-	-	420,277	420,277
Miscellaneous revenue	55,000	55,000	174,649	119,649
Total revenues	46,256,007	47,656,007	47,008,776	(647,231)
BUDGETED FUND BALANCE	850,000	3,866,866	-	(3,866,866)
Total revenues and budgeted fund balance	\$ 47,106,007	\$ 51,522,873	\$ 47,008,776	\$ (4,514,097)
EXPENDITURES				
P-759 expenditures				
Personal services and benefits	\$ 2,814,200	\$ 2,779,200	\$ 2,675,336	\$ 103,864
Contractual services	296,400	316,400	308,387	8,013
Other operating costs	526,600	541,600	430,638	110,962
Total P-759 expenditures	3,637,200	3,637,200	3,414,361	222,839
P-806 expenditures				
Personal services and benefits	4,894,800	4,227,296	4,227,149	147
Contractual services	505,100	304,755	269,302	35,453
Other operating costs	1,114,400	3,382,249	3,321,047	61,202
Total P-806 expenditures	6,514,300	7,914,300	7,817,498	96,802
Other appropriations/projects expenditures				
Personal services and benefits	450,000	300,000	116,527	183,473
Contractual services	175,000	163,736	28,252	135,484
Other operating costs	814,900	976,164	921,906	54,258
Total other appropriations/projects	1,439,900	1,439,900	1,066,685	373,215
Executive order expenditures				
Personal services and benefits	1,460,000	1,777,472	255,588	1,521,884
Contractual services	13,710,000	13,910,307	1,292,768	12,617,539
Other operating costs	20,344,607	22,843,694	2,192,509	20,651,185
Total executive order expenditures	35,514,607	38,531,473	3,740,865	34,790,608
All expenditures				
Personal services and benefits	9,619,000	9,083,968	7,274,600	1,809,368
Contractual services	14,686,500	14,695,198	1,898,709	12,796,489
Other operating costs	22,800,507	27,743,707	6,866,100	20,877,607
Total expenditures	\$ 47,106,007	\$ 51,522,873	16,039,409	\$ 35,483,464
Net change in fund balance (Budgetary Basis)			30,969,367	
Lease contract expense (Not Budgeted)			(420,342)	
Reversions to State General Fund FY24			(8,343,912)	
Net change in fund balance (GAAP Basis)			\$ 22,205,113	

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (BUDGET BASIS)
AND ACTUAL – FEDERAL GRANTS FUND – SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal grant revenue	\$ 390,952,257	\$ 600,130,954	\$ 203,409,019	\$ (396,721,935)
Miscellaneous revenue	-	-	625,802	625,802
Total revenues	390,952,257	600,130,954	204,034,821	(396,096,133)
BUDGETED FUND BALANCE				
	-	-	-	-
Total revenues and budgeted fund balance	\$ 390,952,257	\$ 600,130,954	\$ 204,034,821	\$ (396,096,133)
EXPENDITURES				
P-759 expenditures				
Personal services and benefits	\$ 4,231,000	\$ 6,470,676	\$ 2,995,135	\$ 3,475,541
Contractual services	1,328,100	4,845,519	4,254,649	590,870
Other operating costs	20,578,600	24,834,366	9,482,817	15,351,549
Total P-759 expenditures	26,137,700	36,150,561	16,732,601	19,417,960
Other appropriations/projects expenditures				
Personal services and benefits	10,947,269	10,947,269	22,378	10,924,891
Contractual services	61,421,681	61,421,681	8,885,680	52,536,001
Other operating costs	292,445,607	491,611,443	194,417,915	297,193,528
Other financing sources	-	-	-	-
Total other appropriations/projects	364,814,557	563,980,393	203,325,973	360,654,420
Total expenditures	\$ 390,952,257	\$ 600,130,954	220,058,574	\$ 380,072,380
Net change in fund balance (GAAP Basis)			\$ (16,023,753)	

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (BUDGET BASIS)
AND ACTUAL – FIRE PROTECTION GRANT FUND – SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fire insurance tax	\$ 24,469,000	\$ 36,687,201	\$ 46,567,190	\$ 9,879,989
Miscellaneous revenue	-	-	704	704
Other financing sources	-	-	-	-
Total revenues	24,469,000	36,687,201	46,567,894	9,880,693
BUDGETED FUND BALANCE	-	10,000,000	-	(10,000,000)
Total revenues and budgeted fund balance	\$ 24,469,000	\$ 46,687,201	46,567,894	\$ (119,307)
EXPENDITURES				
Personal services and benefits	\$ -	\$ -	\$ -	\$ -
Contractual services	-	-	-	-
Other operating costs	24,469,000	46,687,201	34,349,693	12,337,508
Other financing sources	-	-	-	-
Total expenditures	\$ 24,469,000	\$ 46,687,201	34,349,693	\$ 12,337,508
Net change in fund balance (Budgetary Basis)			12,218,201	
Reversions to State General Fund FY24			-	
Net change in fund balance (GAAP Basis)			\$ 12,218,201	

See Accompanying Notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (BUDGET BASIS)
AND ACTUAL – FIRE PROTECTION FUND – SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance from
	Original	Final	Amounts (Budgetary Basis)	Final Budget Favorable (Unfavorable)
REVENUES				
Fire insurance tax	\$ 79,268,600	\$ 79,268,600	\$ 79,689,615	\$ 421,015
Miscellaneous revenue	-	-	-	-
Other financing sources	1,200,000	1,200,000	-	(1,200,000)
Total revenues	\$ 80,468,600	\$ 80,468,600	\$ 79,689,615	\$ (778,985)
EXPENDITURES				
Personal services and benefits	\$ -	\$ -	\$ -	\$ -
Contractual services	-	-	-	-
Other operating costs	80,468,600	80,468,600	77,913,210	2,555,390
Other financing sources	-	-	-	-
Total expenditures	\$ 80,468,600	\$ 80,468,600	77,913,210	\$ 2,555,390
Net change in fund balance (Budgetary Basis)			1,776,405	
Reversions to State General Fund FY24			(683,429)	
Net change in fund balance (GAAP Basis)			\$ 1,092,976	

See Accompanying Notes.

Notes to Financial Statements

JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in the understanding of the Department's financial statements. The financial statements and notes are the assertions of the Department's management, who is solely responsible for their integrity and objectivity. The financial statements of the Department have been prepared in conformity with United States generally accepted accounting principles (GAAP) as applied to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

A. FINANCIAL REPORTING ENTITY

The State of New Mexico Department of Homeland Security and Emergency Management was established by the Homeland Security and Emergency Management Department Act enacted at the 2007 session of the 48th New Mexico State Legislature and codified at Sections 9-28-1 to 9-28-7 NMSA. The Department is an agency within the primary government, the State of New Mexico. The Department has no component units.

The Department is responsible for all of New Mexico's Homeland Security and Emergency Management efforts. As stated in the Act, the purpose of this Department is to provide comprehensive and coordinated preparedness, mitigation, prevention, protection, and response and recovery for emergencies and disasters; act as the central primary coordinating agency for the state and its political subdivisions in response to emergencies, disasters, and acts or threats of terrorism; and act as the conduit for federal assistance and cooperation in response to emergencies, disasters, and acts or threats of terrorism.

The chief executive of the Department, the Cabinet Secretary, is appointed by the Governor of the State of New Mexico. This position has decision-making authority, the power to designate management, and primary accountability of fiscal matters. These financial statements are limited to those funds, programs, and activities of operations which the Department Cabinet Secretary has oversight responsibility.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information related only to government-type activities. The Department's governmental activities are supported by general fund appropriations from the State of New Mexico. The Department has no business-type or fiduciary activities.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place. Nonexchange transactions, in which the Department gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and appropriations. Revenue from grants is recognized in the fiscal year in which all eligibility requirements are met and related costs incurred. Appropriations are recorded at the time the money is made available to a specific fund.

In the government-wide statement of net position, the governmental activities column is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The Department's net position is reported in three parts: net investment in capital assets, restricted net position, and unrestricted net position.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. The Department's general fund appropriations are shown as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The Department did not have any funds classified as proprietary or fiduciary for the year ended June 30, 2024.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department considers revenues to be available if they are collected within 60 days after the end of the current fiscal year, except for certain FEMA grants, for which the Department in practice uses a period of 90 days. Unavailable revenue is reported as a deferred inflow of resources. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Department reports the following major governmental funds:

Aggregate General Funds are the Department's operating funds. The fund numbers in the Statewide Human Resource Accounting and Management Reporting System (SHARE) are funds 20050, 20380, and 55010. It is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in some other fund. The Department presents the Executive Order Fund (20380) and the SFMO Operating Fund (55010) within the general fund, as it does not have revenues to meet the definition of a special revenue fund. The general fund is a reverting fund.

Federal Grants Fund (40280) – Established to account for specific revenue sources awarded pursuant to grant agreements. This fund was created under the authority of the New Mexico Department of Finance and Administration.

Fire Protection Grant Fund (56900) – This fund accounts for the collection of transfers, appropriations, gifts, grants, donations, and bequests to the Fire Protection Grant Fund. Money in the fund is appropriated to the Fire Protection Grant Council to make distributions approved by the council for the critical needs of municipal and county fire districts. The fund was created by and is reverting per Section 59A-53-18 NMSA 1978.

Fire Protection Fund (57800) – The Fire Protection Fund distributes the monies collected from the Insurance Suspense Fund for the operations of the State Fire Marshal and the operations, maintenance, and betterment of local fire districts. Section 59A-53-5-2, NMSA 1978 states that the balance in the fire protection fund shall be calculated on June 30 of each year and shall equal the balance of the fund on that date less the sum of (1) the total amount to be distributed the succeeding fiscal year and (2) the total amount of other appropriations from the fire protection fund for the succeeding fiscal year. The remaining balance in the fire protection fund shall be transferred from the fire protection fund to the fire protection grant fund on a percentage basis on June 30 of each fiscal year, as provided by Section 59A-53-5-2, NMSA 1978. Unexpended amounts at year-end revert to the State General Fund.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Department reports the following non-major governmental funds:

Firefighters Use Fee Fund (09300) – This fund accounts for fees paid by non-state firefighters that are used for the firefighter training academy under Laws 2001, Ch 80, Section 1 (8-8-9.1 NMSA 1978). Funds can be budgeted for emergency maintenance expenses that may arise with live fire-training courses provided at this facility. This fund is non-reverting.

Firefighters Safer Cigarette & Fire Protection Fund (12890) – This fund accounts for revenue and fees paid under Laws 2009, Ch 265, Section 9 (57-2B-9 NMSA 1978) of the Fire Safer Cigarette and Firefighter Protection Act and money recovered as penalties under Section 6 (57-2B-6 NMSA 1978) of that act. The money in the fund is appropriated to the state fire marshal to enforce the Fire Safer Cigarette and Firefighter Protection Act (57-2B-1 NMSA 1978) and to support fire safety and prevention programs. This fund is non-reverting.

SFMO Inspections (21750) – This fund is used to track reimbursements from the Public Schools Facilities Authority for public school inspections under Section J of 22-24-4 NMSA 1978. This fund is non-reverting.

Firefighters Survivors Fund (56400) – This fund is created for the purpose of paying death benefits pursuant to the Firefighters' Survivors Supplemental Benefits Act under Laws 2007, Ch 149, Section 4 (10-11B-4 NMSA 1978).

STB Capital Outlay (89200) – This fund is used to account for capital projects. The New Mexico Legislature appropriates bond funds to the Department for the purpose of capital expenditures.

GF Capital Outlay (93100) – This fund was established to account for Capital Outlay projects utilizing General Fund Appropriations. The fund is reverting.

D. ASSETS, LIABILITIES, AND NET POSITION

Cash and Investments. For the fiscal year ended June 30, 2024, all of the Department's cash was maintained on deposit with the State Treasurer's General Fund Investment Pool (SGFIP). The State Treasurer has the authority to invest money held in demand deposits and not immediately needed for the operation of state government in securities in accordance with Sections 6-10-10 I through O, NMSA 1978 as amended. State law requires the New Mexico Department of Finance and Administration to complete the reconciliations of balances and accounts kept by the New Mexico State Treasurer's Office. The Department does not have a separate bank account.

Federal Grants Receivable. Receivable balances at fiscal year-end represent an excess of modified accrual basis expenditures over cash reimbursements received to date. Unearned revenue balances represent an overdraw of cash (advances) in excess of modified accrual basis expenditures. Receivable or unearned balances caused by differences in the timing of cash reimbursements and expenditures will be reversed or returned to the grantor during the remaining grant period. Determining the amount of expenditures reimbursable by the federal government requires management to estimate allowable costs to be charged to the federal government. As a result, management provides an allowance for potential contractual allowances for federal revenue. Any changes in these estimates are recorded in the period that the estimate is changed.

Capital Assets and Depreciation. Capital assets purchased or acquired are carried at historical costs or estimated historical costs. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The State's capitalization policy (i.e., the dollar value above which asset acquisitions are added to the capital accounts) is \$5,000 per Section 12-6-10, NMSA 1978. There is no debt related to capital assets.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives with no salvage value assigned. Useful life by asset classification is presented below.

Buildings and improvements	20 years
Furniture and fixtures	5 years
Information technology equipment	4 years
Equipment and machinery	5 years
Motor vehicles	5 years

Compensated Absences. Up to thirty (30) days of accrued annual leave earned and not taken may be carried forward to the next calendar year. Any accrued leave in excess of 30 days is forfeited. Upon termination of employment, employees are compensated for accumulated annual leave as of the date of termination, up to thirty (30) days. Sick leave is payable semi-annually to qualified employees for hours accumulated above 600 hours at a rate equal to 50% of their hourly rate, not to exceed 120 hours each semi-annual period. Upon retirement, payment for sick leave is limited to 400 hours accumulated in excess of 600 hours at the 50% hourly rate. The compensated absences payable is included in the government-wide financial statements.

When applicable, the compensated absence liability is presented in two parts in the government-wide financial statements: a current portion and long-term portion. The current portion is the amount estimated to be expended in the next fiscal year.

Pensions. The Department, as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association (PERA). Disclosure requirements for governmental funds apply to the primary government, and as such this information will be presented in the Annual Comprehensive Financial Report (ACFR) of the State of New Mexico. Information concerning the net pension liability, pension expense, and pension-related deferred inflow and outflow of resources of the primary government will be contained in the ACFR and will be available, when issued, from the Office of the State Controller, Room 166, Bataan Memorial Building 407 Galisteo Street, Santa Fe, New Mexico 87501. For purposes of measuring the net pension liability, deferred outflow of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to /deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits – State Retiree Health Care Plan. The Department as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple-employer defined benefit postemployment health care plan that provides comprehensive group health insurance for persons who have retired from certain public service positions in New Mexico. The other postemployment benefits (OPEB) plan is administered by the Retiree Health Care Authority of the State of New Mexico. Overall, total OPEB liability exceeds OPEB Plan net position resulting in a net OPEB liability. The State has determined the State's share of the net OPEB liability to be a liability of the State as a whole, rather than any agency or department of the State and the liability will not be reported in the department or agency level financial statements of the State. All required disclosures will be presented in the ACFR of the State of New Mexico.

Information concerning the net liability, benefit expense, and benefit-related deferred inflows and deferred outflows of resources of the primary government will be contained in the State of New Mexico ACFR for the year ended June 30, 2024 and will be available, when issued, from the Office of the State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico 87501.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification Policies and Procedures. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted committed, assigned, or unassigned. Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches of the state. Assigned fund balance is constrained by the Legislature's and Executive Branch's intent to be used for specific purposes or in some cases by legislation. Unassigned fund balances represent the residual amount of fund balance after all classifications described above have been considered. As of June 30, 2024, the Department has no nonspendable fund balances. In addition, the Department has \$63,687,532 in amounts restricted in accordance with Section 6-7-3, NMSA 1978 for executive orders as well as \$53,668,044 restricted for other specific purposes.

Spending Policy Disclosure. When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, it is the Department's policy to use restricted resources first. When expenditures are incurred for purposes for which committed, assigned, and unassigned resources are available, it is the Department's policy to spend committed resources first. The Department has no authority to establish a minimum fund balance. This is the prerogative of the State Legislature and the Executive (Governor) Branch.

Net Position Classifications. The statement of net position displays net position amounts in the following three components:

- 1) **Net investment in capital assets.** This classification of net position consists of capital assets net of accumulated depreciation as of June 30, 2024.
- 2) **Restricted.** This classification consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments or (2) law through constitutional provisions or enabling legislation.
- 3) **Unrestricted.** This classification consists of all other net position amounts that do not meet the definition of "restricted" or "net investment in capital assets."

Estimates. The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets and Budgetary Accounting. The state legislature makes annual appropriations to the Department. Annual appropriations lapse at fiscal year-end unless otherwise specified in the legislation. Legal compliance is monitored through the establishment of a budget and a financial control system that permits a budget to actual expenditure comparison. Expenditures may not legally exceed appropriations for each budget at the category level. Budgeted category amounts may be amended upon approval from the Budget Division of the State of New Mexico Department of Finance and Administration (DFA) within the limitations as specified in the General Appropriation Act.

No later than May 1, the Department submits to DFA an annual operating budget by appropriation unit and object code based upon the appropriation made by the legislature. The DFA State Budget Division reviews and approves the operating budget, which becomes effective on July 1. For the purpose of administering the General Appropriation Act of 2023, the State of New Mexico shall follow the modified accrual basis of accounting for governmental funds in accordance with the manual of model accounting practices issued by the Department of Finance and Administration.

The budget is adopted on the modified accrual basis of accounting except for accounts payable accrued at the end of the fiscal year that do not get paid by the statutory deadline per Section 6-10-4, NMSA 1978. Those accounts payable that do not get paid timely must be paid out of the next year's budget.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Encumbrances related to single year appropriations lapse at year-end. Appropriation periods are sometimes for periods in excess of 12 months (multiple-year appropriations). When multiple-year appropriation periods lapse, the authority for the budget also lapses and encumbrances can no longer be charged to that budget. The legal level of budgetary control is at the appropriation unit level.

NOTE 3. INTEREST IN THE STATE GENERAL FUND INVESTMENT POOL

Compliant with Statute 6-10-3 (NMSA 1978), and to optimize state cash management and investment practices, funds of various state agencies are deposited in the State General Fund Investment Pool (SGFIP). This pool is managed by the New Mexico State Treasurer's Office (STO). Claims on the SGFIP are reported as financial assets by the various agencies investing in the SGFIP.

A reconciliation of claims on the SGFIP to the related assets managed by STO assets is performed monthly. There is no material difference between the two amounts.

State law (Section 8-6-3, NMSA 1978) requires the Department's cash be managed by the New Mexico State Treasurer's Office. Accordingly, the investments of the Department consist of an interest in the SGFIP managed by the New Mexico State Treasurer's Office.

At June 30, 2024, the Department had the following interest in the State General Fund Investment Pool:

Fund	Fund No.	Fair Value at June 30, 2024
Aggregate General Funds	20050/20380/55010	\$ 65,214,580
Federal Grants Fund	40280	(23,057,498)
Fire Protection Grant	56900	22,423,597
Fire Protection	57800	437,847
Firefighters Use Fee Fund	09300	103,772
Firefighter Safer Cigarette & Fire Protection Fund	12890	586,329
SFMO Inspections	21750	7,400
Firefighters Survivors Fund	56400	4,260,954
STB Capital Outlay	89200	-
GF Capital Outlay	93100	2,155,013
Total		\$ 72,131,994

Interest Rate Risk: The State Treasurer's General Fund Investment Pool does not have an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The New Mexico State Treasurer's General Fund Investment Pool is not rated for credit risk.

For additional GASB 40 disclosure information regarding the investment in the New Mexico State Treasurer's General Fund Investment Pool, the reader should see the separate audit report for the State Treasurer's Office for the fiscal year ended June 30, 2024.

NOTE 4. DUE FROM LOCAL GOVERNMENTS

At June 30, 2024, the Department has \$2,781,836 due from the local governments, offset by allowances for doubtful accounts of \$2,365,835, for a net amount due of \$416,001. The allowances relate to amounts due from subrecipients of federal awards, for which the Department is attempting to collect.

NOTE 5. CAPITAL ASSETS

A summary of changes in capital asset and accumulated depreciation balance is as follows:

	Balance				Balance
	June 30, 2023	Restatement	Additions	Deletions	June 30, 2024
Non-depreciable assets					
Construction in progress	\$ -	465,283	1,063,728	-	\$ 1,529,011
Total capital assets, not being depreciated	-	465,283	1,063,728	-	1,529,011
Capital assets depreciated and amortized					
Buildings and improvements	\$ 9,351,838	\$ -	\$ 989,547	\$ -	\$ 10,341,385
Information technology equipment	2,594,267	116,515	150,726	(91,802)	2,769,706
Furniture, equipment, and machinery	5,184,406	4,264,114	-	-	9,448,520
Motor vehicles	5,650,271	(4,619,406)	1,323,130	-	2,353,995
Leased Equipment and Machinery	-	-	420,277	-	420,277
Total capital assets, being depreciated and amortized	22,780,782	(238,777)	2,883,680	(91,802)	25,333,883
Less accumulated depreciation and amortized					
Buildings and improvements	5,636,866	98,782	285,990	-	6,021,638
Information technology equipment	2,243,374	-	207,513	(91,802)	2,359,085
Furniture, equipment, and machinery	3,494,817	(3,535)	412,044	-	3,903,326
Motor vehicles	3,337,458	(155,187)	681,692	-	3,863,963
Leased Equipment and Machinery	-	-	37,166	-	37,166
Total accumulated depreciation and amortized	14,712,515	(59,940)	1,624,405	(91,802)	16,185,178
Total capital assets, net	\$ 8,068,267	\$ 286,446	\$ 2,323,003	\$ -	\$ 10,677,716

The Department does not have any debt related to capital assets. Depreciation and amortization expense of \$1,624,405 is considered a public safety expense.

NOTE 6. LONG-TERM DEBT

The changes in liabilities for long-term debt are as follows:

	Balance			Balance	Due Within
	June 30, 2023	Increase	Decrease	June 30, 2024	One Year
Compensated absences	\$ 523,482	\$ 214,723	\$ (274,942)	\$ 463,263	\$ 463,263
Lease liability	-	420,277	(106,785)	313,492	83,382
Total	\$ 523,482	\$ 635,000	\$ (381,727)	\$ 776,755	\$ 546,645

The General Fund is typically used to liquidate compensated absences balances.

Leases. The Department has entered into agreements to lease equipment and space. The lease agreements have been recorded at the present value of the future lease payments as of the date of their inception.

An agreement was in effect February 2023, to lease server room space through January 2028, requiring 60 monthly payments, which increase annually from \$6,121 to \$6,890 in the final year. The lease liability is measured at the applicable Incremental Borrowing Rate of 2.06%. The IBR is an estimation made by the State of New Mexico based on current borrowing rates. As a result of the lease, the Department has a lease asset with a net book value of \$344,233, and a lease liability of \$274,338 at June 30, 2024.

NOTE 6. LONG-TERM DEBT (CONTINUED)

An agreement was in effect August 2023, to lease postage equipment through October 2027, requiring 51 monthly payments of \$1,040. The lease liability is measured at the applicable Incremental Borrowing Rate of 2.13%. The IBR is an estimation made by the State of New Mexico based on current borrowing rates. As a result of the lease, the Department has a lease asset with a net book value of \$38,878, and a lease liability of \$27,394 at June 30, 2024.

The future minimum payments on those leases as of June 30, 2024 were as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2025	\$ 83,382	\$ 5,568	\$ 88,950
2026	87,444	3,798	91,242
2027	91,660	1,941	93,601
2028	51,006	258	51,264
2029	-	-	-
Total	\$ 313,492	\$ 11,565	\$ 325,057

NOTE 7. DUE FROM/TO OTHER STATE AGENCIES

The Department has no amounts due to, and the following amount is due from other state agencies as of June 30, 2024:

Department Fund	Agency	Agency Number	Fund Number	Amount	Purpose
57800	TRD	33300	83800	\$ 23,180,643	Insurance Premium Tax Distribution
Total	Total			\$ 23,180,643	

NOTE 8. DUE FROM/TO STATE GENERAL FUND

At June 30, 2024, the Department has an amount of \$5,909 due to the State General Fund.

NOTE 9. TRANSFERS

The following amounts are transfers from other state agencies for the year ending June 30, 2024:

Department Fund	Agency	Agency Number	Fund Number	Amount	Purpose
Governmental Funds					
20050	SGF	34101	85300	\$ 3,934,800	General Fund Appropriation. Laws of 2024, Chapter 69, Section 5 and 6 and Laws of 2024, Chapter 66
20050	DFA	34100	62000	137,300	Laws of 2023, Chapter 210, Section 8
Subtotal (20050)				4,072,100	
20380	SGF	34101	85200	24,100,000	General Fund Appropriation. Executive Order 2023-080, and General Fund Appropriation. Laws of 2024, Chapter 5,
20380	SGF	34101	85400	11,414,607	Various Sections and Executive Orders.
20380	DFA	34100	21460	-	Emergency Executive Orders: 2022-112, 2022-113, 2022-114
Subtotal (20380)				35,514,607	
55010	SGF	34101	85300	100,000	Laws of 2024, Chapter 69, Section 5 and 6 and Laws of 2024,
Subtotal (55010)				100,000	
89200	DFA-SBF	34103	22240	960,943	Severance Tax Bond Proceeds STB22A G2447
89200	SGF	34101	85300	750,000	General Fund Appropriation. Laws of 2022, Ch. 54, Section 4
Subtotal (89200)				1,710,943	
93100	SGF	34101	85300	1,800,000	Severance Tax Bond Proceeds STB22A G2447
Subtotal (93100)				1,800,000	
Total governmental funds				\$ 43,197,650	

Other than State General Fund Reversions, the Department has no amounts transferred to other state agencies for the year ending June 30, 2024. The Department had \$9,027,341 in reversions to the State General Fund as of June 30, 2024.

NOTE 10. PENSION PLAN – PUBLIC EMPLOYEES’ RETIREMENT ASSOCIATION

Plan Description. Most of the Department’s full-time employees participate in a public employee retirement system authorized under the Public Employees’ Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the Plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The Plan provides for retirement benefits, disability benefits, survivor benefits, and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, PO Box 2123, Santa Fe, New Mexico 87504-2123. The report is also available on PERA’s website at www.pera.state.nm.us.

Funding Policy. Plan members are required to contribute 9.92% of their gross salary. The Department is required to contribute 18.24% of the gross covered salary. The contribution requirements of plan members and the Department are established in state statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The Department’s contributions to PERA for the fiscal years ending June 30, 2024, 2023, and 2022 were \$1,317,946, \$1,127,150, and \$942,505, respectively, which equal the amount of the required contributions for each fiscal year.

NOTE 11. POSTEMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

Plan Description. The Department contributes to the New Mexico Retiree Health Care Fund; a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are: 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf, unless that person retires before the employer's RHCA effective date, in which the event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; 2) retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 6300 Jefferson St. NE, Suite 150, Albuquerque, New Mexico 87109.

Funding Policy. The Retiree Health Care Act (Section 10-7C-13, NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service-based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at www.nmrhca.state.nm.us.

The employer, employee and retiree contributions are required to be remitted to the RHCA monthly. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998 are required to make contributions to the RHCA fund in the amount determined to be appropriate by the Board.

The Retiree Health Care Act (Section 10-7C-15, NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4, or 5; municipal fire member coverage plan 3, 4, or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2024, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2024, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary and each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G), NMSA 1978, at the first session of the Legislature following July 1, 2014, the Legislature shall review and adjust the distributions pursuant to Section 7-1-6.1, NMSA 1978 and the employer and employee contributions to the authority to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The Department's contributions to the RHCA for the fiscal years ending June 30, 2024, 2023, and 2022 was \$137,066 \$120,364, and \$103,527, respectively, which is equal to the required contribution for the year.

NOTE 12. RISK MANAGEMENT

The Department is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Section 15-7-2, NMSA 1978 requires the General Services Department, Risk Management Division (RMD) to be responsible for the acquisition and administration of all insurance purchased by the State. Since 1977, various state statutes have been passed which allow RMD to insure, self-insure, or use a combination of both. Risk management expenditures for the Department are accounted for in the general fund. Any claims are processed through RMD. There is no pending or known threatened legal proceedings involving material matters to which the Department is a party.

NOTE 13. CONTINGENCIES

The Department receives funding pursuant to various grant programs. The grant programs are often subject to periodic audits by grantor agencies, the purpose of which is to ensure compliance with the specific conditions of the grant that, if not met, could require the Department to refund amounts received by the grantor agencies. The Department believes it is in compliance with such conditions. The Department is party to various legal proceedings, which normally occur in the course of governmental operations. The financial statements do not include accrual or provisions for loss contingencies that may result from these proceedings. While the outcome of the proceedings cannot be predicted, the Department believes that any potential liability would be covered through insurance, supplemental appropriations, or would be immaterial to the financial statements.

NOTE 14. SUBSEQUENT EVENTS

The date for which events occurring after June 30, 2024, the date of the most recent statement of net position, have been evaluated for possible adjustment to the financial statements or disclosures is November 27, 2024, which is the date on which the financial statements were available to be issued.

NOTE 15. RESTATEMENTS

Prior Period Restatement – Capital Assets. During the year ended June 30, 2024, the Department determined that errors in accounting for capital asset additions had been made in prior fiscal years. The June 30, 2023 financial statements understated net position on the Statement of Net Position and Statement of Activities by \$286,446, as capital assets had been understated by this amount.

During fiscal year 2024, these error corrections resulted in adjustments to and restatements of beginning net position, as follows:

	6/30/2023 As Previously Reported	Error Correction	6/30/2023 As Restated
Government-Wide			
Governmental Activities	\$ 83,471,636	\$ 286,446	\$ 83,758,082
Total primary government	\$ 83,471,636	\$ 286,446	\$ 83,758,082

NOTE 16. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Deficit fund balance of individual funds: The Department reported the following deficit fund balances at June 30, 2024:

Federal Grants Fund (Fund 40280) - \$24,656,863
A component of the General Fund (SFMO Operating Fund 55010) - \$1,080,093

NOTE 17. ADOPTION OF NEW ACCOUNTING STANDARD

Effective July 1, 2023, the Department adopted GASB 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*.

GASB 100 defines accounting changes (including changes in accounting principles, changes in accounting estimate and changes to or within the financial reporting entity) and error corrections. GASB 100 paragraph 31, requires the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable to be displayed in the financial statements for each reporting unit. Note disclosure is also required, if the government has separately displayed in the financial statements the effects of each accounting change or error correction by reporting unit those effects need not be repeated in the notes to the financial statements. The adoption of this new standard had an impact on the June 30, 2024 financial statements, as more fully described in Note 15.

DRAFT



SUPPLEMENTARY INFORMATION

SCHEDULE OF GENERAL FUND COMPONENTS – BALANCE SHEET – GENERAL FUNDS
JUNE 30, 2024

	General Fund 20050	Executive Order Fund 20380	SFMO Operating 55010	Aggregate General Funds
ASSETS				
Current Assets				
Interest in State Treasurer General				
Fund Investment Pool (SGFIP)	\$ 809,970	\$ 64,404,610	\$ -	\$ 65,214,580
Due from federal government	7,367	-	-	7,367
Due from local governments	-	6,329	-	6,329
Prepaid expenses	-	-	-	-
Total assets	\$ 817,337	\$ 64,410,939	\$ -	\$ 65,228,276
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 214,881	\$ 596,224	\$ 985,825	\$ 1,796,930
Accrued payroll and benefits	30,118	92,099	94,268	216,485
Due to				
Federal government	19,951	35,084	-	55,035
State General Fund	-	-	-	-
Total liabilities	264,950	723,407	1,080,093	2,068,450
FUND BALANCES				
Restricted for				
Special appropriations	552,387	-	-	552,387
Executive orders	-	63,687,532	-	63,687,532
Unassigned (deficit)	-	-	(1,080,093)	(1,080,093)
Total fund balances	552,387	63,687,532	(1,080,093)	63,159,826
Total liabilities and fund balances	\$ 817,337	\$ 64,410,939	\$ -	\$ 65,228,276

See Accompanying Notes.

**SCHEDULE OF GENERAL FUND COMPONENTS – STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GENERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund 20050	Executive Order Fund 20380	SFMO Operating 55010	Aggregate General Funds
REVENUES				
Federal grant revenue	\$ 2,242	\$ -	\$ -	\$ 2,242
Fire insurance tax	-	-	6,724,901	6,724,901
Miscellaneous revenue	57,077	-	117,572	174,649
Total revenues	59,319	-	6,842,473	6,901,792
EXPENDITURES				
Public safety				
Current				
Personal services	2,791,863	255,588	4,227,150	7,274,601
Contractual services	336,639	1,292,768	269,302	1,898,709
Other costs	1,339,123	2,183,710	1,565,312	5,088,145
Debt Service				
Principal	-	-	106,785	106,785
Interest	-	-	10,150	10,150
Capital outlay	13,411	8,810	2,059,140	2,081,361
Total expenditures	4,481,036	3,740,876	8,237,839	16,459,751
Excess (deficiency) of revenues over (under) expenditures	(4,421,717)	(3,740,876)	(1,395,366)	(9,557,959)
Other Financing Sources (Uses)				
General fund appropriation	3,934,800	35,514,607	100,000	39,549,407
Transfers in - other agencies	137,300	-	-	137,300
Lease liabilities issued	-	-	420,277	420,277
Reversions to State General Fund - Fiscal Year 2024	(89,752)	(8,250,000)	(4,160)	(8,343,912)
Total other financing sources	3,982,348	27,264,607	516,117	31,763,072
Net change in fund balance	(439,369)	23,523,731	(879,249)	22,205,113
Fund balance (deficit), beginning of year	991,756	40,163,801	(200,844)	40,954,713
Fund balances (deficit), end of year	\$ 552,387	\$ 63,687,532	\$ (1,080,093)	\$ 63,159,826

See Accompanying Notes.

COMBINING BALANCE SHEET – NON-MAJOR FUNDS
JUNE 30, 2024

	Nonmajor Funds						
	09300	12890	21750	56400	89200	93100	Total
	Firefighters Use Fee Fund	Firefighter Safer Cigarette & Fire Protection Fund	SFMO Inspections	Firefighters Survivors Fund	STB Capital Outlay	GF Capital Outlay	Nonmajor Funds
ASSETS							
Current Assets							
Interest in State Treasurer General Fund Investment Pool	\$ 103,772	\$ 586,329	\$ 7,400	\$ 4,260,954	\$ -	\$ 2,155,013	\$ 7,113,468
Due from Federal Government	-	-	-	-	-	-	-
Due from Local Governments	-	-	-	-	-	-	-
Due from State General Fund	-	-	-	-	-	-	-
Total assets	<u>\$ 103,772</u>	<u>\$ 586,329</u>	<u>\$ 7,400</u>	<u>\$ 4,260,954</u>	<u>\$ -</u>	<u>\$ 2,155,013</u>	<u>\$ 7,113,468</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Current Liabilities							
Interest in State General Fund Investment Pool - overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	-
Accrued payroll and benefits	-	-	(7,350)	-	-	-	(7,350)
Due to							
Federal government	-	-	-	-	-	-	-
State General Fund	-	-	-	-	-	-	-
Local governments	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>(7,350)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,350)</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Restricted for							
Special revenue	103,772	586,329	14,750	4,260,954	-	-	4,965,805
Capital projects	-	-	-	-	-	2,155,013	2,155,013
Special appropriations	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>103,772</u>	<u>586,329</u>	<u>14,750</u>	<u>4,260,954</u>	<u>-</u>	<u>2,155,013</u>	<u>7,120,818</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 103,772</u>	<u>\$ 586,329</u>	<u>\$ 7,400</u>	<u>\$ 4,260,954</u>	<u>\$ -</u>	<u>\$ 2,155,013</u>	<u>\$ 7,113,468</u>

See Accompanying Notes.

**COMBINING REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – NON-MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Nonmajor Funds						
	09300	12890	21750	56400	89200	93100	Total Nonmajor Funds
	Firefighters Use Fee Fund	Firefighter Safer Cigarette & Fire Protection Fund	SFMO Inspections	Firefighters Survivors Fund	STB Capital Outlay	GF Capital Outlay	
REVENUES							
Federal grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire insurance tax	-	-	-	-	-	-	-
Miscellaneous revenue	-	55,000	-	-	-	-	55,000
Total revenues	<u>-</u>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,000</u>
EXPENDITURES							
Public safety							
Current							
Personal services	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	597,652	597,652
In-kind	-	-	-	-	-	-	-
Other operating costs	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	960,943	-	960,943
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>960,943</u>	<u>597,652</u>	<u>1,558,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>(960,943)</u>	<u>(597,652)</u>	<u>(1,503,595)</u>
Other Financing Sources (Uses)							
General fund appropriations	-	-	-	-	750,000	1,800,000	2,550,000
Proceeds from severance tax bonds	-	-	-	-	960,943	-	960,943
Reversions to the State General Fund - FY24	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,710,943</u>	<u>1,800,000</u>	<u>3,510,943</u>
Net change in fund balance	<u>-</u>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>1,202,348</u>	<u>2,007,348</u>
Fund balance, beginning of year	103,772	531,329	14,750	4,260,954	(750,000)	952,665	5,113,470
Restatement - prior period adjustments (Note 15)	-	-	-	-	-	-	-
Fund balance, beginning of year, as restated	<u>103,772</u>	<u>531,329</u>	<u>14,750</u>	<u>4,260,954</u>	<u>(750,000)</u>	<u>952,665</u>	<u>5,113,470</u>
Fund balance, end of year	<u>\$ 103,772</u>	<u>\$ 586,329</u>	<u>\$ 14,750</u>	<u>\$ 4,260,954</u>	<u>\$ -</u>	<u>\$ 2,155,013</u>	<u>\$ 7,120,818</u>

See Accompanying Notes.

SCHEDULE OF EXECUTIVE ORDERS
JUNE 30, 2024

Executive Order Description	Department Code	Budget Amount	Adjusted FY24 Beginning Balance	FY24 New Orders/ Adjustments	FY24 Expenditures/ Adjustments	FY24 Reversions	Balance June 30, 2024
NMEO 2011-075 4047 Cibola and Sandoval - Matching Funds	ZA11075	\$ 300,000	\$ 1,565,768	\$ -	\$ (300)	\$ -	\$ 1,565,468
NMEO 2013-001 Flooding Disaster Lincoln, Los Alamos, Sandoval	ZA13001	10,500,000	387,440	-	-	-	387,440
NMEO 2013-027 Emergency Due to Storms and Flooding - Stand Alone Chavez	ZA13027	500,000	802,638	-	-	-	802,638
NMEO 2014-006 Flooding Disaster in Catron, Chavez, Cibola	ZA13031	5,500,000	1,779,289	-	(272,424)	-	1,506,865
NMEO 2014-004 Flooding Disaster in Lincoln County	ZA14004	8,000,000	1,423,917	-	(311,681)	-	1,112,236
NMEO 2014-013 Monsoonal Flooding - Matching Funds	ZA14013	750,000	1,222,446	-	-	-	1,222,446
NMEO 2014-015 Flooding from Hurricane Odile - Matching Funds	ZA14015	750,000	1,970,128	-	-	-	1,970,128
NMEO 2016-027 August Monsoon	ZA16027	750,000	681,646	-	(141,481)	-	540,165
NMEO 2017-021 Storms & Flooding Roosevelt Co.	ZA17021	-	-	-	-	-	-
NMEO 2018-017 Ute Park Wildfire	ZA18017	750,000	-	-	(49,704)	-	(49,704)
NMEO 2018-021 FY2019 Annual EO	ZA18021	750,000	120,427	-	(988)	-	119,439
NMEO 2018-041 Valencia County Flooding	ZA18041	750,000	628,393	-	(199,380)	-	429,013
NMEO 2018-042 Santa Fe County Flooding	ZA18042	-	-	-	-	-	-
NMEO 2018-050 Luna/Socorro Monsoon Flooding	ZA18050	300,000	221,648	-	(2,692)	-	218,956
NMEO 2018-051 Socorro County Monsoon Flooding	ZA18051	250,000	111,515	-	(15,058)	-	96,457
NMEO 2019-008 Severe Winter Storms	ZA2019008	-	-	-	-	-	-
NMEO 2019-009 Severe Wind Events, Tornadoes, Hail Damage	ZA19009	750,000	296,743	-	(18,750)	-	277,993
NMEO 2019-014 Rio Arriba and Sandoval Counties Flooding & Severe Storms	ZA19014	2,500,000	2,735,850	-	(52,022)	-	2,683,828
NMEO 2019-016 State Emergency and Disaster Relief Funds	ZA19016	750,000	189,946	-	(32,063)	-	157,883
NMEO 2019-035 Disaster in Hidalgo, Luna, and Socorro flooding	ZA2019035	1,000,000	994,789	-	(9,986)	-	984,803
NMEO 2020-007 Public Health Emergency Assistance	ZD20007	750,000	262,119	-	(10)	-	262,109
NMEO 2020-018 Additional Public Health Emergency Assistance	ZD20018	750,000	193,079	-	-	-	193,079
NMEO 2020-025 Flooding in Chavez County	ZA20025	750,000	747,904	-	-	-	747,904
NMEO 2020-026 Flooding in Lincoln County	ZA20026	750,000	731,962	-	(1,733)	-	730,229
NMEO 2020-027 Flooding in the City of Roswell	ZA20027	750,000	748,830	-	-	-	748,830
NMEO 2020-033 Flooding in Valencia County	ZA20033	2,000,000	1,549,189	-	(11,255)	-	1,537,934
NMEO 2020-040 Flooding in Eddy County	ZA20040	750,000	696,035	-	(167,438)	-	528,597
NMEO 2021-041 Flooding in the City of Belen	ZA20041	750,000	750,000	-	-	-	750,000
NMEO 2020-042 City of Belen Flooding	ZA20042	750,000	748,412	-	-	-	748,412

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 20234

Executive Order Description	Department Code	Budget Amount	Adjusted FY24 Beginning Balance	FY24 New Orders/ Adjustments	FY24 Expenditures/ Adjustments	FY24 Reversions	Balance June 30, 2024
NMEO 2020-058 Department of Homeland Security and Emergency Mgmt.	ZA20058	750,000	265,264	-	(18,262)	-	247,002
NMEO 2020-066 Wildfires in California and in Support of Relief (EMAC)	ZA20066	750,000	498,356	-	-	-	498,356
NMEO 2020-077 Flooding in Village of Williamsburg Located in Sierra County	ZA20077	750,000	687,502	-	-	-	687,502
NMEO 2020-078 Flooding in City of Truth or Consequences in Sierra County	ZA20078	750,000	749,290	-	(422)	-	748,868
NMEO 2020-079 Declaring a Disaster Due to Flooding in Socorro County	ZA20079	750,000	749,408	-	(30,599)	-	718,809
NMEO 2021-047 Flooding in Dona Ana County	ZA21047	750,000	730,000	-	(113,057)	-	616,943
NMEO 2021-050 Flooding in Mora County	ZA21050	750,000	730,000	-	(26,717)	-	703,283
NMEO 2021-051 Flooding in the Village of Ruidoso	ZA21051	750,000	744,717	-	(568)	-	744,149
NMEO 2021-053 Flooding in Rio Arriba County	ZA21053	750,000	743,197	-	-	-	743,197
NMEO 2021-056 Ongoing Flooding in Dona Ana County	ZA21056	750,000	749,820	-	(3,010)	-	746,810
NMEO 2021-064 Flooding in Catron County	ZA21064	750,000	749,551	-	-	-	749,551
NMEO 2021-065 Flooding in Socorro County	ZA21065	750,000	749,261	-	(94,170)	-	655,091
NMEO 2021-070 Snow Squall in Taos County	ZA21070	750,000	750,000	-	(140,373)	-	609,627
NMEO 2022-001 Flooding in Socorro County	ZA22001	250,000	221,475	-	(14,901)	-	206,574
NMEO 2022-002 Snow Squall in Rio Arriba County	ZA22002	450,000	233,437	-	(10,688)	-	222,749
NMEO 2022-003 Flooding in the Pueblo of Laguna	ZA22003	300,000	245,677	-	-	-	245,677
NMEO 2022-014 Snow Squall in Colfax County	ZA22014	350,000	50,000	-	-	-	50,000
NMEO 2022-017 Hermit's Peak Fire in San Miguel County	ZA22017	750,000	44,893	-	499,700	-	544,593
NMEO 2022-018 Big Hole Fire in Valencia County	ZA22018	750,000	338,452	-	(373)	-	338,079
NMEO 2022-019 Cooks Peak Fire in Colfax County	ZA22019	750,000	121,159	-	500,000	-	621,159
NMEO 2022-020 Fire Event in Lincoln County	ZA22020	750,000	79,705	-	(5,893)	-	73,812
NMEO 2022-021 Cooks and Calf Fires in Mora County	ZA22021	750,000	99,249	-	456,991	-	556,240
NMEO 2022-025 Cerro Pelado Fire in Sandoval County	ZA22025	750,000	89,942	-	(177)	-	89,765
NMEO 2022-054 Dept. of Homeland Security and Emergency Mgmt. (Wildfire Assistance)	ZA22054	750,000	698,544	-	(5,968)	-	692,576
NMEO 2022-055 Dept. of Homeland Security and Emergency Mgmt. (Add'l Wildfire Assistance)	ZA22055	750,000	206,873	-	(12,360)	-	194,513
NMEO 2022-087 Sierra County Black Fire Event	ZA22087	750,000	50,000	-	-	-	50,000
NMEO 2022-106 Rio Arriba County Village of Chama Major Leak Water System	ZA22106	450,000	187,474	-	-	-	187,474

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 2024

Executive Order Description	Department Code	Budget Amount	Adjusted FY24 Beginning Balance	FY24 New Orders/ Adjustments	FY24 Expenditures/ Adjustments	FY24 Reversions	Balance June 30, 2024
NMEO 2022-119 Rio Arriba Cty Flooding	ZA22119	750,000	50,000	-	(4,730)	-	45,270
NMEO 2022-124 Sandoval Cty Water Short	ZA22124	400,000	400,000	-	-	-	400,000
NMEO 2022-128 Grant Cty Flooding	ZA22128	750,000	39,248	-	-	-	39,248
NMEO 2022-129 Hidalgo Cty Flooding	ZA22129	750,000	750,000	-	(177,921)	-	572,079
NMEO 2022-134 Catron Cty Flooding	ZA22134	750,000	749,971	-	-	-	749,971
NMEO 2022-143 Sierra County Flooding	ZA22143	750,000	748,757	-	(57,867)	-	690,890
NMEO 2022-148 MORA COUNTY SEVERE WINTER	ZA22148	200,000	80,712	-	(50,168)	-	30,544
NMEO 2022-166 Dept. of Homeland Security and Emergency Mgmt. (Disaster Assistance) (Additional Funds)	ZA22166	240,000	29,129	-	-	-	29,129
NMEO 2023-018 Fires in Guadalupe County	ZA23018	50,000	10,236	-	(1,858)	-	8,378
NMEO 2023-037 Flooding in Grant County (Additional Funds)	ZA23037	750,000	-	-	-	-	-
NMEO 2023-040 Flooding in Sandoval County	ZA23040	750,000	738,961	-	(28,635)	-	710,326
NMEO 2023-053 Ash and Fire Debris in the City of Las Vegas Resulting from the Hermits Peak/Calf Canyon Fires (affecting the Gallinas River Watershed)	ZA23053	750,000	264,803	-	(37,440)	-	227,363
NMEO 2023-054 Ash and Fire Debris in the City of Las Vegas Resulting from the Hermits Peak/Calf Canyon Fires (affecting the Gallinas River Watershed)	ZA23054	750,000	370,996	-	(155,197)	-	215,799
NMEO 2023-055 Ash and Fire Debris in the City of Las Vegas Resulting from the Hermits Peak/Calf Canyon Fires (affecting the Gallinas River Watershed)	ZA23055	750,000	750,000	-	(745,643)	-	4,357
NMEO 2023-058 Flooding in Grant County	ZA23058	300,000	300,000	-	-	-	300,000
NMEO 2023-078 Fire Event in Mora County (Las Tusas Fire)	ZA23078	750,000	750,000	-	(68,503)	-	681,497
NMEO 2023-079 Fire Event in Mora County (Las Tusas Fire)	ZA23079	750,000	750,000	-	(3,800)	-	746,200
NMEO 2022-112 Flooding and Lack of Drinking Water in the City of Las Vegas	ZD22112	750,000	100,000	-	-	-	100,000
NMEO 2022-113 Flooding and Lack of Drinking Water in the City of Las Vegas	ZD22113	750,000	100,000	-	-	-	100,000
NMEO 2022-114 Flooding and Lack of Drinking Water in the City of Las Vegas	ZD22114	750,000	100,000	-	-	-	100,000
NMEO 2023-080 Mass Shooting in the City of Farmington	ZA23080	100,000	-	100,000	-	-	100,000
NMEO 2023-081 Flooding in Luna County		-	-	-	-	-	-
NMEO 2023-093 Dept. of Homeland Security and Emergency Mgmt. (EMAC Relief)	ZA23093	750,000	-	750,000	(21,474)	(750,000)	(21,474)
NMEO 2023-094 Dept. of Homeland Security and Emergency Mgmt. (EMAC Relief)	ZA23094	750,000	-	750,000	(19,713)	(750,000)	(19,713)

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 2024

Executive Order Description	Department Code	Budget Amount	Adjusted FY24 Beginning Balance	FY24 New Orders/ Adjustments	FY24 Expenditures/ Adjustments	FY24 Reversions	Balance June 30, 2024
NMEO 2023-095 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23095	750,000	-	750,000	(2)	(750,000)	(2)
NMEO 2023-096 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23096	750,000	-	750,000	-	(750,000)	-
NMEO 2023-097 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23097	750,000	-	750,000	-	(750,000)	-
NMEO 2023-098 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23098	750,000	-	750,000	(13,498)	(750,000)	(13,498)
NMEO 2023-099 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23099	750,000	-	750,000	(20,585)	(750,000)	(20,585)
NMEO 2023-100 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23100	750,000	-	750,000	(34,961)	(750,000)	(34,961)
NMEO 2023-101 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23101	750,000	-	750,000	-	(750,000)	-
NMEO 2023-102 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23102	750,000	-	750,000	(44,017)	(750,000)	(44,017)
NMEO 2023-103 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA23103	750,000	-	750,000	(4,812)	(750,000)	(4,812)
NMEO 2023-133 Severe Storm in Curry County	ZA23133	750,000	-	750,000	-	-	750,000
NMEO 2023-134 Flooding in Quay County	ZA23134	750,000	-	750,000	(1,638)	-	748,362
NMEO 2023-139 Breach in Bloomfield Irrigation District Ditch in San Juan County	ZA23139	750,000	-	750,000	(614,096)	-	135,904
NMEO 2023-142 Severe Electrical Service Power Outage in Socorro County	ZA23142	-	-	-	-	-	-
NMEO 2024-014 Department of Homeland Security and Emergency Management (Flooding Prevention)	ZA24014	750,000	-	750,000	-	-	750,000
NMEO 2024-027 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA24027	750,000	-	750,000	(650,000)	-	100,000
NMEO 2024-028 Department of Homeland Security and Emergency Management (EMAC Relief)	ZA24028	164,607	-	164,607	(164,607)	-	-
NMEO 2024-029 Wildfires in Lincoln County	ZA24029	750,000	-	750,000	(101,037)	-	648,963
NMEO 2024-034 Salt Fire in Lincoln County	ZA24034	750,000	-	750,000	(36,745)	-	713,255
NMEO 2024-035 South Fork Fire in Lincoln County	ZA24035	750,000	-	750,000	(80,084)	-	669,916
NMEO 2024-076 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24076	750,000	-	750,000	(132,526)	-	617,474
NMEO 2024-077 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24077	750,000	-	750,000	-	-	750,000

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 2024

Executive Order Description	Department Code	Budget Amount	Adjusted FY24 Beginning Balance	FY24 New Orders/ Adjustments	FY24 Expenditures/ Adjustments	FY24 Reversions	Balance June 30, 2024
NMEO 2024-078 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24078	750,000	-	750,000	-	-	750,000
NMEO 2024-079 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24079	750,000	-	750,000	-	-	750,000
NMEO 2024-080 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24080	750,000	-	750,000	(706)	-	749,294
NMEO 2024-081 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24081	750,000	-	750,000	-	-	750,000
NMEO 2024-082 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24082	750,000	-	750,000	-	-	750,000
NMEO 2024-084 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24084	750,000	-	750,000	(99,359)	-	650,641
NMEO 2024-085 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24085	750,000	-	750,000	-	-	750,000
NMEO 2024-086 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24086	750,000	-	750,000	-	-	750,000
NMEO 2024-087 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24087	750,000	-	750,000	-	-	750,000
NMEO 2024-088 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24088	750,000	-	750,000	-	-	750,000
NMEO 2024-089 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24089	750,000	-	750,000	-	-	750,000
NMEO 2024-090 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24090	750,000	-	750,000	-	-	750,000
NMEO 2024-091 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24091	750,000	-	750,000	-	-	750,000
NMEO 2024-092 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24092	750,000	-	750,000	-	-	750,000
NMEO 2024-093 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24093	750,000	-	750,000	-	-	750,000
NMEO 2024-098 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24098	750,000	-	750,000	-	-	750,000
NMEO 2024-099 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24099	750,000	-	750,000	-	-	750,000
NMEO 2024-100 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24100	750,000	-	750,000	-	-	750,000

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 2024

Executive Order Description	Department Code	Budget Amount	Adjusted FY24 Beginning Balance	FY24 New Orders/ Adjustments	FY24 Expenditures/ Adjustments	FY24 Reversions	Balance June 30, 2024
NMEO 2024-101 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24101	750,000	-	750,000	-	-	750,000
NMEO 2024-102 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24102	750,000	-	750,000	-	-	750,000
NMEO 2024-103 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24103	750,000	-	750,000	-	-	750,000
NMEO 2024-104 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24104	750,000	-	750,000	-	-	750,000
NMEO 2024-105 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24105	750,000	-	750,000	(8,810)	-	741,190
NMEO 2024-106 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24106	750,000	-	750,000	-	-	750,000
NMEO 2024-107 South Fork Fire and Salt Fire in Lincoln County (Additional Emergency Funds)	ZA24107	750,000	-	750,000	(52,633)	-	697,367
NMEO 2024-108 Flooding in San Juan County	ZA24108	750,000	-	750,000	-	-	750,000
New Mexico Executive Orders	Z20380	-	(25,286)	-	-	-	(25,286)
Unallocated variance - TBD	Various	-	(17,085)	-	1	-	(17,084)
Totals		\$ 109,104,607	\$ 40,163,801	\$ 35,514,607	\$ (3,740,876)	\$ (8,250,000)	\$ 63,687,532

See Accompanying Notes.

SCHEDULE OF JOINT POWERS AGREEMENTS
JUNE 30, 2024

Participants	Responsible Party for Operations	Description of Services	Beginning & Ending Dates	Total Estimated Amount of Project	Agency Contributions in FY24	Audit Responsibility	Fiscal Agent & Responsible Reporting Entity
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None

See Accompanying Notes.

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**SCHEDULE OF CAPITAL APPROPRIATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

						Expenditures			
		Amount	Amount De-	Art in Public	Amount	Reported	Expenditures		Balance
Laws	Chapter	Authorized	authorized	Places	Available	Prior Years	Reported	Amount	Available
						(unaudited)	Current Year	Reverted	June 30, 2024
Projects - Funds 89200/93100									
2019	277	\$ 1,440,000	\$ -	\$ -	\$ 1,440,000	\$ 425,135	\$ 62,200	\$ -	\$ 952,665
2022	315	2,200,000	-	-	2,200,000	-	1,834,562	-	365,438
2023	199	1,800,000	-	-	1,800,000	-	-	-	1,800,000
		5,440,000	-	-	5,440,000	425,135	1,896,762	-	3,118,103
State Fire Marshall's Office - Fund 57810									
2021	138	500,000	-	(5,000)	495,000	-	452,494	-	42,506
2022	53	300,000	-	-	300,000	-	300,000	-	-
2023	199	900,000	-	-	900,000	-	602,472	-	297,528
Total GF Capital Outlay Fund		\$ 7,140,000	\$ -	\$ (5,000)	\$ 7,135,000	\$ 425,135	\$ 3,251,727	\$ -	\$ 3,458,137

See Accompanying Notes.

SCHEDULE OF SPECIAL APPROPRIATIONS
JUNE 30, 2024

Description	Project Number	Authority	Appropriation Period	SHARE Fund	Total Original Appropriation	Expenditures		Solvency Bill Reduction	Current Year Reversion Amount	Remaining Balance - June 30, 2024
						Reported Prior Years	Current Year Expenditures			
Border security	ZF5096	Laws of 2021, Chapter 137	FY22-FY24	20050	\$ 500,000	\$ (174,131)	\$ -	\$ -	\$ -	\$ 325,869
Supplemental general fund	ZH5179	Laws of 2021, Chapter 210	FY23-FY24	20050	300,000	(183,473)	(116,527)	-	-	-
Supplemental general fund	ZH5180	Laws of 2021, Chapter 210	FY23-FY24	20050	550,000	(640)	(472,307)	-	(77,053)	-
Total General / All Funds					<u>\$ 1,350,000</u>	<u>\$ (358,244)</u>	<u>\$ (588,834)</u>	<u>\$ -</u>	<u>\$ (77,053)</u>	<u>\$ 325,869</u>

See Accompanying Notes.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

Federal Grantor/Passed-Through Grantor/Assistance Listings Program Title or Cluster Title	Passed Through Entity Identifying Number	Assistance Listings Number	Passed Through to Subrecipients	Federal Expenditures Year Ended June 30, 2024
U.S. Department of Homeland Security (DHS)				
Federal Emergency Management Agency (FEMA)				
Non-profit Security Program		97.008	\$ 601,946	\$ 630,343
Community Assistance Program		97.023	18,407	65,001
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036	143,851,957	149,177,911
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			144,472,310	149,873,255
Hazard Mitigation Grant		97.039	50,104,040	58,142,307
Emergency Management Performance Grants		97.042	1,466,152	5,220,287
Pre-disaster Mitigation		97.047	254,807	440,909
Homeland Security Grant Program		97.067	5,463,210	6,231,190
Total U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)			201,760,519	219,907,948
U.S. Department of Transportation				
Community Development Block Grant: Disaster Recovery		14.218	-	38,841
U.S. Department of Transportation				
Interagency Hazardous Materials Public Sector Training and Planning Grants		20.703	79,018	111,785
Total Expenditures of Federal Awards			\$ 201,839,537	\$ 220,058,574

See Notes to Schedule of Expenditures of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards

JUNE 30, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the NM Department of Homeland Security and Emergency Management (the Department) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Department, it is not intended to and does not present the financial position and changes in net position of the Department.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is the same basis of accounting used in preparation of the government fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. NON-CASH ASSISTANCE PROVIDED

The Department did not receive any non-cash federal assistance during the fiscal year.

NOTE 4. LOANS

The Department did not have any loans outstanding with the Federal government at June 30, 2024.

NOTE 5. INDIRECT COST RATE

The Department has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 6. RECONCILIATION TO THE FINANCIAL STATEMENTS

Expenditures Federal Grant Fund 40280	\$ 220,058,574
Reporting differences	<u>-</u>
Total Federal Expenditures per Schedule	<u>\$ 220,058,574</u>



COMPLIANCE SECTION





**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITOR'S REPORT

Major General Miguel Aguilar, Acting Cabinet Secretary
State of New Mexico
Department of Homeland Security
and Emergency Management
Santa Fe, New Mexico

and

Mr. Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
Santa Fe, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison schedules of the general fund and major special revenue funds of the State of New Mexico Department of Homeland Security and Emergency Management (the Department) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated November 27, 2024. Our report included various qualified opinions because of the matters described in the "Basis for Qualified Opinions on Governmental Activities and Federal Grants Fund (Including Budgetary Comparison)" paragraph in our report starting on page 2.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-004 that we consider to be a material weakness.

COMPLIANCE AND OTHER MATTERS

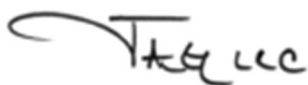
As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* as items 2024-002 and 2024-003.

THE DEPARTMENT'S RESPONSES TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the Department's response to the findings identified in our engagement and described in the accompanying Schedule of Findings and Questioned Costs and responses are included in the body of the report. The Department's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jaramillo Accounting Group LLC (JAG)
Albuquerque, New Mexico
November 27, 2024



Jaramillo Accounting Group LLC

Certified Public Accountants

Audit, Fraud, Consulting

www.JAG.CPA

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Major General Miguel Aguilar, Acting Cabinet Secretary
State of New Mexico
Department of Homeland Security
and Emergency Management
Santa Fe, New Mexico

and

Mr. Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
Santa Fe, New Mexico

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited the State of New Mexico Department of Homeland Security and Emergency Management's (the Department) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Department's major federal programs for the year ended June 30, 2024. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Department's compliance with the compliance requirements referred to above.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Department's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Department's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Department's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Department's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Department's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

OTHER MATTERS

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2024-004, 2024-005, 2024-006, and 2024-007. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the Department's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Department's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

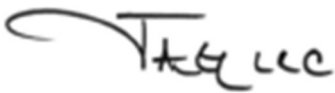
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2024-004 to be a material weakness. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2024-005, 2024-006, and 2024-007 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the Department's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Department's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Jaramillo Accounting Group LLC (JAG)
Albuquerque, New Mexico
November 27, 2024

Summary Schedule of Prior Audit Findings

JUNE 30, 2024

Section II - Financial Statement Findings:

PRIOR

<u>YEAR #</u>	<u>ORIGINAL #</u>	
2023-001	(2019-001) PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	Resolved
2023-002	(2019-002) INTERNAL CONTROL OVER FINANCIAL CLOSE AND REPORTING	Repeated and Modified

Section III - Federal Award Findings:

2023-003	(2019-010) CASH MANAGEMENT	Repeated and Modified
2023-004	(2019-015) SUBRECIPIENT MONITORING	Repeated and Modified

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Schedule of Findings and Questioned Costs

JUNE 30, 2024

SECTION I: SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS:

1 Type of auditor's report issued: Qualified

2 Internal Control over Financial Reporting

- Material Weakness Identified? Yes
- Significant Deficiencies not considered to be material weakness? Yes
- Non-compliance Material to the financial statements noted? No

FEDERAL AWARDS:

1 Internal control over major programs:

- Material weakness(es) identified? Yes
- Significant deficiencies identified not considered to be material weakness(es)? Yes

2 Type of auditor's report issued on compliance for major program: Unmodified

3 Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of Major Federal Programs:

Assistance Listings Program Title

Assistance Listings Number

Disaster Grants – Public Assistance (Presidentially Declared Disasters)

97.036

Hazard Mitigation Grant Program

97.039

Emergency Management Performance Grants

97.042

Homeland Security Grant Program

97.067

Dollar threshold used to distinguish between Type A and B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

No

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS

2024-001 (2019-002)	INTERNAL CONTROL OVER FINANCIAL STATEMENT CLOSE AND REPORTING – Repeated and Modified
Type of Finding	Material Weakness
Condition	The Department lacks an effective internal control structure over financial close and reporting to allow for timely, complete, and accurate financial reporting. The Department provided material adjusting journal entries after the final trial balance was provided to auditors on October 9, 2024. These entries recorded an additional \$32,795,449 in amounts Due From Federal Government, and reversed \$14,544,078 in Accounts Payables payable from fiscal year 2023. The entries had a net impact on Change in Fund Balance of \$21,499,885. A restatement was also recorded that had a net increase to beginning net position of \$286,446 (see Note 15). Management's Progress for Repeated Finding: Progress was not made. Management failed to implement adequate controls to resolve the finding from the prior years.
Criteria	According to NMSA 1978 §6.-5-2, the Financial Control Division of the New Mexico Department of Finance (the division) shall issue a manual of model accounting practices containing the procedures and policies. State agencies shall comply with the model accounting practices established by the division, and the administrative head of each state agency shall ensure that the model accounting practices are followed. According to FIN 16 General Accounting Practices in the Manual of Model Accounting Practices, all reporting of financial information must be timely, complete, and accurate, to the state agency's management and to oversight agencies and entities.
Effect	State agency management, as well as other agencies and entities, depend on the timely and accurate reporting of financial data to inform their decision-making. Failure to provide such data in a timely and accurate manner can adversely affect the quality of these decisions.
Cause	Overall, the Department lacks an effective internal control environment that allows for timely and accurate financial reporting.
Recommendation	We recommend the Department continue to implement effective policies, procedures, and controls to ensure financial information is timely, complete, and accurate. This should entail a monthly review and reconciliation process of significant balance sheet accounts including those related to federal grants, and also a year-end review process of all accounts to ensure transactions are properly captured and reported in the accounting records. We also recommend the Department train its employees on the requirements set forth in the Manual of Model Accounting Practices as well as any other DFA instructions related to fiscal year end close. Finally, we recommend the Department monitor employee compliance with policies, procedures, and controls and document noncompliance with the corrective action taken.
Management Response	Corrective Action: We concur with this finding and the auditor's recommendation. The Department is adding financial staff and restructuring duties to ensure the close for FY 2025 is efficient and more correct than in previous years. The Department is also implementing policies and procedures to guide the financial staff through monthly, quarterly, and annual closings. As recommended, the Manual of Model Accounting Practices will be the prescribed procedure unless the Department has created a specific procedure for a specific Department situation. The complete implementation of these changes is expected to be completed in June 2025. Due Date of Completion: June 30, 2025 Responsible Person(s): Deputy Cabinet Secretary

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION II:- FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-002	PERA APPLICATION FORMS
Type of Finding	Other Non-compliance
Condition	During our testing of 5 employees' personnel files, we noted that 2 employees had missing PERA Membership Application forms, and 2 had forms that were not signed by the employee.
Criteria	The New Mexico State Audit Rule, 2.2.2 NMAC, requires the auditor to test controls over compliance for the NM PERA Plan. The Plan requires each employer to retain the application form on file.
Effect	The Department is not in compliance with the pension plan requirement to keep signed application forms on file.
Cause	The Human Resources previously had unfilled positions and employee turnover.
Recommendation	Personnel files should be reviewed against a checklist to ensure all required documentation is included.
Management Response	Corrective Action: We concur with this finding and the auditor's recommendation. The human resources staff has taken on the task to review each employee file to ensure that the employee files are complete in regard to the required forms and the signatures. This process was completed on September 30, 2024.
	Due Date of Completion: September 30, 2024
	Responsible Party: Human Resources Director

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION II:- FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-003	CONTROLS OVER GAS CARD EXPENDITURES
Type of Finding	Other Non-compliance
Condition	During our testing of gas card transactions, we noted in our sample of 15 WEX gas card transactions (totaling \$1,065), there were 5 gas purchases (totaling \$265) without receipts available for our testing. 3 of those 5 transactions also lacked related mileage logs. 1 of the 5 had a signed affidavit for the missing receipts.
Criteria	According to the Office of the NM State Auditor's <i>Risk Advisory Regarding Internal Controls Over Travel and Per Diem and Gas Card Expenditures</i> , dated June 11, 2013, "Each agency should design and implement internal controls to ensure all gas card purchases are in compliance with state regulations, including 1.5.3.19, 1.5.3.20 and 1.5.4.12 NMAC. Further, each agency should implement a monitoring process that is geared towards identifying potential unallowed purchases."
Effect	Without strong internal controls monitoring gas card transactions, the Department is more exposed to the risk of loss or theft of assets.
Cause	The Department did not have certain internal controls and accountability in place to ensure that all transactions are entered accurately and that receipts are reviewed and maintained on-file.
Recommendation	We recommend that the Department implement policies and procedures and monitor their effectiveness to ensure that the Department remains in compliance with all elements of the gas card requirements and internal controls over those requirements.
Management Response	Corrective Action: We concur with this finding and the auditor's recommendation. The Department will implement policies and procedures that will address the requirement where each agency should design and implement internal controls to ensure all gas card purchases follow state regulations. Since we are already well into the year, this corrective action will take precedence in order to obtain the missing documentation.
Due Date of Completion: June 30, 2025	
Responsible Party: Deputy Cabinet Secretary	

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION III: FEDERAL AWARDS FINDINGS

2024-004 (2019-010)	CASH MANAGEMENT – Repeated and Modified
Federal Agency: Federal Program Title & Assistance Listing Number:	U.S. Department of Homeland Security/FEMA Disaster Grants – Public Assistance (Presidentially Declared Disasters) - 97.036 Hazard Mitigation Grant Program – 97.039 Emergency Management Performance Grants – 97.042 Homeland Security Grant Program – 97.067
Award Period: Type of Finding:	Various Material Weakness in Internal Control over Compliance Material Non-compliance
Condition	Management has been unable to provide sufficient appropriate audit evidence relating to the completeness, existence, accuracy, and valuation of the Department's federal revenue, accounts receivable/payable and related deferred inflows of resources reported as of June 30, 2024. This was included in our basis for qualifying opinion on Governmental Activities and the Federal Grants Fund. The Department lacked effective processes and controls for determining the amount Due From Federal Government as part of its year-end close process. The Department did not consistently apply its process for recording the Due From amount for all federal grants throughout the year. The Federal Grants Fund (Fund 40280) has a deficit fund balance of \$24,515,842 and a \$31,837,546 balance related to deferred inflows for FEMA grant funds that were not received within the 90-day period of availability after fiscal year-end. Subsequent drawdowns/collections on the June 30, 2024 amount Due From Federal Government of \$37,384,520 were poor, with the Department drawing down or receiving \$10,160,346 from July 1, 2024 through November 22, 2024. The accounts receivable summary by grant as of June 30, 2024 contained abnormal credit balances in the amount of \$328,175, which the Department will need to research to determine if there are any overdrawn amounts. Management's Progress for Repeated Finding: Management did make progress implementing adequate controls to resolve the finding from the prior years, by billing and receiving amounts from previous fiscal years. However, a material weakness still exists over controls over these account balances.

Criteria	According to §200.303 Internal controls of 2 CFR Part 200, the non- Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Specific to the Department, federal reimbursement requests are completed quarterly with the reporting process. According to NMSA 1978 §6.-5-2, the Financial Control Division (the division) shall issue a manual of model accounting practices containing the procedures and policies. State agencies shall comply with the model accounting practices established by the division, and the administrative head of each state agency shall ensure that the model accounting practices are followed. According to FIN 16 General Accounting Practices in the Manual of Model Accounting Practices, all reporting of financial information must be timely, complete, and accurate, to the state agency's management and to oversight agencies and entities.
Effect	State agency's management and other agencies and entities may not be able to rely on the financial information presented by the Department due to untimely, incomplete, and inaccurate financial reporting. The Federal Government may place the Department on controlled draws.
Cause	While the Department has made improvements from prior year related to the reconciliation and draw down of all federal receivables, the Department continues to lack an effective control environment that allows for timely and accurate drawdowns, financial reporting, and accounting of the Department's Federal accounts receivable/payable balance and related deferred inflows of resources.
Recommendation	We recommend the Department train its staff on the various aspects of financial grant management including the specific requirement of the grants for which the Department receives federal funding. We recommend that the reconciliation process over grants be well documented and closely monitored by management. We recommend the Department work closely with the FEMA to establish a going forward point for the reconciliation of grants and the Federal accounts receivable/payable balance.
Management Response	Corrective Action: We concur with this finding and the auditor's recommendation. The Department is working on reconciling and billing the grants that have not been billed. The initial completion of billing for all the older grants and projects is estimated to be by January 2025. After that, the current grant billings will billings addressed. The grant reconciliation must be prepared and reviewed prior to billing, for this reason the process has been slow. Due Date of Completion: June 30, 2025 Responsible Person(s): Deputy Cabinet Secretary

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION III: FEDERAL AWARDS FINDINGS (CONTINUED)

2024-005 (2019-015)	SUBRECIPIENT MONITORING – Repeated and Modified
Federal Agency: Federal Program Title & Assistance Listing Number:	U.S. Department of Homeland Security/FEMA Disaster Grants – Public Assistance (Presidentially Declared Disasters) - 97.036 Emergency Management Performance Grants – 97.042 Homeland Security Grant Program – 97.067
Award Period: Type of Finding:	Various Significant Deficiency in Internal Control over Compliance Other Non-compliance
Condition	During our testing, we noted the Department did not have adequate internal controls in place to ensure compliance with subrecipient monitoring. • ALN 97.036, ALN 97.042, ALN 97.067 ○ The Department lacked an effective process to timely provide documentation to the auditors which would evidence compliance with the Subrecipient Monitoring compliance requirement. This makes it difficult for management to monitor for compliance or for a third party to test compliance. All requested documentation was ultimately provided. • ALN 97.036 ○ We reviewed files for 5 subrecipients, from which there were 16 ongoing projects during fiscal year 2024. Of these, 1 of 5 subrecipients did not have evidence that a risk assessment was performed. 2 of 5 subrecipients did not have adequate documentation of monitoring activities performed, including the Department’s monitoring checklist. Management’s Progress for Repeated Finding: Management made some progress in the performing of risk assessments and reviews of audits for non-disaster grants, but still has opportunity to improve controls in the areas described above.
Criteria	According to §200.332 Requirements for pass-through entities of 2 CFR Part 200, all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. In addition, the pass-through entity must monitor the activities of the subrecipient <u>as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.</u>

Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management Decision.

Department Policy No. GRA 418 Sub-Grant Recipient Monitoring effective June 30, 2017 establishes and implements policy and procedures for the Department staff engaged in the Department's sub-grant recipient monitoring process. For Mitigation Sub-Grant Monitoring, the Mitigation Specialist shall review the local progress quarterly reports due to the Department. For Non-Disaster Sub-Grant Recipient Monitoring, the Program Manager shall review the local progress quarterly reports due to the Department. Specific to Pre-Monitoring Requirements and Considerations, Department Program Staff shall perform risk-based assessments and apply the assessment to all of the Department's approved sub-recipients for monitoring purposes and risk designation.

Effect	The lack of internal controls over this compliance requirement provides an opportunity for noncompliance at the subrecipient level. Potential costs outside the scope of work as well as overall effective project management at the subrecipient level.
Cause	The Department lacks established internal controls and procedures over financial grant management to ensure compliance with applicable compliance requirements.
Recommendation	We recommend updating internal policy over subrecipient monitoring and recommend implementation of effective internal controls and procedures over subrecipient monitoring and tracking that allow for compliance with all applicable federal laws, regulations, and compliance requirements of various federal grants. It seems likely that additional monitoring activities are being performed that are not currently being documented in a central location, and therefore we recommend standardizing the documentation of such activities.
Management Response	Corrective Action: We concur with this finding and the auditor's recommendation. As stated in the past the Department is in the process of implementing policies and procedures to ensure proper monitoring of subrecipients. The Department has had two significant staff resignations that has hindered the progress on these corrections. The Department has found replacements and will continue with training for both the financial and the grants departments. Subrecipient monitoring tools, such as excel worksheets and checklists are being reviewed and modified to fit the Department's needs. The complete implementation of the subrecipient policies and processes is expected to be completed June 2025. Due Date of Completion: June 30, 2025 Responsible Person(s): Deputy Cabinet Secretary, Grants Unit Manager

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION III: FEDERAL AWARDS FINDINGS (CONTINUED)

2024-006	REPORTING
Federal Agency:	U.S. Department of Homeland Security/FEMA
Federal Program Title & Assistance Listing Number:	Disaster Grants – Public Assistance (Presidentially Declared Disasters) - 97.036 Emergency Management Performance Grants – 97.042
Award Period:	Various
Type of Finding:	Significant Deficiency in Internal Control over Compliance Other Non-compliance
Questioned Costs:	Unknown
Condition	We noted the Department was not in compliance with requirements related to the reporting of grants. - ALN 97.042 - The Department did not complete the recipient share section of the federal financial reports for 4 out of 4 reports tested. - ALN 97.036 - We reviewed files for 5 subrecipients, from which there were 16 ongoing projects during fiscal year 2024. Of these, 4 of the 16 projects did not have evidence of the required reporting for Federal Funding Accountability and Transparency Act (FFATA).
Criteria	According to §200.302 Financial management of 2 CFR Part 200, the State's, and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions. Further, the financial management system of each non-Federal entity must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements. According to §200.303 Internal controls of 2 CFR Part 200, the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
Effect	The auditor noted instances of noncompliance. Non-compliance may result in delayed reimbursement of eligible federal expenditures or the potential loss of federal funding.
Cause	The Department lacks established internal controls and procedures over financial grant management to ensure submitted reports are complete, agree to supporting spreadsheets, submitted timely, and properly maintained in the files of the Department.
Recommendation	We recommend the Department review the instructions for completion of the federal financial reports with training provided to the program staff preparing and reviewing the federal financial reports to ensure submitted reports are complete. We recommend the Department implement effective processes and procedures to maintain the submitted reports and the documentation used to prepare the reports in the files of the Department.

Management Response	Corrective Action: The Department understands the issues and is continuing to take corrective action to improve reporting. In the past the Department has shifted its priority to onboarding across the Department, and we have onboarded a Grants Unit Manager to oversee the reporting requirements of all federal grants. The Grants Unit will focus on procedures to ensure the reporting requirements are met. A procedural checklist will be implemented to ensure that: 1. the recipient share section is completed, 2. that financial reports are submitted to the Department timely, and 3. all Performance Progress Reports as submitted. Due Date of Completion: June 30, 2025 Responsible Person(s): Deputy Cabinet Secretary, Grants Unit Manager
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Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2024

SECTION III: FEDERAL AWARDS FINDINGS (CONTINUED)

2024-007	SPECIAL TESTS – DISASTER GRANT PROJECTS
Federal Agency:	U.S. Department of Homeland Security/FEMA
Federal Program Title & Assistance	
Listing Number:	Disaster Grants – Public Assistance (Presidentially Declared Disasters) - 97.036
Award Period:	2023
Type of Finding:	Significant Deficiency in Internal Control over Compliance Other Non-compliance
Questioned Costs:	Unknown
Condition	We noted the Department was not in compliance with requirements related to accounting to FEMA of eligible costs for large, completed projects: • ALN 97.036 ○ We reviewed cost documentation support for 13 completed projects with \$11,269,633 in total expenditures, and noted \$4,340 in costs that were unsupported.
Criteria	For large projects, the subrecipient must make an accounting to the recipient. In submitting the accounting, the entity is required to certify that reported costs were incurred in performance of eligible work, that the approved work was completed, that the project was in compliance with the provisions of FEMA-State agreement, all grant conditions were met, and that payments were made in accordance with the applicable payment provisions.
Effect	The Department was not in compliance with the requirement to account for total costs as allowable.
Cause	The Department did not have adequate controls in place to monitor this compliance requirement.
Recommendation	We recommend that the Department enhance its process for auditing packets submitted by subrecipients to ensure that all invoices are provided to support total costs.
Management Response	Corrective Action: We concur with this finding and the auditor's recommendation. The Department is working on obtaining the accounting, where an entity is required to certify that reported costs were incurred in performance of eligible work, that the approved work was completed, that the project was in compliance with the provisions of FEMA-State agreement. The proper closing of the grants will be the focus of the Grants Unit to make sure the Department communicates and obtains the needed information from the recipients.
	Due Date of Completion: June 30, 2025
	Responsible Party: Deputy Cabinet Secretary, Grants Unit Manager

Exit Conference

JUNE 30, 2024

The exit conference was held with the Department on November 26, 2024. The following individuals were in attendance:

REPRESENTING NM DEPARTMENT OF HOMELAND SECURITY:

REGINA CHACON
Deputy Cabinet Secretary

GERI MASCARENAS
Contractor

JAVIER MACHUCA, CPA, CGFM
Contractor

REPRESENTING JARAMILLO ACCOUNTING GROUP LLC (JAG):

SCOTT ELIASON, CPA
Partner

JUSTIN MEHNERT
Audit Supervisor

JAG, the Department's independent public auditor, assisted the Department in the preparation of the accompanying financial statements. The financial statements; however, are the responsibility of the Department's management.





OTHER INFORMATION

JARAMILLO ACCOUNTING GROUP LLC (JAG)

CERTIFIED PUBLIC ACCOUNTANTS

4700 LINCOLN RD NE ALBUQUERQUE, NM 87109

T: 505.323.2035

www.JAG.CPA



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