



Michelle Lujan Grisham
Governor

Major General Miguel Aguilar
Cabinet Secretary

Regina Chacon
Deputy Cabinet Secretary

Ali Rye
State Director

Randy Varela
State Fire Marshal

**DEPARTMENT OF HOMELAND SECURITY
AND EMERGENCY MANAGEMENT**

September 1, 2024

Attached are the Department of Homeland Security and Emergency Management's (DHSEM), FY2026 appropriation request, FY 2025 performance measure expectations, and the department's strategic and IT plans.

The FY 2026 appropriation request covers legacy activities captured under program 759 and the State Fire Marshal's Office (SFMO) under program 806.

The Department's FY2026 for program 759 DHSEM activities is million \$261,837.8, and \$109,130.4 million for program 806 SFMO activities.

In FY2026, 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,

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.



Regina Chacon, Deputy Cabinet Secretary



Jean Torres-Montoya, Administrative Services Bureau Chief/ CFO

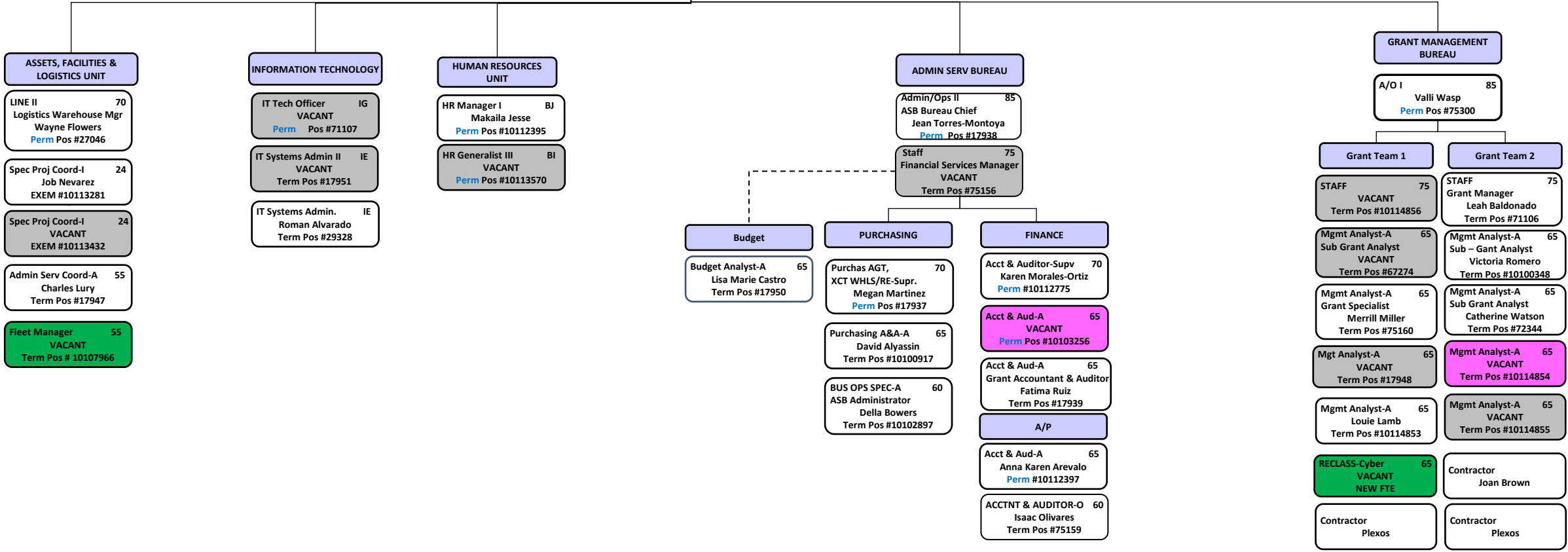
Note: Appropriation Requests for agencies headed by a board or commission must be approved by the board or commission by official action and signed by the chairperson. Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.



Department of Homeland Security & Emergency Management Administration, & Grants

Cabinet Secretary
 MG General Miguel Aguilar
 EXEM Pos #52817

Dpty Cabinet Secretary
 Regina Chacon
 EXEM Pos #52816





Department of Homeland Security & Emergency Management SFMO Division

Cabinet Secretary
 MG General Miguel Aguilar
 EXEM Pos #52817

State Fire Marshal
 Randy Varela

Deputy Fire Marshal
 Anthony Leyba
 10112137

Deputy Fire Marshal
 VACANT
 101122113

FIRE SUPPORT BUREAU

- A/O II Battalion Chief 85
Derrick Rodriguez
00004224
- State Fire Inspector 70
Steven J. Gonzales
00004227
- State Fire Inspector 70
Harry Evans
00004226
- State Fire Inspector 70
Joshua E Duran
10101674
- State Fire Inspector 70
Eloy Prada
10105672
- State Fire Inspector 70
Andrew Montoya
10116486
- State Fire Inspector 70
Daniel Salaiz
10116487

FIREFIGHTER ACADEMY BUREAU

- A/O II Battalion Chief 85
Austin Meuli
00052621
- A/O1 80**
TPI Kevin Williams
00004254

New Dept ID

FTA - ADMIN SERVICES UNIT

- Admin Serv Coord-A 55
Sharlynn Montoya
00004243
- Sec Ex Lgl med-A 45
Sarah Haft
00004245

New Dept ID

INSTRUCTORS UNIT

- NMFTA Instructor 75
David Klein
00060112
- NMFTA Instructor 75
John Foley
10116482
- NMFTA Instructor 75**
VACANT
00004252
- NMFTA Instructor 75
Timothy Heidrick V
10101676
- NMFTA Instructor 75
Kevin Williams
00004251
- NMFTA Instructor 75
Randy Ferguson Jr.
00004238
- NMFTA Instructor 75
Louis Bencomo
00004255
- NMFTA Instructor 75
VACANT
10116483

New Dept ID

PLANT UNIT

- Line II 70
Joey Anaya
00004246
- Plant Sys Opr O 55**
Vacant
00004249
- Plant Sys Opr O 55
Jason Benavidez
00004247
- Janitor & Cleaner 25
Manuela Ochoa
00060113

SFMO - ADMIN SERVICES UNIT

- Acct Audt. Supervisor 70
Michelle Schnakenberg
10116488
- Purchasing Agt-A 65
Julie Ann Hidalgo
00004244
- Management Analyst 60
Fab Rodriguez
00004223
- Purchasing Agent-O 55
Angel Vialpando
00060114
- Sec, Es, Lgl-O 45
Regina Padilla
00004225

HR Generalist IV
VACANT 70

Executive Secretary
VACANT 70

LEGAL

General Counsel-SFMO
VACANT
EXEM Pos #7455

CODE ENFORCEMENT BUREAU

A/O II Battalion Chief 85
Aaron M Garcia
10101673

Captain 70
Bruce Dile
000060115

- State Fire Inspector 70
Gerald J Ortiz
00004240
- State Fire Inspector 70
Raymond Enright
00004232
- State Fire Inspector 70
Jonathan Peadon
10116485
- State Fire Inspector 70
John Carabillo
00004234
- State Fire Inspector 70
Randy Ferguson Jr.
00004238
- State Fire Inspector 70
Esquipula Tenorio
10112136

- State Fire Inspector 70
Candice Sena
00060116
- State Fire Inspector 70
Alberto Barraza
00004239
- State Fire Inspector 70
Joshua Wilson
10112115
- State Fire Inspector 70
Dwayne Jackson
00004229
- State Fire Inspector 70
Jose Morales
10116484
- State Fire Inspector 70
VACANT
10101675
- State Fire Inspector 70**
VACANT
00004236

FIRE INVESTIGATION BUREAU

A/O II 85
John Kondratck
10101672

Captain 70
James St. James
00004231

- State Fire Investigator 70
Shane Woodward
00004235
- State Fire Investigator 70
Robert Salas
00072399
- State Fire Investigator 70
Tom Conklin
10111550
- State Fire Investigator 70
James Landrum
10112511
- State Fire Investigator 70
Vacant
00004233
- State Fire Investigator 70
Vacant
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Department of Homeland Security & Emergency Management

SFMO Division

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State Fire Investigator 70
Vacant
00004241

S-8 Financial Summary

(Dollars in Thousands)

BU PCode Department
79500 0000 0000000000

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	Base	----- FY 2026 Agency Request -----		Total
						Expansion		
REVENUE								
111 General Fund Transfers	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1		5,638.2
112 Other Transfers	0.0	137.3	0.0	0.0	0.0	0.0		0.0
120 Federal Revenues	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1		256,584.8
130 Other Revenues	110,306.9	133,159.1	108,685.4	0.0	157,384.5	0.0		157,384.5
150 Fund Balance	0.0	10,000.0	0.0	0.0	0.0	0.0		0.0
REVENUE, TRANSFERS	140,026.8	163,476.2	138,951.3	0	419,167.3	440.2		419,607.5
REVENUE	140,026.8	163,476.2	138,951.3	0	419,167.3	440.2		419,607.5
EXPENSE								
200 Personal Services and Employee Benefits	11,940.0	9,908.8	13,212.3	14,239.7	24,902.3	440.2		25,342.5
300 Contractual services	2,129.6	4,832.3	2,468.0	0.0	8,094.7	0.0		8,094.7
400 Other	125,957.2	124,041.1	123,271.0	0.0	386,170.3	0.0		386,170.3
EXPENDITURES	140,026.8	138,782.3	138,951.3	14,239.67	419,167.3	440.2		419,607.5
EXPENSE	140,026.8	138,782.3	138,951.3	14,239.67	419,167.3	440.2		419,607.5
FTE POSITIONS								
810 Permanent	76.00	100.00	87.00	100.00	87.00	3.00		90.00
820 Term	59.00	35.00	51.00	35.00	51.00	2.00		53.00
830 Temporary	0.00	1.00	1.00	1.00	1.00	0.00		1.00
FTEs	135.00	136.00	139.00	136.00	139.00	5.00		144.00
FTE POSITIONS	135.00	136.00	139.00	136.00	139.00	5.00		144.00

S-8 Financial Summary

(Dollars in Thousands)

BU PCode Department
79500 P759 000000

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	Base	----- FY 2026 Agency Request ----- Expansion	Total
REVENUE							
111 General Fund Transfers	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
112 Other Transfers	0.0	137.3	0.0	0.0	0.0	0.0	0.0
120 Federal Revenues	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
130 Other Revenues	55.0	59.2	55.0	0.0	55.0	0.0	55.0
150 Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS	29,774.9	20,376.2	30,320.9	0.0	261,837.8	440.2	262,278.0
REVENUE	29,774.9	20,376.2	30,320.9	0.0	261,837.8	440.2	262,278.0
EXPENSE							
200 Personal Services and Employee Benefits	7,045.2	5,681.7	7,032.1	8,595.0	18,511.4	440.2	18,951.6
300 Contractual services	1,624.5	4,563.0	1,762.9	0.0	7,389.6	0.0	7,389.6
400 Other	21,105.2	9,914.3	21,525.9	0.0	235,936.8	0.0	235,936.8
EXPENDITURES	29,774.9	20,159.0	30,320.9	8,594.97	261,837.8	440.2	262,278.0
EXPENSE	29,774.9	20,159.0	30,320.9	8,594.97	261,837.8	440.2	262,278.0
FTE POSITIONS							
810 Permanent	22.00	47.00	30.00	47.00	30.00	3.00	33.00
820 Term	59.00	35.00	51.00	35.00	51.00	2.00	53.00
830 Temporary	0.00	1.00	1.00	1.00	1.00	0.00	1.00
FTEs	81.00	83.00	82.00	83.00	82.00	5.00	87.00
FTE POSITIONS	81.00	83.00	82.00	83.00	82.00	5.00	87.00

S-8 Financial Summary

(Dollars in Thousands)

BU **PCode** **Department**
 79500 P806 000000

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	Base	----- FY 2026 Agency Request ----- Expansion	Total
REVENUE							
130 Other Revenues	110,251.9	133,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5
150 Fund Balance	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS	110,251.9	143,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5
REVENUE	110,251.9	143,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5
EXPENSE							
200 Personal Services and Employee Benefits	4,894.8	4,227.1	6,180.2	5,644.7	6,390.9	0.0	6,390.9
300 Contractual services	505.1	269.3	705.1	0.0	705.1	0.0	705.1
400 Other	104,852.0	114,126.8	101,745.1	0.0	150,233.5	0.0	150,233.5
EXPENDITURES	110,251.9	118,623.3	108,630.4	5,644.7	157,329.5	0.0	157,329.5
EXPENSE	110,251.9	118,623.3	108,630.4	5,644.7	157,329.5	0.0	157,329.5
FTE POSITIONS							
810 Permanent	54.00	53.00	57.00	53.00	57.00	0.00	57.00
FTEs	54.00	53.00	57.00	53.00	57.00	0.00	57.00
FTE POSITIONS	54.00	53.00	57.00	53.00	57.00	0.00	57.00

BU PCode Department
79500 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
111	General Fund Transfers	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
451909	Federal Contract - Interagency	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499905	Other Financing Sources	0.0	137.3	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	137.3	0.0	0.0	0.0	0.0	0.0
451903	Federal Direct - Operating	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
120	Federal Revenues	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
407201	Fire Insurance Tax	110,251.9	132,981.7	108,630.4	0.0	157,329.5	0.0	157,329.5
461201	Sales Tax	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	55.0	0.0	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	177.5	55.0	0.0	55.0	0.0	55.0
130	Other Revenues	110,306.9	133,159.1	108,685.4	0.0	157,384.5	0.0	157,384.5
328900	Unassigned FB - Gov	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE		140,026.8	163,476.2	138,951.3	0	419,167.3	440.2	419,607.5
520100	Exempt Perm Positions P/T&F/T	978.8	621.9	362.8	1,145.1	1,190.4	0.6	1,191.0
520200	Term Positions	4,126.0	2,281.3	2,717.7	2,492.9	8,162.3	125.4	8,287.7
520300	Classified Perm Positions F/T	3,345.5	3,822.7	5,466.1	6,605.9	7,601.8	199.0	7,800.8
520500	Temporary Positions F/T & P/T	0.0	76.7	0.0	111.5	0.0	0.0	0.0
520600	Paid Unused Sick Leave	18.5	5.0	19.2	0.0	41.7	0.0	41.7
520700	Overtime & Other Premium Pay	116.7	313.6	486.7	0.0	1,083.0	0.0	1,083.0
520800	Annl & Comp Paid At Separation	0.0	73.0	93.0	0.0	180.8	0.0	180.8
521100	Group Insurance Premium	1,141.1	651.2	982.7	908.7	1,569.6	25.6	1,595.2
521200	Retirement Contributions	1,313.2	1,276.2	1,951.1	2,110.9	3,213.9	62.2	3,276.1
521300	F I C A	586.5	523.5	787.2	635.8	1,303.4	18.9	1,322.3
521400	Workers' Comp Assessment Fee	1.8	0.8	1.3	0.0	2.3	0.0	2.3
521410	GSD Work Comp Insur Premium	66.8	66.7	57.0	0.0	81.8	0.0	81.8
521500	Unemployment Comp Premium	34.1	0.0	1.0	0.0	6.6	0.0	6.6
521600	Employee Liability Ins Premium	44.6	45.3	70.8	0.0	97.1	0.0	97.1
521700	RHC Act Contributions	161.9	132.3	211.1	228.8	363.0	8.5	371.5
521900	Other Employee Benefits	4.5	13.0	4.6	0.0	4.6	0.0	4.6
523200	COVID Related Time Worked	0.0	5.6	0.0	0.0	0.0	0.0	0.0
200	Personal Services and Employee Bene	11,940.0	9,908.8	13,212.3	14,239.7	24,902.3	440.2	25,342.5

BU PCode Department
79500 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
535100	Medical Services	0.0	(0.0)	2.5	0.0	2.5	0.0	2.5
535200	Professional Services	588.3	3,821.9	613.6	0.0	2,693.5	0.0	2,693.5
535300	Other Services	1,352.8	625.5	1,589.1	0.0	4,833.8	0.0	4,833.8
535309	Other Services - Interagency	0.0	0.3	0.0	0.0	0.0	0.0	0.0
535400	Audit Services	96.5	147.0	177.8	0.0	417.5	0.0	417.5
535600	IT Services	92.0	237.6	85.0	0.0	147.4	0.0	147.4
300	Contractual services	2,129.6	4,832.3	2,468.0	0.0	8,094.7	0.0	8,094.7
542000	Legislator PerDiem&M-DFARollup	0.0	1.5	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	21.1	4.4	59.6	0.0	69.4	0.0	69.4
542200	Employee I/S Meals & Lodging	104.7	244.7	332.8	0.0	982.6	0.0	982.6
542300	Brd & Comm Mbr Meals & Lodging	0.0	0.5	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.0	2.5	0.0	2.5	0.0	2.5
542500	Transp - Fuel & Oil	55.4	164.6	230.0	0.0	593.9	0.0	593.9
542600	Transp - Parts & Supplies	39.1	87.5	62.8	0.0	357.3	0.0	357.3
542700	Transp - Transp Insurance	9.8	9.7	16.1	0.0	19.6	0.0	19.6
543100	Maint - Grounds & Roadways	5.0	4.1	41.0	0.0	49.0	0.0	49.0
543200	Maint - Furn, Fixt, Equipment	11.5	23.0	69.0	0.0	328.9	0.0	328.9
543300	Maint - Buildings & Structures	16.3	72.3	59.5	0.0	215.4	0.0	215.4
543400	Maint - Property Insurance	0.2	0.1	0.3	0.0	32.4	0.0	32.4
543500	Maint - Supplies	22.0	41.6	18.5	0.0	131.3	0.0	131.3
543600	Maint - Laundry/Dry Cleaning	0.0	18.6	4.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	0.0	2.6	0.0	2.6	0.0	2.6
543820	Maintenance IT	5.0	23.5	5.0	0.0	131.1	0.0	131.1
543830	IT HW/SW Agreements	131.6	706.7	710.6	0.0	4,150.1	0.0	4,150.1
543900	Other Maintenance	0.0	0.0	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	147.1	200.0	108.8	0.0	546.7	0.0	546.7
544100	Supplies-Office Supplies	44.3	33.4	32.3	0.0	192.1	0.0	192.1
544200	Supplies-Medical,Lab,Personal	0.0	0.2	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	62.8	194.0	365.0	0.0	411.2	0.0	411.2
544500	Supplies-Food	3.0	0.0	7.0	0.0	7.0	0.0	7.0
544600	Supplies-Kitchen Supplies	2.0	0.0	0.0	0.0	0.0	0.0	0.0
544700	Supplies-Clothing,Unifrms,Linen	25.0	19.8	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	7.5	0.4	12.0	0.0	12.1	0.0	12.1

BU PCode Department
79500 0000 0000000000

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

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----			
					Base	Expansion	Total	
544900	Supplies-Inventory Exempt	113.3	77.3	125.0	0.0	280.9	0.0	280.9
545700	ISD Services	198.3	198.9	210.1	0.0	549.3	0.0	549.3
545710	DOIT HCM Assessment Fees	46.0	41.0	53.5	0.0	240.6	0.0	240.6
545800	Radio Communications Svcs	0.0	2.2	0.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	477.8	407.7	507.9	0.0	1,169.1	0.0	1,169.1
545900	Printing & Photo Services	49.0	28.8	84.5	0.0	562.3	0.0	562.3
546000	Building Use Fee GSD	40.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	17.2	26.3	18.0	0.0	49.0	0.0	49.0
546310	Utilities - Sewer/Garbage	5.0	13.8	20.0	0.0	46.0	0.0	46.0
546320	Utilities - Electricity	105.0	72.5	125.0	0.0	436.9	0.0	436.9
546330	Utilities - Water	0.0	15.3	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	19.2	27.5	42.0	0.0	78.4	0.0	78.4
546350	Utilities - Propane	0.0	0.1	8.1	0.0	8.1	0.0	8.1
546400	Rent Of Land & Buildings	0.0	74.1	35.0	0.0	266.9	0.0	266.9
546409	Rent Expense - Interagency	4.0	2.8	4.0	0.0	25.0	0.0	25.0
546500	Rent Of Equipment	8.5	16.1	22.2	0.0	51.3	0.0	51.3
546600	Communications	120.4	75.0	73.0	0.0	520.0	0.0	520.0
546610	DOIT Telecommunications	235.4	273.0	241.4	0.0	297.4	0.0	297.4
546700	Subscriptions/Dues/License Fee	12.7	62.5	32.0	0.0	145.6	0.0	145.6
546709	Subscription & Due Interagency	0.5	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	(24.4)	85.6	31.7	0.0	147.7	0.0	147.7
546900	Advertising	5.6	0.0	5.6	0.0	19.1	0.0	19.1
547400	Grants To Local Governments	122,576.7	117,344.3	117,766.7	0.0	368,516.1	0.0	368,516.1
547410	Grants To Public Schools&Univ	0.0	39.0	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	1.0	729.4	0.0	0.0	1,226.1	0.0	1,226.1
547450	Grants to Other Agencies	0.0	55.3	0.0	0.0	16.7	0.0	16.7
547900	Miscellaneous Expense	750.0	795.2	750.0	0.0	791.6	0.0	791.6
547909	Misc Expense Interagency	0.0	0.4	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	97.2	0.0	0.0	1,010.3	0.0	1,010.3
548200	Furniture & Fixtures	25.0	0.3	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	25.0	113.9	50.0	0.0	80.0	0.0	80.0
548400	Other Equipment	5.0	201.6	222.3	0.0	222.3	0.0	222.3
548800	Automotive & Aircraft	415.0	1,323.1	400.0	0.0	440.0	0.0	440.0

BU PCode Department
79500 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
548900	Buildings & Structures	0.0	(108.5)	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	5.0	40.3	44.0	0.0	251.9	0.0	251.9
549700	Employee O/S Meals & Lodging	5.0	58.2	46.0	0.0	253.9	0.0	253.9
400	Other	125,957.2	124,041.1	123,271.0	0.0	386,170.3	0.0	386,170.3
TOTAL EXPENSE		140,026.8	138,782.3	138,951.3	14,239.67	419,167.3	440.2	419,607.5
810	Permanent	76.00	100.00	154.00	100.00	87.00	3.00	90.00
810	Permanent	76.00	100.00	154.00	100.00	87.00	3.00	90.00
820	Term	59.00	35.00	0.00	35.00	51.00	2.00	53.00
820	Term	59.00	35.00	0.00	35.00	51.00	2.00	53.00
830	Temporary	0.00	1.00	0.00	1.00	1.00	0.00	1.00
830	Temporary	0.00	1.00	0.00	1.00	1.00	0.00	1.00
TOTAL FTE POSITIONS		135.00	136.00	154.00	136.00	139.00	5.00	144.00

BU PCode Department
79500 P759 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
111	General Fund Transfers	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
451909	Federal Contract - Interagency	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499905	Other Financing Sources	0.0	137.3	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	137.3	0.0	0.0	0.0	0.0	0.0
451903	Federal Direct - Operating	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
120	Federal Revenues	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
496901	Miscellaneous Revenue	55.0	0.0	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	59.2	55.0	0.0	55.0	0.0	55.0
130	Other Revenues	55.0	59.2	55.0	0.0	55.0	0.0	55.0
328900	Unassigned FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE		29,774.9	20,376.2	30,320.9	0.0	261,837.8	440.2	262,278.0
520100	Exempt Perm Positions P/T&F/T	755.2	494.7	128.4	994.6	956.0	0.6	956.6
520200	Term Positions	4,126.0	2,281.3	2,717.7	2,492.9	8,162.3	125.4	8,287.7
520300	Classified Perm Positions F/T	329.4	1,071.1	1,455.2	2,781.4	3,465.9	199.0	3,664.9
520500	Temporary Positions F/T & P/T	0.0	76.7	0.0	111.5	0.0	0.0	0.0
520600	Paid Unused Sick Leave	18.5	2.8	18.5	0.0	40.3	0.0	40.3
520700	Overtime & Other Premium Pay	96.8	196.9	336.7	0.0	858.0	0.0	858.0
520800	Annl & Comp Paid At Separation	0.0	61.2	65.0	0.0	152.8	0.0	152.8
521100	Group Insurance Premium	674.3	322.8	506.7	501.6	1,093.6	25.6	1,119.2
521200	Retirement Contributions	514.7	722.1	1,141.3	1,187.5	2,404.1	62.2	2,466.3
521300	F I C A	344.0	305.4	457.6	392.1	966.3	18.9	985.2
521400	Workers' Comp Assessment Fee	1.3	0.5	0.8	0.0	1.8	0.0	1.8
521410	GSD Work Comp Insur Premium	42.3	40.7	35.4	0.0	60.2	0.0	60.2
521500	Unemployment Comp Premium	21.6	0.0	0.6	0.0	3.7	0.0	3.7
521600	Employee Liability Ins Premium	28.3	27.7	44.0	0.0	70.3	0.0	70.3
521700	RHC Act Contributions	92.8	74.7	124.2	133.4	276.1	8.5	284.6
523200	COVID Related Time Worked	0.0	3.0	0.0	0.0	0.0	0.0	0.0
200	Personal Services and Employee Bene	7,045.2	5,681.7	7,032.1	8,595.0	18,511.4	440.2	18,951.6
535200	Professional Services	500.0	3,817.9	600.0	0.0	2,679.9	0.0	2,679.9
535300	Other Services	1,028.3	428.7	1,028.3	0.0	4,273.0	0.0	4,273.0
535309	Other Services - Interagency	0.0	0.3	0.0	0.0	0.0	0.0	0.0

BU PCode Department
79500 P759 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
535400	Audit Services	81.8	126.1	109.6	0.0	349.3	0.0	349.3
535600	IT Services	14.4	190.0	25.0	0.0	87.4	0.0	87.4
300	Contractual services	1,624.5	4,563.0	1,762.9	0.0	7,389.6	0.0	7,389.6
542100	Employee I/S Mileage & Fares	16.1	4.1	52.6	0.0	62.4	0.0	62.4
542200	Employee I/S Meals & Lodging	64.7	56.3	82.8	0.0	732.6	0.0	732.6
542500	Transp - Fuel & Oil	29.0	54.4	60.0	0.0	423.9	0.0	423.9
542600	Transp - Parts & Supplies	23.8	10.2	34.0	0.0	283.5	0.0	283.5
542700	Transp - Transp Insurance	6.2	5.9	10.1	0.0	11.6	0.0	11.6
543100	Maint - Grounds & Roadways	0.0	1.7	36.0	0.0	44.0	0.0	44.0
543200	Maint - Furn, Fixt, Equipment	6.5	12.3	42.0	0.0	301.9	0.0	301.9
543300	Maint - Buildings & Structures	16.0	32.2	17.0	0.0	172.9	0.0	172.9
543400	Maint - Property Insurance	0.1	0.1	0.2	0.0	32.3	0.0	32.3
543500	Maint - Supplies	15.5	6.4	12.0	0.0	84.8	0.0	84.8
543820	Maintenance IT	0.0	23.5	0.0	0.0	126.1	0.0	126.1
543830	IT HW/SW Agreements	91.6	512.4	560.6	0.0	3,900.1	0.0	3,900.1
544000	Supply Inventory IT	122.1	98.4	47.0	0.0	434.9	0.0	434.9
544100	Supplies-Office Supplies	36.0	10.4	24.0	0.0	163.8	0.0	163.8
544200	Supplies-Medical,Lab,Personal	0.0	0.2	0.0	0.0	0.0	0.0	0.0
544400	Supplies-Field Supplies	22.9	9.3	5.0	0.0	51.2	0.0	51.2
544500	Supplies-Food	3.0	0.0	0.0	0.0	0.0	0.0	0.0
544600	Supplies-Kitchen Supplies	2.0	0.0	0.0	0.0	0.0	0.0	0.0
544800	Supplies-Education&Recreation	0.0	0.4	0.0	0.0	0.1	0.0	0.1
544900	Supplies-Inventory Exempt	35.8	5.6	25.0	0.0	180.9	0.0	180.9
545700	ISD Services	168.2	131.0	131.8	0.0	471.0	0.0	471.0
545710	DOIT HCM Assessment Fees	39.0	41.0	33.0	0.0	220.1	0.0	220.1
545800	Radio Communications Svcs	0.0	2.2	0.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	405.2	249.4	318.8	0.0	980.0	0.0	980.0
545900	Printing & Photo Services	45.0	8.5	75.0	0.0	542.8	0.0	542.8
546100	Postage & Mail Services	4.7	9.5	4.5	0.0	30.5	0.0	30.5
546310	Utilities - Sewer/Garbage	5.0	0.0	5.0	0.0	31.0	0.0	31.0
546320	Utilities - Electricity	65.0	27.5	65.0	0.0	376.9	0.0	376.9
546340	Utilities - Natural Gas	12.0	4.2	12.0	0.0	48.4	0.0	48.4
546350	Utilities - Propane	0.0	0.1	0.1	0.0	0.1	0.0	0.1
546400	Rent Of Land & Buildings	0.0	30.6	35.0	0.0	216.9	0.0	216.9

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)

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
546409	Rent Expense - Interagency	4.0	2.8	4.0	0.0	25.0	0.0	25.0
546500	Rent Of Equipment	0.0	3.7	5.6	0.0	34.7	0.0	34.7
546600	Communications	108.4	64.5	61.0	0.0	508.0	0.0	508.0
546610	DOIT Telecommunications	199.6	169.9	151.5	0.0	177.5	0.0	177.5
546700	Subscriptions/Dues/License Fee	0.5	22.7	16.0	0.0	109.6	0.0	109.6
546800	Employee Training & Education	(39.4)	75.9	16.7	0.0	122.7	0.0	122.7
546900	Advertising	2.6	0.0	2.6	0.0	16.1	0.0	16.1
547400	Grants To Local Governments	19,589.1	7,183.2	19,500.0	0.0	222,228.0	0.0	222,228.0
547410	Grants To Public Schools&Univ	0.0	39.0	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	1.0	729.4	0.0	0.0	1,226.1	0.0	1,226.1
547450	Grants to Other Agencies	0.0	55.3	0.0	0.0	16.7	0.0	16.7
547900	Miscellaneous Expense	0.0	29.1	0.0	0.0	41.6	0.0	41.6
547999	Request to Pay Prior Year	0.0	96.3	0.0	0.0	1,010.3	0.0	1,010.3
549600	Employee O/S Mileage & Fares	1.0	38.5	40.0	0.0	247.9	0.0	247.9
549700	Employee O/S Meals & Lodging	3.0	56.3	40.0	0.0	247.9	0.0	247.9
400	Other	21,105.2	9,914.3	21,525.9	0.0	235,936.8	0.0	235,936.8
TOTAL EXPENSE		29,774.9	20,159.0	30,320.9	8,595.0	261,837.8	440.2	262,278.0
810	Permanent	22.00	47.00	90.00	47.00	30.00	3.00	33.00
810	Permanent	22.00	47.00	90.00	47.00	30.00	3.00	33.00
820	Term	59.00	35.00	0.00	35.00	51.00	2.00	53.00
820	Term	59.00	35.00	0.00	35.00	51.00	2.00	53.00
830	Temporary	0.00	1.00	0.00	1.00	1.00	0.00	1.00
830	Temporary	0.00	1.00	0.00	1.00	1.00	0.00	1.00
TOTAL FTE POSITIONS		81.00	83.00	90.00	83.00	82.00	5.00	87.00

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)

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
407201	Fire Insurance Tax	110,251.9	132,981.7	108,630.4	0.0	157,329.5	0.0	157,329.5
461201	Sales Tax	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	118.4	0.0	0.0	0.0	0.0	0.0

BU PCode Department
79500 P806 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
130	Other Revenues	110,251.9	133,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5
328900	Unassigned FB - Gov	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE		110,251.9	143,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5
520100	Exempt Perm Positions P/T&F/T	223.6	127.1	234.4	150.5	234.4	0.0	234.4
520300	Classified Perm Positions F/T	3,016.1	2,751.6	4,010.9	3,824.6	4,135.9	0.0	4,135.9
520600	Paid Unused Sick Leave	0.0	2.2	0.7	0.0	1.4	0.0	1.4
520700	Overtime & Other Premium Pay	19.9	116.7	150.0	0.0	225.0	0.0	225.0
520800	Annl & Comp Paid At Separation	0.0	11.8	28.0	0.0	28.0	0.0	28.0
521100	Group Insurance Premium	466.8	328.4	476.0	407.1	476.0	0.0	476.0
521200	Retirement Contributions	798.5	554.1	809.8	923.4	809.8	0.0	809.8
521300	F I C A	242.5	218.1	329.6	243.7	337.1	0.0	337.1
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	24.5	26.0	21.6	0.0	21.6	0.0	21.6
521500	Unemployment Comp Premium	12.5	0.0	0.4	0.0	2.9	0.0	2.9
521600	Employee Liability Ins Premium	16.3	17.6	26.8	0.0	26.8	0.0	26.8
521700	RHC Act Contributions	69.1	57.6	86.9	95.4	86.9	0.0	86.9
521900	Other Employee Benefits	4.5	13.0	4.6	0.0	4.6	0.0	4.6
523200	COVID Related Time Worked	0.0	2.6	0.0	0.0	0.0	0.0	0.0
200	Personal Services and Employee Bene	4,894.8	4,227.1	6,180.2	5,644.7	6,390.9	0.0	6,390.9
535100	Medical Services	0.0	(0.0)	2.5	0.0	2.5	0.0	2.5
535200	Professional Services	88.3	4.0	13.6	0.0	13.6	0.0	13.6
535300	Other Services	324.5	196.9	560.8	0.0	560.8	0.0	560.8
535400	Audit Services	14.7	20.9	68.2	0.0	68.2	0.0	68.2
535600	IT Services	77.6	47.6	60.0	0.0	60.0	0.0	60.0
300	Contractual services	505.1	269.3	705.1	0.0	705.1	0.0	705.1
542000	Legislator PerDiem&M-DFARollup	0.0	1.5	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	5.0	0.3	7.0	0.0	7.0	0.0	7.0
542200	Employee I/S Meals & Lodging	40.0	188.4	250.0	0.0	250.0	0.0	250.0
542300	Brd & Comm Mbr Meals & Lodging	0.0	0.5	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.0	2.5	0.0	2.5	0.0	2.5
542500	Transp - Fuel & Oil	26.4	110.2	170.0	0.0	170.0	0.0	170.0
542600	Transp - Parts & Supplies	15.3	77.4	28.8	0.0	73.8	0.0	73.8
542700	Transp - Transp Insurance	3.6	3.8	6.0	0.0	8.0	0.0	8.0

BU PCode Department
79500 P806 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
543100	Maint - Grounds & Roadways	5.0	2.3	5.0	0.0	5.0	0.0	5.0
543200	Maint - Furn, Fixt, Equipment	5.0	10.7	27.0	0.0	27.0	0.0	27.0
543300	Maint - Buildings & Structures	0.3	40.1	42.5	0.0	42.5	0.0	42.5
543400	Maint - Property Insurance	0.1	0.0	0.1	0.0	0.1	0.0	0.1
543500	Maint - Supplies	6.5	35.2	6.5	0.0	46.5	0.0	46.5
543600	Maint - Laundry/Dry Cleaning	0.0	18.6	4.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	0.0	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	40.0	194.3	150.0	0.0	250.0	0.0	250.0
543900	Other Maintenance	0.0	0.0	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	25.0	101.6	61.8	0.0	111.8	0.0	111.8
544100	Supplies-Office Supplies	8.3	23.1	8.3	0.0	28.3	0.0	28.3
544200	Supplies-Medical, Lab, Personal	0.0	0.0	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	39.9	184.7	360.0	0.0	360.0	0.0	360.0
544500	Supplies-Food	0.0	0.0	7.0	0.0	7.0	0.0	7.0
544700	Supplies-Clothing, Unifrms, Linen	25.0	19.8	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	7.5	0.0	12.0	0.0	12.0	0.0	12.0
544900	Supplies-Inventory Exempt	77.5	71.7	100.0	0.0	100.0	0.0	100.0
545700	ISD Services	30.1	67.9	78.3	0.0	78.3	0.0	78.3
545710	DOIT HCM Assessment Fees	7.0	(0.0)	20.5	0.0	20.5	0.0	20.5
545810	GCD Radio Communications Svcs	72.6	158.3	189.1	0.0	189.1	0.0	189.1
545900	Printing & Photo Services	4.0	20.3	9.5	0.0	19.5	0.0	19.5
546000	Building Use Fee GSD	40.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	12.5	16.9	13.5	0.0	18.5	0.0	18.5
546310	Utilities - Sewer/Garbage	0.0	13.8	15.0	0.0	15.0	0.0	15.0
546320	Utilities - Electricity	40.0	45.1	60.0	0.0	60.0	0.0	60.0
546330	Utilities - Water	0.0	15.3	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	7.2	23.3	30.0	0.0	30.0	0.0	30.0
546350	Utilities - Propane	0.0	0.0	8.0	0.0	8.0	0.0	8.0
546400	Rent Of Land & Buildings	0.0	43.6	0.0	0.0	50.0	0.0	50.0
546500	Rent Of Equipment	8.5	12.5	16.6	0.0	16.6	0.0	16.6
546600	Communications	12.0	10.5	12.0	0.0	12.0	0.0	12.0
546610	DOIT Telecommunications	35.8	103.0	89.9	0.0	119.9	0.0	119.9
546700	Subscriptions/Dues/License Fee	12.2	39.8	16.0	0.0	36.0	0.0	36.0

BU PCode Department
79500 P806 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
546709	Subscription & Due Interagency	0.5	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	15.0	9.7	15.0	0.0	25.0	0.0	25.0
546900	Advertising	3.0	0.0	3.0	0.0	3.0	0.0	3.0
547400	Grants To Local Governments	102,987.6	110,161.2	98,266.7	0.0	146,288.1	0.0	146,288.1
547900	Miscellaneous Expense	750.0	766.1	750.0	0.0	750.0	0.0	750.0
547909	Misc Expense Interagency	0.0	0.4	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	0.9	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	25.0	0.3	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	25.0	113.9	50.0	0.0	80.0	0.0	80.0
548400	Other Equipment	5.0	201.6	222.3	0.0	222.3	0.0	222.3
548800	Automotive & Aircraft	415.0	1,323.1	400.0	0.0	440.0	0.0	440.0
548900	Buildings & Structures	0.0	(108.5)	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	4.0	1.8	4.0	0.0	4.0	0.0	4.0
549700	Employee O/S Meals & Lodging	2.0	1.9	6.0	0.0	6.0	0.0	6.0
400	Other	104,852.0	114,126.8	101,745.1	0.0	150,233.5	0.0	150,233.5
TOTAL EXPENSE		110,251.9	118,623.3	108,630.4	5,644.7	157,329.5	0.0	157,329.5
810	Permanent	54.00	53.00	64.00	53.00	57.00	0.00	57.00
810	Permanent	54.00	53.00	64.00	53.00	57.00	0.00	57.00
TOTAL FTE POSITIONS		54.00	53.00	64.00	53.00	57.00	0.00	57.00

BU PCode Department
79500 0000 000000000

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

	Provider PCode	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----		
						Base	Expansion	Total
499105	General Fd. Appropriation	3,582.2	3,444.9	0.0	0.0	5,418.1	220.1	5,638.2
111	General Fund Transfers	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
451909	Federal Contract - Interagency	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499905	Other Financing Sources	0.0	137.3	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	137.3	0.0	0.0	0.0	0.0	0.0
451903	Federal Direct - Operating	26,137.7	16,734.8	0.0	0.0	256,364.7	220.1	256,584.8
120	Federal Revenues	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
407201	Fire Insurance Tax	110,251.9	132,981.7	0.0	0.0	157,329.5	0.0	157,329.5
461201	Sales Tax	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	55.0	0.0	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	177.5	0.0	0.0	55.0	0.0	55.0
130	Other Revenues	110,306.9	133,159.1	108,685.4	0.0	157,384.5	0.0	157,384.5
328900	Unassigned FB - Gov	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE		140,026.8	163,476.2	138,951.3	0	419,167.3	440.2	419,607.5

Homeland Security and Emergency Manage

BU PCode Department
79500 P759 000000

State of New Mexico

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

	Provider PCode	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----		
						Base	Expansion	Total
499105	General Fd. Appropriation	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
111	General Fund Transfers	3,582.2	3,444.9	4,009.9	0.0	5,418.1	220.1	5,638.2
451909	Federal Contract - Interagency	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499905	Other Financing Sources	0.0	137.3	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	137.3	0.0	0.0	0.0	0.0	0.0
451903	Federal Direct - Operating	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
120	Federal Revenues	26,137.7	16,734.8	26,256.0	0.0	256,364.7	220.1	256,584.8
496901	Miscellaneous Revenue	55.0	0.0	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	59.2	55.0	0.0	55.0	0.0	55.0
130	Other Revenues	55.0	59.2	55.0	0.0	55.0	0.0	55.0
328900	Unassigned FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE		29,774.9	20,376.2	30,320.9	0.0	261,837.8	440.2	262,278.0

State Fire Marshal's Office

BU PCode Department
79500 P806 000000

State of New Mexico

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

	Provider PCode	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----		
						Base	Expansion	Total
407201	Fire Insurance Tax	110,251.9	132,981.7	108,630.4	0.0	157,329.5	0.0	157,329.5
461201	Sales Tax	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	0.0	118.4	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	110,251.9	133,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5
328900	Unassigned FB - Gov	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	10,000.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE		110,251.9	143,100.0	108,630.4	0.0	157,329.5	0.0	157,329.5

BU PCode Department
79500 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	978.8	621.9	362.8	1,145.1	1,190.4	0.6	1,191.0
520200	Term Positions	4,126.0	2,281.3	2,717.7	2,492.9	8,162.3	125.4	8,287.7
520300	Classified Perm Positions F/T	3,345.5	3,822.7	5,466.1	6,605.9	7,601.8	199.0	7,800.8
520500	Temporary Positions F/T & P/T	0.0	76.7	0.0	111.5	0.0	0.0	0.0
520600	Paid Unused Sick Leave	18.5	5.0	19.2	0.0	41.7	0.0	41.7
520700	Overtime & Other Premium Pay	116.7	313.6	486.7	0.0	1,083.0	0.0	1,083.0
520800	Annl & Comp Paid At Separation	0.0	73.0	93.0	0.0	180.8	0.0	180.8
521100	Group Insurance Premium	1,141.1	651.2	982.7	908.7	1,569.6	25.6	1,595.2
521200	Retirement Contributions	1,313.2	1,276.2	1,951.1	2,110.9	3,213.9	62.2	3,276.1
521300	F I C A	586.5	523.5	787.2	635.8	1,303.4	18.9	1,322.3
521400	Workers' Comp Assessment Fee	1.8	0.8	1.3	0.0	2.3	0.0	2.3
521410	GSD Work Comp Insur Premium	66.8	66.7	57.0	0.0	81.8	0.0	81.8
521500	Unemployment Comp Premium	34.1	0.0	1.0	0.0	6.6	0.0	6.6
521600	Employee Liability Ins Premium	44.6	45.3	70.8	0.0	97.1	0.0	97.1
521700	RHC Act Contributions	161.9	132.3	211.1	228.8	363.0	8.5	371.5
521900	Other Employee Benefits	4.5	13.0	4.6	0.0	4.6	0.0	4.6
523200	COVID Related Time Worked	0.0	5.6	0.0	0.0	0.0	0.0	0.0
200	Personal Services and Employee Benefits	11,940.0	9,908.8	13,212.3	14,239.7	24,902.3	440.2	25,342.5
535100	Medical Services	0.0	(0.0)	2.5	0.0	2.5	0.0	2.5
535200	Professional Services	588.3	3,821.9	613.6	0.0	2,693.5	0.0	2,693.5
535300	Other Services	1,352.8	625.5	1,589.1	0.0	4,833.8	0.0	4,833.8
535309	Other Services - Interagency	0.0	0.3	0.0	0.0	0.0	0.0	0.0
535400	Audit Services	96.5	147.0	177.8	0.0	417.5	0.0	417.5
535600	IT Services	92.0	237.6	85.0	0.0	147.4	0.0	147.4
300	Contractual services	2,129.6	4,832.3	2,468.0	0.0	8,094.7	0.0	8,094.7
542000	Legislator PerDiem&M-DFARollup	0.0	1.5	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	21.1	4.4	59.6	0.0	69.4	0.0	69.4
542200	Employee I/S Meals & Lodging	104.7	244.7	332.8	0.0	982.6	0.0	982.6
542300	Brd & Comm Mbr Meals & Lodgin	0.0	0.5	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.0	2.5	0.0	2.5	0.0	2.5
542500	Transp - Fuel & Oil	55.4	164.6	230.0	0.0	593.9	0.0	593.9
542600	Transp - Parts & Supplies	39.1	87.5	62.8	0.0	357.3	0.0	357.3

BU PCode Department
79500 0000 0000000000

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

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----			
					Base	Expansion	Total	
542700	Transp - Transp Insurance	9.8	9.7	16.1	0.0	19.6	0.0	19.6
543100	Maint - Grounds & Roadways	5.0	4.1	41.0	0.0	49.0	0.0	49.0
543200	Maint - Furn, Fixt, Equipment	11.5	23.0	69.0	0.0	328.9	0.0	328.9
543300	Maint - Buildings & Structures	16.3	72.3	59.5	0.0	215.4	0.0	215.4
543400	Maint - Property Insurance	0.2	0.1	0.3	0.0	32.4	0.0	32.4
543500	Maint - Supplies	22.0	41.6	18.5	0.0	131.3	0.0	131.3
543600	Maint - Laundry/Dry Cleaning	0.0	18.6	4.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	0.0	2.6	0.0	2.6	0.0	2.6
543820	Maintenance IT	5.0	23.5	5.0	0.0	131.1	0.0	131.1
543830	IT HW/SW Agreements	131.6	706.7	710.6	0.0	4,150.1	0.0	4,150.1
543900	Other Maintenance	0.0	0.0	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	147.1	200.0	108.8	0.0	546.7	0.0	546.7
544100	Supplies-Office Supplies	44.3	33.4	32.3	0.0	192.1	0.0	192.1
544200	Supplies-Medical,Lab,Personal	0.0	0.2	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	62.8	194.0	365.0	0.0	411.2	0.0	411.2
544500	Supplies-Food	3.0	0.0	7.0	0.0	7.0	0.0	7.0
544600	Supplies-Kitchen Supplies	2.0	0.0	0.0	0.0	0.0	0.0	0.0
544700	Supplies-Clothing,Unifrms,Linen	25.0	19.8	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	7.5	0.4	12.0	0.0	12.1	0.0	12.1
544900	Supplies-Inventory Exempt	113.3	77.3	125.0	0.0	280.9	0.0	280.9
545700	ISD Services	198.3	198.9	210.1	0.0	549.3	0.0	549.3
545710	DOIT HCM Assessment Fees	46.0	41.0	53.5	0.0	240.6	0.0	240.6
545800	Radio Communications Svcs	0.0	2.2	0.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	477.8	407.7	507.9	0.0	1,169.1	0.0	1,169.1
545900	Printing & Photo Services	49.0	28.8	84.5	0.0	562.3	0.0	562.3
546000	Building Use Fee GSD	40.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	17.2	26.3	18.0	0.0	49.0	0.0	49.0
546310	Utilities - Sewer/Garbage	5.0	13.8	20.0	0.0	46.0	0.0	46.0
546320	Utilities - Electricity	105.0	72.5	125.0	0.0	436.9	0.0	436.9
546330	Utilities - Water	0.0	15.3	25.0	0.0	25.0	0.0	25.0
546340	Utilities - Natural Gas	19.2	27.5	42.0	0.0	78.4	0.0	78.4
546350	Utilities - Propane	0.0	0.1	8.1	0.0	8.1	0.0	8.1
546400	Rent Of Land & Buildings	0.0	74.1	35.0	0.0	266.9	0.0	266.9

BU PCode Department
79500 0000 0000000000

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

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----		
					Base	Expansion	Total
546409 Rent Expense - Interagency	4.0	2.8	4.0	0.0	25.0	0.0	25.0
546500 Rent Of Equipment	8.5	16.1	22.2	0.0	51.3	0.0	51.3
546600 Communications	120.4	75.0	73.0	0.0	520.0	0.0	520.0
546610 DOIT Telecommunications	235.4	273.0	241.4	0.0	297.4	0.0	297.4
546700 Subscriptions/Dues/License Fee	12.7	62.5	32.0	0.0	145.6	0.0	145.6
546709 Subscription & Due Interagency	0.5	0.0	1.0	0.0	1.0	0.0	1.0
546800 Employee Training & Education	(24.4)	85.6	31.7	0.0	147.7	0.0	147.7
546900 Advertising	5.6	0.0	5.6	0.0	19.1	0.0	19.1
547400 Grants To Local Governments	122,576.7	117,344.3	117,766.7	0.0	368,516.1	0.0	368,516.1
547410 Grants To Public Schools&Univ	0.0	39.0	0.0	0.0	0.0	0.0	0.0
547440 Grants To Other Entities	1.0	729.4	0.0	0.0	1,226.1	0.0	1,226.1
547450 Grants to Other Agencies	0.0	55.3	0.0	0.0	16.7	0.0	16.7
547900 Miscellaneous Expense	750.0	795.2	750.0	0.0	791.6	0.0	791.6
547909 Misc Expense Interagency	0.0	0.4	5.0	0.0	5.0	0.0	5.0
547999 Request to Pay Prior Year	0.0	97.2	0.0	0.0	1,010.3	0.0	1,010.3
548200 Furniture & Fixtures	25.0	0.3	55.0	0.0	55.0	0.0	55.0
548300 Information Tech Equipment	25.0	113.9	50.0	0.0	80.0	0.0	80.0
548400 Other Equipment	5.0	201.6	222.3	0.0	222.3	0.0	222.3
548800 Automotive & Aircraft	415.0	1,323.1	400.0	0.0	440.0	0.0	440.0
548900 Buildings & Structures	0.0	(108.5)	27.3	0.0	27.3	0.0	27.3
549600 Employee O/S Mileage & Fares	5.0	40.3	44.0	0.0	251.9	0.0	251.9
549700 Employee O/S Meals & Lodging	5.0	58.2	46.0	0.0	253.9	0.0	253.9
400 Other	125,957.2	124,041.1	123,271.0	0.0	386,170.3	0.0	386,170.3
TOTAL EXPENSE	140,026.8	138,782.3	138,951.3	14,239.67	419,167.3	440.2	419,607.5

BU PCode Department
79500 P759 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	755.2	494.7	128.4	994.6	956.0	0.6	956.6
520200	Term Positions	4,126.0	2,281.3	2,717.7	2,492.9	8,162.3	125.4	8,287.7
520300	Classified Perm Positions F/T	329.4	1,071.1	1,455.2	2,781.4	3,465.9	199.0	3,664.9
520500	Temporary Positions F/T & P/T	0.0	76.7	0.0	111.5	0.0	0.0	0.0
520600	Paid Unused Sick Leave	18.5	2.8	18.5	0.0	40.3	0.0	40.3
520700	Overtime & Other Premium Pay	96.8	196.9	336.7	0.0	858.0	0.0	858.0
520800	Annl & Comp Paid At Separation	0.0	61.2	65.0	0.0	152.8	0.0	152.8
521100	Group Insurance Premium	674.3	322.8	506.7	501.6	1,093.6	25.6	1,119.2
521200	Retirement Contributions	514.7	722.1	1,141.3	1,187.5	2,404.1	62.2	2,466.3
521300	F I C A	344.0	305.4	457.6	392.1	966.3	18.9	985.2
521400	Workers' Comp Assessment Fee	1.3	0.5	0.8	0.0	1.8	0.0	1.8
521410	GSD Work Comp Insur Premium	42.3	40.7	35.4	0.0	60.2	0.0	60.2
521500	Unemployment Comp Premium	21.6	0.0	0.6	0.0	3.7	0.0	3.7
521600	Employee Liability Ins Premium	28.3	27.7	44.0	0.0	70.3	0.0	70.3
521700	RHC Act Contributions	92.8	74.7	124.2	133.4	276.1	8.5	284.6
523200	COVID Related Time Worked	0.0	3.0	0.0	0.0	0.0	0.0	0.0
200	Personal Services and Employe	7,045.2	5,681.7	7,032.1	8,595.0	18,511.4	440.2	18,951.6
535200	Professional Services	500.0	3,817.9	600.0	0.0	2,679.9	0.0	2,679.9
535300	Other Services	1,028.3	428.7	1,028.3	0.0	4,273.0	0.0	4,273.0
535309	Other Services - Interagency	0.0	0.3	0.0	0.0	0.0	0.0	0.0
535400	Audit Services	81.8	126.1	109.6	0.0	349.3	0.0	349.3
535600	IT Services	14.4	190.0	25.0	0.0	87.4	0.0	87.4
300	Contractual services	1,624.5	4,563.0	1,762.9	0.0	7,389.6	0.0	7,389.6
542100	Employee I/S Mileage & Fares	16.1	4.1	52.6	0.0	62.4	0.0	62.4
542200	Employee I/S Meals & Lodging	64.7	56.3	82.8	0.0	732.6	0.0	732.6
542500	Transp - Fuel & Oil	29.0	54.4	60.0	0.0	423.9	0.0	423.9
542600	Transp - Parts & Supplies	23.8	10.2	34.0	0.0	283.5	0.0	283.5
542700	Transp - Transp Insurance	6.2	5.9	10.1	0.0	11.6	0.0	11.6
543100	Maint - Grounds & Roadways	0.0	1.7	36.0	0.0	44.0	0.0	44.0
543200	Maint - Furn, Fixt, Equipment	6.5	12.3	42.0	0.0	301.9	0.0	301.9
543300	Maint - Buildings & Structures	16.0	32.2	17.0	0.0	172.9	0.0	172.9
543400	Maint - Property Insurance	0.1	0.1	0.2	0.0	32.3	0.0	32.3
543500	Maint - Supplies	15.5	6.4	12.0	0.0	84.8	0.0	84.8

BU PCode Department
79500 P759 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
543820	Maintenance IT	0.0	23.5	0.0	0.0	126.1	0.0	126.1
543830	IT HW/SW Agreements	91.6	512.4	560.6	0.0	3,900.1	0.0	3,900.1
544000	Supply Inventory IT	122.1	98.4	47.0	0.0	434.9	0.0	434.9
544100	Supplies-Office Supplies	36.0	10.4	24.0	0.0	163.8	0.0	163.8
544200	Supplies-Medical,Lab,Personal	0.0	0.2	0.0	0.0	0.0	0.0	0.0
544400	Supplies-Field Supplies	22.9	9.3	5.0	0.0	51.2	0.0	51.2
544500	Supplies-Food	3.0	0.0	0.0	0.0	0.0	0.0	0.0
544600	Supplies-Kitchen Supplies	2.0	0.0	0.0	0.0	0.0	0.0	0.0
544800	Supplies-Education&Recreation	0.0	0.4	0.0	0.0	0.1	0.0	0.1
544900	Supplies-Inventory Exempt	35.8	5.6	25.0	0.0	180.9	0.0	180.9
545700	ISD Services	168.2	131.0	131.8	0.0	471.0	0.0	471.0
545710	DOIT HCM Assessment Fees	39.0	41.0	33.0	0.0	220.1	0.0	220.1
545800	Radio Communications Svcs	0.0	2.2	0.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	405.2	249.4	318.8	0.0	980.0	0.0	980.0
545900	Printing & Photo Services	45.0	8.5	75.0	0.0	542.8	0.0	542.8
546100	Postage & Mail Services	4.7	9.5	4.5	0.0	30.5	0.0	30.5
546310	Utilities - Sewer/Garbage	5.0	0.0	5.0	0.0	31.0	0.0	31.0
546320	Utilities - Electricity	65.0	27.5	65.0	0.0	376.9	0.0	376.9
546340	Utilities - Natural Gas	12.0	4.2	12.0	0.0	48.4	0.0	48.4
546350	Utilities - Propane	0.0	0.1	0.1	0.0	0.1	0.0	0.1
546400	Rent Of Land & Buildings	0.0	30.6	35.0	0.0	216.9	0.0	216.9
546409	Rent Expense - Interagency	4.0	2.8	4.0	0.0	25.0	0.0	25.0
546500	Rent Of Equipment	0.0	3.7	5.6	0.0	34.7	0.0	34.7
546600	Communications	108.4	64.5	61.0	0.0	508.0	0.0	508.0
546610	DOIT Telecommunications	199.6	169.9	151.5	0.0	177.5	0.0	177.5
546700	Subscriptions/Dues/License Fee	0.5	22.7	16.0	0.0	109.6	0.0	109.6
546800	Employee Training & Education	(39.4)	75.9	16.7	0.0	122.7	0.0	122.7
546900	Advertising	2.6	0.0	2.6	0.0	16.1	0.0	16.1
547400	Grants To Local Governments	19,589.1	7,183.2	19,500.0	0.0	222,228.0	0.0	222,228.0
547410	Grants To Public Schools&Univ	0.0	39.0	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	1.0	729.4	0.0	0.0	1,226.1	0.0	1,226.1
547450	Grants to Other Agencies	0.0	55.3	0.0	0.0	16.7	0.0	16.7
547900	Miscellaneous Expense	0.0	29.1	0.0	0.0	41.6	0.0	41.6
547999	Request to Pay Prior Year	0.0	96.3	0.0	0.0	1,010.3	0.0	1,010.3

Homeland Security and Emergency Manage

State of New Mexico

BU PCode Department
79500 P759 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
549600	Employee O/S Mileage & Fares	1.0	38.5	40.0	0.0	247.9	0.0	247.9
549700	Employee O/S Meals & Lodging	3.0	56.3	40.0	0.0	247.9	0.0	247.9
400	Other	21,105.2	9,914.3	21,525.9	0.0	235,936.8	0.0	235,936.8
TOTAL EXPENSE		29,774.9	20,159.0	30,320.9	8,594.97	261,837.8	440.2	262,278.0

State Fire Marshal's Office

State of New Mexico

BU PCode Department
79500 P806 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	223.6	127.1	234.4	150.5	234.4	0.0	234.4
520300	Classified Perm Positions F/T	3,016.1	2,751.6	4,010.9	3,824.6	4,135.9	0.0	4,135.9
520600	Paid Unused Sick Leave	0.0	2.2	0.7	0.0	1.4	0.0	1.4
520700	Overtime & Other Premium Pay	19.9	116.7	150.0	0.0	225.0	0.0	225.0
520800	Annl & Comp Paid At Separation	0.0	11.8	28.0	0.0	28.0	0.0	28.0
521100	Group Insurance Premium	466.8	328.4	476.0	407.1	476.0	0.0	476.0
521200	Retirement Contributions	798.5	554.1	809.8	923.4	809.8	0.0	809.8
521300	F I C A	242.5	218.1	329.6	243.7	337.1	0.0	337.1
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	24.5	26.0	21.6	0.0	21.6	0.0	21.6
521500	Unemployment Comp Premium	12.5	0.0	0.4	0.0	2.9	0.0	2.9
521600	Employee Liability Ins Premium	16.3	17.6	26.8	0.0	26.8	0.0	26.8
521700	RHC Act Contributions	69.1	57.6	86.9	95.4	86.9	0.0	86.9
521900	Other Employee Benefits	4.5	13.0	4.6	0.0	4.6	0.0	4.6
523200	COVID Related Time Worked	0.0	2.6	0.0	0.0	0.0	0.0	0.0
200	Personal Services and Employe	4,894.8	4,227.1	6,180.2	5,644.7	6,390.9	0.0	6,390.9
535100	Medical Services	0.0	(0.0)	2.5	0.0	2.5	0.0	2.5
535200	Professional Services	88.3	4.0	13.6	0.0	13.6	0.0	13.6
535300	Other Services	324.5	196.9	560.8	0.0	560.8	0.0	560.8
535400	Audit Services	14.7	20.9	68.2	0.0	68.2	0.0	68.2
535600	IT Services	77.6	47.6	60.0	0.0	60.0	0.0	60.0
300	Contractual services	505.1	269.3	705.1	0.0	705.1	0.0	705.1
542000	Legislator PerDiem&M-DFARollup	0.0	1.5	0.0	0.0	0.0	0.0	0.0

BU PCode Department
79500 P806 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
542100	Employee I/S Mileage & Fares	5.0	0.3	7.0	0.0	7.0	0.0	7.0
542200	Employee I/S Meals & Lodging	40.0	188.4	250.0	0.0	250.0	0.0	250.0
542300	Brd & Comm Mbr Meals & Lodgin	0.0	0.5	3.5	0.0	3.5	0.0	3.5
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.0	2.5	0.0	2.5	0.0	2.5
542500	Transp - Fuel & Oil	26.4	110.2	170.0	0.0	170.0	0.0	170.0
542600	Transp - Parts & Supplies	15.3	77.4	28.8	0.0	73.8	0.0	73.8
542700	Transp - Transp Insurance	3.6	3.8	6.0	0.0	8.0	0.0	8.0
543100	Maint - Grounds & Roadways	5.0	2.3	5.0	0.0	5.0	0.0	5.0
543200	Maint - Furn, Fixt, Equipment	5.0	10.7	27.0	0.0	27.0	0.0	27.0
543300	Maint - Buildings & Structures	0.3	40.1	42.5	0.0	42.5	0.0	42.5
543400	Maint - Property Insurance	0.1	0.0	0.1	0.0	0.1	0.0	0.1
543500	Maint - Supplies	6.5	35.2	6.5	0.0	46.5	0.0	46.5
543600	Maint - Laundry/Dry Cleaning	0.0	18.6	4.5	0.0	19.5	0.0	19.5
543700	Maintenance Services	2.6	0.0	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	40.0	194.3	150.0	0.0	250.0	0.0	250.0
543900	Other Maintenance	0.0	0.0	0.3	0.0	0.3	0.0	0.3
544000	Supply Inventory IT	25.0	101.6	61.8	0.0	111.8	0.0	111.8
544100	Supplies-Office Supplies	8.3	23.1	8.3	0.0	28.3	0.0	28.3
544200	Supplies-Medical,Lab,Personal	0.0	0.0	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	39.9	184.7	360.0	0.0	360.0	0.0	360.0
544500	Supplies-Food	0.0	0.0	7.0	0.0	7.0	0.0	7.0
544700	Supplies-Clothng,Unifrms,Linen	25.0	19.8	45.0	0.0	45.0	0.0	45.0
544800	Supplies-Education&Recreation	7.5	0.0	12.0	0.0	12.0	0.0	12.0
544900	Supplies-Inventory Exempt	77.5	71.7	100.0	0.0	100.0	0.0	100.0
545700	ISD Services	30.1	67.9	78.3	0.0	78.3	0.0	78.3
545710	DOIT HCM Assessment Fees	7.0	(0.0)	20.5	0.0	20.5	0.0	20.5
545810	GCD Radio Communications Svcs	72.6	158.3	189.1	0.0	189.1	0.0	189.1
545900	Printing & Photo Services	4.0	20.3	9.5	0.0	19.5	0.0	19.5
546000	Building Use Fee GSD	40.0	0.0	50.0	0.0	50.0	0.0	50.0
546100	Postage & Mail Services	12.5	16.9	13.5	0.0	18.5	0.0	18.5
546310	Utilities - Sewer/Garbage	0.0	13.8	15.0	0.0	15.0	0.0	15.0
546320	Utilities - Electricity	40.0	45.1	60.0	0.0	60.0	0.0	60.0
546330	Utilities - Water	0.0	15.3	25.0	0.0	25.0	0.0	25.0

BU PCode Department
79500 P806 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
546340	Utilities - Natural Gas	7.2	23.3	30.0	0.0	30.0	0.0	30.0
546350	Utilities - Propane	0.0	0.0	8.0	0.0	8.0	0.0	8.0
546400	Rent Of Land & Buildings	0.0	43.6	0.0	0.0	50.0	0.0	50.0
546500	Rent Of Equipment	8.5	12.5	16.6	0.0	16.6	0.0	16.6
546600	Communications	12.0	10.5	12.0	0.0	12.0	0.0	12.0
546610	DOIT Telecommunications	35.8	103.0	89.9	0.0	119.9	0.0	119.9
546700	Subscriptions/Dues/License Fee	12.2	39.8	16.0	0.0	36.0	0.0	36.0
546709	Subscription & Due Interagency	0.5	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	15.0	9.7	15.0	0.0	25.0	0.0	25.0
546900	Advertising	3.0	0.0	3.0	0.0	3.0	0.0	3.0
547400	Grants To Local Governments	102,987.6	110,161.2	98,266.7	0.0	146,288.1	0.0	146,288.1
547900	Miscellaneous Expense	750.0	766.1	750.0	0.0	750.0	0.0	750.0
547909	Misc Expense Interagency	0.0	0.4	5.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	0.9	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	25.0	0.3	55.0	0.0	55.0	0.0	55.0
548300	Information Tech Equipment	25.0	113.9	50.0	0.0	80.0	0.0	80.0
548400	Other Equipment	5.0	201.6	222.3	0.0	222.3	0.0	222.3
548800	Automotive & Aircraft	415.0	1,323.1	400.0	0.0	440.0	0.0	440.0
548900	Buildings & Structures	0.0	(108.5)	27.3	0.0	27.3	0.0	27.3
549600	Employee O/S Mileage & Fares	4.0	1.8	4.0	0.0	4.0	0.0	4.0
549700	Employee O/S Meals & Lodging	2.0	1.9	6.0	0.0	6.0	0.0	6.0
400	Other	104,852.0	114,126.8	101,745.1	0.0	150,233.5	0.0	150,233.5
TOTAL EXPENSE		110,251.9	118,623.3	108,630.4	5,644.7	157,329.5	0.0	157,329.5

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

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

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY24	20,064,600
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ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY24	0
Other (explain in detail)	-9,859,200

Deduct:

Liabilities not reflected in FCD Reports at close of FY24	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
FY24 revision not reflected in liabilities	0
Total Adjustments	(9,859,200)

ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY24	10,205,400
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Add:

Projected revenue/sources (less fund balance budgeted) for FY25	24,440,900
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Deduct:

Projected total expenditures for FY25	(24,440,900)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY25	10,205,400
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Add:

Projected revenue/sources (less fund balance requested) for FY26	22,644,900
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Deduct:

Total expenditures budgeted in appropriation request	(22,644,900)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	10,205,400
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APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

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

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY24	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 FY24	0
Other (explain in detail)	0

Deduct:

Liabilities not reflected in FCD Reports at close of FY24	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
FY24 revision not reflected in liabilities	0

Total Adjustments	0
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ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY24	0
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Add:

Projected revenue/sources (less fund balance budgeted) for FY25	79,268,600
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Deduct:

Projected total expenditures for FY25	(79,268,600)
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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 requested) for FY26	123,643,200
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Deduct:

Total expenditures budgeted in appropriation request	(123,643,200)
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	0
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State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit	Line Item	2023-24	2024-25	Request		Recommendation		Opbud			
		Actuals	Opbud	Base	Expansion	Base	Expansion				
79500	P759-R	Homeland Security and Emerge	521410	GSD Work Comp Insur Premium	40.7	35.4	60.2	0	0	0	0.0
			521500	Unemployment Comp Premium	0	0.6	3.7	0	0	0	0.0
			521600	Employee Liability Ins Premium	27.73	44	70.3	0	0	0	0.0
			535400	Audit Services	126.1	109.6	349.3	0	0	0	0.0
			542700	Transp - Transp Insurance	5.9	10.1	11.6	0	0	0	0.0
			543400	Maint - Property Insurance	0.06	0.2	32.3	0	0	0	0.0
			545700	ISD Services	131.02	131.8	471	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	41.03	33	220.1	0	0	0	0.0
			545810	GCD Radio Communications Svcs	249.38	318.8	980	0	0	0	0.0
			546610	DOIT Telecommunications	169.94	151.5	177.5	0	0	0	0.0
Subtotal for:	79500	P759-R	Homeland Security and Emerge	791.88	835	2,376	0	0	0	0.0	
BusUnit	Line Item	2023-24	2024-25	Request		Recommendation		Opbud			
		Actuals	Opbud	Base	Expansion	Base	Expansion				
79500	P806-R	State Fire Marshal's Office	521410	GSD Work Comp Insur Premium	27.45	21.6	21.6	0	0	0	0.0
			521500	Unemployment Comp Premium	0	0.4	2.9	0	0	0	0.0
			521600	Employee Liability Ins Premium	18.54	26.8	26.8	0	0	0	0.0
			535400	Audit Services	20.89	68.2	68.2	0	0	0	0.0
			542700	Transp - Transp Insurance	3.98	6	8	0	0	0	0.0
			543400	Maint - Property Insurance	0.04	0.1	0.1	0	0	0	0.0
			545700	ISD Services	67.88	78.3	78.3	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	0	20.5	20.5	0	0	0	0.0
			545810	GCD Radio Communications Svcs	158.33	189.1	189.1	0	0	0	0.0
			546610	DOIT Telecommunications	103.01	89.9	119.9	0	0	0	0.0
Subtotal for:	79500	P806-R	State Fire Marshal's Office	400.13	500.9	535.4	0	0	0	0.0	
79500				1,192	1,335.9	2,911.4	0	0	0	0.0	

Totals by Line Item

2023-24 2024-25 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	68.15	57	81.8	0	0	0	0.0
	521500 Unemployment Comp Premium	0	1	6.6	0	0	0	0.0
	521600 Employee Liability Ins Premium	46.28	70.8	97.1	0	0	0	0.0
	535400 Audit Services	146.99	177.8	417.5	0	0	0	0.0
	542700 Transp - Transp Insurance	9.87	16.1	19.6	0	0	0	0.0
	543400 Maint - Property Insurance	0.1	0.3	32.4	0	0	0	0.0
	545700 ISD Services	198.9	210.1	549.3	0	0	0	0.0
	545710 DOIT HCM Assessment Fees	41.03	53.5	240.6	0	0	0	0.0
	545810 GCD Radio Communications Svcs	407.72	507.9	1,169.1	0	0	0	0.0
	546610 DOIT Telecommunications	272.95	241.4	297.4	0	0	0	0.0
	Grand Total	1,192	1,335.9	2,911.4	0	0	0	0.0

P-1 Program Overview

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 successfully coordinated the state and federal response to, and recovery from, fires that occurred in 2022 that continue into 2023, most recently the South Fork and Salt fires in 2024 and others that are expected to continue for several years. Major challenges continue to be interpreting and executing the federal assistance for New Mexicans given the wide gulf between our rural communities in need and the federal processes. Overall program performance is good, but there is significant room for improvement. Current funding levels are insufficient to continue homeland security and emergency management functions and the budget request for FY26 represents steps toward improving the capabilities of DHSEM.

Overview of Request:

The FY26 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 FY26 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 FY26 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 to aid the Recovery and Financial units perform their jobs more effectively and deliver higher quality assistance to the people of New Mexico.
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:

Increase in payroll due to overtime, standby time and benefits were not included during FY24 budget preparation. New Mexico State Fire Marshal Office (NMSFMO) vacancy rate is at 2%, Fire Investigations Bureau has completed 164 fire investigations, Fire Support has conducted 540 Fire department inspections, Code Enforcement has completed plan review for over 9,000,000sq feet of new construction, New Mexico State University facilities have been added to this year's inspections. The code enforcement bureau has conducted over 3,651 inspections throughout the state of New Mexico, this does not include the 1300+ cannabis locations that Code Enforcement bureau with continue to inspect this year, and the Academy has completed 382 courses at the facility in Socorro, NM and at Fire Departments around the State.

Major Issues and Accomplishments:

Increase in operational costs, Firefighter training certification for flammable liquid burns range from 1-to-3-days course dependent. For FY23 there was 30 days identified that these burns were conducted with a cost of approximately \$4000 per day. Personal Protective Equipment (PPE) must be replaced annually for 8 fulltime instructors. use of props and expendable material have increased along with apparatus repairs and maintenance. Other major issue is the need to maintain and repair the fuel and water separation system to stay in compliance with the Environmental department regulations, maintain retaining pond and water catchments systems. Also, the Academy needs a new fire truck, due to the age and the required maintenance of this 1985 truck NMSFMO understands the need to find a replacement for the existing truck to stay in compliance with the needs of the Academy and lastly annually testing that must be performed by a third-party company include pump testing, hose testing, and ladder testing to ensure the safety of staff/students. During these annual tests if there are failures or malfunctions which warrants the truck to be placed out of service, repairs need to be done quickly to avoid extended down time.

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 number of contact training hours for Fire Training Academy in FY24 increased to 132,286.

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. We have imposed a 2% vacancy rate.

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	5,638.2	157,384.5	0.0	256,584.8	419,607.5
Personal Services and Employee Benefits	3,479.0	6,415.9	0.0	15,447.6	25,342.5
Contractual services	497.1	705.1	0.0	6,892.5	8,094.7
Other	1,882.2	150,263.5	0.0	234,024.6	386,170.3
USES Total:	5,858.3	157,384.5	0.0	256,364.7	419,607.5
Net:	(220.1)	0.0	0.0	220.1	0.0

REV EXP COMPARISON

(Dollars in Thousands)

79500 - Homeland Security and Emergency Management Department

P759 - Homeland Security and Emergency Management Department Program

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	5,638.2	55.0	0.0	256,584.8	262,278.0
Personal Services and Employee Benefits	3,479.0	25.0	0.0	15,447.6	18,951.6
Contractual services	497.1	0.0	0.0	6,892.5	7,389.6
Other	1,882.2	30.0	0.0	234,024.6	235,936.8
USES Total:	5,858.3	55.0	0.0	256,364.7	262,278.0
Net:	(220.1)	0.0	0.0	220.1	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	157,329.5	0.0	0.0	157,329.5
Personal Services and Employee Benefits	0.0	6,390.9	0.0	0.0	6,390.9
Contractual services	0.0	705.1	0.0	0.0	705.1
Other	0.0	150,233.5	0.0	0.0	150,233.5
USES Total:	0.0	157,329.5	0.0	0.0	157,329.5
Net:	0.0	0.0	0.0	0.0	0.0

Account	FF FY24 OPBUD		NEW FF FY25JEs (NEW FF FY25JEs (Adjusted Budget FY 25	Current CC	FF Additions FY26		Total Request
	GF FY24 OPBUD	Entered/ Pending)	Currently in Share	Currently in Share			Entered)	GFAdditions FY26	
200	\$ 4,383,900.00	\$ 2,648,200.00	\$ 10,847,162.00	\$ (10,847,162.00)	\$ 15,231,062.00	\$ 15,231,062.00	\$ 10,847,200.00	\$ -	\$ 17,879,262.00
300	\$ 1,335,800.00	\$ 427,100.00	\$ 5,556,763.19	\$ (30,295.00)	\$ 6,892,563.19	\$ 1,366,095.00	\$ 5,460,600.00	\$ 70,000.00	\$ 7,389,663.19
400	\$ 20,536,300.00	\$ 989,600.00	\$ 213,501,744.63	\$ (53,067,343.79)	\$ 234,038,044.63	\$ 73,603,643.79	\$ 212,879,800.00	\$ 1,080,000.00	\$ 236,107,644.63

Sum of Journal Totals	Column Labels			
Row Labels	200	300	400	Grand Total
Cyber	\$ (84,681.00)	\$	\$ (2,455,722.00)	\$ (2,540,403.00)
DR-CDBG	\$ (3,924,450.00)	\$ -	\$ (103,275.00)	\$ (4,027,725.00)
HM4529	\$ (1,079,277.00)	\$ -	\$ (8,397,052.87)	\$ (9,476,329.87)
HM4652	\$ (4,946,419.00)	\$ -	\$ (34,985,760.01)	\$ (39,932,179.01)
HM5184	\$ -	\$ -	\$ (1,036,663.00)	\$ (1,036,663.00)
HM5281	\$ (60,591.00)	\$ (30,295.00)	\$ (454,432.00)	\$ (545,318.00)
HM5430	\$ (629,241.00)	\$ -	\$ (4,715,664.91)	\$ (5,344,905.91)
HM5461	\$ (122,503.00)	\$ -	\$ (918,774.00)	\$ (1,041,277.00)
4652/4529		\$ (5,430,312.19)	\$ (159,812,440.84)	\$ (165,242,753.03)
4795		\$ (96,156.00)	\$ (621,960.00)	\$ (718,116.00)
Grand Total	\$ (10,847,162.00)	\$ (5,556,763.19)	\$ (213,501,744.63)	\$ (229,905,669.82)

EB-1 Expansion Justifications
(Dollars in Thousands)

FTE Expansion (Disaster Unit)

Rank: 1

New Initiative	2025-26 GF Sources	2025-26 OSF Sources	2025-26 ISF/ IAT Sources	2025-26 FF Sources	2025-26 Total Request	2025-26 Exec Recommendation
General Fund Transfers	220.1	0.0	0.0	0.0	220.1	0.0
Federal Revenues	220.1	0.0	0.0	0.0	220.1	0.0
REVENUE, TRANSFERS	440.2	0.0	0.0	0.0	440.2	0.0
Personal Services and Employee	220.1	0.0	0.0	220.1	440.2	0.0
EXPENDITURES	220.1	0.0	0.0	220.1	440.2	0.0
Permanent	0	0	0	0	3	
Term	0	0	0	0	2	
FTEs	0	0	0	0	5	0

Brief Description:

Disaster Unit
5 new FTE's
Dedicated team to work on Disaster Finance transactions currently done by Plexos (approx. 30FTEs)

Transition Plan
Plexos will exit by June 30, 2025
The expanded Financial unit will train side by side for a smooth transition

Legislative Change:

Session Law Citation:

Legal Settlement:

Case Number or Citation:

EB-2 Expansion Fiscal Summary
(Dollars in Thousands)

FTE Expansion (Disaster Unit)

Rank: 1

		2025-26 GF Sources	2025-26 OSF Sources	2025-26 ISF/ IAT Sources	2025-26 FF Sources	2025-26 Total Request	2025-26 Exec Recommendation
111	General Fund Transfers	220.1	0.0	0.0	0.0	220.1	0.0
120	Federal Revenues	220.1	0.0	0.0	0.0	220.1	0.0
REVENUE, TRANSFERS		440.2	0.0	0.0	0.0	440.2	0.0
200	Personal Services and Employee Benefits	220.1	0.0	0.0	220.1	440.2	0.0
EXPENDITURES		220.1	0.0	0.0	220.1	440.2	0.0
810	Permanent	0	0	0	0	3	0.0
820	Term	0	0	0	0	2	0.0
FTEs		0	0	0	0	5	0

BU PCode Department
79500 P759 000000

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

FTE Expansion (Disaster Unit)

Rank: 1

		2025-26 GF Sources	2025-26 OSF Sources	2025-26 ISF/IAT Sources	2025-26 FF Sources	2025-26 Total Request	2025-26 Exec Recommendation
520100	Exempt Perm Positions P/T&F/T	0.3	0.0	0.0	0.3	0.6	0.0
520200	Term Positions	62.7	0.0	0.0	62.7	125.4	0.0
520300	Classified Perm Positions F/T	99.5	0.0	0.0	99.5	199.0	0.0
521100	Group Insurance Premium	12.8	0.0	0.0	12.8	25.6	0.0
521200	Retirement Contributions	31.1	0.0	0.0	31.1	62.2	0.0
521300	F I C A	9.3	0.0	0.0	9.6	18.9	0.0
521700	RHC Act Contributions	4.4	0.0	0.0	4.1	8.5	0.0
200	Personal Services and Employee Benefit	220.1	0.0	0.0	220.1	440.2	0.0
Total for FTE Expansion (Disaster Unit)		220.1	0.0	0.0	220.1	440.2	0.0

The Grant Accountant and Auditor Supervisor will be responsible for overseeing two Accountant Auditors in analyzing, and maintaining financial transactions related to a diverse range of awards. This role includes tracking revenues and expenditures and preparing both internal and external financial reports as required.

The Department of Homeland Security and Emergency Management (DHSEM) holds fiscal responsibility for administering federal emergency funding for disasters across the state. Due to an increase in weather-related events, there is a growing need for additional personnel to ensure the accurate administration and distribution of federal funds. Currently, a private company has been contracted to fulfill these duties. However, DHSEM will need to fill these positions internally as the private contract comes to an end. Therefore, an expansion of personnel will be required. This transition is critical to maintaining consistency in the distribution and reporting of federal funding.

The Grant Accountant and Auditor will be responsible for overseeing, analyzing, and maintaining financial transactions related to a diverse range of awards. This role includes tracking revenues and expenditures and preparing both internal and external financial reports as required.

The Department of Homeland Security and Emergency Management (DHSEM) holds fiscal responsibility for administering federal emergency funding for disasters across the state. Due to an increase in weather-related events, there is a growing need for additional personnel to ensure the accurate administration and distribution of federal funds. Currently, a private company has been contracted to fulfill these duties. However, DHSEM will need to fill these positions internally as the private contract comes to an end. Therefore, an expansion of personnel will be required. This transition is critical to maintaining consistency in the distribution and reporting of federal funding.

Emergency Management Specialist Duties:

A. Improve Quality of the State Hazard Mitigation Programs.

- I. Lead the State Hazard Mitigation Plan Up-date, including Planning Team coordination, with supervision from the State Hazard Mitigation Officer.
2. Review and update the State Hazard Mitigation Grant Program Administrative Plan for distribution to FEMA and local jurisdictions. (Plan defines program policy and regulations).
3. Track all mitigation grant activity including Quarterly Reports, payments and reimbursements.
4. Conduct outreach activities to organizations with roles or interest in mitigation.
5. Oversee the execution of the Hazard Mitigation Grant Program (HMGP) grant activities, coordinating with DHSEM ASD Staff to ensure payment requests are promptly and correctly processed, while maintaining accountability.
6. Respond by telephone and/or in writing to local communities and/or citizen queries regarding hazard mitigation grants and requirements and procedures for obtaining such grants.
7. Deploy to the field to perform as a member of the inter-agency hazard mitigation team during the recovery phase of a declared disaster.
8. Serves as the State Project Officer and coordinate the processing of applications of local governments for assistance through the Hazard Mitigation Grant Program and/or Pre-Disaster Mitigation Program,
9. Coordinate the development of multi-year project plans, incremental annual work plans, inter-agency contracts, and budget proposals to accomplish state hazard mitigation objectives and federal program guidelines and requirements.
10. Reviews and verifies audits of mitigation grants made to local governments.
11. Conduct project site inspections to verify that all work was done in accordance with the terms of the hazard mitigation grants.
12. Develop and submit with assistance from DHSENI ASD Staff the State application for Pre-Disaster Mitigation Grant Program funding.
13. Review and process local government applications for Hazard Mitigation Grant Program and Pre-Disaster Mitigation Grant Program funding. (Review would include National Environmental Policy Act (NEPA) Compliance Analysis and Cost/Benefit Analysis.)
14. Review local and tribal mitigation plans to ensure that they meet State and Federal requirements.
15. Provide technical assistance to the DHSENI Local Preparedness Coordinators on the development of Emergency Action Plans for Dams.

B. Deliver Technical and Professional litigation Training and Technical Assistance to Local Community and State Agency Personnel

- I. Provide technical assistance to local communities and state agencies in the development of effective mitigation strategies that are consistent with the State's Mitigation Plan.
2. Review and understand flood recovery data, flood insurance studies (including hydrology reports and stream flow analyses), and flood insurance rate maps. Compare flood recovery data and historical flood data in the utilization of flood insurance rate maps during the development of recovery and mitigation projects.
3. Oversee and provide technical assistance on the development of multi-year project plans, incremental annual work plans, inter-agency contracts, and budget proposals to accomplish state hazard mitigation objectives within federal program guidelines and requirements.
4. Conduct workshops and training that supports development and implementation of community mitigation strategies that promote hazard identification and planning initiatives.
5. Oversee the delivery of custom mitigation courses and/or workshops as part of contracts or sub-awards.

Position Nu	Home Orgn	Job Class	Employee Code	Name	Count	FTE	Approval
NEWP-247832	7040000000-79500	CLSSC2011A	Z3238	Form Position	2	2	TRUE
NEWP-527113	7030000000-79500	CLSSM40101	Z3240	Form Position	2	2	TRUE
NEWP-550827	7040000000-79500	CLSSC2011S	Z3239	Form Position	1	1	TRUE

Acctnt & Auditor-A

Employee	Position	Fiscal Year	Benefit Code	Amount
	NEWP-247832	2026	NMC-ADMINA	\$23.92
	NEWP-247832	2026	NMC-BASICP	\$169.52
	NEWP-247832	2026	NMC-DELTA1	\$563.16
	NEWP-247832	2026	NMC-LOVEA1	\$9,362.08
	NEWP-247832	2026	NMC-VISNA1	\$105.04
	NEWP-247832	2026	OASDI	\$7,765.49
	NEWP-247832	2026	RETHCP	\$3,131.25
	NEWP-247832	2026	STPL3	\$24,098.08
	NEWP-247832	2026	XTRA3	\$1,445.13
	NEWP-247832	2026	Total Benefits	\$46,663.67
	NEWP-247832	2026	Total Salary	\$125,249.88
	NEWP-247832	2026	Total	\$171,913.56

Emergency Mgnt Specialist

Employee	Position	Fiscal Year	Benefit Code	Amount
	NEWP-527113	2026	NMC-ADMINA	\$23.92
	NEWP-527113	2026	NMC-BASICP	\$169.52
	NEWP-527113	2026	NMC-DELTA1	\$563.16
	NEWP-527113	2026	NMC-LOVEA1	\$9,362.08
	NEWP-527113	2026	NMC-VISNA1	\$105.04
	NEWP-527113	2026	OASDI	\$7,765.49
	NEWP-527113	2026	RETHCP	\$3,131.25
	NEWP-527113	2026	STPL3	\$24,098.08
	NEWP-527113	2026	XTRA1	\$481.71
	NEWP-527113	2026	Total Benefits	\$45,700.25
	NEWP-527113	2026	Total Salary	\$125,249.88
	NEWP-527113	2026	Total	\$170,950.13

Accountant & Auditor Supv

Employee	Position	Fiscal Year	Benefit Code	Amount
	NEWP-550827	2026	NMC-ADMINA	\$11.96
	NEWP-550827	2026	NMC-BASICP	\$84.76
	NEWP-550827	2026	NMC-DELTA1	\$281.58
	NEWP-550827	2026	NMC-LOVEA1	\$4,681.04
	NEWP-550827	2026	NMC-VISNA1	\$52.52
	NEWP-550827	2026	OASDI	\$4,430.63
	NEWP-550827	2026	RETHCP	\$1,786.55
	NEWP-550827	2026	STPL3	\$13,749.25
	NEWP-550827	2026	XTRA3	\$824.53

NEWP-550827	2026	Total Benefits	\$25,902.81
NEWP-550827	2026	Total Salary	\$71,461.80
NEWP-550827	2026	Total	\$97,364.61

Salary	Benefits	Total
\$125,249.88	\$46,663.67	\$171,913.56
\$125,249.88	\$45,700.25	\$170,950.13
\$71,461.80	\$25,902.81	\$97,364.61

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: New Mexico Department of Homeland and Security Management

Short Title of Request: FTE Expansion- Disaster Unit

Point of contact for follow-up information:

Name: Jean Torres- Montoya

Title:Administrative Services Bureau Chief/ CFO

Phone:(505) 660-9717

E-Mail:Jean.montoya@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.

Please note we will be losing a RFP that is worth over \$30 Million dollars for 20 contractors requesting 5 FTE's for \$210,000.

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?

Click or tap here to enter text.

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

Click or tap here to enter text.

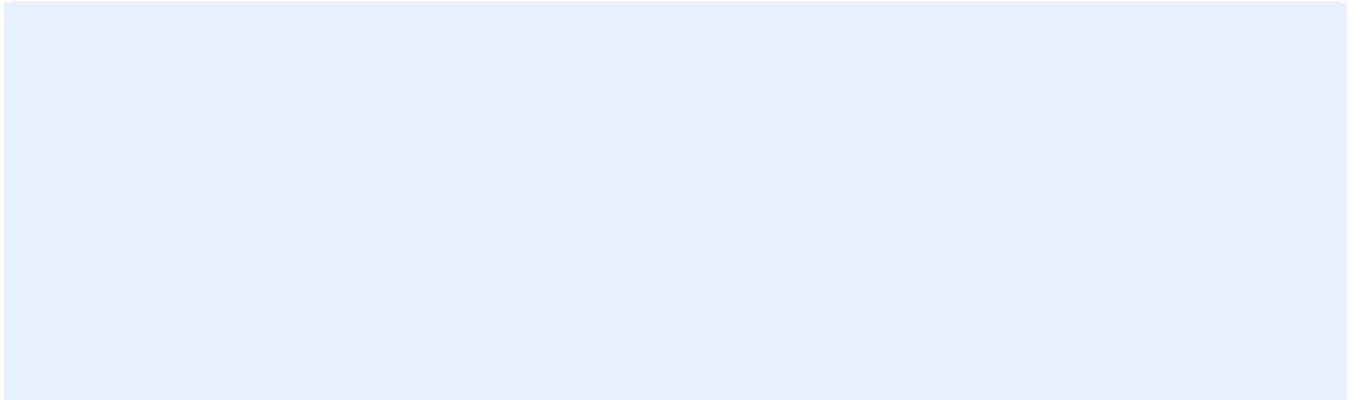
- c. How does the requested program fit into the agency's strategic plan?

Click or tap here to enter text.

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

Choose an item.

- 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?

Click or tap here to enter text.

- 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.

Click or tap here to enter text.

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

Click or tap here to enter text.

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?

Click or tap here to enter text.

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

Click or tap here to enter text.

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

Click or tap here to enter text.

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

Click or tap here to enter text.

- 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.

Click or tap here to enter text.

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.

Choose an item.

- 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](#).

Click or tap here to enter text.

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

Click or tap here to enter text.

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?

Click or tap here to enter text.

- 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.

Click or tap here to enter text.

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.

Click or tap here to enter text.

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

Click or tap here to enter text.

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?

Click or tap here to enter text.

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

Choose an item.

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

Click or tap here to enter text.

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

Click or tap here to enter text.

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

Click or tap here to enter text.

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

Choose an item.

- 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?

Click or tap here to enter text.

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

Click or tap here to enter text.

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

Click or tap here to enter text.

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2023-24	2024-25	2025-26	FY 2026 Agency Request				Justification	
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		Total
00000	520300	Classified Perm Positions F/T	0.0	0.0	381.39	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	32.35	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	72.54	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	23.38	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	9.43	0.0	0.0	0.0	0.0	0.0	
20050	520100	Exempt Perm Positions P/T&F/T	453.6	0.6	969.71	511.9	0.0	0.0	0.0	511.9	To include 5 FTE expansion
20050	520200	Term Positions	905.6	758.6	994.44	1,288.3	25.0	0.0	0.0	1,313.3	\$25000 for Tier II AR employee time
20050	520300	Classified Perm Positions F/T	455.4	554.9	1,864.02	354.9	0.0	0.0	0.0	354.9	
20050	520500	Temporary Positions F/T & P/T	38.4	0.0	55.75	0.0	0.0	0.0	0.0	0.0	
20050	520600	Paid Unused Sick Leave	1.4	9.7	0	9.7	0.0	0.0	0.0	9.7	
20050	520700	Overtime & Other Premium Pay	79.6	126.0	0	126.0	0.0	0.0	0.0	126.0	-40000 to balance 200 cat
20050	520800	Annl & Comp Paid At Separation	33.2	29.5	0	29.5	0.0	0.0	0.0	29.5	
20050	521100	Group Insurance Premium	148.8	249.5	292.55	200.0	0.0	0.0	0.0	200.0	
20050	521200	Retirement Contributions	342.5	583.7	726.2	466.8	0.0	0.0	0.0	466.8	
20050	521300	F I C A	143.5	231.8	238.72	181.8	0.0	0.0	0.0	181.8	
20050	521400	Workers' Comp Assessment Fee	0.2	0.4	0	0.4	0.0	0.0	0.0	0.4	
20050	521410	GSD Work Comp Insur Premium	29.2	18.0	0	18.0	0.0	0.0	0.0	18.0	
20050	521500	Unemployment Comp Premium	0.0	0.3	0	1.9	0.0	0.0	0.0	1.9	
20050	521600	Employee Liability Ins Premium	14.7	22.4	0	6.9	0.0	0.0	0.0	6.9	
20050	521700	RHC Act Contributions	35.2	62.8	83.59	62.8	0.0	0.0	0.0	62.8	
20050	523200	COVID Related Time Worked	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	520100	Exempt Perm Positions P/T&F/T	41.1	127.8	24.88	0.0	0.0	0.0	444.1	444.1	+\$316300 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	520200	Term Positions	1,375.6	1,959.1	1,498.48	0.0	0.0	0.0	6,849.0	6,849.0	+\$4889900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	520300	Classified Perm Positions F/T	615.7	900.3	535.95	0.0	0.0	0.0	3,111.0	3,111.0	+\$2210700 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	520500	Temporary Positions F/T & P/T	38.4	0.0	55.75	0.0	0.0	0.0	0.0	0.0	
40280	520600	Paid Unused Sick Leave	1.4	8.8	0	0.0	0.0	0.0	30.6	30.6	+\$21800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	520700	Overtime & Other Premium Pay	117.3	210.7	0	0.0	0.0	0.0	732.0	732.0	+\$521300 Due to change in FF calculation method to include all disaster and non disaster funding.

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
40280	520800	Annl & Comp Paid At Separation	28.0	35.5	0	0.0	0.0	0.0	123.3	123.3	+-\$87800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521100	Group Insurance Premium	174.0	257.2	176.71	0.0	0.0	0.0	893.6	893.6	+-\$636400 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521200	Retirement Contributions	379.7	557.6	388.75	0.0	0.0	0.0	1,937.3	1,937.3	+-\$1379700 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521300	F I C A	161.9	225.8	129.97	0.0	0.0	0.0	784.5	784.5	+-\$558700 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521400	Workers' Comp Assessment Fee	0.2	0.4	0	0.0	0.0	0.0	1.4	1.4	+-\$1000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521410	GSD Work Comp Insur Premium	11.5	17.4	0	0.0	0.0	0.0	42.2	42.2	+-\$24800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521500	Unemployment Comp Premium	0.0	0.3	0	0.0	0.0	0.0	1.8	1.8	+-\$1500 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521600	Employee Liability Ins Premium	13.1	21.6	0	0.0	0.0	0.0	63.4	63.4	+-\$41800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	521700	RHC Act Contributions	39.5	61.4	40.41	0.0	0.0	0.0	213.3	213.3	+-\$151900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	523200	COVID Related Time Worked	3.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	200	Personal Services and Employee Bene	5,681.7	7,032.1	8,594.97	3,258.9	25.0	0.0	15,227.5	18,511.4	
20050	542100	Employee I/S Mileage & Fares	1.4	51.0	0	44.2	0.0	0.0	0.0	44.2	
20050	542200	Employee I/S Meals & Lodging	19.5	20.3	0	20.3	0.0	0.0	0.0	20.3	
20050	542500	Transp - Fuel & Oil	27.0	25.0	0	25.0	0.0	0.0	0.0	25.0	
20050	542600	Transp - Parts & Supplies	6.3	10.0	0	10.0	0.0	0.0	0.0	10.0	
20050	542700	Transp - Transp Insurance	3.1	5.3	0	6.3	0.0	0.0	0.0	6.3	
20050	543100	Maint - Grounds & Roadways	1.4	36.0	0	36.0	0.0	0.0	0.0	36.0	
20050	543200	Maint - Furn, Fixt, Equipment	6.0	17.0	0	17.0	0.0	0.0	0.0	17.0	
20050	543300	Maint - Buildings & Structures	16.1	2.0	0	2.0	0.0	0.0	0.0	2.0	
20050	543400	Maint - Property Insurance	0.0	0.1	0	0.1	0.0	0.0	0.0	0.1	
20050	543500	Maint - Supplies	3.8	5.0	0	5.0	0.0	0.0	0.0	5.0	
20050	543820	Maintenance IT	0.0	0.0	0	125.0	0.0	0.0	0.0	125.0	+\$125,000 to cover costs associated with in house IT maintenance

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
20050	543830	IT HW/SW Agreements	92.2	269.4	0	581.5	0.0	0.0	0.0	581.5	+\$325,000 to be included in base budget going forward to cover Submittable module costs covered by DHSEM.
20050	544000	Supply Inventory IT	36.9	22.0	0	150.0	0.0	0.0	0.0	150.0	+\$150,000 to cover costs associated with in- house IT maintenance
20050	544100	Supplies-Office Supplies	6.0	12.0	0	12.0	15.0	0.0	0.0	27.0	
20050	544200	Supplies-Medical,Lab,Personal	0.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	544400	Supplies-Field Supplies	5.0	2.0	0	2.0	15.0	0.0	0.0	17.0	
20050	544800	Supplies-Education&Recreation	0.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	544900	Supplies-Inventory Exempt	1.8	10.0	0	10.0	0.0	0.0	0.0	10.0	
20050	545700	ISD Services	36.3	68.8	0	79.0	0.0	0.0	0.0	79.0	
20050	545710	DOIT HCM Assessment Fees	0.0	15.0	0	15.0	0.0	0.0	0.0	15.0	
20050	545800	Radio Communications Svcs	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	545810	GCD Radio Communications Svcs	10.1	166.4	0	480.0	0.0	0.0	0.0	480.0	+\$480,000 to be included in base budget going forward to cover State Wide Emergency radio service costs covered by DHSEM.
20050	545900	Printing & Photo Services	7.1	30.0	0	30.0	0.0	0.0	0.0	30.0	
20050	546100	Postage & Mail Services	4.7	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	13.7	35.0	0	35.0	0.0	0.0	0.0	35.0	
20050	546340	Utilities - Natural Gas	2.1	8.5	0	8.5	0.0	0.0	0.0	8.5	
20050	546350	Utilities - Propane	0.1	0.1	0	0.1	0.0	0.0	0.0	0.1	
20050	546400	Rent Of Land & Buildings	21.9	17.5	0	17.5	0.0	0.0	0.0	17.5	
20050	546409	Rent Expense - Interagency	0.3	2.0	0	2.0	0.0	0.0	0.0	2.0	
20050	546500	Rent Of Equipment	1.9	2.8	0	2.8	0.0	0.0	0.0	2.8	
20050	546600	Communications	46.1	18.0	0	18.0	0.0	0.0	0.0	18.0	
20050	546610	DOIT Telecommunications	4.2	79.1	0	88.6	0.0	0.0	0.0	88.6	
20050	546700	Subscriptions/Dues/License Fee	9.7	7.0	0	7.0	0.0	0.0	0.0	7.0	
20050	546800	Employee Training & Education	6.6	6.5	0	6.5	0.0	0.0	0.0	6.5	
20050	546900	Advertising	0.0	1.3	0	1.3	0.0	0.0	0.0	1.3	
20050	547400	Grants To Local Governments	6.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547440	Grants To Other Entities	3.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547900	Miscellaneous Expense	8.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	547999	Request to Pay Prior Year	0.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
20050	549600	Employee O/S Mileage & Fares	12.7	20.0	0	20.0	0.0	0.0	0.0	20.0	

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
20050	549700	Employee O/S Meals & Lodging	12.5	20.0	0	20.0	0.0	0.0	0.0	20.0	
40280	542100	Employee I/S Mileage & Fares	2.7	1.6	0	0.0	0.0	0.0	18.2	18.2	+\$16600 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	542200	Employee I/S Meals & Lodging	36.8	62.5	0	0.0	0.0	0.0	712.3	712.3	+\$649800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	542500	Transp - Fuel & Oil	27.5	35.0	0	0.0	0.0	0.0	398.9	398.9	+\$363900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	542600	Transp - Parts & Supplies	3.9	24.0	0	0.0	0.0	0.0	273.5	273.5	+\$249500 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	542700	Transp - Transp Insurance	2.8	4.8	0	0.0	0.0	0.0	5.3	5.3	+\$500 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543100	Maint - Grounds & Roadways	0.4	0.0	0	0.0	0.0	0.0	8.0	8.0	+\$8000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543200	Maint - Furn, Fixt, Equipment	6.3	25.0	0	0.0	0.0	0.0	284.9	284.9	+\$259900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543300	Maint - Buildings & Structures	16.1	15.0	0	0.0	0.0	0.0	170.9	170.9	+\$155900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543400	Maint - Property Insurance	0.0	0.1	0	0.0	0.0	0.0	32.2	32.2	+\$32100 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543500	Maint - Supplies	2.6	7.0	0	0.0	0.0	0.0	79.8	79.8	+\$72800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543820	Maintenance IT	23.5	0.0	0	0.0	0.0	0.0	1.1	1.1	+\$1100 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	543830	IT HW/SW Agreements	420.3	291.2	0	0.0	0.0	0.0	3,318.6	3,318.6	+\$3027400 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	544000	Supply Inventory IT	61.5	25.0	0	0.0	0.0	0.0	284.9	284.9	+\$259900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	544100	Supplies-Office Supplies	4.4	12.0	0	0.0	0.0	0.0	136.8	136.8	+\$124800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	544400	Supplies-Field Supplies	4.3	3.0	0	0.0	0.0	0.0	34.2	34.2	+\$31200 Due to change in FF calculation method to include all disaster and non disaster funding.

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
40280	544800	Supplies-Education&Recreation	0.2	0.0	0	0.0	0.0	0.0	0.1	0.1	+-\$100 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	544900	Supplies-Inventory Exempt	3.8	15.0	0	0.0	0.0	0.0	170.9	170.9	+-\$155900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	545700	ISD Services	94.7	63.0	0	0.0	0.0	0.0	392.0	392.0	+-\$329000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	545710	DOIT HCM Assessment Fees	41.0	18.0	0	0.0	0.0	0.0	205.1	205.1	+-\$187100 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	545800	Radio Communications Svcs	2.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	545810	GCD Radio Communications Svcs	239.3	152.4	0	0.0	0.0	0.0	500.0	500.0	+-\$347600 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	545900	Printing & Photo Services	1.4	45.0	0	0.0	0.0	0.0	512.8	512.8	+-\$467800 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546100	Postage & Mail Services	4.7	2.5	0	0.0	0.0	0.0	28.5	28.5	+-\$26000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546310	Utilities - Sewer/Garbage	0.0	2.5	0	0.0	0.0	0.0	28.5	28.5	+-\$26000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546320	Utilities - Electricity	13.7	30.0	0	0.0	0.0	0.0	341.9	341.9	+-\$311900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546340	Utilities - Natural Gas	2.1	3.5	0	0.0	0.0	0.0	39.9	39.9	+-\$36400 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546400	Rent Of Land & Buildings	8.6	17.5	0	0.0	0.0	0.0	199.4	199.4	+-\$181900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546409	Rent Expense - Interagency	2.5	2.0	0	0.0	0.0	0.0	23.0	23.0	+-\$21000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546500	Rent Of Equipment	1.8	2.8	0	0.0	0.0	0.0	31.9	31.9	+-\$29100 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546600	Communications	18.4	43.0	0	0.0	0.0	0.0	490.0	490.0	+-\$447000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546610	DOIT Telecommunications	165.8	72.4	0	0.0	0.0	0.0	88.9	88.9	+-\$16500 Due to change in FF calculation method to include all disaster and non disaster funding.

BU PCode
79500 P759

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
40280	546700	Subscriptions/Dues/License Fee	13.0	9.0	0	0.0	0.0	0.0	102.6	102.6	+\$93600 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546800	Employee Training & Education	69.3	10.2	0	0.0	0.0	0.0	116.2	116.2	+\$106000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	546900	Advertising	0.0	1.3	0	0.0	0.0	0.0	14.8	14.8	+\$13500 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	547400	Grants To Local Governments	7,177.0	19,500.0	0	0.0	0.0	0.0	222,228.0	222,228.0	+\$202728000 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	547410	Grants To Public Schools&Univ	39.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
40280	547440	Grants To Other Entities	726.3	0.0	0	0.0	0.0	0.0	1,226.1	1,226.1	+\$1226100 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	547450	Grants to Other Agencies	55.3	0.0	0	0.0	0.0	0.0	16.7	16.7	+\$16700 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	547900	Miscellaneous Expense	20.6	0.0	0	0.0	0.0	0.0	41.6	41.6	+\$41600 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	547999	Request to Pay Prior Year	95.5	0.0	0	0.0	0.0	0.0	1,010.3	1,010.3	+\$1010300 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	549600	Employee O/S Mileage & Fares	25.8	20.0	0	0.0	0.0	0.0	227.9	227.9	+\$207900 Due to change in FF calculation method to include all disaster and non disaster funding.
40280	549700	Employee O/S Meals & Lodging	43.8	20.0	0	0.0	0.0	0.0	227.9	227.9	+\$207900 Due to change in FF calculation method to include all disaster and non disaster funding.
	400 Other		9,914.3	21,525.9	0	1,882.2	30.0	0.0	234,024.6	235,936.8	
TOTAL EXPENSE			15,596.0	28,558.0		5,141.1	55.0	0.0	249,252.1	254,448.2	

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2023-24	2024-25	2025-26	FY 2026 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	104.44	0.0	0.0	0.0	0.0	0.0	
00000	520300	Classified Perm Positions F/T	0.0	0.0	189.26	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	15.34	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	56.01	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	18.05	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	7.28	0.0	0.0	0.0	0.0	0.0	
55000	520300	Classified Perm Positions F/T	0.0	0.0	532.82	0.0	0.0	0.0	0.0	0.0	
55000	521100	Group Insurance Premium	0.0	0.0	35.78	0.0	0.0	0.0	0.0	0.0	
55000	521200	Retirement Contributions	0.0	0.0	101.34	0.0	0.0	0.0	0.0	0.0	
55000	521300	F I C A	0.0	0.0	32.66	0.0	0.0	0.0	0.0	0.0	
55000	521700	RHC Act Contributions	0.0	0.0	13.17	0.0	0.0	0.0	0.0	0.0	
55010	520100	Exempt Perm Positions P/T&F/T	127.1	234.4	150.5	0.0	234.4	0.0	0.0	234.4	
55010	520300	Classified Perm Positions F/T	2,751.6	4,010.9	3,183.71	0.0	4,135.9	0.0	0.0	4,135.9	+125,000 Increase needed for overtime, standby and reimbursement to DHSEM for support services provided to SFMO. (Financial, Legal, Human Resources, Fleet/Facility, Information Technology)
55010	520600	Paid Unused Sick Leave	2.2	0.7	0	0.0	1.4	0.0	0.0	1.4	
55010	520700	Overtime & Other Premium Pay	116.7	150.0	0	0.0	225.0	0.0	0.0	225.0	+75,000 Increase needed for overtime, standby and reimbursement to DHSEM for support services provided to SFMO. (Financial, Legal, Human Resources, Fleet/Facility, Information Technology)
55010	520800	Annl & Comp Paid At Separation	11.8	28.0	0	0.0	28.0	0.0	0.0	28.0	
55010	521100	Group Insurance Premium	328.4	476.0	366.22	0.0	476.0	0.0	0.0	476.0	
55010	521200	Retirement Contributions	554.1	809.8	801.52	0.0	809.8	0.0	0.0	809.8	
55010	521300	F I C A	218.1	329.6	204.44	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	26.0	21.6	0	0.0	21.6	0.0	0.0	21.6	
55010	521500	Unemployment Comp Premium	0.0	0.4	0	0.0	2.9	0.0	0.0	2.9	
55010	521600	Employee Liability Ins Premium	17.6	26.8	0	0.0	26.8	0.0	0.0	26.8	
55010	521700	RHC Act Contributions	57.6	86.9	79.54	0.0	86.9	0.0	0.0	86.9	
55010	521900	Other Employee Benefits	13.0	4.6	0	0.0	4.6	0.0	0.0	4.6	
55010	523200	COVID Related Time Worked	2.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
	200	Personal Services and Employee Bene	4,227.1	6,180.2	5,892.08	0.0	6,390.9	0.0	0.0	6,390.9	
55010	542000	Legislator PerDiem&M-DFARollup	1.5	0.0	0	0.0	0.0	0.0	0.0	0.0	

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
55010	542100	Employee I/S Mileage & Fares	0.3	7.0	0	0.0	7.0	0.0	0.0	7.0	
55010	542200	Employee I/S Meals & Lodging	188.4	250.0	0	0.0	250.0	0.0	0.0	250.0	
55010	542300	Brd & Comm Mbr Meals & Lodging	0.5	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	110.2	170.0	0	0.0	170.0	0.0	0.0	170.0	
55010	542600	Transp - Parts & Supplies	77.4	28.8	0	0.0	73.8	0.0	0.0	73.8	+\$45,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	542700	Transp - Transp Insurance	3.8	6.0	0	0.0	8.0	0.0	0.0	8.0	
55010	543100	Maint - Grounds & Roadways	2.3	5.0	0	0.0	5.0	0.0	0.0	5.0	
55010	543200	Maint - Furn, Fixt, Equipment	10.7	27.0	0	0.0	27.0	0.0	0.0	27.0	
55010	543300	Maint - Buildings & Structures	40.1	42.5	0	0.0	42.5	0.0	0.0	42.5	
55010	543400	Maint - Property Insurance	0.0	0.1	0	0.0	0.1	0.0	0.0	0.1	
55010	543500	Maint - Supplies	35.2	6.5	0	0.0	46.5	0.0	0.0	46.5	+\$40,000 Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	543600	Maint - Laundry/Dry Cleaning	18.6	4.5	0	0.0	19.5	0.0	0.0	19.5	+15000 Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	543700	Maintenance Services	0.0	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	194.3	150.0	0	0.0	250.0	0.0	0.0	250.0	+\$100,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	543900	Other Maintenance	0.0	0.3	0	0.0	0.3	0.0	0.0	0.3	
55010	544000	Supply Inventory IT	101.6	61.8	0	0.0	111.8	0.0	0.0	111.8	+50K Increase needed for overtime, standby and reimbursement to DHSEM for support services provided to SFMO. (Financial, Legal, Human Resources, Fleet/Facility, Information Technology)
55010	544100	Supplies-Office Supplies	23.1	8.3	0	0.0	28.3	0.0	0.0	28.3	+\$20,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	544200	Supplies-Medical,Lab,Personal	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
55010	544400	Supplies-Field Supplies	184.7	360.0	0	0.0	360.0	0.0	0.0	360.0	
55010	544500	Supplies-Food	0.0	7.0	0	0.0	7.0	0.0	0.0	7.0	

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
55010	544700	Supplies-Clothing,Unifrms,Linen	19.8	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	71.7	100.0	0	0.0	100.0	0.0	0.0	100.0	
55010	545700	ISD Services	67.9	78.3	0	0.0	78.3	0.0	0.0	78.3	
55010	545710	DOIT HCM Assessment Fees	(0.0)	20.5	0	0.0	20.5	0.0	0.0	20.5	
55010	545810	GCD Radio Communications Svcs	158.3	189.1	0	0.0	189.1	0.0	0.0	189.1	
55010	545900	Printing & Photo Services	20.3	9.5	0	0.0	19.5	0.0	0.0	19.5	+\$10,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
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	16.9	13.5	0	0.0	18.5	0.0	0.0	18.5	+\$5,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	546310	Utilities - Sewer/Garbage	13.8	15.0	0	0.0	15.0	0.0	0.0	15.0	
55010	546320	Utilities - Electricity	45.1	60.0	0	0.0	60.0	0.0	0.0	60.0	
55010	546330	Utilities - Water	15.3	25.0	0	0.0	25.0	0.0	0.0	25.0	
55010	546340	Utilities - Natural Gas	23.3	30.0	0	0.0	30.0	0.0	0.0	30.0	
55010	546350	Utilities - Propane	0.0	8.0	0	0.0	8.0	0.0	0.0	8.0	
55010	546400	Rent Of Land & Buildings	43.6	0.0	0	0.0	50.0	0.0	0.0	50.0	+\$50,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	546500	Rent Of Equipment	12.5	16.6	0	0.0	16.6	0.0	0.0	16.6	
55010	546600	Communications	10.5	12.0	0	0.0	12.0	0.0	0.0	12.0	
55010	546610	DOIT Telecommunications	103.0	89.9	0	0.0	119.9	0.0	0.0	119.9	+\$30,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	546700	Subscriptions/Dues/License Fee	39.8	16.0	0	0.0	36.0	0.0	0.0	36.0	+\$20,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
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	9.7	15.0	0	0.0	25.0	0.0	0.0	25.0	+\$10,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	546900	Advertising	0.0	3.0	0	0.0	3.0	0.0	0.0	3.0	

BU PCode
79500 P806

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
55010	547900	Miscellaneous Expense	16.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
55010	547909	Misc Expense Interagency	0.4	5.0	0	0.0	5.0	0.0	0.0	5.0	
55010	547999	Request to Pay Prior Year	0.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
55010	548200	Furniture & Fixtures	0.3	55.0	0	0.0	55.0	0.0	0.0	55.0	
55010	548300	Information Tech Equipment	113.9	50.0	0	0.0	80.0	0.0	0.0	80.0	+\$30,000-Increase needed to keep up with the price increases on equipment, travel of employees, fuel, course materials, and other operational costs.
55010	548400	Other Equipment	201.6	222.3	0	0.0	222.3	0.0	0.0	222.3	
55010	548800	Automotive & Aircraft	1,323.1	400.0	0	0.0	440.0	0.0	0.0	440.0	
55010	548900	Buildings & Structures	(108.5)	27.3	0	0.0	27.3	0.0	0.0	27.3	
55010	549600	Employee O/S Mileage & Fares	1.8	4.0	0	0.0	4.0	0.0	0.0	4.0	
55010	549700	Employee O/S Meals & Lodging	1.9	6.0	0	0.0	6.0	0.0	0.0	6.0	
56910	547400	Grants To Local Governments	34,347.7	18,182.2	0	0.0	22,644.9	0.0	0.0	22,644.9	
57810	547400	Grants To Local Governments	75,813.5	80,084.5	0	0.0	123,643.2	0.0	0.0	123,643.2	
57810	547900	Miscellaneous Expense	750.0	750.0	0	0.0	750.0	0.0	0.0	750.0	
	400	Other	114,126.8	101,745.1	0	0.0	150,233.5	0.0	0.0	150,233.5	
TOTAL EXPENSE			118,354.0	107,925.3		0.0	156,624.4	0.0	0.0	156,624.4	

BU PCode
79500 P759

Contract by PCode Detail
(Dollars in Thousands)

Fund	Account	#	Contract Purpose	Actuals	FY 2026 Agency Request				Total	Justification	
					GF	OSF	ISF/IAT	FF			
20050	535200	Professional Services	1000	Disaster related services/ Financial Support	(0.0)	100.0	0.0	0.0	0.0	100.0	
20050	535300	Other Services	1000	Agency related services	131.9	248.3	0.0	0.0	0.0	248.3	
20050	535309	Other Services - Interagency	1000		0.3	0.0	0.0	0.0	0.0	0.0	
20050	535400	Audit Services	1000	Assist with Audit/Annual Audit	109.5	138.8	0.0	0.0	0.0	138.8	=\$70,000 to cover increase in audit contracting expenses.
20050	535600	IT Services	1000	IT services, avanti remediation, users	66.6	10.0	0.0	0.0	0.0	10.0	
40280	535200	Professional Services	1000	Disaster related services/ Financial Support	3,817.9	0.0	0.0	0.0	2,579.9	2,579.9	
40280	535300	Other Services	1000	Agency related services	296.8	0.0	0.0	0.0	4,024.7	4,024.7	
40280	535309	Other Services - Interagency	1000		0.0	0.0	0.0	0.0	0.0	0.0	
40280	535400	Audit Services	1000	Assist with Audit/Annual Audit	16.6	0.0	0.0	0.0	210.5	210.5	
40280	535600	IT Services	1000	IT services, avanti remediation, users	123.4	0.0	0.0	0.0	77.4	77.4	
TOTAL EXPENSE					4,563.0	497.1	0.0	0.0	6,892.5	7,389.6	

BU PCode
79500 P806

Contract by PCode Detail
(Dollars in Thousands)

Fund	Account	#	Contract Purpose	Actuals	FY 2026 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
55010	535100	1000	Medical Services Drug Testing for employees	(0.0)	0.0	2.5	0.0	0.0	2.5	
55010	535200	1000	Professional Services DHSEM accountant to assist with Annual Audit	4.0	0.0	13.6	0.0	0.0	13.6	
55010	535300	1000	Other Services Temporary staffing services, Instructor trainings, other services to include janitorial, pest control, shredding services etc.	196.9	0.0	560.8	0.0	0.0	560.8	
55010	535400	1000	Audit Services Annual Audit for DHSEM/SFMO	20.9	0.0	68.2	0.0	0.0	68.2	
55010	535600	1000	IT Services Codepal services, SFMO software	47.6	0.0	60.0	0.0	0.0	60.0	
TOTAL EXPENSE				269.3	0.0	705.1	0.0	0.0	705.1	

State of New Mexico
Specials Agency Report (3500)

Run Date: 9/3/24
Run Time: 10:35:19 AM

Report Name

Business Unit	Rank	Form ID	Language Requested for GAA	Request Type Name	GF Request	Total Request	FTE Request	Agency Contact	Phone
79500	1	60773	To enhance and integrate current operating systems	C2 Section 7 Request	275.0	275.0	0.00	Jean Montoya Torres	(505) 660-9717

Performance Measures Summary

P759		Homeland Security and Emergency Management Department 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:		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Request	2025-26 Recomm
Output	Number of training courses delivered for identified needs of local and state entities	102	97	70	70	
Output	Number of homeland security exercise and evaluation program compliant exercises delivered or coordinated by the agency	10	10	10	10	
Output	Number of critical infrastructure systems evaluated	16	0	10	10	
Outcome	Percent of federal emergency management agency hazard mitigation plans approved	20.0%	100.0%	75.0%	75.0%	
Outcome	Percent of local jurisdictions' emergency communications data submitted and entered into the integrated public alerting and warning system	80.0%	75.0%	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	5	1	2	2	
Outcome	Percent of emergency equipment able to be deployed	80%	89%	92%	92%	
Outcome	Percent of prior year audit findings resolved	50%	80%	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	18	13	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	6	14	6	6	
Outcome	Number of subrecipient monitoring visits conducted within the calendar year	24	19	30	30	
Explanatory	Number of projects tied to governor's executive orders allocating emergency funding that are fully expended or reverted	5	11	N/A	N/A	
Explanatory	Number of information and intelligence reports distributed from fusion center to federal partners	145	0	N/A	N/A	
Explanatory	Number of information and intelligence reports distributed from fusion center to state, local and tribal partners	145	2,500	N/A	N/A	
Explanatory	Amount of unspent funds tied to governor's executive orders allocating emergency funding issued more than four years ago	,184,000.00	0	N/A	N/A	
Explanatory	Number of information and intelligence reports distributed from fusion center to nongovernment entities	145	0	N/A	N/A	
Efficiency	Average number of days from receipt of invoice to receipt of funds by subrecipient	93	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 Summary

Performance Measures:		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Request	2025-26 Recomm
Quality	Pass rate for state certification exams administered by the firefighter training academy bureau	76%	79%	84%	84%	
Quality	Percent compliance with national fire incident reporting system	94%	95%	95%	95%	
Output	Number of training contact hours delivered by the state fire marshal's office and firefighter training academy bureau	119,761	132,286	130,000	130,000	
Output	Number of inspections of temporary fireworks sales locations completed	375	386	400	400	
Output	Percent of fire departments inspected by the fire service support bureau	25%	80%	75%	75%	
Output	Number of fire investigations completed	162	164	212	212	
Output	Number of inspections completed by the code enforcement bureau	2,435	3,651	1,000	100	
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	76%	70%	85%	85%	
Outcome	Average statewide fire district insurance service office rating	5	5	4	4	



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Fiscal Year **2026** 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 to develop and maintain strategic partnerships that support other entities in the COVID-19 response.

- Support agencies such as the Department of Health with personal protective equipment distribution.
- Assist and coordinate with those who require services because of the pandemic.

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
<ul style="list-style-type: none">o Assert claim for chemical identity, 40 CFR Part 350.5o Emergency Planning Notification, 40 CFR Part 355o Hazardous Chemical reporting, 40 CFR Part 370o Emergency Planning and Community Right to Know Act (EPCRA) Sections 301,303,304,311,312, and 313o Comprehensive Environmental Response, 42 U.S.C. Chap.103o Emergency Planning and Community Right to Know, 42 U.S.C Chap. 116
Hazardous Waste Act NMSA 74-E4-1 thru 9
<ul style="list-style-type: none">o Hazardous Materials Emergency Response, NMSA 12-12-18 thru 30o Management of Hazardous Materials Incidents, NMAC 10-20-2
RADInfo, The Waste Isolation Plant, 40 CFR Part 191-194
<ul style="list-style-type: none">o NMSA 74-4A-1 – 74-4A-14o 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.

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.

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)

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

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 2026
Homeland Security & Emergency Management
IT STRATEGIC PLAN
September 3, 2024**

**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
- TEEEX
 - 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 3 FTEs remain vacant. 0% of the IT staff teleworks.

B. IT Professional Services Contractors

Due to the limited IT staff, the Agency is entering 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 FY26. The Agency will hold Rapid Hiring events, participate in other job fairs as well as post vacant positions to lower our vacancy rate.

III. FY26 KEY GOALS

FY26 IT goals include:

- Distribution of IT equipment and implementing VPN access in support of Agency wide teleworking needs during the global pandemic.
- 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. FY25 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: FY25 Strategic IT Goals

B. OTHER KEY IT GOALS – FY26

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– FY26

IV. FY26 IT STRATEGIC GOALS AND STRATEGIES

The Agency’s FY26 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	
FY26 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	
FY26 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	
FY26 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. FY26 IT Strategic Goals and Strategies

V. IT FISCAL AND BUDGET MANAGEMENT

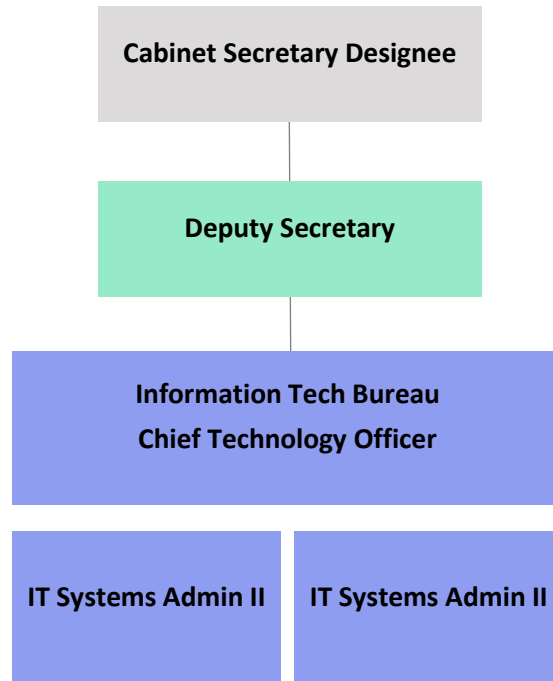
A. Information Technology (IT) Operating Budget (C1)

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: <input checked="" type="checkbox"/> Flat Budget or <input type="checkbox"/> 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, 2023

BUILDING A RESILIENT

NEW MEXICO



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JUNE 30, 2023

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DRAFT

**OFFICIAL ROSTER
AS OF JUNE 30, 2023**

STATE OF NEW MEXICO

**DEPARTMENT OF HOMELAND SECURITY AND
EMERGENCY MANAGEMENT**

ADMINISTRATIVE OFFICIALS

DAVID DYE

Cabinet Secretary Designee

ALI RYE

Deputy Cabinet Secretary

CARLA WALTON

Deputy Cabinet Secretary

RANDY VARELA

State Fire Marshall





FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

DRAFT





Jaramillo Accounting Group LLC

Certified Public Accountants

Audit, Fraud, Consulting

www.JAG.CPA

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.
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, 2023, and the related notes to financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Department as of June 30, 2023, and the respective changes in financial position and the budgetary comparison for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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, 2023, 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.

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.

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 4-9 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

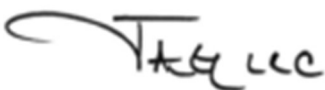
reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted 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 October 30, 2023 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
October 30, 2023

Management's Discussion and Analysis (Unaudited)

JUNE 30, 2023

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, 2023. This information is designed to focus on current year 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 2023, over 43% 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
---	--------------------------------------	---	----------------------------	---	-------------------------------	---	---------------------------

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 10 and 11 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 - 30 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 \$49.5 million or 75%. This change was driven by increases in Interest in the State General Fund of \$14.7 million in the Federal Grants Fund, from reimbursements on federal grants, and \$19.4 million in the Fire Protection Grant, from excess Fire Insurance Tax receipts. Capital assets increased by \$0.5 million. The Department's liabilities, primarily amounts owed to local governments as grant sub-recipients, were \$28.2 million higher due to reconciliation and adjustment of amounts due from Federal and Local governments. The governmental activities net position increased by \$21.8 million.

The restricted portion of \$42.1 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	
	FY23	FY22
ASSETS		
Current assets	\$ 115,170,431	\$ 65,646,727
Capital assets	8,068,267	7,579,550
Total assets	\$ 123,238,698	\$ 73,226,277
LIABILITIES		
Current liabilities	\$ 39,017,062	\$ 10,838,444
Total liabilities	39,017,062	10,838,444
NET POSITION		
Net investment in capital assets	8,068,267	7,579,550
Restricted	42,108,222	42,372,796
Unrestricted (deficit)	34,045,147	12,435,487
Total net position	84,221,636	62,387,833
Total liabilities and net position	\$ 123,238,698	\$ 73,226,277

CHANGES IN NET POSITION

The Department's program revenues of \$215.6 million, plus total general revenues and expenses of \$19.1 million, less program expenses of \$214.5 million resulted in a gain in net position of \$20.1 million. The table shows the summarized revenues and expenditures for the years ended June 30, 2023 and 2022.

	Governmental Activities	
	FY23	FY22
REVENUES (EXPENSES)		
Program revenues	\$ 215,570,532	\$ 176,119,993
Program expenses	(214,533,219)	(165,902,045)
Net revenues (expenses)	1,037,313	10,217,948
GENERAL REVENUES (EXPENSES)		
General fund appropriations	18,347,300	22,329,600
Transfer with other agencies	2,164,769	42,000
Transfer in of capital assets	465,283	4,060,149
Miscellaneous revenue	591,682	1,786,077
Revisions to the State General Fund	(2,485,801)	(1,115,348)
Total general revenues (expenses)	19,083,233	27,102,478
Change in net position	20,120,546	37,320,426
Net position, beginning of year, as originally stated	62,387,833	28,751,198
Restatements	1,713,257	(3,683,791)
Net position, beginning of year, as restated	64,101,090	25,067,407
Net position, end of year	\$ 84,221,636	\$ 62,387,833

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 2023. 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 2023, the Department's governmental funds reported combined ending fund balance of \$70.9 million, an increase of \$15.1 million in comparison with the prior year balance. \$57.2 million is *restricted* for specific purposes.

The combined ending fund balance is primarily attributable to General Fund of \$41.0 million, Fire Protection Grant Fund of \$10.2 million, and Fire Protection Fund of \$22.5 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	\$ 22,785,543	\$ 20,420,707	\$ 2,364,836
Federal Grants Fund	171,038,498	92,249,406	78,789,092
Fire Protection Grant Fund	26,986,800	29,395,304	(2,408,504)
Fire Protection Fund	73,309,800	72,514,630	795,170
Total for Governmental Funds	\$ 294,120,641	\$ 214,580,047	\$ 79,540,594

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, 2023 and 2022.

	FY23	FY22
Net capital assets, beginning of year	\$ 7,579,550	\$ 3,106,265
Capital assets acquired	2,844,657	1,477,006
Current fiscal year depreciation	(1,411,040)	(1,063,870)
Restatements	(944,900)	4,060,149
Net capital assets, end of year	\$ 8,068,267	\$ 7,579,550

During fiscal year 2023, \$2.8 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 \$1.4 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 2023 budget was approved with a \$165K increase in general fund resources which was to be directed to increase staffing. The Department continues to fill much needed vacant positions to make the Department goal of improving the Department’s performance. The budget for FY24 for general fund resources did not change in fiscal year 2024.

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 six million three hundred nineteen thousand dollars (\$6,319,000) 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 2024 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 2023, \$2.5 million was reverted to the general fund which consisted mainly of closed out disaster Executive Orders issued before fiscal year 2023.

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, NM 87502



Basic Financial Statements

STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Interest in State General Fund Investment Pool	\$ 52,409,896
Due from federal government	39,548,206
Due from local governments, net of allowance	416,001
Due from State General Fund	750,000
Due from other state agencies	22,040,419
Accounts receivable	5,909
Total current assets	115,170,431
Non-current Assets	
Capital assets, net	8,068,267
Total non-current assets	8,068,267
Total assets	\$ 123,238,698
LIABILITIES	
Current Liabilities	
Accounts payable	\$ 38,140,685
Accrued payroll and benefits	175,154
Due to Federal Government	94,048
Due to State General Fund	83,693
Compensated absences, due within one year	523,482
Total current liabilities	39,017,062
NET POSITION	
Net investment in capital assets	8,068,267
Restricted for	
Special appropriations	1,944,421
Executive Orders	40,163,801
Unrestricted	34,045,147
Total net position	84,221,636
Total liabilities and net position	\$ 123,238,698

See Accompanying Notes.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Governmental Activities</u>
PROGRAM EXPENSES	
Public safety	\$ 214,533,219
Total program expenses	<u>214,533,219</u>
PROGRAM REVENUES	
Operating grants and contributions	95,708,802
Fire insurance tax	119,861,730
Total program revenues	<u>215,570,532</u>
Net program revenues	<u>1,037,313</u>
GENERAL REVENUES (EXPENSES)	
General Fund Appropriation	18,347,300
Proceeds from severance tax bonds	465,283
Transfers in - other agencies	2,387,600
Transfers out - other agencies	(222,831)
Miscellaneous revenue	591,682
Reversions to State General Fund - FY23	(2,485,801)
Total general revenues	<u>19,083,233</u>
Change in net position	<u>20,120,546</u>
Net position, beginning of year, as originally stated	62,387,833
Restatement - prior period adjustments (Note 15)	1,713,257
Net position, beginning of year, as restated	<u>64,101,090</u>
Net position, end of year	<u>\$ 84,221,636</u>

See Accompanying Notes.

**BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2023**

	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	\$ 41,511,340	\$ -	\$ 10,205,396	\$ 437,847	\$ 5,891,067	\$ 58,045,650
Due from federal government	5,125	39,543,081	-	-	-	39,548,206
Due from local governments, net	6,329	409,672	-	-	-	416,001
Due From State General Fund	-	-	-	-	750,000	750,000
Due from other state agencies	-	-	-	22,040,419	-	22,040,419
Accounts receivable	-	-	-	5,909	-	5,909
Total assets	\$ 41,522,794	\$ 39,952,753	\$ 10,205,396	\$ 22,484,175	\$ 6,641,067	\$ 120,806,185
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Current Liabilities						
Accounts payable	\$ 305,739	\$ 37,807,349	\$ -	\$ -	\$ 27,597	\$ 38,140,685
Interest in State General Fund investment pool - overdraft	-	4,885,754	-	-	750,000	5,635,754
Accrued payroll and benefits Due to	130,003	45,151	-	-	-	175,154
Federal government	55,035	39,013	-	-	-	94,048
State General Fund	77,304	480	-	5,909	-	83,693
Total liabilities	568,081	42,777,747	-	5,909	777,597	44,129,334
Deferred Inflows of Resources	-	5,808,116	-	-	-	5,808,116
Fund Balances						
Restricted for						
Special revenue	-	-	10,205,396	-	4,910,805	15,116,201
Special appropriations	991,756	-	-	-	952,665	1,944,421
Executive Orders	40,163,801	-	-	-	-	40,163,801
Unassigned (deficit)	(200,844)	(8,633,110)	-	22,478,266	-	13,644,312
Total fund balance	40,954,713	(8,633,110)	10,205,396	22,478,266	5,863,470	70,868,735
Total liabilities, deferred inflows, and fund balance	\$ 41,522,794	\$ 39,952,753	\$ 10,205,396	\$ 22,484,175	\$ 6,641,067	\$ 120,806,185

See Accompanying Notes.

**RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total Fund Balance - Governmental Funds	<u>\$ 70,868,735</u>
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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	22,780,782
Less: Accumulated depreciation	<u>(14,712,515)</u>

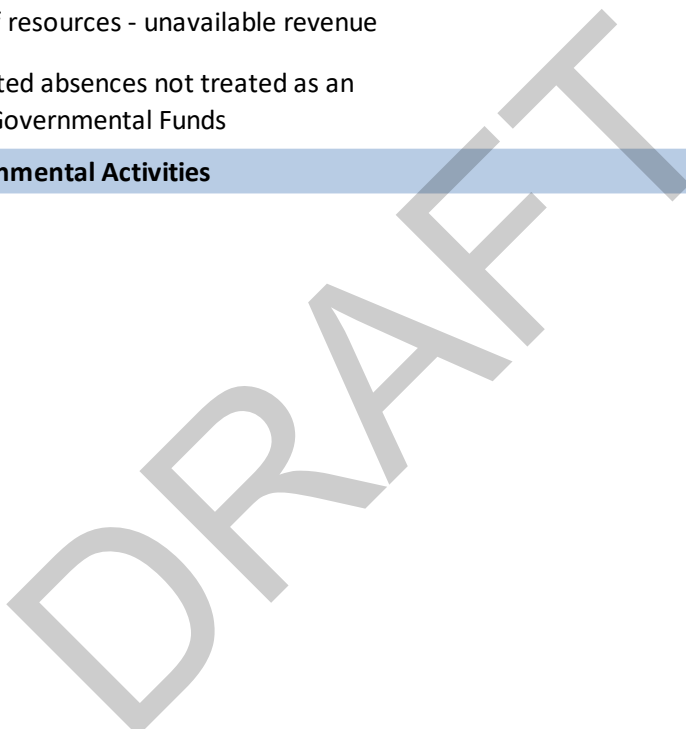
Total capital assets	<u>8,068,267</u>
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Deferred inflows of resources - unavailable revenue	5,808,116
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Accrued compensated absences not treated as an expenditure in Governmental Funds	<u>(523,482)</u>
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Net Position of Governmental Activities	<u>\$ 84,221,636</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, 2023**

	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	\$ -	\$ 92,113,007	\$ -	\$ -	\$ -	\$ 92,113,007
Fire insurance tax	5,359,214	-	19,536,069	94,966,447	-	119,861,730
Miscellaneous revenue	510,321	2,700	-	26,449	52,212	591,682
Total revenues	5,869,535	92,115,707	19,536,069	94,992,896	52,212	212,566,419
EXPENDITURES						
Public safety						
Current						
Personal services	6,573,192	2,559,362	-	-	-	9,132,554
Contractual services	5,205,810	3,551,888	-	-	62,199	8,819,897
Other operating costs	6,943,453	85,979,692	29,395,304	72,514,630	307,879	195,140,958
Capital outlay	1,710,266	12,751	-	-	1,122,065	2,845,082
Total expenditures	20,432,721	92,103,693	29,395,304	72,514,630	1,492,143	215,938,491
Excess (deficiency) of revenues over (under) expenditures	(14,563,186)	12,014	(9,859,235)	22,478,266	(1,439,931)	(3,372,072)
Other financing sources (uses)						
General fund appropriations	14,347,300	-	-	-	4,000,000	18,347,300
Proceeds from severance tax bonds	-	-	-	-	465,283	465,283
Transfers in - other agencies	2,387,600	-	-	-	-	2,387,600
Transfers out - other agencies	(89,132)	(133,699)	-	-	-	(222,831)
Reversions to the State General Fund - Fiscal Year 2023	(2,485,801)	-	-	-	-	(2,485,801)
Total other financing sources (uses)	14,159,967	(133,699)	-	-	4,465,283	18,491,551
Net change in fund balance	(403,219)	(121,685)	(9,859,235)	22,478,266	3,025,352	15,119,479
Fund balance, beginning of year, as originally stated	41,357,932	(11,169,582)	20,064,631	-	2,838,118	53,091,099
Restatement - prior period adjustments (Note 15)	-	2,658,157	-	-	-	2,658,157
Fund balance, beginning of year, as restated	41,357,932	(8,511,425)	20,064,631	-	2,838,118	55,749,256
Fund balance, end of year	\$ 40,954,713	\$ (8,633,110)	\$ 10,205,396	\$ 22,478,266	\$ 5,863,470	\$ 70,868,735

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, 2023**

Net Changes in Fund Balances - Total Governmental Funds	\$ 15,119,479
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	2,845,082
Depreciation expense	(1,411,040)
Transfers in of capital assets	-
Deferred inflows of unavailable revenue included at fund level	3,595,795

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Increase in compensated absence balance not recorded in the governmental funds	<u>(28,770)</u>
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Change in Net Position of Governmental Activities	<u>\$ 20,120,546</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, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
General Fund appropriations	\$ 16,597,300	\$ 16,597,300	\$ 14,347,300	\$ (2,250,000)
Federal grant revenue	-	-	-	-
Fire insurance tax	5,265,432	\$6,008,258	5,359,214	(649,044)
Inter-agency transfers	43,200	43,200	2,298,468	2,255,268
Miscellaneous revenue	137,600	137,600	510,321	372,721
Total revenues	22,043,532	22,786,358	22,515,303	(271,055)
BUDGETED FUND BALANCE	(815)	(815)	-	815
Total revenues and budgeted fund balance	\$ 22,042,717	\$ 22,785,543	\$ 22,515,303	\$ (270,240)
EXPENDITURES				
P-759 expenditures				
Personal services and benefits	\$ 2,627,600	\$ 2,627,600	\$ 2,627,600	\$ -
Contractual services	293,700	293,700	293,700	-
Other operating costs	566,800	566,800	566,800	-
Total P-759 expenditures	3,488,100	3,488,100	3,488,100	-
P-806 expenditures				
Personal services and benefits	3,556,800	3,556,800	3,556,800	-
Contractual services	505,100	505,100	505,100	-
Other operating costs	1,114,400	1,857,226	1,840,463	16,763
Total P-806 expenditures	5,176,300	5,919,126	5,902,363	16,763
Executive order expenditures				
Personal services and benefits	883,000	1,133,000	388,794	744,206
Contractual services	5,690,000	6,495,000	4,489,103	2,005,897
Other operating costs	6,716,185	5,661,185	6,063,215	(402,030)
Capital Outlay	89,132	89,132	89,132	-
Total executive order expenditures	13,378,317	13,378,317	11,030,244	2,348,073
All expenditures				
Personal services and benefits	7,067,400	7,317,400	6,573,194	744,206
Contractual services	6,488,800	7,293,800	5,287,903	2,005,897
Other operating costs	8,397,385	8,085,211	8,470,478	(385,267)
Capital Outlay	89,132	89,132	89,132	-
Total expenditures	\$ 22,042,717	\$ 22,785,543	20,420,707	\$ 2,364,836
Net change in fund balance (Budgetary Basis)			2,094,596	
Reversions to State General Fund FY23			(2,485,801)	
Net change in fund balance (GAAP Basis)			\$ (391,205)	

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, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal grant revenue	\$ 21,698,630	\$ 171,081,489	\$ 92,113,007	\$ (78,968,482)
Miscellaneous revenue	-	-	2,700	2,700
Total revenues	21,698,630	171,081,489	92,115,707	(78,965,782)
BUDGETED FUND BALANCE	(42,991)	(42,991)	-	42,991
Total revenues and budgeted fund balance	\$ 21,655,639	\$ 171,038,498	\$ 92,115,707	\$ (78,922,791)
EXPENDITURES				
P-759 expenditures				
Personal services and benefits	\$ 4,074,500	\$ 4,077,580	\$ 2,559,363	\$ 1,518,217
Contractual services	1,330,800	5,471,469	3,481,701	1,989,768
Other operating costs	14,638,400	19,990,297	11,679,778	8,310,519
Total P-759 expenditures	20,043,700	29,539,346	17,720,842	11,818,504
Other appropriations/projects expenditures				
Personal services and benefits	8,901	308,901	-	308,901
Contractual services	33,053	5,033,053	-	5,033,053
Other operating costs	1,436,287	136,023,500	74,394,866	61,628,634
Other financing uses	133,698	133,698	133,698	-
Total other appropriations/projects	1,611,939	141,499,152	74,528,564	66,970,588
Total expenditures	\$ 21,655,639	\$ 171,038,498	92,249,406	\$ 78,789,092
Net change in fund balance (GAAP Basis)			\$ (133,699)	

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, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fire insurance tax	\$ 16,986,800	\$ 26,986,800	\$ 19,536,069	\$ (7,450,731)
Miscellaneous revenue	-	-	-	-
Other financing sources	-	-	-	-
Total revenues	<u>\$ 16,986,800</u>	<u>\$ 26,986,800</u>	<u>\$ 19,536,069</u>	<u>\$ (7,450,731)</u>
BUDGETED FUND BALANCE	-	12,408,504	-	(12,408,504)
Total revenues and budgeted fund balance	<u>\$ 16,986,800</u>	<u>\$ 39,395,304</u>	<u>19,536,069</u>	<u>\$ (19,859,235)</u>
EXPENDITURES				
Personal services and benefits	\$ -	\$ -	\$ -	\$ -
Contractual services	-	-	-	-
Other operating costs	16,986,800	26,986,800	29,395,304	(2,408,504)
Other financing uses	-	-	-	-
Total expenditures	<u>\$ 16,986,800</u>	<u>\$ 26,986,800</u>	<u>29,395,304</u>	<u>\$ (2,408,504)</u>
Net change in fund balance (Budgetary Basis)			(9,859,235)	
Reversions to State General Fund FY23			-	
Net change in fund balance (GAAP Basis)			<u>\$ (9,859,235)</u>	

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, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fire insurance tax	\$ 73,309,800	\$ 73,309,800	\$ 94,966,447	\$ 21,656,647
Miscellaneous revenue	-	-	26,449	26,449
Other financing sources	-	-	-	-
Total revenues	\$ 73,309,800	\$ 73,309,800	\$ 94,992,896	\$ 21,683,096
EXPENDITURES				
Personal services and benefits	\$ -	\$ -	\$ -	\$ -
Contractual services	-	-	-	-
Other operating costs	73,309,800	73,309,800	72,514,630	795,170
Other financing uses	-	-	-	-
Total expenditures	\$ 73,309,800	\$ 73,309,800	72,514,630	\$ 795,170
Net change in fund balance (Budgetary Basis)			22,478,266	
Reversions to State General Fund FY23			-	
Net change in fund balance (GAAP Basis)			\$ 22,478,266	

See Accompanying Notes.

Notes to Financial Statements

JUNE 30, 2023

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, 2023.

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, 2023, 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, 2023 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, 2023, the Department has no nonspendable fund balances. In addition, the Department has \$40,163,801 in amounts restricted in accordance with Section 6-7-3 NMSA 1978 for executive orders as well as \$1,944,421 for special appropriations and other private grants.

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, 2023.
- 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 2022, 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, 2023, the Department had the following interest in the State General Fund Investment Pool:

Fund	Fund No.	Fair Value June 30, 2023
Aggregate General Funds	55010	\$ 41,511,340
Federal Grants Fund	40280	(4,885,754)
Fire Protection Grant	56900	10,205,396
Fire Protection	57800	437,847
Firefighters Use Fee Fund	09300	103,772
Firefighter Safer Cigarette & Fire Protection Fund	12890	536,105
SFMO Inspections	21750	14,750
Firefighters Survivors Fund	56400	4,260,954
STB Capital Outlay	89200	(750,000)
GF Capital Outlay	93100	975,486
Total		\$ 52,409,896

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, 2023.

NOTE 4. DUE FROM LOCAL GOVERNMENTS

At June 30, 2023, the Department has \$3,405,553 due from the local governments, offset by allowances for doubtful accounts of \$2,989,552, 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, 2022	Additions	Deletions	Restatement	June 30, 2023
Capital assets depreciated					
Buildings and improvements	\$ 8,955,689	\$ 566,025	\$ -	\$ (169,876)	\$ 9,351,838
Information technology equipment	2,533,623	123,030	(12,328)	(50,058)	2,594,267
Furniture, equipment, and machinery	3,424,151	1,357,674	(44,670)	447,251	5,184,406
Motor vehicles	5,166,713	797,928	-	(314,370)	5,650,271
Total capital assets, being depreciated	20,080,176	2,844,657	(56,998)	(87,053)	22,780,782
Less accumulated depreciation					
Buildings and improvements	4,964,584	232,667	-	439,615	5,636,866
Information technology equipment	1,994,177	290,178	(12,328)	(28,653)	2,243,374
Furniture, equipment, and machinery	2,730,393	276,148	(44,670)	532,946	3,494,817
Motor vehicles	2,811,472	612,047	-	(86,061)	3,337,458
Total accumulated depreciation	12,500,626	1,411,040	(56,998)	857,847	14,712,515
Total capital assets, net	\$ 7,579,550	\$ 1,433,617	\$ -	\$ (944,900)	\$ 8,068,267

The Department does not have any debt related to capital assets. Depreciation expense of \$1,411,040 is considered a public safety expense.

NOTE 6. COMPENSATED ABSENCES

The changes in liabilities for compensated absences are as follows:

	Balance			Balance	Due Within
	June 30, 2022	Increase	Decrease	June 30, 2023	One Year
Governmental activities	\$ 495,137	\$ 309,420	\$ (281,075)	\$ 523,482	\$ 523,482

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

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, 2023:

Department Fund	Agency	Agency Number	Fund Number	Amount	Purpose
57800	TRD	33300	83800	22,020,284	Insurance Premium Tax Distribution
57800	OSI	44000	11820	20,135	Fire Protection Fund Distribution
Total	Total			\$ 22,040,419	

NOTE 8. DUE FROM/TO STATE GENERAL FUND

At June 30, 2023, the Department has an amount of \$83,693 due to the State General Fund related to June 30, 2023 reversions.

NOTE 9. TRANSFERS

The following amounts are transfers from other state agencies as of June 30, 2023:

Department Fund	Agency	Agency Number	Fund Number	Amount	Purpose
Governmental funds					
20050	SGF	34101	85300	\$ 4,157,300	General Fund Appropriation. Laws of 2022, Ch. 54, Section 4
20050	DFA	34100	62000	137,600	Laws of 2022, Ch. 54, Section 8 Compensation
Subtotal (20050)				4,294,900	
20380	SGF	34101	85200	8,025,095	General Fund Appropriation. Laws of 2022, Ch. 54, Section 4
20380	SGF	34101	85400	2,164,905	General Fund Appropriation. Laws of 2022, Ch. 54, Section 4
20380	DFA	34100	21460	2,250,000	Emergency Executive Orders: 2022-112, 2022-113, 2022-114
Subtotal (20380)				12,440,000	
56410	SGF	34101	85300	4,000,000	General Fund Appropriation. Laws of 2022, Ch. 54, Section 4
Subtotal (56410)				4,000,000	
89200	DFA-SBF	34103	22240	465,283	Severance Tax Bond Proceeds STB22A G2447
Subtotal (89200)				465,283	
Total governmental funds				\$ 21,200,183	

The following amounts are transfers to other state agencies as of June 30, 2023:

Department Fund	Agency	Agency Number	Fund Number	Amount	Purpose
40280	GSD	35000	75200	132,475	Laws of 2023, Chapter 210, Section 6, Items 15, 16 and 17
40280	GSD	35000	56100	1,223	Laws of 2023, Chapter 210, Section 6, Items 15, 16 and 17
55010	GSD	35000	75200	88,317	Laws of 2023, Chapter 210, Section 6, Items 15, 16 and 17
55010	GSD	35000	56100	816	Laws of 2023, Chapter 210, Section 6, Items 15, 16 and 17
Total	Total			\$ 222,831	

Other than State General Fund Reversions, the Department has no amounts transferred to other state agencies as of June 30, 2023. The Department had \$2,485,801 in reversions to the State General Fund as of June 30, 2023.

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, 2023, 2022, and 2021 were \$1,127,150, \$942,505, and \$587,679 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 4308 Carlisle NE, Suite 104, Albuquerque, New Mexico 87107.

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, 2023, 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, 2023, 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, 2023, 2022, and 2021 was \$120,364, \$103,527, and \$66,330 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, 2023, the date of the most recent statement of net position, have been evaluated for possible adjustment to the financial statements or disclosures is October 30, 2023, which is the date on which the financial statements were available to be issued.

NOTE 15. RESTATEMENTS

Prior Period Restatement – Capital Assets. The June 30, 2022 financial statements overstated net position on the Statement of Net Position and Statement of Activities by \$944,900, as capital assets had been overstated by this amount.

Prior Period Restatement – Federal Grant Fund Revenue Recognition. The June 30, 2022 financial statements understated net position on the Statement of Net Position, Statement of Activities, Balance Sheet – Governmental Funds, and Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds by \$2,658,157, as federal revenue had been understated by this amount. In fiscal year 2023, the Department drew funds from the federal government for reimbursement of expenditures incurred in previous fiscal years.

NOTE 16. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Deficit fund balance of individual funds: The Department reported the following deficit fund balance at June 30, 2023:

Federal Grants Fund (Fund 40280) - \$8,645,124

NOTE 17. NEW ACCOUNTING PRONOUNCEMENT

On July 1, 2022, the Department adopted GASB 96, *Subscription Based Information Technology Agreements*. There was no impact to these financial statements as the result of the adoption of GASB 96.



SUPPLEMENTARY INFORMATION

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SCHEDULE OF GENERAL FUND COMPONENTS – BALANCE SHEET – GENERAL FUNDS
 JUNE 30, 2023

	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)	\$ 1,165,846	\$ 40,345,494	\$ -	\$ 41,511,340
Due from federal government	5,125	-	-	5,125
Due from local governments	-	6,329	-	6,329
Prepaid expenses	-	-	-	-
Total assets	\$ 1,170,971	\$ 40,351,823	\$ -	\$ 41,522,794
LIABILITIES AND FUND BALANCES				
Current Liabilities				
Accounts payable	\$ 34,322	\$ 151,568	\$ 119,849	\$ 305,739
Accrued payroll and benefits	50,988	1,370	77,645	130,003
Due to				
Federal government	19,951	35,084	-	55,035
State General Fund	73,954	-	3,350	77,304
Local governments	-	-	-	-
Total liabilities	179,215	188,022	200,844	568,081
Fund Balances				
Restricted for				
Special appropriations	991,756	-	-	991,756
Executive orders	-	40,163,801	-	40,163,801
Unassigned (deficit)	-	-	(200,844)	(200,844)
Total fund balances	991,756	40,163,801	(200,844)	40,954,713
Total liabilities and fund balances	\$ 1,170,971	\$ 40,351,823	\$ -	\$ 41,522,794

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, 2023

	General Fund 20050	Executive Order Fund 20380	SFMO Operating 55010	Aggregate General Funds
REVENUES				
Federal grant revenue	\$ -	\$ -	\$ -	\$ -
Fire insurance tax	-	-	5,359,214	5,359,214
Miscellaneous revenue	56,775	-	453,546	510,321
Total revenues	56,775	-	5,812,760	5,869,535
EXPENDITURES				
Public safety				
Current				
Personal services	2,811,072	205,320	3,556,800	6,573,192
Contractual services	276,499	4,489,103	440,208	5,205,810
Other costs	484,950	5,662,228	796,275	6,943,453
Capital outlay	47,811	673,593	988,862	1,710,266
Total expenditures	3,620,332	11,030,244	5,782,145	20,432,721
Excess (deficiency) of revenues over (under) expenditures	(3,563,557)	(11,030,244)	30,615	(14,563,186)
Other financing sources (uses)				
General fund appropriation	4,157,300	10,190,000	-	14,347,300
Transfers in - other agencies	137,600	2,250,000	-	2,387,600
Transfers out - other agencies	-	-	(89,132)	(89,132)
Reversions to State General Fund - Fiscal Year 2023	(70,672)	(2,415,129)	-	(2,485,801)
Total other financing sources (uses)	4,224,228	10,024,871	(89,132)	14,159,967
Net change in fund balance	660,671	(1,005,373)	(58,517)	(403,219)
Fund balance, beginning of year	331,085	41,169,174	(142,327)	41,357,932
Fund balances, end of year	\$ 991,756	\$ 40,163,801	\$ (200,844)	\$ 40,954,713

See Accompanying Notes.

COMBINING BALANCE SHEET – NON-MAJOR FUNDS
 JUNE 30, 2023

	Non-major Funds							Total Non-major Funds
	09300	12890	21750	56400	89200	93100		
	Firefighters Use Fee Fund	Firefighter Safer Cigarette & Fire Protection Fund	SFMO Inspections	Firefighters Survivors Fund	STB Capital Outlay	GF Capital Outlay		
ASSETS								
Current Assets								
Interest in State Treasurer General Fund Investment Pool	\$ 103,772	\$ 536,105	\$ 14,750	\$ 4,260,954	\$ -	\$ 975,486	\$ 5,891,067	
Due from Federal Government	-	-	-	-	-	-	-	
Due from Local Governments	-	-	-	-	-	-	-	
Due from State General Fund	-	-	-	-	750,000	-	750,000	
Total assets	\$ 103,772	\$ 536,105	\$ 14,750	\$ 4,260,954	\$ 750,000	\$ 975,486	\$ 6,641,067	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Current Liabilities								
Accounts payable	\$ -	\$ 4,776	\$ -	\$ -	\$ -	\$ 22,821	\$ 27,597	
Interest in State General Fund investment pool - overdraft	-	-	-	-	750,000	-	750,000	
Accrued payroll and benefits	-	-	-	-	-	-	-	
Due to								
Federal government	-	-	-	-	-	-	-	
State General Fund	-	-	-	-	-	-	-	
Local governments	-	-	-	-	-	-	-	
Total liabilities	-	4,776	-	-	750,000	22,821	777,597	
Deferred Inflows of Resources	-	-	-	-	-	-	-	
Fund Balances								
Restricted for								
Special revenue	103,772	531,329	14,750	4,260,954	-	-	4,910,805	
Special appropriations	-	-	-	-	-	952,665	952,665	
Unassigned	-	-	-	-	-	-	-	
Total fund balance	103,772	531,329	14,750	4,260,954	-	952,665	5,863,470	
Total liabilities, deferred inflows, and fund balance	\$ 103,772	\$ 536,105	\$ 14,750	\$ 4,260,954	\$ 750,000	\$ 975,486	\$ 6,641,067	

See Accompanying Notes.

**COMBINING REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – NON-MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Non-major Funds						Total Non-major Funds
	09300	12890	21750	56400	89200	93100	
	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	10,462	41,750	-	-	-	-	52,212
Total revenues	10,462	41,750	-	-	-	-	52,212
EXPENDITURES							
Public safety							
Current							
Personal services	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	62,199	62,199
In-kind	-	-	-	-	-	-	-
Other operating costs	-	57,879	-	250,000	-	-	307,879
Capital outlay	448,663	208,119	-	-	465,283	-	1,122,065
Total expenditures	448,663	265,998	-	250,000	465,283	62,199	1,492,143
Excess (deficiency) of revenues over (under) expenditures	(438,201)	(224,248)	-	(250,000)	(465,283)	(62,199)	(1,439,931)
Other financing sources (uses)							
General fund appropriations	-	-	-	4,000,000	-	-	4,000,000
Proceeds from severance tax bonds	-	-	-	-	465,283	-	465,283
Reversions to the State General Fund - FY23	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	4,000,000	465,283	-	4,465,283
Net change in fund balance	(438,201)	(224,248)	-	3,750,000	-	(62,199)	3,025,352
Fund balance, beginning of year	541,973	755,577	14,750	510,954	-	1,014,864	2,838,118
Fund balance, end of year	\$ 103,772	\$ 531,329	\$ 14,750	\$ 4,260,954	\$ -	\$ 952,665	\$ 5,863,470

See Accompanying Notes.

**SCHEDULE OF EXECUTIVE ORDERS
JUNE 30, 2023**

Executive Order Description	Department Code	Budget Amount	Unaudited			Balance June 30, 2023	
			Prior Expenditures/ Adjustments	FY23 New Orders/ Adjustments	FY23 Expenditures/ Adjustments		FY23 Reversions
NMEO 2011-075 4047 Cibola and Sandoval - Matching Funds	ZA11075	\$ 300,000	\$ 1,359,728	\$ -	\$ (93,960)	\$ -	\$ 1,565,768
NMEO 2013-001 Flooding Disaster Lincoln, Los Alamos, Sandoval	ZA13001	10,500,000	(10,110,930)	-	(1,630)	-	387,440
NMEO 2013-027 Emergency Due to Storms and Flooding - Stand Alone Chavez	ZA13027	500,000	308,529	-	(5,891)	-	802,638
NMEO 2014-006 Flooding Disaster in Catron, Chavez, Cibola	ZA13031	5,500,000	(3,655,864)	-	(64,847)	-	1,779,289
NMEO 2014-004 Flooding Disaster in Lincoln County	ZA14004	8,000,000	(6,574,621)	-	(1,462)	-	1,423,917
NMEO 2014-013 Monsoonal Flooding - Matching Funds	ZA14013	750,000	504,378	-	(31,932)	-	1,222,446
NMEO 2014-015 Flooding from Hurricane Odile - Matching Funds	ZA14015	750,000	1,304,204	-	(84,076)	-	1,970,128
NMEO 2016-027 August Monsoon	ZA16027	750,000	(68,354)	-	-	-	681,646
NMEO 2017-021 Storms & Flooding Roosevelt Co.	ZA17021	970,800	(749,999)	-	-	(220,801)	-
NMEO 2018-017 Ute Park Wildfire	ZA18017	750,000	(132,358)	-	(24,101)	(593,541)	-
NMEO 2018-021 FY2019 Annual EO	ZA18021	750,000	(522,909)	-	(106,664)	-	120,427
NMEO 2018-041 Valencia County Flooding	ZA18041	750,000	(117,277)	-	(4,330)	-	628,393
NMEO 2018-042 Santa Fe County Flooding	ZA18042	750,000	(20,451)	-	(647,858)	(81,691)	-
NMEO 2018-050 Luna/Socorro Monsoon Flooding	ZA18050	300,000	(77,924)	-	(428)	-	221,648
NMEO 2018-051 Socorro County Monsoon Flooding	ZA18051	250,000	(138,342)	-	(143)	-	111,515
NMEO 2019-008 Severe Winter Storms	ZA2019008	5,150,000	(3,334,446)	-	(296,458)	(1,519,096)	-
NMEO 2019-009 Severe Wind Events, Tornadoes, Hail Damage	ZA19009	750,000	(389,145)	-	(64,112)	-	296,743
NMEO 2019-014 Rio Arriba and Sandoval Counties Flooding and Severe Storms	ZA19014	2,500,000	(25,752)	-	(3,158)	-	2,471,090
NMEO 2019-016 State Emergency and Disaster Relief Funds	ZA19016	750,000	(560,054)	-	-	-	189,946
NMEO 2019-035 Disaster in Hidalgo, Luna, and Socorro flooding	ZA2019035	1,000,000	-	-	(5,211)	-	994,789
NMEO 2020-007 Public Health Emergency Assistance	ZD20007	750,000	(252,394)	-	-	-	497,606
NMEO 2020-018 Additional Public Health Emergency Assistance	ZD20018	750,000	(556,864)	-	-	-	193,136
NMEO 2020-025 Flooding in Chavez County	ZA20025	750,000	(1,808)	-	(288)	-	747,904
NMEO 2020-026 Flooding in Lincoln County	ZA20026	750,000	(17,992)	-	(46)	-	731,962
NMEO 2020-027 Flooding in the City of Roswell	ZA20027	750,000	(1,170)	-	-	-	748,830
NMEO 2020-033 Flooding in Valencia County	ZA20033	2,000,000	(428,748)	-	(22,063)	-	1,549,189
NMEO 2020-040 Flooding in Eddy County	ZA20040	750,000	(4,533)	-	(49,432)	-	696,035
NMEO 2021-041 Flooding in the City of Belen	ZA20041	750,000	-	-	-	-	750,000
NMEO 2020-042 City of Belen Flooding	ZA20042	750,000	(1,570)	-	(18)	-	748,412
NMEO 2020-058 Department of Homeland Security and Emergency Mgmt.	ZA20058	750,000	(410,968)	-	(73,768)	-	265,264

See Accompanying Notes.

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 2023

Executive Order Description	Department Code	Budget Amount	Unaudited			FY23 Reversions	Balance June 30, 2023
			Prior Expenditures/ Adjustments	FY23 New Orders/ Adjustments	FY23 Expenditures/ Adjustments		
NMEO 2020-066 Wildfires in California and in Support of Relief (EMAC)	ZA20066	750,000	(251,644)	-	-	-	498,356
NMEO 2020-077 Flooding in the Village of Williamsburg Located in Sierra County	ZA20077	750,000	(62,498)	-	-	-	687,502
NMEO 2020-078 Flooding in the City of Truth or Consequences in Sierra County	ZA20078	750,000	(710)	-	-	-	749,290
NMEO 2020-079 Declaring a Disaster Due to Flooding in Socorro County	ZA20079	750,000	(225)	-	(367)	-	749,408
NMEO 2021-047 Flooding in Dona Ana County	ZA21047	750,000	-	-	(20,000)	-	730,000
NMEO 2021-050 Flooding in Mora County	ZA21050	750,000	-	-	(20,000)	-	730,000
NMEO 2021-051 Flooding in the Village of Ruidoso	ZA21051	750,000	(112)	-	(5,171)	-	744,717
NMEO 2021-053 Flooding in Rio Arriba County	ZA21053	750,000	(495)	-	(6,308)	-	743,197
NMEO 2021-056 Ongoing Flooding in Dona Ana County	ZA21056	750,000	(180)	-	-	-	749,820
NMEO 2021-064 Flooding in Catron County	ZA21064	750,000	(130)	-	(319)	-	749,551
NMEO 2021-065 Flooding in Socorro County	ZA21065	750,000	(425)	-	(314)	-	749,261
NMEO 2021-070 Snow Squall in Taos County	ZA21070	750,000	-	-	-	-	750,000
NMEO 2022-001 Flooding in Socorro County	ZA22001	250,000	-	-	(28,525)	-	221,475
NMEO 2022-002 Snow Squall in Rio Arriba County	ZA22002	450,000	(63)	-	(216,500)	-	233,437
NMEO 2022-003 Flooding in the Pueblo of Laguna	ZA22003	300,000	(34,323)	-	(20,000)	-	245,677
NMEO 2022-014 Snow Squall in Colfax County	ZA22014	350,000	-	-	(300,000)	-	50,000
NMEO 2022-017 Hermit's Peak Fire in San Miguel County	ZA22017	750,000	(648,092)	-	(57,015)	-	44,893
NMEO 2022-018 Big Hole Fire in Valencia County	ZA22018	750,000	(144,391)	-	(267,157)	-	338,452
NMEO 2022-019 Cooks Peak Fire in Colfax County	ZA22019	750,000	(511,996)	-	(116,845)	-	121,159
NMEO 2022-020 Fire Event in Lincoln County	ZA22020	750,000	(144,791)	-	(525,504)	-	79,705
NMEO 2022-021 Cooks and Calf Fires in Mora County	ZA22021	750,000	(588,664)	-	(62,087)	-	99,249
NMEO 2022-025 Cerro Pelado Fire in Sandoval County	ZA22025	750,000	-	-	(660,058)	-	89,942
NMEO 2022-054 Department of Homeland Security and Emergency Management (Wildfire Assistance)	ZA22054	750,000	-	-	(51,456)	-	698,544
NMEO 2022-055 Department of Homeland Security and Emergency Management (Additional Wildfire Assistance)	ZA22055	750,000	-	-	(543,127)	-	206,873
NMEO 2022-087 Sierra County Black Fire Event	ZA22087	750,000	-	-	(700,000)	-	50,000
NMEO 2022-106 Rio Arriba County Village of Chama Major Leak Water System	ZA22106	450,000	(32,928)	-	(229,598)	-	187,474
NMEO 2022-119 Rio Arriba Cty Flooding	ZA22119	-	-	750,000	(700,000)	-	50,000
NMEO 2022-124 Sandoval Cty Water Short	ZA22124	-	-	400,000	-	-	400,000
NMEO 2022-128 Grant Cty Flooding	ZA22128	-	-	750,000	(710,752)	-	39,248
NMEO 2022-129 Hidalgo Cty Flooding	ZA22129	-	-	750,000	-	-	750,000

See Accompanying Notes.

SCHEDULE OF EXECUTIVE ORDERS (CONTINUED)
JUNE 30, 2023

Executive Order Description	Department Code	Budget Amount	Unaudited		FY23 New Orders/ Adjustments	FY23 Expenditures/ Adjustments	FY23 Reversions	Balance June 30, 2023
			Prior Expenditures/ Adjustments					
NMEO 2022-134 Catron Cty Flooding	ZA22134	-	-		750,000	(29)	-	749,971
NMEO 2022-143 Sierra County Flooding	ZA22143	-	-		750,000	(1,243)	-	748,757
NMEO 2022-148 MORA COUNTY SEVERE WINTER	ZA22148	-	-		200,000	(119,288)	-	80,712
Emergency Disaster Funds	ZA22166	-	-		240,000	(210,871)	-	29,129
Emergency Disaster Funds	ZA23018	-	-		50,000	(39,764)	-	10,236
Emergency Disaster Funds	ZA23037	-	-		750,000	(750,000)	-	-
Emergency Disaster Funds	ZA23040	-	-		750,000	(11,039)	-	738,961
Emergency Disaster Funds	ZA23053	-	-		750,000	(485,197)	-	264,803
Emergency Disaster Funds	ZA23054	-	-		750,000	(379,004)	-	370,996
Emergency Disaster Funds	ZA23055	-	-		750,000	-	-	750,000
Emergency Disaster Funds	ZA23058	-	-		300,000	-	-	300,000
Emergency Disaster Funds	ZA23078	-	-		750,000	-	-	750,000
Emergency Disaster Funds	ZA23079	-	-		750,000	-	-	750,000
EO 2020-007	ZD20007	-	-		-	(235,487)	-	(235,487)
EO 2020-018	ZD20018	-	-		-	(57)	-	(57)
EO 2022-112	ZD22112	-	-		750,000	(650,000)	-	100,000
EO 2022-113	ZD22113	-	-		750,000	(650,000)	-	100,000
EO 2022-114	ZD22114	-	-		750,000	(650,000)	-	100,000
New Mexico Executive Orders	Z20380	-	-		-	(25,286)	-	(25,286)
Unbudgeted amounts related to EMAC receipts	ZA19014	-	264,760		-	-	-	264,760
Unallocated variance - TBD	Various	-	(17,085)		-	-	-	(17,085)
Totals		\$ 68,020,800	\$ (26,851,626)		\$ 12,440,000	\$ (11,030,244)	\$ (2,415,129)	\$ 40,163,801

**SCHEDULE OF JOINT POWERS AGREEMENTS
JUNE 30, 2023**

Participants	Responsible Party for Operations	Description of Services	Beginning & Ending Dates	Total Estimated Amount of Project	Agency Contributions in FY23	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, 2023**

Laws	Chapter	Amount Authorized	Amount De-authorized	Art in Public Places	Amount Available	Expenditures		Amount Reverted	Balance Available June 30, 2023
						Reported Prior Years (unaudited)	Expenditures Reported Current Year		
General Fund Capital Outlay Projects - Funds 89200/93100									
2019	277	\$ 1,840,000	\$ -	\$ -	\$ 1,840,000	\$ 825,136	\$ 62,199	\$ -	\$ 952,665
2022	315	2,200,000	-	(22,000)	2,178,000	-	465,283	-	1,712,717
2023	199	1,800,000	-	-	1,800,000	-	-	-	1,800,000
		<u>5,840,000</u>	<u>-</u>	<u>(22,000)</u>	<u>5,818,000</u>	<u>825,136</u>	<u>527,482</u>	<u>-</u>	<u>4,465,382</u>
State Fire Marshall's Office - Fund 57810									
2021	138	500,000	-	(5,000)	495,000	-	-	-	495,000
2022	315	300,000	-	-	300,000	-	-	-	300,000
Total GF Capital Outlay Fund		<u>\$ 6,640,000</u>	<u>\$ -</u>	<u>\$ (27,000)</u>	<u>\$ 6,613,000</u>	<u>\$ 825,136</u>	<u>\$ 527,482</u>	<u>\$ -</u>	<u>\$ 5,260,382</u>

See Accompanying Notes.

**SCHEDULE OF SPECIAL APPROPRIATIONS
JUNE 30, 2023**

Description	Project Number	Authority	Appropriation Period	SHARE Fund	Total Original Appropriation	Unaudited Expenditures		Solvency Bill Reduction	Current Year Reversion Amount	Remaining Balance - June 30, 2023
						Reported Prior Years	Current Year Expenditures			
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)	-	-	549,360
Supplemental survivor benefit	ZH5181	Laws of 2021, Chapter 210	FY23-FY24	56410	4,000,000	-	-	-	-	4,000,000
Total General / All Funds					<u>\$ 4,850,000</u>	<u>\$ -</u>	<u>\$ (184,113)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,665,887</u>

See Accompanying Notes.

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

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, 2023
U.S. Department of Homeland Security (DHS)				
Federal Emergency Management Agency (FEMA)				
Non-profit Security Program		97.008	\$ -	\$ 194,001
Community Assistance Program		97.023	-	83,430
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036	<u>42,960,087</u>	<u>77,241,681</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>42,960,087</u>	<u>77,241,681</u>
Emergency Management Performance Grants		97.042	1,202,250	4,509,731
Hazard Mitigation Grant		97.039	15,245	28,245
Fire Management Assistance Grant		97.046	-	133,699
Pre-disaster Mitigation		97.047	2,151,468	2,432,132
Homeland Security Grant Program		97.067	<u>4,771,504</u>	<u>7,429,831</u>
Total U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)			<u>51,100,554</u>	<u>92,052,750</u>
U.S. Department of Transportation				
Interagency Hazardous Materials Public Sector Training and Planning Grants		20.703	<u>30,028</u>	<u>113,863</u>
U.S. Department of Energy - Passed Through NM EMNRD				
Passed through New Mexico Energy & Minerals Dept. of Transport of Transuranic Wastes to the Waste Isolation Pilot Plant States and Tribal Concerns, Proposed Solutions	WIPP22	81.106	<u>-</u>	<u>1,072</u>
Total Expenditures of Federal Awards			<u>\$ 51,130,582</u>	<u>\$ 92,167,685</u>

See Notes to Schedule of Expenditures of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards

JUNE 30, 2023

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, 2023. 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, 2023.

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	\$ 92,115,107
Reporting differences	<u>52,578</u>
Total Federal Expenditures per Schedule	<u>\$ 92,167,685</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.
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, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated October 30, 2023.

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) to determine the 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 the Department's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002 to be material weaknesses.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003 to be a significant deficiency.

COMPLIANCE AND OTHER MATTERS

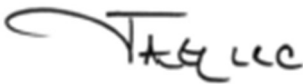
As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material 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 Standard* as items 2023-003 and 2023-004.

THE DEPARTMENT'S RESPONSES TO FINDINGS

The Department's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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
October 30, 2023



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From
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Certified Public Accountants

Audit, Fraud, Consulting

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**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.
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, 2023. 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, 2023.

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 2023-003 and 2023-004. 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 response.

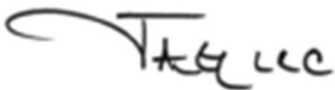
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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 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. *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 2023-003 and 2023-004 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 response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Department's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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
October 30, 2023

Summary Schedule of Prior Audit Findings

JUNE 30, 2023

Section II - Financial Statement Findings:

PRIOR

<u>YEAR #</u>	<u>ORIGINAL #</u>	
2022-001	(2019-001) PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	Repeated and Modified
2022-002	(2019-002) INTERNAL CONTROL OVER FINANCIAL CLOSE AND REPORTING	Repeated and Modified
2022-003	(2019-003) FEDERAL ACCOUNTS RECEIVABLE/PAYABLE AND RELATED DEFERRED INFLOWS OF RESOURCES	Combined with 2022-004

Section III - Federal Award Findings:

2022-004	(2019-010) CASH MANAGEMENT	Repeated and Modified
2022-005	(2019-013) REPORTING	Resolved
2022-006	(2019-015) SUBRECIPIENT MONITORING	Repeated and Modified

Section IV – Other Matters:

2022-007	LATE AUDIT REPORT	Resolved
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Schedule of Findings and Questioned Costs

JUNE 30, 2023

SECTION I: SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS:

1	Type of auditor's report issued:	Unmodified
2	Internal Control over Financial Reporting	
	<ul style="list-style-type: none"> Material Weakness Identified? Significant Deficiencies not considered to be material weakness? Non-compliance Material to the financial statements noted? 	<p>Yes</p> <p>Yes</p> <p>No</p>

FEDERAL AWARDS:

1	Internal control over major programs:	
	<ul style="list-style-type: none"> Material weakness(es) identified? Significant deficiencies identified not considered to be material weakness(es)? 	<p>No</p> <p>Yes</p>
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:

<u>Assistance Listings Program Title</u>	<u>Assistance Listings Number</u>
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
Emergency Management Performance Grants	97.042
Pre-Disaster Mitigation	97.047
Homeland Security Grant Program	97.067
Dollar threshold used to distinguish between Type A and B programs:	\$2,765,031
Auditee qualified as low-risk auditee?	No

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS

2023-001 (2019-001)	PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) – Repeated and Modified
Type of Finding	Material Weakness
Condition	<p>The Final SEFA was not provided timely to the auditor, as the Department was still in the process of recording accruals that affected federal programs. Additional accrued expenses of \$14,411,781 were recorded after the Final SEFA, which resulted in additional audit work.</p> <p>Management’s Progress for Repeated Findings: Management <u>did make significant progress</u> towards establishing processes and procedures related to preparation of the SEFA. However, there is still a material weakness in controls as it relates to the timely and accurate identification of accrued amounts included in the SEFA.</p>
Criteria	According to §200.510 Financial Statements, the auditee must also prepare a SEFA for the period covered by the auditee’s financial statements. At a minimum, the schedule must provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available.
Effect	The initial Final SEFA was misstated, resulting in errors in initial financial reporting.
Cause	The Department continues to lack a process and effective internal controls to ensure all year-end accruals related to federal expenditures are identified timely and are then accurately reflected in the Final SEFA.
Recommendation	We recommend that the Department establish a more rigorous process to identify accruals related to federal expenditures as amounts are requested by subrecipients subsequent to fiscal year end.
Management Response	<p>Corrective Action: We concur with the finding and are in the process to place policies and procedures to expedite the receipt of invoices and billing from local municipalities, state government entities and private businesses. The Department received invoices and billings after the established deadline that amounted to the 14 million described in this finding. The Department will ask for the invoices and billing to be submitted earlier and will implement processes and procedures to improve timing associated with the reconciliation process. The complete implementation of these changes is expected to be completed by June 2024.</p> <p>Due Date of Completion: June 30, 2024</p> <p>Responsible Person(s): Chief Financial Officer</p>

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2023

SECTION II:- FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-002 (2019-002)	INTERNAL CONTROL OVER FINANCIAL STATEMENT CLOSE AND REPORTING – Repeated and Modified
Type of Finding	Material Weakness
Condition	<p>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 26 adjusting journal entries after the final trial balance was provided to auditors on September 18, 2023. These entries recorded an additional \$16,884,184 in amounts Due From Federal Government, and \$14,544,078 in Accounts Payable. The entries had a net impact on Change in Fund Balance of \$2,485,801. Also, two restatements were recorded that had a net increase to beginning net position of \$1,713,257 (see Note 15).</p>
Criteria	<p>Management’s Progress for Repeated Findings: Management failed to implement adequate controls to resolve the finding from the prior years.</p> <p>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.</p>
Effect	<p>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.</p>
Cause	<p>Overall, the Department lacks an effective internal control environment that allows for timely and accurate financial reporting. See also the Cause provided in Finding 2023-001.</p>
Recommendation	<p>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 process of significant balance sheet accounts as well as a year-end review process of all accounts to ensure transactions are properly captured and reported in the accounting records. We 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. Also, we recommend the Department monitor employee compliance with policies, procedures, and controls and document noncompliance with the corrective action taken.</p>

SECTION II:- FINANCIAL STATEMENT FINDINGS (CONTINUED)

Management Response	Corrective Action: We concur with this finding and the auditors’ recommendation. The Department is adding financial staff to ensure the close for FY 2024 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 June 2024.
	Due Date of Completion: June 30, 2024
	Responsible Person(s): Chief Financial Officer

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Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2023

SECTION III: FEDERAL AWARDS FINDINGS

2023-003 (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 Emergency Management Performance Grants – 97.042 Pre-Disaster Mitigation – 97.047 Homeland Security Grant Program – 97.067
Award Period:	Various
Type of Finding:	Significant Deficiency in Internal Control over Compliance Other Noncompliance
Condition	<p>In the audit for fiscal year ended June 30, 2022, the Department was unable to provide sufficient audit evidence regarding the accuracy, completeness, and valuation of the Federal accounts receivable/payable and related deferred inflows of resources balances as of June 30, 2022. During fiscal year 2023 and during fiscal year-end close, management continued to research, identify, and resolve a substantial majority of them by dollar amount. As a result of resolving these issues, the Department made or will make some untimely drawdowns of federal awards outside the quarterly reporting process.</p> <p>As a result of research performed by management and from the final reconciliation of those balances as of June 30, 2023, management was able to reduce the deficit fund balance in the Federal Grants Fund from \$11,169,582 (before restatement) to \$8,645,124, as of June 30, 2022 and 2023, respectively.</p> <p>Of the June 30, 2023 balance, \$5,808,116 of the deficit balance is driven by revenues that were classified as deferred inflows, and are considered to be unavailable as they relate to FEMA funds that were not received within 90 days after fiscal year-end. For the two largest balances that make up this amount, first, management expects to draw \$1,814,028 in Homeland Security Grant funds in early November 2023. Also, the Department has incurred \$2,944,261 in management costs that they expect to bill to the Public Assistance Disaster Grants.</p> <p>Of the remaining deficit of \$2,887,586 in the Federal Grants Fund that is not explained by these deferred inflows, the entire amount relates to \$2,989,552 in grants awarded to two subrecipients several years ago, for which the Department is not able to draw funds from the federal government. These amounts have been allowed for (see Note 4).</p> <p>Management’s Progress for Repeated Findings: Management <u>did make significant progress</u> implementing adequate controls to resolve the finding from the prior years, resulting in a improvement from a Qualified Opinion to an Unmodified Opinion on the Federal Grants Fund, Federal Grants Fund Budgetary Comparison, and for Governmental Activities. However, a material weakness still exists over controls over these account balances.</p>

SECTION III: FEDERAL AWARDS FINDINGS (CONTINUED)

Criteria	<p>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.</p> <p>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.</p>
Effect	<p>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.</p>
Cause	<p>While the Department has made significant 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.</p>
Recommendation	<p>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.</p>
Management Response	<p>Corrective Action: We concur with this finding. In the last quarter of FY 2023, the Department focused on billing the U.S. government for goods and services that had already been paid for but never billed. As described in this finding, the Department reduced the deficit fund balance in grant fund 40280. More work is currently being performed to identify grants and projects that need to be billed. The Department is also working on those grants and projects already identified by completing the work needed to process federal grant billings. The completion of billing for all the old grants and projects is estimated to be completed by September 2024.</p> <p>Due Date of Completion: September 30, 2024</p> <p>Responsible Person(s): Chief Financial Officer, Grants Unit Manager</p>

Schedule of Findings and Questioned Costs (Continued)

JUNE 30, 2023

SECTION III: FEDERAL AWARDS FINDINGS (CONTINUED)

2023-004 (2019-015) SUBRECIPIENT MONITORING – Repeated and Modified	
Federal Agency:	U.S. Department of Homeland Security/FEMA
Federal Program Title & Assistance Listing Number:	Homeland Security Grant Program – 97.067
Award Period:	Various
Type of Finding:	Significant Deficiency in Internal Control over Compliance Other Noncompliance
Condition	<p>During our testing, we noted the Department did not have adequate internal controls in place to ensure compliance with subrecipient monitoring.</p> <ul style="list-style-type: none">• Homeland Security Grant Program – 97.067<ul style="list-style-type: none">○ This program of the Department lacked evidence that a risk assessment was performed for subrecipients as relates to the risk of noncompliance for those subawards subject to the Uniform Guidance.○ This program of the Department lacked evidence that reviews of audits of subrecipients were performed that would allow the Department to identify any potential deficiencies that would require follow-up. <p>Management’s Progress for Repeated Findings: Management made some progress in the performing of risk assessments and reviews of audits for Emergency Management Performance Grants, Disaster Grants – Public Assistance, and Pre-Disaster Mitigation programs. In other areas noted above, management has not yet implemented adequate controls to resolve the finding from the prior years.</p>
Criteria	<p>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></p>

SECTION III: FEDERAL AWARDS FINDINGS (CONTINUED)

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 auditors’ recommendation. The Department is in the process of implementing policies and procedures to ensure proper monitoring of subrecipients. This will also include 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 2024. Due Date of Completion: June 30, 2024 Responsible Person(s): Chief Financial Officer, Grants Unit Manager

Exit Conference

JUNE 30, 2023

The exit conference was held with the Department on October 27, 2023. The following individuals were in attendance:

REPRESENTING NM DEPARTMENT OF HOMELAND SECURITY:

JEAN TORRES-MONTOYA
ASB Chief / Acting Chief Financial Officer

DAVID SNOWDEN
Financial Services Manager

DEBORAH ROMERO
Contractor

JAVIER MACHUCA, CPA, CGFM
Contractor

REPRESENTING JARAMILLO ACCOUNTING GROUP LLC (JAG):

SCOTT ELIASON, CPA
Partner

JUSTIN MEHNERT
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

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