AMENDED AGENDA

The following will be considered at the Regular Meeting of the Doña Ana County Board of County Commissioners to be held on Tuesday, July 28, 2026, at 9:00 AM in the Doña Ana County Commission Chambers, 1st Floor, Doña Ana County Government Center, 845 North Motel Boulevard, Las Cruces, New Mexico:

• **Invocation** /Moment of Silence

• **Pledge of Allegiance**

• **Roll Call of Commission Members Present and Determination of Quorum**

COMMISSION CONVENES AS THE BOARD OF COUNTY COMMISSIONERS AND THE COUNTY BOARD OF FINANCE IN OPEN SESSION

• **CHANGES TO THE AGENDA:** Stephen Lopez, Assistant County Manager

• **CONSENT AGENDA:** The Board will be asked to approve by one motion the following items of recurring or routine business:

1.	Appoint an Internal Audit Advisory Committee Member	Ernest Budden, Internal Auditor
2.	Approve Resolution authorizing NOI and Application submittal for Water Trust Board 2027 Design Only Funding in the amount of $120,000	Michael Garza, Engineer Supervisor
3.	Approval to increase the New Mexico State Contract 90-000-19-00076AW by $150,000 for telecommunications services with Centurylink Communications, LLC for a revised total amount of $300,000.00.	Kent English, IT Director
4.	Resolution to approve the donation of a used vehicle from the Office of Emergency Management to the Guadalupe Soil and Water Conservation District	Amanda Bowen, OEM Manager
5.	Accept the FEMA DR-4886-NM Subrecipient Grant Agreement with the New Mexico Department of Homeland Security and Emergency Management and Authorizing the County Manager to Execute All Related Documents for Public Assistance Disaster Funding	Amanda Bowen, OEM Manager
6.	Approve Recognition of Debbi Moore for Outstanding Leadership and Dedicated Service to the Community	Manuel Sanchez, Commissioner, District 5, Chair

• **PROCLAMATIONS**

7.	Recognition of Debbi Moore for Outstanding Leadership and Service to the Community	Manuel Sanchez, Commissioner, District 5, Chair

• **PUBLIC INPUT**

• **COMMISSION INPUT**

• **COUNTY ELECTED OFFICIALS' INPUT**

• **STAFF INPUT**

• **COMMISSION-APPOINTED BOARD REPORT BACK**

• **PRESENTATIONS**

8.	Presentation and Update by Project Jupiter Representatives	Denisse Carter, Economic Development Director
9.	Presentation of the Doña Ana County Audit Report for the fiscal year ending June 30, 2025.	Asma Dawood, Finance Director
10.	Presentation of the Doña Ana County Health Care Assistance Program Standard Operating Procedures.	Jamie Michael, HHS Director
11.	Presentation of services provided under New Mexico State University, Cooperative Extension Services	Jamie Michael, HHS Director

• **MINUTES**

12.	Regular Meeting Minutes for July 14, 2026 and Special Meeting Minutes for July 21, 2026	Brandi Delgado, Administrative Assistant

• **ACTION ITEMS**

13.	Approve Resolution Delegating Limited Contract and Grant Approval Authority to the Assistant County Managers and Deputy County Manager	Alonzo Maestas, Interim County Attorney
14.	Sole source contract between Doña Ana County and Environmental Systems Research Institute (ESRI) to purchase an Enterprise License for Graphical Information Systems (GIS) in the amount of $586,070.	Christina Ainsworth, Community Development Director
15.	Approval to increase the New Mexico State Contract 60-00000-25-00021AD for an amount not to exceed $2,350.000.00 with Calian Corporation.	Kent English, IT Director

16.	Resolution approving Doña Ana County's Fiscal Year 2025-2026 Fourth Quarter Financial Report Ending June 30, 2026.	Erik Alvidrez, Performance and Budget Manager
17.	Resolution adopting Doña Ana County's Fiscal Year 2026-2027 Final Budget	Erik Alvidrez, Performance and Budget Manager
18.	Approve a Memorandum of Understanding (MOU) with the Town of Mesilla and the Mesilla Fire Department to provide a minimum of 48 hours of emergency response from DAFR Station 13 on South Valley for the annual amount of $600,000.	Sean Heck, Interim Fire Chief
19.	Approve Memorandum of Understanding (MOU) with New Mexico State University (NMSU) for 24-hour fire response from DAC Station 17 at NMSU campus and 84 hours per week of EMS response from 17 and from Stations 15, in Las Alturas, where 48 hours per week occur from Station 15, for the annual amount of $400,000.	Sean Heck, Interim Fire Chief

• **COMMISSION INPUT (FOLLOW-UP)**

• **CORRESPONDENCE**

20.	Correspondence received by Doña Ana County.	Brandi Delgado, Administrative Assistant

THE COMMISSION MAY CONVENE IN CLOSED SESSION, THE COMMISSION MAY CONVENE IN CLOSED SESSION. The Board may convene in closed session regarding limited personnel matters pertaining to the Doña Ana County Budget & Performance Director position, and discussing the appointment of an Interim County Manager; acquisition or disposal of real property or water rights; and attorney-client privilege pertaining to threatened or pending litigation In the Matter of City of Las Cruces and Dona Ana County v. Apollo Global Management, LifePoint Health, and Memorial Medical Center, Case No. 2:26-CV-01280-JHR-GJF, NM FOG v. Dona Ana County Board of Commissioners & Dona Ana County Records Custodian, D-307-CV-2026-01788the appointment of a fiscal agent by DFA, Project Jupiter, and the Sunland Park annexation matter, as authorized by the Open Meetings Act, Sections 10-15-1-(H) (2), (7), and (8).

THE COMMISSION MAY CONVENE IN OPEN SESSION to take action, if any on the closed session items.

COMMISSION ADJOURNS AS THE BOARD OF COUNTY COMMISSIONERS AND THE COUNTY BOARD OF FINANCE IN OPEN SESSION

THIS AGENDA IS SUBJECT TO CHANGE

NOTE: Doña Ana County will ensure effective communication with individuals with disabilities and will, upon request, provide auxiliary communication aids and services to afford those individuals equal opportunity for participation in Doña Ana County sponsored meetings, events, or activities. Any request should be made to the Americans with Disabilities Act Coordinator, in writing, or by phone, **at least two business days** prior to the event at which accommodation is needed. If you have any questions regarding examples of reasonable

accommodations, please contact the ADA Coordinator, at 525-5878 (voice) or 525-2951 (TTY), 845 N. Motel Blvd., Las Cruces, NM 88007.

Spanish language interpretation services are now available upon request for participation in Doña Ana County sponsored meetings, events, or activities. Please contact the Community & Constituent Services Office at 525-6163, at least 48 hours prior to the event. **Por favor de contactar la Oficina de Servicio a la Comunidad y Constituyentes al 525-6163 por lo menos 48 horas por adelantado para pedir este servicio.**

AGENDA ENMENDADA

En la Reunión Ordinaria de la Junta de Comisionados del Condado de Doña Ana, que se celebrará el martes 28 de julio de 2026 a las 9:00 a. m. en la Sala de Sesiones de la Comisión del Condado de Doña Ana, 1.er piso, Centro de Gobierno del Condado de Doña Ana, 845 North Motel Boulevard, Las Cruces, Nuevo México, se considerarán los siguientes asuntos:

• **Invocación / Momento de Silencio**

• **Juramento a la Bandera**

• **Pase de Lista de los Miembros de la Comisión Presentes y Determinación de Quórum**

LA COMISIÓN SE CONSTITUYE COMO JUNTA DE COMISIONADOS DEL CONDADO Y JUNTA FINANCIERA DEL CONDADO EN SESIÓN PÚBLICA

• **CAMBIOS A LA AGENDA:** Stephen Lopez, Administrador Auxiliar del Condado

•**AGENDA DE CONSENTIMINETO:** Se pedirá a la Junta que apruebe mediante una sola moción los siguientes puntos de asuntos recurrentes o de rutina:

1.	Nombrar a un Miembro del Comité Asesor de Auditoría Interna.	Ernest Budden, Auditor Interno
2.	Aprobar la Resolución que autoriza la Notificación de Intención (NOI) y la presentación de la solicitud para el Financiamiento Solo de Diseño 2027 de la Junta del Fideicomiso del Agua por un monto de 120,000 dólares.	Michael Garza, Supervisor de Ingenieros
3.	Aprobación para incrementar el Contrato del Estado de Nuevo México 90-000-19-00076AW por 150,000 dólares para servicios de telecomunicaciones con Centurylink Communications, LLC para un monto total revisado de 300,000.00 dólares.	Kent English, Director de TI
4.	Resolución para aprobar la donación de un vehículo usado de la Oficina de Gestión de Emergencias al Distrito de Conservación de Suelo y Agua de Guadalupe.	Amanda Bowen, Gerente de OEM
5.	Aceptar el Acuerdo de Subbeneficiario de Subvención FEMA DR-4886-NM con el Departamento de Seguridad Nacional y Gestión de	Amanda Bowen, Gerente de OEM

	Emergencias de Nuevo México y Autorizar al Administrador del Condado a Ejecutar Todos los Documentos Relacionados para Financiamiento de Asistencia Pública en Desastres.	
6.	Aprobar el Reconocimiento a Debbi Moore por sur Liderazgo Destacado y Servicio Dedicado a la Comunidad.	Manuel Sanchez, Comisionado, Distrito 5, Presidente

• PROCLAMACIONES

7.	Reconocimiento a Debbi Moore por su Liderazgo Destacado y Servicio a la Comunidad	Manuel Sanchez, Comisionado, Distrito 5, Presidente

• OPINIÓN DEL PÚBLICO

• APORTE DE LA COMISIÓN

• OPINIÓN DE LOS FUNCIONARIOS ELECTOS DEL CONDADO

• PARTICIPACIÓN DEL PERSONAL

• INFORME DE LAS JUNTAS DESIGNADAS POR LA COMISIÓN

• PRESENTACIONES

8.	Presentación y Actualización por parte de los Representantes del Proyecto Jupiter	Denisse Carter, Directora de Desarrollo Económico
9.	Presentación del Informe de Auditoría del Condado de Doña Ana para el año fiscal que finalizó el 30 de junio de 2025.	Asma Dawood, Directora de Finanzas
10.	Presentación de los Procedimientos Operativos Estándar del Programa de Asistencia de Atención Médica del Condado de Doña Ana.	Jamie Michael, Directora de HHS
11.	Presentación de los servicios prestados bajo los Servicios de Extensión Cooperativa de la Universidad Estatal de Nuevo México.	Jamie Michael, Directora de HHS

• ACTAS

12.	Actas de la Reunión Ordinaria del 14 de julio de 2026 y Actas de la Reunión Especial del 21 de julio de 2026.	Brandi Delgado, Asistente Administrativa

• PUNTOS DE ACCIÓN

13.	Aprobar la Resolución que Delega Autoridad Limitada para la Aprobación de Contratos y Subvenciones a los Subgerentes del Condado y al Gerente Adjunto del Condado.	Alonzo Maestas, Abogado Interino del Condado
14.	Contrato de proveedor único entre el Condado de Doña Ana y Environmental Systems Research Institute para comprar una Licencia Empresarial por la cantidad de 586,070 dólares.	Christina Ainsworth, Directora de Desarrollo Comunitario

15.	Aprobación para incrementar el Contrato del Estado de Nuevo México 60-00000-25-00021AD por un monto que no exceda 2,350,000.00 dólares con Calian Corporation.	Kent English, Director de TI
16.	Resolución que aprueba el Informe Financiero del Cuarto Trimestre del Año Fiscal 2025-2026 del Condado de Doña Ana, correspondiente al período que finalizó el 30 de junio de 2026.	Erik Alvidrez, Gerente de Rendimiento y Presupuesto
17.	Resolución que adopta el Presupuesto Final del Año Fiscal 2026-2027 del Condado de Doña Ana.	Erik Alvidrez, Gerente de Rendimiento y Presupuesto
18.	Aprobar un Memorando de Entendimiento (MOU) con el Pueblo de Mesilla y el Departamento de Bomberos de Mesilla para proporcionar un mínimo de 48 horas de respuesta de emergencia desde la Estación 13 de DAFR en South Valley por el monto anual de 600,000 dólares.	Sean Heck, Jefe Interino de Bomberos
19.	Aprobar el Memorando de Entendimiento (MOU) con la Universidad Estatal de Nuevo México (NMSU) para respuesta contra incendios de 24 horas desde la Estación 17 del Condado de Doña Ana en el campus de NMSU y 84 horas por semana de respuesta de EMS desde las Estaciones 17 y 15, en Las Alturas, donde 48 horas por semana ocurren desde la Estación 15, por el monto anual de 400,000 dólares.	Sean Heck, Jefe Interino de Bomberos

• **PARTICIPACIÓN DE LA COMISIÓN (SEGUIMIENTO)**

• **CORRESPONDENCIA**

20.	Correspondencia recibida por el Condado de Doña Ana.	Brandi Delgado, Asistente Administrativa

LA COMISIÓN PODRÁ REUNIRSE EN SESIÓN CERRADA. La Junta podrá reunirse en sesión cerrada para tratar asuntos limitados de personal relacionados con el puesto de Director de Presupuesto y Desempeño del Condado de Doña Ana, así como para discutir el nombramiento de un Administrador Interino del Condado; la adquisición o disposición de bienes inmuebles o derechos de agua; y asuntos protegidos por el privilegio abogado-cliente relacionados con litigios pendientes o potenciales en los asuntos City of Las Cruces y Condado de Doña Ana vs. Apollo Global Management, LifePoint Health y Memorial Medical Center, Caso Núm. 2:26-CV-01280-JHR-GJF; NM FOG vs. Junta de Comisionados del Condado de Doña Ana y Custodio de Registros del Condado de Doña Ana, Caso Núm. D-307-CV-2026-01788; el nombramiento de un agente fiscal por parte del Departamento de Finanzas y Administración (DFA); el Proyecto Jupiter; y el asunto de la anexión de Sunland Park, de conformidad con la Ley de Reuniones Abiertas (Open Meetings Act), Secciones 10-15-1(H)(2), (7) y (8).

LA COMISIÓN PODRÁ REUNIRSE EN SESIÓN PÚBLICA para tomar medidas, si las hubiera, sobre los asuntos tratados en la sesión privada.

LA COMISIÓN LEVANTA LA SESIÓN COMO JUNTA DE COMISIONADOS DEL CONDADO Y JUNTA FINANCIERA DEL CONDADO EN SESIÓN PÚBLICA

ESTA AGENDA ESTÁ SUJETA A CAMBIOS

NOTA: El Condado de Doña Ana garantizará una comunicación efectiva con las personas con discapacidades y, previa solicitud, proporcionará ayudas y servicios de comunicación auxiliares para brindar a esas personas igualdad de oportunidades de participación en las reuniones, eventos o actividades patrocinadas por el Condado de Doña Ana. Cualquier solicitud debe hacerse al Coordinador de la Ley de Estadounidenses con Discapacidades (ADA), por escrito o por teléfono, al menos dos días hábiles antes del evento en el que se necesite la adaptación. Si tiene alguna pregunta sobre ejemplos de adaptaciones razonables, comuníquese con el Coordinador de ADA al (575) 525-5878 (voz) o (575) 525-2951 (TTY), 845 N. Motel Blvd., Las Cruces, NM 88007.

Los servicios de interpretación al idioma español ahora están disponibles previa solicitud para la participación en reuniones, eventos o actividades patrocinadas por el Condado de Doña Ana. Por favor de contactar la Oficina de Servicio a la Comunidad y Constituyentes al (575) 525-6163 por lo menos 48 horas por adelantado para pedir este servicio.

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Doña Ana County Manager's Office	July 28, 2026
Initiating Department	**Meeting Date**
Ernest Budden, Internal Auditor	1
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPOINT AN INTERNAL AUDIT ADVISORY COMMITTEE MEMBER

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

The Internal Audit Advisory Committee consists of five members who are appointed by the Board of County Commissioners (BOCC) for 1-2-year terms. Currently, there is one open position on the Internal Audit Advisory Committee, and an interested candidate is available to fill that position. Miss Judy Silva, a Fiscal Monitor/Accountant Sr at New Mexico State University, desires to serve a 1-year term. She is a current resident of Doña Ana County and brings vital strengths in accounting, consulting, and project management, thus the BOCC is encouraged to accept and appoint her.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Executive Summary
Resume
Letter of Interest

SUMMARY OF FINANCIAL IMPACT

None

ADMINISTRATIVE REVIEW AND APPROVAL

Ernest Budden, Internal Auditor	Created/Initiated - 6/29/2026
Scott Andrews, County Manager	Final Approval - 7/17/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County

Click or tap here to enter text.

Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Appoint an Internal Audit Advisory Committee Member.

Overview:

This is a request to appoint a new, qualified member to the Doña Ana County Internal Audit Advisory Committee. On August 8, 2017, the Doña Ana County Board of County Commissioners approved a resolution for a revised Internal Audit Advisory Committee Charter. Pursuant to that charter, the Internal Audit Advisory Committee shall consist of five members who are approved by the Board of County Commissioners, with three of the five members serving initial two-year terms, while two members serve initial one-year terms. The three Committee members who receive the most nominations from Commissioners will serve initial two-year terms. Per the Internal Audit Advisory Committee Charter, all Committee members shall have an understanding of public or private industry audit management practices.

The current candidate responded to a May 2025 advertisement by the then Public Information Office, and desired that we hold on to her credentials until an opening on the Internal Audit Advisory Committee was available. Per this advertisement, Miss Judy Silva, CPA has expressed an interest in serving a 1-year term on the Internal Audit Advisory Committee. Pursuant to the Internal Audit Advisory Committee Charter, resumes, any letters of interest and letters of reference received for Committee memberships have been submitted to the Board of County Commissioners for review and selection.

JUDY EVELYN SILVA, CPA, MBA

4262 Russian Sage Dr., Las Cruces, NM 88011 | 575-496-7419 | judy.e.silva@gmail.com

Education

MASTER IN ECONOMICS | 2028 | NMSU

- Concentration: Public Policy

MASTER OF BUSINESS ADMINISTRATION | 2021 | NMSU

- Concentration: Information Systems
- Concentration: Agribusiness

BACHELOR OF ACCOUNTANCY | 2003 | NMSU

- Major: Accounting

Professional Organizations and Scholarships

SECRETARY | DOÑA ANA COUNTY PUBLIC ART ADVISORY BOARD | 2026

PRESIDENT AMBASSADOR | NMSU PRESIDENT AND FOUNDATION OFFICES | 2019

PUBLIC RELATIONS DIRECTOR | NMSU BETA ALPHA PSI | 2019

STUDENT AMBASSADOR | ASSOCIATED STUDENTS OF NMSU | 2019

VICE PRESIDENT | NMSU BUSINESS COUNCIL | 2019

PR DIRECTOR | NMSU BETA ALPHA PSI | 2018

NMSCPA DOÑA ANA CHAPTER OF CPAS SCHOLARSHIP | NMSCPA | 2018

HBCUVC FELLOW CLASS 2 | HBCUVC | 2018

ACCREDITED PAYABLES MANAGER | APM | 2007

Experience

FISCAL MONITOR / ACCOUNTANT SR. | NMSU | 07/2019 - PRESENT

- Ensure accuracy, completeness, and compliance with university, local, state, and federal requirements, and standard accounting and audit procedures.
    - Monitor and oversee fiscal activity of departments, community colleges and University main campus administrative offices: ALCC, Athletics, Arrowhead Center, Auxiliary Services, Chancellor, DACC, Facilities, GRCC, ICT, President, PSL, NMDA.
    - Support Budget, Procurement, Property Accounting, Cost Accounting, Sponsored Projects Accounting, Accounts Payable, Human Resources, Foundation and Cost Control compliance procedures.
    - Review and approve fiscal activities of restricted awards to ensure are used for authorized purchases, in compliance with Federal statutes, regulations, and the terms and conditions of the award.
    - Ensure departments follow applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
    - Interpret and analyze financial operations and transactions and develop reports and analyses for business managers.

BUSINESS CONSULTANT / GRADUATE ASSISTANT | ARROWHEAD CENTER | 01/2019 – 05/2019

- Serve as Lead Author on business plan(s) for Arrowhead Center clients.
  - Drafted and edited Business Plan(s) document(s) for Arrowhead Center clients.
  - Evaluated client's requirements and business goals to create a strategic plan.
  - Conducted appropriate market research activities to identify customer, competitor and industry trends.
  - Developed cost and price analysis, financial models, and forecasts to support strategic initiatives.

VENTURE ANALYST / GRADUATE ASSISTANT | ARROWHEAD INNOVATION FUND | 06/2018 – 12/2018

- Perform due diligence on promising start-up companies and evaluate opportunities of development, capital efficiency and industry dynamics.
  - Researched seed and early-seed New Mexico start-up companies and assisted with initial pre-screening of entrepreneurs.
  - Identified resources and partnerships for Arrowhead Innovation Fund.
  - Provided administrative support to AIF Board of Directors.
  - Created relationships with the Venture Capital local, state and national community.

STAFF ACCOUNTANT III | GTSI CORPORATION | 01/2009 – 03/2009

- Worked with a team of accountants who were primarily responsible for ensuring all Revenue, COGS, Receivers Payable and Inventory accounting transactions impacting the financial reports were accurately posted to the General Ledger in the proper period and on a timely basis.
  - Utilized established GTSI methods and standards to perform month-end, quarter-end and year-end activities, including journal entry postings e.g. minority interest account.
  - Reconciled and fully explained changes and fluctuations in certain accounts e.g. top 10-15% vendor reconciliation.
  - Researched accounting issues e.g. all Receivers Payable debit balances and high credit balances.
  - Made recommendations to Team Lead, Accounting Manager and/or Controller regarding policy changes and/or changes needed to attain business objectives e.g. freight accrual.
  - Collaborated with Accounts Receivable, Billing, Purchasing and Accounts Payable departments to research revenue and costing issues e.g. internal requisitions.

ACCOUNTANT II | SPRINT NEXTEL CORPORATION | 06/2007 – 12/2008

- Ensured all retail store inventory transactions were properly accounted for in the financial records.
  - Accumulated, validated and posted recurring and non-recurring journal entries to the General Ledger.
  - Analyzed data and reported results to management on a monthly basis.
  - Prepared monthly Profit and Loss analysis and Balance Sheet reconciliations.
  - Processed improvements/automation with existing processes and procedures to determine effectiveness and efficiency.
  - Utilized Microsoft Office, RMS (Retail Management System) and PeopleSoft systems.
  - Assisted with external - KPMG and internal - Corporate Audit Services inquiries and compliance.

PROJECT / PROGRAM MANAGER | SPRINT NEXTEL CORPORATION | 06/2006 – 05/2007

- Managed process improvements and special projects for Accounts Payable in the context of aligning the organization with industry best practices. Projects:
  - Affiliate Integration Analysis and Strategy: worked collaboratively with business unit teams to provide a standard process for addressing all issues related to integration activities of 7 affiliate transitions into Sprint finance processes.
  - Records Management: supervised the archival process of over 500,000 records in compliance with Records Retention Policy.

- Recovery Audit Management: validated, recorded, approved and reconciled over 400 claims result of Recovery Audits performed by Stout Causey Consulting and PricewaterhouseCoopers.
- Receipts Maintenance Project: reduced financial risk and increased financial reporting accuracy by researching and resolving targeted accrued aged high dollar open receipts through a collaborative and strategic business approach.

ACCOUNTANT | SPRINT NEXTEL CORPORATION | 09/2004- 05/2006

- Coordinated and ensured that accounting controls and projects were implemented in accordance with department's policy. Key results:
  - Conducted review and reconciliation of Aging Reports, Weekly Statistics, and Internal Statements.
  - Developed root cause analysis and determined resolution plan on approximately 100 daily Issue Tracker and Imdex claims.
  - Performed internal audits through APEX system that led to the identification, confirmation and recovery in lost profits due to overpayments.
  - Analyzed open aged credits over $100K and pursued Debit Balance Collection Recovery.
  - Worked with Vendors and Supply Chain Management purchasing Buyer, Requestor, and Requisitioner to resolve Match Exceptions.
  - Conducted new and existing processes training, as needed.

JUDY EVELYN SILVA, CPA, MBA

Judy Evelyn Silva
4262 Russian Sage Dr.
Las Cruces, NM 88011
575-496-7419

05/16/2025

Doña Ana County
845 N. Motel Blvd.
Las Cruces, NM 88007
575-647-7200

Dear Selection Committee,

I am writing to express my interest in serving on the Public Art Advisory Board and Internal Audit Advisory Committee. As a community advocate, and long-time supporter of arts-driven development in Southern New Mexico, I believe I can contribute meaningfully to the Council's efforts to foster inclusive, creative, and economically vibrant communities.

My professional experience and academic background, skills and volunteer experience uniquely position me to contribute to them with both creative insight and financial stewardship. I bring skills in accounting, project management, fiscal monitoring, economic development and the arts enabling me to evaluate and support sustainable, impactful art initiatives.

Las Cruces is uniquely positioned at the crossroads of Indigenous, Hispanic, and borderland cultures. I am committed to supporting initiatives that reflect this rich heritage while advancing sustainable creative economies. I see these efforts as a platform for ensuring that creative voices—especially from underrepresented communities—are heard and empowered.

I look forward to support the Council's mission to advance arts and culture in our vibrant community and welcome the opportunity to speak further or provide any additional materials needed for consideration. Thank you for your time and thoughtful review.

Sincerely,

Judy Evelyn Silva
Judy.e.silva@gmail.com

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Doña Ana County Flood Commission	July 28, 2026
Initiating Department	**Meeting Date**
Michael Garza, Engineer Supervisor	2
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVE RESOLUTION AUTHORIZING NOI AND APPLICATION SUBMITTAL FOR WATER TRUST BOARD 2027 DESIGN ONLY FUNDING IN THE AMOUNT OF $120,000

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Approve Water Trust Board NOI and Application Resolution

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Resolution
NOI

SUMMARY OF FINANCIAL IMPACT

No financial impact until application is accepted and funded

ADMINISTRATIVE REVIEW AND APPROVAL

Gloria Maldonado, Executive Administrative Assistant	Created/Initiated - 7/15/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Garza, Engineer Supervisor	Final Approval - 7/17/2026

DOCUMENT CONTROL

For Signature: Yes **For Recording:** Yes **Deadline for Return:** 7/31/2026

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Approve NOI and Application Submittal for Water Trust Board 2027 Design Only Funding

Type of Action: Accept NOI and Application Submittal and Execute Resolution

Fiscal Impact: The project will be paid upfront, and all direct costs will be reimbursed. Matching Funds of $12,000 may be required.

Strategic Plan Alignment: Natural thriving world and reliable transportation vital conditions

Overview:

Water Project Finance Act: The purpose of the Water Project Finance Act is to provide for water use efficiency, resource conservation and protection and fair distribution and allocation of New Mexico's scarce water resources for beneficial purposes of use within the state. The application process for the 2027 Design Only funding cycle has begun, and the County could potentially receive a portion of this funding. New Mexico Finance Authority opened the 2027 Water Trust Board Fund application process with the deadline at **3:00 pm on August 7, 2026**. The proposed application is for $120,000 to design culvert and dam improvements to the Little Halla Wilson Dam and outfall channel based on a conceptual Drainage Master Plan. The Water Trust Board Fund requires a 10% -40% loan component on all approved projects.

What Will BOCC Action Mean:

- **Vote "YES" =** This will approve the resolution and accept Grant Application
- **Vote "NO" =** This will reject the resolution and reject the application
- **Vote to "Amend" =** The BOCC will change the resolution (if the amendment is approved)
- **Vote to "Table" =** The Resolution will not proceed, and will either be schedule for a future meeting ("tabled to a date certain") or will not be heard until the BOCC takes future action to bring it back ("tabled indefinitely")

Doña Ana County
Resolution No. 2026- _____

APPROVE A RESOLUTION AUTHORIZING AND APPROVING SUBMISSION OF NOI AND APPLICATION FOR FINANCIAL ASSISTANCE FOR WATER PROJECTS TO THE NEW MEXICO FINANCE AUTHORITY UNDER THE WATER TRUST BOARD FUND, AND DELEGATION OF SIGNATURE AUTHORITY TO THE COUNTY MANAGER FOR ALL RELATED DOCUMENTS

WHEREAS, the County of Doña Ana is a qualified entity under the New Mexico Finance Authority Water Project Finance Act, NMSA 2001, Section 72-4A ("Act"), and the County of Doña Ana is authorized to borrow funds and/or issue bonds for financing of water projects for benefit of the County, and

WHEREAS, the New Mexico Finance Authority ("Authority") has instituted a program for financing of projects from the Water Trust Board fund created under the Act and has developed an application procedure whereby the Governing Body may submit applications for financial assistance from the Authority for water projects, and

WHEREAS, the purpose of the Water Project Finance Act is to provide for water use efficiency, resource conservation and protection and fair distribution and allocation of New Mexico's scarce water resources for beneficial purposes of use within the state and

WHEREAS, the County of Doña Ana intends to submit one (1) NOI and application for the Little Halla Wilson Dam, which is a qualified project as defined within section 72-4A-5 and

WHEREAS, the application prescribed by the Authority has been completed and submitted to the Governing Body and this resolution approving submission of the completed Application to the Authority for its consideration and review is required as part of the Application process;

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF DOÑA ANA:

Section 1. That all action (not inconsistent with the provision herein) heretofore taken by the Governing body, and the officers and employees thereof directed toward the Application and the Project, be and the same is hereby ratified, approved and confirmed,

Section 2. That the submission of the application requesting funding from the Water Trust Board Fund, be and the same are hereby approved and confirmed,

Section 3. That the Board of County Commission directs and designates the County Manager as the authorized representative to act in all matters in connection with this application and the County's participation in Water Trust Fund Program, and

Section 4. That the officers and employees of the Governing Body are hereby directed and requested to submit the completed application to the Authority for its review and are further authorized to take such other action as may be requested by the Authority in its consideration and review of the application and to further proceed with arrangements for financing the projects.

RESOLVED this 28th day of July 2026,

BOARD OF COUNTY COMMISSIONERS OF DOÑA ANA COUNTY, NEW MEXICO

Manuel Sanchez, District 5, Chair	**For/Against**
Gloria Gameros, District 2, Vice Chair	**For/Against**
Christopher Schaljo-Hernandez, District 1	**For/Against**
Susie Kimble, District 3	**For/Against**
Susana Chapparo, District 4	**For/Against**

ATTEST:

Amanda López Askin, Ph.D.
County Clerk

NOTICE OF INTENT TO APPLY FOR
2027 WATER TRUST BOARD FUNDING
DESIGN ONLY APPLICATION

This Notice of Intent ("NOI") serves as i) notification of the Applicant's desire to apply for Water Trust Board ("WTB") funding for the 2027 cycle, and ii) the initial step of the enrollment process to access the New Mexico Finance Authority's ("NMFA") online application and account system, EnABLE™ ("EnABLE") for WTB funding. WTB funding applications may only be submitted via EnABLE.

Enrollment involves completing this NOI to identify the individual who will be the Primary Contact for submitting the application. Through this NOI, the applicant may also request access for a Secondary Contact and up to two Designated Consultants who may assist in the application and upload documentation. Access for additional contacts or consultants as well as the submission of the completed NOI must be sent through WTBAdmin@nmfa.net.

Upon receipt of a properly completed NOI, the NMFA will send, by email, confirmation of our acceptance of your enrollment, and, if applicable, our acceptance of the enrollment of any additional contacts or consultant to use EnABLE, along with an assigned Username and temporary Password. To access EnABLE, a user will be asked to submit a correct Username and Password, as well as acknowledge certain terms of use.

I. APPLICANT INFORMATION:

Applicant Name:	Dona Ana County	
Applicant Mailing Address:	845 N. Motel Blvd	
Applicant Street Address:	845 N. Motel Blvd	
City: Las Cruces		**State:** NM
County: Dona Ana		**Zip:** 88007
Email: michaelg@donaana.gov		**Phone:** 575-525-5553

	APPLICANT LEGAL ENTITY TYPE (Check One):
☐	**Authority (specify):**
✔	**Municipal or County Government**
☐	**Mutual Domestic/Sanitary Projects Act Entity**
☐	**Special District (specify):**
☐	**Tribe or Pueblo**
☐	**Other (specify):**

APPLICANT PRIMARY CONTACT (Authorized to Submit Application and Request Access for EnABLE users)		
Name: Michelle Blackwell	**Title:** Grant Adminstrator	
Mailing Address: 845 N. Motel Blvd		
City: Las Cruces	**State:** NM	**Zip:** 88007
Email: michelleb@donaana.gov	**Phone:** 575-525-5563	

APPLICANT SECONDARY CONTACT (Authorized to Access EnABLE Application System)		
Name: Michael Garza	**Title:** Engineer Supervisor	
Mailing Address: 845 N. Motel Blvd		
City: Las Cruces	**State:** NM	**Zip:** 88007
***Email:** michaelg@donaana.gov	**Phone:** 575-525-5553	

email must not duplicate primary

Consultant Authorized to Access EnABLE Application System		
Name:	**Title:**	
Firm:		
Mailing Address:		
City:	**State:**	**Zip:**
Email:	**Phone:**	

Consultant Authorized to Access EnABLE Application System		
Name:	**Title:**	
Firm:		
Mailing Address:		
City:	**State:**	**Zip:**
Email:	**Phone:**	

II. PROJECT INFORMATION

Project Name: Little Halla Wilson Dam Improvements Phases 1 & 2

Amount Requested for Design only: $ 120,000

Estimated Total Project Cost: $ 3,100,000 ***(design and construction estimates)***

Project Type – *Check One That Applies*

- ☐ Water Storage, Conveyance and Delivery
- ☐ Watershed Restoration and Management
- ☐ Wastewater Collection, Conveyance and Treatment
- ☐ Endangered Species Act Collaborative
- ☑ Flood Prevention
- ☐ Water Conservation or Treatment, Recycling or Reuse

III. PROJECT DESCRIPTION

Please provide the Project Location, the Scope of Work to be completed with the requested funding, the Phase or phases to be funded, and a brief description of the Project Goal.

Project Location: Approx 4.5 miles due east from Anthony NM

Scope of work: ☑ Design Only (must be checked)

Project Goal (*35 words or less*):

To design Culvert & Dam Improvements to the Little Halla Wilson Dam & outfall channel based on a conceptual Drainage Master Plan

Provide Planning Document Title: Little Halla Wilson Dam Drainage Master

Date Planning Document was completed: Est Comp- August 2026

Are all easements secured: Partial. 2 of 3 secured

IV. REGULATORY COMPLIANCE CHECKLIST

Section 3.2E of the Water Trust Board Project Management Policies requires applicants to begin working directly with regulatory agencies that will certify compliance with all relevant regulations. Check all that are applicable for the proposed project.	
Water Rights (OSE): Verification of sufficient water rights as required for proposed project.	☑
Safe Drinking Water Act Compliance (NMED-DWB): Full compliance with Safe Drinking Water Act and all relevant New Mexico Environment Department regulatory requirements. *Please indicate if the project will cure the compliance issue.*	☐
Clean Water Act Compliance: Full compliance with Clean Water Act and all relevant New Mexico Environment Department regulatory requirements. *Please indicate if the project will cure the compliance issue.*	☐
Dam Safety (OSE): Any project that involves designing or construction a new impoundment, dam or reservoir; or repairing an existing dam or reservoir must submit the design to OSE Dam Safety Bureau to assess whether additional permitting is required prior to obtaining public funding.	☐
Water conservation plan/drought management plan (OSE): Any entity that supplies, distributes or otherwise provides at least five hundred acre-feet or water annually for domestic commercial, industrial or government customers for other than agricultural purposes may develop, adopt and submit to the state engineer, a comprehensive water conservation plan, including a drought management plan.	☐

V. APPLICATION RESOLUTION ADOPTION DATE: July 28,2026

PLEASE PROVIDE THE DATE of Governing Board's Adoption or Expected Adoption of Resolution Authorizing the Submission of an application to the Water Trust Board. ***Please note that the resolution is due with the application on September 17, 2026***. Applicants who need additional time to work through their governing body approval process may submit a draft resolution with the application and receive an extension to submit the final resolution by October 15, 2026.

VI. ACKNOWLEDGEMENT: I have reviewed a copy of the **Water Trust Board Project Management Policies Revised and Restated as of June 25, 2025**.

I CERTIFY THAT:

- I have the authority to designate a Primary Contact who will be authorized to submit an application via EnABLE;
- I have the authority to designate local users to access EnABLE;
- I have the authority to designate identified consultants to access EnABLE; and
- To the best of my knowledge, all information contained in this NOI is valid and accurate.

Signature: _____

Highest Elected Official/Board Officer

Print Title: _____

Print Name: _____

Date: _____

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Information Technology Department	July 28, 2026
Initiating Department	**Meeting Date**
Kent English, IT Director	3
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVAL TO INCREASE THE NEW MEXICO STATE CONTRACT 90-000-19-00076AW BY $150,000 FOR TELECOMMUNICATIONS SERVICES WITH CENTURYLINK COMMUNICATIONS, LLC FOR A REVISED TOTAL AMOUNT OF $300,000.00.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

The IT Department is requesting approval to increase the County Manager's signature authority by $150,000 on the New Mexico State Contract Telecommunications Services – Intrastate & Local Exchange Carriers SPA Number 90-000-19-00076AW. This contract supports the telecommunications services for all the departments of Doña Ana County. The Commission is asked to delegate signature authority to the County Manager for all contract-related amendments, change orders, and documents.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Executive Summary
New Mexico State Contract 90-000-19-00076

SUMMARY OF FINANCIAL IMPACT

There is no additional fiscal impact as the required funds have already been allocated to the various departments via operational funds.

ADMINISTRATIVE REVIEW AND APPROVAL

Yvette Rodriguez, IT Administrative Assistant	Created/Initiated - 7/10/2026
Kent English, IT Director	Approved - 7/13/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Perez, Purchasing Manager	Approved - 7/20/2026
Scott Andrews, County Manager	Final Approval - 7/21/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Approval to increase the New Mexico State Contract 90-000-19-00076AW by $150,000 for telecommunications services with Centurylink Communications, LLC for a revised total amount of $300,000.00

Type of Action: Request to approve increase on signature authority of cooperative agreement.

Fiscal Impact: There is no additional fiscal impact as the required funds have already been allocated to the various departments via operational funds.

Strategic Plan Alignment: Provide Doña Ana County employees with a strong administrative backbone to support quality work.

Overview:

The IT Department is requesting approval to increase the County Manager's signature authority by $150,000 on the New Mexico State Contract Telecommunications Services – Intrastate & Local Exchange Carriers SPA Number 90-000-19-00076AW. This contract supports the telecommunications services for all the departments of Doña Ana County. The Commission is asked to delegate signature authority to the County Manager for all contract-related amendments, change orders, and documents.

DocuSign Envelope ID: 423E0AB0-915D-4C0B-A410-F68D6A2733DB

State of New Mexico
General Services Department
Purchasing Division

Statewide Price Agreement Amendment

Awarded Vendor: **See Attached List**

Price Agreement Number**:** **90-000-19-00076**

Amendment No.**:** **Two**

Term**:** **June 29, 2019 – June 30, 2029**

Ship To: **All State of New Mexico agencies, commissions, institutions, political subdivisions and local public bodies allowed by law.**
Invoice: **As Requested**

VL

Procurement Specialist**:** **Vanessa LeBlanc**

Telephone No.**:** **(505) 629-9525**

Email: **Vanessa.LeBlanc@state.nm.us**

Title**: Telecommunications Services – Intrastate (Long Distance) & Local Exchange Carriers**

This amendment is to be attached to the respective Price Agreement and become a part thereof.

This amendment is issued to reflect the following effective immediately:

Update awarded vendor website link for the Public Regulation Commission (PRC) website to the following:
https://www.nm-prc.org/consumer-relations/company-directory/telecommunications-companies/

Except as modified by this amendment, the provisions of the Price Agreement shall remain in full force and effect.

Accepted for the State of New Mexico

Valerie Paulk

Date: 12/28/2021

Mark Hayden, New Mexico State Purchasing Agent

x **This Agreement was signed on behalf of the State Purchasing Agent**

JDL

Certificate Of Completion

Envelope Id: 423E0AB0915D4C0BA410F68D6A2733DB
Status: Completed
Subject: Please DocuSign: 90-000-19-00076 A002
Source Envelope:
Document Pages: 1 Signatures: 1
Envelope Originator:
Certificate Pages: 5 Initials: 2
Vanessa LeBlanc
AutoNav: Enabled
13 Bataan Blvd
EnvelopeId Stamping: Enabled
Santa Fe, NM 87508
Time Zone: (UTC-07:00) Mountain Time (US & Canada)
Vanessa.LeBlanc@state.nm.us
IP Address: 76.127.41.204

Record Tracking

Status: Original
12/28/2021 6:58:34 AM
Holder: Vanessa LeBlanc
Vanessa.LeBlanc@state.nm.us
Location: DocuSign
Security Appliance Status: Connected
Pool: StateLocal
Storage Appliance Status: Connected
Pool: GSD
Location: DocuSign

Signer Events	Signature	Timestamp
Travis Dutton- Leyda Travis.Dutton-Leyda@state.nm.us IT & Construction Bureau Chief New Mexico General Services, State Purchasing Division Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via DocuSign	 Signature Adoption: Pre-selected Style Using IP Address: 73.127.219.222	Sent: 12/28/2021 6:59:40 AM Viewed: 12/28/2021 9:37:00 AM Signed: 12/28/2021 9:37:10 AM
Vanessa LeBlanc vanessa.leblanc@state.nm.us New Mexico General Services Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Accepted: 6/2/2020 7:02:26 AM ID: 174ce339-a45c-4eb9-8489-b3f5ced3d8e4	 Signature Adoption: Pre-selected Style Using IP Address: 76.127.41.204 Signed using mobile	Sent: 12/28/2021 9:37:12 AM Viewed: 12/28/2021 10:31:19 AM Signed: 12/28/2021 10:31:22 AM
Valerie Paulk valerie.paulk@state.nm.us Signed of Behalf of State Purchasing Agent New Mexico General Services Signing Group: 35000 - State Purchasing Agent Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Accepted: 5/29/2020 9:40:59 AM ID: f12ca6d0-7cba-4de4-b58f-8180244887ff	 Signature Adoption: Pre-selected Style Using IP Address: 174.205.45.2 Signed using mobile	Sent: 12/28/2021 10:31:23 AM Viewed: 12/28/2021 10:33:23 AM Signed: 12/28/2021 10:33:40 AM

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	12/28/2021 6:59:40 AM
Certified Delivered	Security Checked	12/28/2021 10:33:23 AM
Signing Complete	Security Checked	12/28/2021 10:33:40 AM
Completed	Security Checked	12/28/2021 10:33:40 AM

Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

A. ELECTRONIC RECORD AND SIGNATURE DISCLOSURE (ERSD)

From time to time, New Mexico General Services Department (GSD), on behalf of the State of New Mexico (SONM), may be required by law to provide you with certain written notices or disclosures. Stated below are the terms and conditions for GSD's providing you such notices and disclosures electronically through the DocuSign system. Please read this information carefully. If you are able to access this information electronically and agree to **this Electronic Record and Signature Disclosure (ERSD)**, please confirm your agreement by selecting the check-box next to "I agree to use electronic records and signatures" before clicking "CONTINUE" within the DocuSign system.

B. Obtaining paper copies

At any time up to twenty (20) calendar days following your use of DocuSign to electronically sign a document, you may request a paper copy of any record provided or made available electronically to you by GSD. You will have the ability to download and print documents SONM sends you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a twenty (20) calendar day period after such documents are first sent to you. Following the twenty (20) day period, if you want GSD to send you paper copies of any such documents from GSD's office, you will be charged a $1.00 per-page fee plus postage. You may request delivery of such paper copies from GSD by following the procedure stated in Section H, below.

C. Withdrawing your consent

If you decide to receive notices and disclosures from GSD electronically, you may at any time change your mind and inform GSD you want to receive required notices and disclosures only in paper format. The procedure concerning how you may inform GSD of your decision to receive future notices and disclosures in paper format as well as withdraw your consent to receive notices and disclosures electronically is stated in Section D, immediately below.

D. Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed with which GSD will be able to complete certain steps in specific transactions and deliver paper copies to you. GSD will need: (1) to send the required notices or disclosures to you in paper format; and (2) wait until GSD receives your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from SONM or to electronically sign documents generated and sent to you from SONM.

E. All notices and disclosures will be sent to you electronically

Unless you inform GSD otherwise according to these procedures, GSD will electronically provide you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements and other documents that are required to be provided or made available to you during the course of your electronic signature relationship with SONM. To reduce the possibility of inadvertent non-receipt, GSD prefers to provide all required notices and disclosures by the same method and to the same email or physical address that you furnish to GSD. Thus, you may receive the disclosures and notices electronically or in paper form. If you do not agree with this procedure, please inform GSD according to the procedures stated in Section I, below. Please also refer to Section D, immediately above, which states the consequences resulting from your declination of electronic delivery of notices and disclosures.

F. How to contact GSD:

You may inform General Services Department (GSD) of any changes you select regarding State Purchasing Division's (SPD) electronic communications with you, to request paper copies of certain information from SPD, and to withdraw your prior consent to receive notices and disclosures electronically by emailing your request(s) to SPD at: *GSD.SPDinfo@state.nm.us*

G. To advise SPD of your new email address

To inform SPD of a change in the email address to which SPD sends you notices and disclosures electronically, you must send an email to SPD at *GSD.SPDinfo@state.nm.us* and in the body of such request you must include your previous and new email addresses.

H. To request paper copies from SPD

To request delivery of paper copies of electronic notices and disclosures that DocuSign and/or SPD have previously provided to you, you must send an email to SPD at *GSD.SPDinfo@state.nm.us* and in the body of your email request state your email address, full name, mailing address, and telephone number. SPD will charge you a $1.00 per page copy fee plus postage.

I. To withdraw your consent with SPD

To inform SPD that you no longer wish to receive notices and disclosures in electronic format you may:

(1) Decline to sign a document from within a signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may:

(2) Send SPD an email to *GSD.SPDinfo@state.nm.us* and in the body of your request state your email address, full name, mailing address, and telephone number.

J. Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current DocuSign system requirements may be found at:
https://support.docusign.com/guides/signer-guide-signing-system-requirements

K. Acknowledging your access and consent to receive and sign documents electronically

To confirm that you are able to electronically access the information contained in this Electronic Record and Signature Disclosure (ERSD), please confirm that you have: (1) read this ERSD, and either: (2) you are able to print on paper or electronically save this ERSD for your future reference and access; or (3) you are able to email this ERSD to an email address where you will be able to print this ERSD on paper and/or save this ERSD for your future reference and access. Further, if you consent to receiving notices and disclosures from DocuSign and/or SPD exclusively in electronic format, then select the check-box next to "I agree to use electronic records and signatures," before you click "CONTINUE" within the DocuSign system.

By selecting the check-box next to "I agree to use electronic records and signatures," you confirm that:

- You have read this Electronic Record and Signature Disclosure (ERSD); and
- You can print this ERSD on paper, or you can save and/ or send this ERSD to a location where you can print this ERSD, for your future reference and access; and
- Until or unless you notify SPD as stated in this ERSD, you consent to exclusively receive through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by SPD during the course of your electronic signature relationship with SPD.

DocuSign Envelope ID: A1EBD8EA-E5FC-4CA8-916C-839C9029AE31

State of New Mexico
General Services Department
Purchasing Division

Statewide Price Agreement Amendment

Awarded Vendor: **See Attached List**

Price Agreement Number**:** **90-000-19-00076**

Amendment No.**:** **One**

Term**:** **June 29, 2019 – June 30, 2029**

Ship To: **All State of New Mexico agencies, commissions, institutions, political subdivisions and local public bodies allowed by law.**
Invoice: **As Requested**

Procurement Specialist**:** **Vanessa LeBlanc**

Telephone No.**:** **(505) 827-0266**

Email: **Vanessa,LeBlanc@state.nm.us**

Title**: Telecommunications Services – Intrastate (Long Distance) & Local Exchange Carriers**

This amendment is to be attached to the respective Price Agreement and become a part thereof.

This amendment is issued to reflect the following effective immediately:

Please see the attached updated list of awarded vendors.

Except as modified by this amendment, the provisions of the Price Agreement shall remain in full force and effect.

Accepted for the State of New Mexico

Valerie Paulk

] w Mexico State Purchasing Agent

Date: 10/19/2020

x **This Agreement was signed on behalf of the State Purchasing Agent**

DocuSign Envelope ID: A1EBD8EA-E5FC-4CA8-916C-839C9029AE31

State of New Mexico
General Services Department
Purchasing Division
Price Agreement #: **90-000-19-00076**
Amendment No.: **One**

This list can be found on the PRC website: http://nmprc.state.nm.us/consumer-relations/company-directory/telecommuncations/clec.html#gsc.tab=0

65 WIRELESS, LLC 2859 Paces Ferry Road, Suite 1850 Atlanta, GA 30339	Access Point, Inc. 1100 Crescent Green, Ste. 109 Cary, NC 27518	ACN Communications Services, Inc. 1000 Progress Place Concord, NC 28025-2449
Airespring, Inc. 7800 Woodley Avenue Van Nuys, CA 91406	Airus, Inc f/k/a IntetePeer, Inc. 840 South Canal Street, 7th Floor Chicago, IL 60607	ATC Outdoor DAS, LLC 10 Presidential Way Woburn, MA 01801
AT&T Comm. Mtn. States, Inc. 2003 Point Bluff Austin, TX 78746	AZX Connect, LLC 7575 E Redfield Road, Ste. 137 Scottsdale, AZ 85260	Bandwidthcom.com 900 Main Campus Dr., Ste. 500 Raleigh, NC 27606
BCN Telecom, Inc. 1200 Mt. Kemble Avenue, 3rd Floor Morristown, NJ 07960	Big River Telephone Company, LLC 24 S. Minnesota Avenue Cape Giradeau, MO 63703	Broadband Dynamics, LLC. 8757 East Via De Comercio, First Floor Scottsdale, AZ 85258
Broadview Networks, Inc. 1018 West 9th Avenue King of Prussia, PA 19406	Broadvox-CLEC, LLC 75 Erieview Plaza, Suite 400 Cleveland, OH 44114	Budget PrePay, Inc. 1325 Barksdale Blvd. Ste. 200 Boissier City, LA 71111
BullsEye Telecom, Inc. 25925 Telegraph Rd. Ste. 210 Southfield, MI 48033	Cebridge Telecom NM, LLC DBA Suddenlink Communications 5830 Granite Pkwy Suite 300 Plano TX 75024	Cedar Networks 10 Town Plaza #152 Durango, CO 81301
CenturyTel Fiber Company II 100 Centurylink Dr. Monroe, LA 71203	Centurylink Communications, LLC 100 CenturyLink Drive Monroe, LA 71203	Cincinnati Bell Any Distance, Inc. 221 East 4th Street, Room 103-1170 Cincinnati, OH 45202
CNSP dba NMSurf 1308 Apache Ave. Santa Fe, NM 87505	Comcast Phone of New Mexico d/b/a CIMCO One Comcast Center Philadelphia, PA 19103	Comtech21, LLC One Barnes Park, S Wallingford, CT 06492
Conterra Ultra Broadband, LLC 2101 Rexford Road, Suite 200E Charlotte, NC 28211	Crexendo Business Solutions, Inc. 1615 S. 52ND Street Tempe, AZ 85281	Cyber Mesa Telecom 4200 Rodeo Road Santa Fe, NM 87507
Dishnet Wireline, LLC. 2460 W. 26TH Ave. Ste. 380-C Englewood, CO 80112	Earth Link Business LLC 2851 Charlevoix Dr. SE St 209 Grand Rapids, MI 49546	Entelegent Solutions, Inc. 2520 Whitehall Park Dr Suite 200 Charlotte NC 28273
EPICTOUCH CO PO Box 1260 Elkhart, KS 67950	Excelacom Light, LLC 11710 Plaza America Dr., Ste. 1301 Reston, VA 20190	ExteNet Systems, Inc. 3030 Warrenville road, Ste. 340 Lisle, IL 60532

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FastTrack Communications Inc. 779 Tech Center Drive, Suite 200 Durango, CO 81301	Fiberlight, LLC 11700 Great Oaks Way, Ste 100 Alpharette, GA 30022	France Telecom Corporate Solutions 13775 McLearen Rd. MS 1100 Oak Hill, VA 20171
Frontier Communications of America 1800 41st Street Everett, WA 98201	GC Pivotal, LLC. 180 N La Salle St. Ste. 2430 Chicago, IL 60601-2704	Global Connection, Inc. 5555 Oakbrook Pky, Ste. 620 Norcross, GA 30093
Granite Telecommunications, LLC 100 Newport Ave. Extention Quincy, MA 02171	Greenfly Networks Inc. dba Clearfly Communications 222 N. 32nd Street Billings, MT, 59101	Hypercube Telecom, LLC. 3200 W. Pleasant Run Rd. Ste. 300 Lancaster, TX 75146
IDT America Corp. 550 Broad Street, 17th Floor Newark, NJ 07102-3111	iLOKA, Inc. 160 Iverness Drive West, Ste. 100 Englewood, CO 80112	Impact Telecom, Inc. 9250 E. Costilla Ave., Ste. 400 Greenwood Village, CO 80112
inContact, Inc., d/b/a UCN, Inc. 7730 South Union Park Ave., Ste 500 Midvale, UT 84047	Interactive (Western) dba WNM Corporation POB 3079 Silver City, NM 88062	Intrado Communications, Inc. 1601 Dry Creek Rd. Longmont, CO 80503
Inttec Inc. POB 2799 Gillette, WY 82717	Lingo Communications 5607 Glenridge Drive NE, Suite 300 Atlanta, GA 30342	Kit Carson Electric Cooperative POB 578 118 East Cruz Alta Road Taos, New Mexico 87571
La Canada Wireless Association 7 Avenida Vista Grande, #220 Santa Fe, NM 87508-9199	Leaco Rural Telephone Co-op, Inc. 220 West Broadway Hobbs, NM 88240	Level 3 Communications, LLC. 1025 Eldorado Blvd. Broomfield, Colorado 80021
Los Alamos Community Network 4711 Quemazon Los Alamos, NM 87544-1118	Managed Services, Inc. 672 Spyglass Way Rock Hill, SC 29730	Matrix Telecom, Inc. 433 E. Las Colinas Blvd. Ste. 400 Irving, TX 75039
MCImetro Access Transmission Services Corp. d/b/a Verizon Access Transmission Services 5055 North Point Parkway Alpharetta, GA 30022	McLeodUSA, Telecommunications Services, Inc. dba: Paetec Business Services LLC 4001 N. Rodney Parham Road Little Rock, AR 72212	Megahertz Computer Consulting 555 S. Miranda Street Las Cruces, NM 88005
Mescalero Apache Telecom Co. 75 Carrizo Canyon Rd. Mescalero, NM 88340-0229	Metropolitan Telecommunications 55 Water Street, 31st Floor New York, NY 10041	MFG Service, Inc. P.O. Box 1167 Mesilla Park, NM 88047
Mitel Net Solutions, Inc. 7300 W Boston St. Chandler, AZ 85226	Mobilitie, LLC 600 NewPort Center Dr. Ste. 200 Newport Beach, CA 92660	Momentum Telecom, Inc. 2700 Corporate Drive, Ste. 200 Birmingham, AL 35242
Net Talk.Com, Inc. 1100 NW 163rd. Drive North Miami Beach, FL 33169	Network Center LLC (The) 621 E. Frontier Street Apache Junction, AZ 85119	Neutral Tandem-New Mexico, LLC 550 West Adams Street, Ste. 900 Chicago, IL 60661
New Horizons Communications Corp. 420 Bedford St. Ste. 250 Lexington, MA 02420	New Mexico Telecom Solutions 133 La Placita Circle Santa Fe, NM 87505	Newpath Networks, LLC. 2000 Corporate Dr. Canonsburg, PA 15317

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NextG Networks of California 2000 Corporate Drive Canonsburg, PA 15317	NextGen Communications, Inc. Telecommunications Systems 275 West Street, Suite 400 Annapolis, MD 21401	Nextlink Wireless, Inc. d/b/a LMDS Holdings, Inc. 13865 Sunrise Valley Dr. Herndon, VA 20171
NOS Limited Partnership 250 Pilot Rd., Ste 300 Las Vegas, NV 89119	NTS Communications, Inc. 912 South Main Street, Suite 106 Sikeston, MO 63801	Onvoy, Inc. 10300 6th Avenue N Plymouth, MN 55441
Pac-West Telecomm, Inc. 6500 River Place Blvd. Bldg. 2, Ste. 200 Austin, TX 78730	Paetec Communications, Inc. One PAETEC Plaza 600 Willowbrook Office Park Fairpoint, NY 14450	Peerless Network, Inc. 222 S. Riverside Plaza, Ste. 2730 Chicago, IL 60606
Pelzer Communications Corporation 11501 Georgia Avenue, Suite 308 Wheaton, Maryland 20902	Plateau Telecommunications, Incorporated 7111 N. Prince Street Clovis, New Mexico 88101	PNG Telecommunications, Inc. 100 Commercial Drive Fairfield, Ohio 45014
Preferred Long Distance, Inc. 16830 Ventura Blvd., Ste. 350 Encino, California 91436	PVT Networks, Inc. 4011 West Main Street Artesia, NM 88210-9566	QuantumShift Communications, Inc. f/k/a MVX.COM Communications, Inc. 101 Rowland Way, Ste. 300 Novato, California 94945
Qwest Communications Corporation 1801 California Stree, Ste. 3800 Denver, CO 80202	Sierra Communications, Inc. P.O. Box 67 532 Broadway Avenue Des Moines, NM 88418	Southwest Cyberport, Inc. 5021 Indian School NE, Ste. 600 Albuquerque, NM 87110
Spectrotel, Inc. 3535 State Hwy 66, Ste. 7 Neptune, NJ 07753	Sprint Communications Co, LP MS: KSOPHT0101-Z2400 6391 Sprint Parkway Overland Park, Kansas 66251	Tanager Telecommunications NM, LLC PO Box 545 Stevenson, WA 98648
Teleport America Communciations, LLC 10005 Gwendelyn Lane Highlands Ranch, CO 80129-6217	Telespan Communications, LLC 125 E. De La Guerra Street, Suite 201 Santa Barbara, CA 9310	Tilver Telecommunications LLC 2270 Wyoming NE, PMB Albuquerque, NM 87112
TIME CLOCK SOLUTIONS, LLC 6920 Spring Valley Drive, Suite 101 Holland, Ohio 43528	Time Warner Telecom Cable Information 12405 Powerscourt Drive St. Louis, MO 63131	Trans National Communications Int'l, Inc. 2 Charlesgate West Boston, MA 02215
Transtelco, Inc. c/o ISG-Telecom Consultants 4274 Enfield Ct., Ste. 1600 Palm Harbor, Florida 34685	Transworld Network, Corp. 255 Pine Ave. N. Oldsmar, FL 34677-4630	Tularosa Communications, Inc. 503 St. Francis Drive Tularosa, New Mexico 88352
TW Telecom of New Mexico LLC f/k/a GST New Mexico Telecom 10475 Park Meadows Drive, Ste. 400 Littleton, CO 80124	***Unite Private Networks, LLC*** ***7200 NW 86th Street, Suite M*** ***Kansas City, MO 64153***	US Cable Telecom of New Mexico, LLC 28 West Grand Avenue Montvale, New Jersey 07645

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ValuTel Communications, Inc. 505 Marquette Ave. NW Ste. 950 Albuquerque , NM 87102	Velocity The Greatest Phone Company Ever, Inc 7130 Spring Meadows West Drive Holland, OH 43528	Wholesale Carrier Services, Inc. 5471 N. University Drive Coral Springs, FL 33067
Wide Voice, LLC 410 South Rampart, Ste. 390 Las Vegas, NV 89145	WiMacTel, Inc. 1882 Porter Lake Drive, Suite 101 Sarasota, FL 34240	Winstream NuVox, Inc. 4001 Rodney Parham Rd. Little Rock, Arkansas 72212
XO Communications Services, LLC 22001 Loudoun County Parkway Ashburn, Virginia 20147	Ymax Communications Corp. POB 6785 West Palm Beach, FL 33405-6785	Yucca Telecommunications Systems 201 West Secont Street Portales, New Mexico 88130
ZAYO Group, LLC 400 Centennial Parkway, Suite 200 Louisville, CO 80027	Zippytech of New Mexico, Inc. 3501 E. Mani Street, Ste. Farmington, NM 87402	

State of New Mexico
General Services Department

Statewide Price Agreement

Awarded Vendor
See Attached List

Telephone No. _____

Ship To:
All State of New Mexico agencies, commissions, institutions, political subdivisions and local public bodies allowed by law.

Invoice:
As Requested

Price Agreement Number: **90-000-19-00076**

Payment Terms: **Net 30**

F.O.B.: **Destination**

Delivery: **As Requested**

Procurement Specialist: **Vanessa LeBlanc**

Telephone No.: **(505) 827-0266**

Email: **Vanessa.LeBlanc@state.nm.us**

Title: **Telecommunications Services – Intrastate (Long Distance) & Local Exchange Carriers**

Term: **June 29, 2019 – June 30, 2029**

This Price Agreement is made subject to the "terms and conditions" shown on the reverse side of this page, and as indicated in this Price Agreement.

Accepted for the State of New Mexico

Mark Hayden, New Mexico State Purchasing Agent

Date: 6/17/2019

Terms and Conditions

(Unless otherwise specified)

1. **General:** When the State Purchasing Agent or his/her designee issues a purchase document in response to the Vendor's bid, a binding contract is created.

2. **Variation in Quantity:** No variation in the quantity of any item called for by this order will be accepted unless such variation has been caused by conditions of loading, shipping, packing or allowances in manufacturing process and then only to the extent, if any, specified in this order.

3. **Assignment:**

a. Neither the order, nor any interest therein, nor any claim thereunder, shall be assigned or transferred by the Vendor, except as set forth in Subparagraph 3b or as expressly authorized in writing by the State Purchasing Agent or his/her designee. No such assignment or transfer shall relieve the Vendor from the obligations and liabilities under this order.

b. Vendor agrees that any and all claims for overcharge resulting from antitrust violations which are borne by the State as to goods, services, and materials purchased in connection with this bid are hereby assigned to the State.

4. **State Furnished Property:** State furnished property shall be returned to the State upon request in the same condition as received except for ordinary wear, tear and modifications ordered hereunder.

5. **Discounts:** Prompt payment discounts will not be considered in computing the low bid. Discounts for payment within twenty (20) days will be considered after the award of the contract. Discounted time will be computed from the date of receipt of the merchandise invoice, whichever is later.

6. **Inspection:** Final inspection and acceptance will be made at the destination. Supplies rejected at the destination for nonconformance with specifications shall be removed at the Vendor's risk and expense, promptly after notice of rejection.

7. **Inspection of Plant:** The State Purchasing Agent or his/her designee may inspect, at any reasonable time, the part of the Contractor's, or any subcontractor's plant or place of business, which is related to the performance of this contract.

8. **Commercial Warranty:** The Vendor agrees that the supplies or services furnished under this order shall be covered by the most favorable commercial warranties the Vendor gives for such to any customer for such supplies or services. The rights and remedies provided herein shall extend to the State and are in addition to and do not limit any rights afforded to the State by any other clause of this order. **Vendor agrees not to disclaim warranties of fitness for a particular purpose of merchantability.**

9. **Taxes:** The unit price shall exclude all state taxes.

10. **Packing, Shipping and Invoicing:**

a. The State's purchasing document number and the Vendor's name, user's name and location shall be shown on each packing and delivery ticket, package, bill of lading and other correspondence in connection with the shipments. The user's count will be accepted by the Vendor as final and conclusive on all shipments not accompanied by a packing ticket.

b. The Vendor's invoice shall be submitted duly certified and shall contain the following information: order number, description of supplies or services, quantities, unit price and extended totals. Separate invoices shall be rendered for each and every complete shipment.

c. Invoices must be submitted to the using agency and NOT the State Purchasing Agent.

11. **Default:** The State reserves the right to cancel all or any part of this order without cost to the State, if the Vendor fails to meet the provisions of this order and, except as otherwise provided herein, to hold the Vendor liable for any excess cost occasioned by the State due to the Vendor's default. The Vendor shall not be liable for any excess costs if failure to perform the order arises out of causes beyond the control and without the fault or negligence of the Vendor, such causes include but are not restricted to, acts of God or the public enemy, acts of the State or Federal Government,

fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, unusually severe weather and defaults of subcontractors due to any of the above, unless the State shall determine that the supplies or services to be furnished by the subcontractor were obtainable from other sources in sufficient time to permit the Vendor to meet the required delivery scheduled. The rights of the State provided in this paragraph shall not be exclusive and are in addition to any other rights now being provided by law or under this order.

12. **Non-Collusion:** In signing this bid the Vendor certifies he/she has not, either directly or indirectly, entered into action in restraint of free competitive bidding in connection with this offer submitted to the State Purchasing Agent or his/her designee.

13. **Nondiscrimination:** Vendor doing business with the State of New Mexico must be in compliance with the Federal Civil Rights Act of 1964 and Title VII of the Act (Rev. 1979) and the Americans with Disabilities Act of 1990 (Public Law 101-336).

14. **The Procurement Code:** Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and criminal penalties for its violation. In addition the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

15. **Items:** All bid items are to be NEW and of most current production, unless otherwise specified.

16. **Payment for Purchases:** Except as otherwise agreed to: late payment charges may be assessed against the user state agency in the amount and under the conditions set forth in Section 13-1-158 NMSA 1978.

17. **Workers' Compensation:** The Contractor agrees to comply with state laws and rules pertaining to Workers' Compensation benefits for its employees. If the Contractor fails to comply with Workers' Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the contracting agency.

18. **Submission of Bid:** Bids must be submitted in a sealed envelope with the bid number and opening date clearly indicated on the bottom left hand side of the front of the envelope. Failure to label bid envelope will necessitate the premature opening of the bid in order to identify the bid number.

19. **Contractor Personnel**: Personnel proposed in the Contractor's written bid to the Procuring Agency are considered material to any work performed under this Price Agreement. Once a Purchase Order or contract has been executed, no changes of personnel will be made by the Contractor without prior written consent of the Procuring Agency. Replacement of any Contractor personnel, if approved, shall be with personnel of equal ability, experience, and qualifications. The Contractor will be responsible for any expenses incurred in familiarizing the replacement personnel to insure their being productive to the project immediately upon receiving assignments. Approval of replacement personnel shall not be unreasonably withheld. The Procuring Agency shall retain the right to request the removal of any of the Contractor's personnel at any time.

20. **Subcontracting:** The Contractor shall not subcontract any portion of the Price Agreement without the prior written approval of the Procuring Agency. No such subcontracting shall relieve the Contractor from its obligations and liabilities under this Price Agreement, nor shall any subcontracting obligate payment from the Agency.

21. **Records and Audit:** The Contractor shall maintain detailed time and expenditure records that indicate the date, time, nature, and cost of services rendered during this Price Agreement's term and effect, and retain them for a period of three (3) years from the date of final payment under this Price Agreement. The records shall be subject to inspection by the Agency, State Purchasing Division, Department of Finance and Administration, and for Information Technology contracts, State Chief Information Officer. The Agency shall have the right to audit billings, both before and after payment. Payment for services under this Price Agreement shall not foreclose the right of the Agency to recover excessive or illegal payments.

22. **Subcontracts:** The foregoing requirements for Contractor Personnel, Subcontracting, and Audit shall be inserted into all subcontracts from the prime contractor to the subcontractor.

New Mexico Employees Health Coverage

A. If Contractor has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, Contractor certifies, by signing this agreement, to have in place, and agrees to maintain for the term of the contract, health insurance for its New Mexico Employees and offer that health insurance to its New Mexico Employees if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceeds $250,000 dollars.

B. Contractor agrees to maintain a record of the number of its New Mexico Employees who have (a) accepted health insurance; (b) declined health insurance due to other health insurance coverage already in place; or (c) declined health insurance for other reasons. These records are subject to review and audit by a representative of the state.

C. Contractor agrees to advise all of its New Mexico Employees of the availability of State publicly financed health care coverage programs by providing each of its New Mexico Employees with, as a minimum, the following web site link to additional information: http://www.insurenewmexico.state.nm.us/.

D. For purposes of this Paragraph, the following terms have the following meanings:

(1) "New Mexico Employee" means any resident of the State of New Mexico employed by Contractor who performs the majority of the employee's work for Contractor within the State of New Mexico, regardless of the location of Contractor's office or offices; and

(2) "offer" means to make available, without unreasonable restriction, enrollment in one or more health coverage plans and to actively seek and encourage participation in order to achieve the goals of Executive Order 2007-049. This could include State publicly financed public health coverage programs such as *Insure New Mexico!*

Statewide Price Agreement

Article I – Statement of Work
Under the terms and conditions of this Price Agreement all State of New Mexico agencies, commissions, institutions, political subdivisions and local bodies allowed by law may issue orders for items and/or services described herein. The terms and conditions of this Price Agreement shall form a part of each order issued hereunder.

The items and/or services to be ordered shall be as listed under Article IX - Price Schedule. All orders issued hereunder will bear both an order number and this Price Agreement number. It is understood that no guarantee or warranty is made or implied by the New Mexico State Purchasing Agent, his/her designee or the user that any order for any definite quantity will be issued under this Price Agreement. The Contractor is required to accept the order and furnish the items and/or services in accordance with the articles contained hereunder for the quantity of each order.

Article II – Term
The term of this Price Agreement, for issuance of orders, shall be as indicated in the specifications.

Article III – Specifications
Items and/or services furnished hereunder shall conform to the requirements of specifications and/or drawings applicable to items listed under Article IX-Price Schedule. Orders issued against this schedule will show the applicable Price Agreement item(s), number(s), and price(s); however they may not describe the item(s) fully.

Article IV – Shipping and Billing Instructions
Contractor shall ship in accordance with the following instructions: Shipment shall be made only against specific orders which the user may place with the Contractor during the term; The Contractor shall enclose a packing list with each shipment listing the order number, price agreement number and the commercial parts number (if any) for each item; Delivery shall be made as indicated on page1. If vendor is unable to meet stated delivery the State Purchasing Agent or his/her designee must be notified.

Article V – Termination

The Agency may terminate this Agreement for convenience or cause. The Contractor may only terminate this Agreement based upon the Agency's uncured, material breach of this Agreement. Contractor shall give Agency written notice of termination at least thirty (30) days prior to the intended date of termination, which notice shall (i) identify all the Agency's material breaches of this Agreement upon which the termination is based and (ii) state what the Agency must do to cure such material breaches. Contractor's notice of termination shall only be effective (i) if the Agency does not cure all material breaches within the thirty (30) day notice period or (ii) in the case of material breaches that cannot be cured within thirty (30) days, the Agency does not, within the thirty (30) day notice period, notify the Contractor of its intent to cure and begin with due diligence to cure the material breach. Termination of this Contract, however, shall not affect any outstanding orders. This provision is not exclusive and shall not waive other rights and remedies afforded either party in the event of breach of contract or default. In such instances the contract may be cancelled effective immediately.

Article VI – Amendment
This Price Agreement may be amended by mutual agreement of the New Mexico State Purchasing Agent or his/her designee and the Contractor upon written notice by either party to the other. An amendment to this Price Agreement shall not affect any outstanding orders issued prior to the effective date of the amendment as mutually agreed upon, and as published by the New Mexico State Purchasing Agent or his/her designee. Amendments affecting price adjustments and/or the extension of a price agreement expiration date are not allowed unless specifically provided in the bid and price agreement specifications.

Article VII – Indemnity Clause
Contractor shall indemnify and hold harmless the State, its officers and employees, against liability, claims, damages, losses or expenses arising out of bodily injury to persons or damage to properties caused by, or resulting from Contractor's, and/or its employees, own negligent act or omission while Contractor, and/or its employees, perform or fails to perform its obligations and duties under the Terms and Conditions of this agreement. This save harmless and indemnification clause is subject to the immunities, provisions, and limitations of the Tort Claims Act (Section 41-4-1, et seq., N.M.S.A. 1978 comp. and Section 57-7-1 N.M.S.A. 1878 comp. and any amendments thereto.

It is specifically agreed between the parties executing this agreement that it is not intended by any of the provisions of any part of the agreement to create in the public or any member thereof a third party beneficiary or to authorize anyone not a party to the agreement to maintain a suit(s) for wrongful death(s), bodily and/ or personal injury(s) to person(s), damage(s) to property(ies) and/or any other claim(s) whatsoever pursuant to the provisions of this agreement.
Vendor shall provide all insurance necessary to employees on the work site, including but not limited to Worker's Compensation.

Article VIII – Issuance or Orders
Only written signed orders are valid under this Price Agreement.

Article IX – Packing (if applicable)
Packing shall be in conformance with standard commercial practices.

Article X – Price Schedule
Prices as listed in the price schedule hereto attached are firm.

Term:
The term of this Price Agreement shall be for ten (10) years from date of award. This Price Agreement shall not exceed ten (10) years.

This Price Agreement is not to be used to purchase telephony equipment or software.

Item	Approx. Qty.	Unit	Article and Description	Unit Price
001			Telecommunications Services – Intrastate (Long Distance) (use link below to access list of awarded vendors) http://nmprc.state.nm.us/consumer-relations/company-directory/telecommuncations/clec.html	

***** 1 Item Awarded *****

365 WIRELESS, LLC 2859 Paces Ferry Road, Suite 1850 Atlanta, GA 30339	Access Point, Inc. 1100 Crescent Green, Ste. 109 Cary, NC 27518	ACN Communications Services, Inc. 1000 Progress Place Concord, NC 28025-2449
Airespring, Inc. 7800 Woodley Avenue Van Nuys, CA 91406	Airus, Inc f/k/a IntetePeer, Inc. 840 South Canal Street, 7th Floor Chicago, IL 60607	ATC Outdoor DAS, LLC 10 Presidential Way Woburn, MA 01801
AT&T Comm. Mtn. States, Inc. 2003 Point Bluff Austin, TX 78746	AZX Connect, LLC 7575 E Redfield Road, Ste. 137 Scottsdale, AZ 85260	Bandwidthcom.com 900 Main Campus Dr., Ste. 500 Raleigh, NC 27606
BCN Telecom, Inc. 1200 Mt. Kemble Avenue, 3rd Floor Morristown, NJ 07960	Big River Telephone Company, LLC 24 S. Minnesota Avenue Cape Giradeau, MO 63703	Broadband Dynamics, LLC. 8757 East Via De Comercio, First Floor Scottsdale, AZ 85258
Broadview Networks, Inc. 1018 West 9th Avenue King of Prussia, PA 19406	Broadvox-CLEC, LLC 75 Erieview Plaza, Suite 400 Cleveland, OH 44114	Budget PrePay, Inc. 1325 Barksdale Blvd. Ste. 200 Boissier City, LA 71111
BullsEye Telecom, Inc. 25925 Telegraph Rd. Ste. 210 Southfield, MI 48033	Cebridge Telecom NM, LLC d/b/a Suddenlink Communications 520 Maryville Centre Drive, Suite 300 St. Louis, MO 63141	Cedar Networks 10 Town Plaza #152 Durango, CO 81301
CenturyTel Fiber Company II 100 Centurylink Dr. Monroe, LA 71203	Centurylink Communications, LLC 100 CenturyLink Drive Monroe, LA 71203	Cincinnati Bell Any Distance, Inc. 221 East 4th Street, Room 103-1170 Cincinnati, OH 45202
CNSP dba NMSurf 1308 Apache Ave. Santa Fe, NM 87505	Comcast Phone of New Mexico d/b/a CIMCO One Comcast Center Philadelphia, PA 19103	Common Point LLC c/o Onvoy, LLC, 10300 6th Ave N. Plymouth, MN 55441
Comtech21, LLC One Barnes Park, S Wallingford, CT 06492	Conterra Ultra Broadband, LLC 2101 Rexford Road, Suite 200E Charlotte, NC 28211	Crexendo Business Solutions, Inc. 1615 S. 52ND Street Tempe, AZ 85281
Cyber Mesa Telecom 4200 Rodeo Road Santa Fe, NM 87507	Dishnet Wireline, LLC. 2460 W. 26TH Ave. Ste. 380-C Englewood, CO 80112	Earth Link Business LLC 2851 Charlevoix Dr. SE St 209 Grand Rapids, MI 49546
Entelegent Solutions, Inc. 3800 Arco Corporate Dr. Ste. 310 Charlotte, NC 28273	EPICTOUCH CO PO Box 1260 Elkhart, KS 67950	Excelacom Light, LLC 11710 Plaza America Dr., Ste. 1301 Reston, VA 20190
ExteNet Systems, Inc. 3030 Warrenville road, Ste. 340 Lisle, IL 60532	FastTrack Communications Inc. 779 Tech Center Drive, Suite 200 Durango, CO 81301	Fiberlight, LLC11700 Great Oaks Way, Ste 100 Alpharette, GA 30022

France Telecom Corporate Solutions 13775 McLearen Rd. MS 1100 Oak Hill, VA 20171	Frontier Communications of America 1800 41st Street Everett, WA 98201	GC Pivotal, LLC. 180 N La Salle St. Ste. 2430 Chicago, IL 60601-2704
Global Connection, Inc. 5555 Oakbrook Pky, Ste. 620 Norcross, GA 30093	Granite Telecommunications, LLC 100 Newport Ave. Extention Quincy, MA 02171	Greenfly Networks Inc. dba Clearfly Communications 222 N. 32nd Street Billings, MT, 59101
Hypercube Telecom, LLC. 3200 W. Pleasant Run Rd. Ste. 300 Lancaster, TX 75146	IDT America Corp. 550 Broad Street, 17th Floor Newark, NJ 07102-3111	iLOKA, Inc. 160 Iverness Drive West, Ste. 100 Englewood, CO 80112
Impact Telecom, Inc. 9250 E. Costilla Ave., Ste. 400 Greenwood Village, CO 80112	inContact, Inc., d/b/a UCN, Inc. 7730 South Union Park Ave., Ste 500 Midvale, UT 84047	iNetworks Group, Inc. 125 S. Wacker Drive, Ste. 2510 Chicago, IL 60606
Interactive (Western) dba WNM Corporation POB 3079 Silver City, NM 88062	Intrado Communications, Inc. 1601 Dry Creek Rd. Longmont, CO 80503	Inttec Inc. POB 2799 Gillette, WY 82717
Lingo Communications2323 Grand Blvd STE 925 Kansas City, MO 64108	Kit Carson Electric Cooperative POB 578 118 East Cruz Alta Road Taos, New Mexico 87571	La Canada Wireless Association 7 Avenida Vista Grande, #220 Santa Fe, NM 87508-9199
Leaco Rural Telephone Co-op, Inc. 220 West Broadway Hobbs, NM 88240	Level 3 Communications, LLC. 1025 Eldorado Blvd. Broomfield, Colorado 80021	Los Alamos Community Network 4711 Quemazon Los Alamos, NM 87544-1118
Managed Services, Inc. 672 Spyglass Way Rock Hill, SC 29730	Matrix Telecom, Inc. 433 E. Las Colinas Blvd. Ste. 400 Irving, TX 75039	MCImetro Access Transmission Services Corp. d/b/a Verizon Access Transmission Services 5055 North Point Parkway Alpharetta, GA 30022
McLeodUSA, Telecommunications Services, Inc. dba: Paetec Business Services LLC 4001 N. Rodney Parham Road Little Rock, AR 72212	Megahertz Computer Consulting 555 S. Miranda Street Las Cruces, NM 88005	Mescalero Apache Telecom Co. 75 Carrizo Canyon Rd. Mescalero, NM 88340-0229
Metropolitan Telecommunications 55 Water Street, 31st Floor New York, NY 10041	MFG Service, Inc. P.O. Box 1167 Mesilla Park, NM 88047	Mitel Net Solutions, Inc. 7300 W Boston St. Chandler, AZ 85226
Mobilitie, LLC 600 NewPort Center Dr. Ste. 200 Newport Beach, CA 92660	Momentum Telecom, Inc. 2700 Corporate Drive, Ste. 200 Birmingham, AL 35242	Net Talk.Com, Inc. 1100 NW 163rd. Drive North Miami Beach, FL 33169

Network Center LLC (The) 621 E. Frontier Street Apache Junction, AZ 85119	Neutral Tandem-New Mexico, LLC 550 West Adams Street, Ste. 900 Chicago, IL 60661	New Horizons Communications Corp. 420 Bedford St. Ste. 250 Lexington, MA 02420
New Mexico Telecom Solutions 133 La Placita Circle Santa Fe, NM 87505	Newpath Networks, LLC. 2000 Corporate Dr. Canonsburg, PA 15317	NextG Networks of California 2000 Corporate Drive Canonsburg, PA 15317
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Time Clock Solutions, LLC 6920 Spring Valley Drive, Suite 101 Holland, Ohio 43528	Time Warner Telecom Cable Information Services, (NM) LLC 60 Columbus Circle New York, NY 10023	Trans National Communications Int'l, Inc. 2 Charlesgate West Boston, MA 02215

Transtelco, Inc. c/o ISG-Telecom Consultants 4274 Enfield Ct., Ste. 1600 Palm Harbor, Florida 34685	Transworld Network, Corp. 255 Pine Ave. N. Oldsmar, FL 34677-4630	Tularosa Communications, Inc. 503 St. Francis Drive Tularosa, New Mexico 88352
TW Telecom of New Mexico LLC f/k/a GST New Mexico Telecom 10475 Park Meadows Drive, Ste. 400 Littleton, CO 80124	Private Networks, LLC 7200 NW 86th Street, Suite M Kansas City, MO 64153	US Cable Telecom of New Mexico, LLC 28 West Grand Avenue Montvale, New Jersey 07645
ValuTel Communications, Inc. 505 Marquette Ave. NW Ste. 950 Albuquerque , NM 87102	Velocity The Greatest Phone Company Ever, Inc 7130 Spring Meadows West Drive Holland, OH 43528	Wholesale Carrier Services, Inc. 5471 N. University Drive Coral Springs, FL 33067
Wide Voice, LLC 410 South Rampart, Ste. 390 Las Vegas, NV 89145	WiMacTel, Inc. 1882 Porter Lake Drive, Suite 101 Sarasota, FL 34240	Winstream NuVox, Inc. 4001 Rodney Parham Rd. Little Rock, Arkansas 72212
XO Communications Services, LLC 22001 Loudoun County Parkway Ashburn, Virginia 20147	Ymax Communications Corp. POB 6785 West Palm Beach, FL 33405-6785	Yucca Telecommunications Systems 201 West Secont Street Portales, New Mexico 88130
ZAYO Group, LLC 400 Centennial Parkway, Suite 200 Louisville, CO 80027	Zippytech of New Mexico, Inc. 3501 E. Mani Street, Ste. Farmington, NM 87402	

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Office of Emergency Management	July 28, 2026
Initiating Department	**Meeting Date**
Amanda Bowen, OEM Manager	4
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

RESOLUTION TO APPROVE THE DONATION OF A USED VEHICLE FROM THE OFFICE OF EMERGENCY MANAGEMENT TO THE GUADALUPE SOIL AND WATER CONSERVATION DISTRICT

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

SUMMARY OF FINANCIAL IMPACT

The donation will transfer ownership of one surplus Office of Emergency Management vehicle to the Guadalupe Soil and Water Conservation District. No County funds are required. The County will realize a reduction in future maintenance, insurance, and replacement costs associated with the donated vehicle.

ADMINISTRATIVE REVIEW AND APPROVAL

Julie Powers, Administrative Assistant	Created/Initiated - 7/10/2026
Amanda Bowen, OEM Manager	Approved - 7/17/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Perez, Purchasing Manager	Approved - 7/20/2026
Deborah Weir, Assistant County Manager	Final Approval - 7/24/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date:	July 28, 2026
Agenda Item Title:	Resolution to approve the donation of a used vehicle from the Office of Emergency Management to the Guadalupe Soil and Water Conservation District.
Type of Action:	Approve
Fiscal Impact:	The proposed donation will result in the removal of one County-owned Ford F-350 diesel truck from the County's fixed asset inventory. The vehicle has been identified for disposition and is no longer needed for continued County use. The County will not receive revenue from the donation, however, the donation supports the proper disposition of surplus public property in accordance with NMSA 1978, Section 13-6-1 et seq. The estimated current market value will be documented in the asset disposal materials and supporting valuation documentation. Upon approval, the vehicle will be removed from the County's fixed asset ledger, and any future maintenance, repair, insurance, fuel, registration, or operational costs will become the responsibility of the receiving governmental entity.
Strategic Plan Alignment:	This request aligns with Doña Ana County's Strategic Plan by supporting responsible stewardship of public resources, intergovernmental collaboration, and continued public use of County assets that are no longer needed for County operations. The donation supports Goal Two: Enhance Economic Opportunity, including the Reliable Transportation vital condition, by helping another governmental entity maintain public service capacity while allowing the County to remove surplus property from its fixed asset inventory through the proper public process.
Overview:	OEM is requesting approval to donate one (1) 2002 Ford F-350 diesel truck to the Guadalupe Soil and Water Conservation District in Guadalupe County, NM. The vehicle has been identified for disposition and is recommended for donation to another governmental entity through the proper public property

disposition process. The Guadalupe Soil and Water Conservation District has requested assistance and has expressed a need for a vehicle to support district operations. The vehicle will be accepted as-is, with no warranties expressed or implied.

At this time, Emergency Management is requesting to transfer possession of the vehicle and remove it from the County's fixed asset ledger upon completion of all required approvals, notifications, and transfer documentation. The proposed donation is consistent with NMSA 1978, §13-6-1 et seq. and the County's disposition process.

What Will BOCC Action Mean:

- **Vote "YES" =** This will approve the resolution and allow the donation of the vehicle to Guadalupe Soil and Water Conservation District
- **Vote "NO" =** This will reject the resolution and retain the vehicle
- **Vote to "Amend" =** The BOCC will change the resolution (if the amendment is approved)
- **Vote to "Table" =** The Resolution will not proceed, and will either be schedule for a future meeting ("tabled to a date certain") or will not be heard until the BOCC takes future action to bring it back ("tabled indefinitely")

Doña Ana County

June 29, 2026

XXX, XXXX
State of NM DFA-LGD
Bataan Memorial Building
407 Galisteo St., Suite 202
Santa Fe, NM 87501

Dear XXX,

Doña Ana County requests approval to donate one (1) 2002 Ford F-350 diesel truck to the Guadalupe Soil and Water Conservation District in Guadalupe County, NM, in accordance with NMSA 1978, §13-6-1 et seq. The Board of County Commissioners approved the donation by Resolution No. 2026-____ on July 28, 2026. The Standing Committee for the Disposition of Public Property recommended the donation on July 17,2026. Supporting documentation is attached, including the resolution, standing committee recommendation, asset list, valuation documentation, and recipient request.

Sincerely,

Amanda Bowen

Emergency Manager

Doña Ana County

June 29, 2026

State of New Mexico
State Auditor
2540 Camino Edward Ortiz, Suite A
Santa Fe, NM 87507

Dear State Auditor,

The Board of County Commissioners gives notice, pursuant to NMSA 1978, §13-6-1 et seq. of its intent to donate property as indicated in the attached resolution.

I hereby swear and affirm the above notification and the attached resolution reflects the intent and will of the Board of County Commissioners of Dona Ana County.

_____
Manuel A. Sanchez, District 5, Chair

State of New Mexico
County of Doña Ana

SEAL Sworn to and subscribed to me this ____ day of _____ 2026.
By _____

_____
Notary Signature

I hereby swear and affirm the above notification and the attached resolution reflects the intent and will of the Board of County Commissioners of Dona Ana County.

_____
Gloria Gameros, District 2, Vice Chair

State of New Mexico
County of Doña Ana

SEAL Sworn to and subscribed to me this ____ day of _____ 2026.
By _____

_____
Notary Signature

I hereby swear and affirm the above notification and the attached resolution reflects the intent and will of the Board of County Commissioners of Dona Ana County.

_____
Christopher Schaljo-Hernandez, District 1

State of New Mexico
County of Doña Ana

SEAL Sworn to and subscribed to me this ____ day of _____ 2026.
By _____

_____
Notary Signature

I hereby swear and affirm the above notification and the attached resolution reflects the intent and will of the Board of County Commissioners of Dona Ana County.

_____
Susie Kimble, District 3

State of New Mexico
County of Doña Ana

SEAL Sworn to and subscribed to me this ____ day of _____ 2026.
By _____

_____
Notary Signature

I hereby swear and affirm the above notification and the attached resolution reflects the intent and will of the Board of County Commissioners of Dona Ana County.

_____
Susana Chaparro, District 4

State of New Mexico
County of Doña Ana

SEAL Sworn to and subscribed to me this ____ day of _____ 2026.
By _____

_____
Notary Signature

I hereby swear and affirm the above notification and the attached resolution reflects the intent and will of the Board of County Commissioners of Dona Ana County.

ATTEST:

_____
Amanda López Askin, Ph.D.
County Clerk

STATE OF NEWMEXICO
COUNTY OF DOÑA ANA

RESOLUTION NO. 2026-_____

A RESOLUTION TO APPROVE THE DONATION OF ONE (1) 2002 FORD F-350 DIESEL TRUCK TO THE GUADALUPE SOIL AND WATER CONSERVATION DISTRICT IN GUADALUPE COUNTY, NM

WHEREAS, the Guadalupe Soil and Water Conservation District in Guadalupe County, NM is in need of a vehicle to support governmental operations and has requested assistance from Doña Ana County; and

WHEREAS, the Emergency Management Department in and for the County of Doña Ana, State of New Mexico, has identified one (1) 2002 Ford F-350 diesel truck in reasonable condition for donation; and

WHEREAS, the governing body in and for the County of Doña Ana, State of New Mexico, intends to donate public property in accordance with NMSA 1978, §13-6-1 et seq.; and

WHEREAS, the duly appointed Standing Committee recommends the donation of public property that is no longer economical for continued use by the body in accordance with NMSA 1978, §13-6-1 et seq.; and

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners of Doña Ana County, State of New Mexico, hereby adopts the Standing Committee's Recommended Findings and Proposed Donation of Public Property in accordance with NMSA 1978, §13-6-1 et seq. Local Government Division of the Department of Finance and Administration and Office of the State Auditor notifications are attached hereto.

RESOLVED this 28th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS OF
DOÑA ANA COUNTY, NEW MEXICO

_____
Manuel A. Sanchez, District 5, Chair **For/Against**

_____
Gloria Gameros, District 2, Vice Chair **For/Against**

_____
Christopher Schaljo-Hernandez, District 1 **For/Against**

_____
Susie Kimble, District 3 **For/Against**

Susana Chaparro, District 4 **For/Against**

ATTEST:

Amanda López Askin, Ph.D.
County Clerk

STANDING COMMMITTEE RECOMMENDATION FOR THE DISPOSITION OF PUBLIC PROPERTY

The Standing Committee met on July 16, 2026, to recommend the donation of one (1) 2002 Ford F-350 pickup to the Guadalupe Soil and Water Conservation District in Guadalupe County, NM.

Findings: The vehicle is being donated and needs to be deleted from the County's Fixed Asset Ledger.

Recommendation: The Standing Committee recommends the donation of public property in accordance with NMSA 1978 13-6-1 es. Seq.

The Standing Committee for the Disposition of Public Property

Michael Perez
Michael Perez (Jul 20, 2026 10:24:08 MDT)
Michael Perez, Purchasing Manager

Gabriel Silva
Gabriel Silva (Jul 20, 2026 11:13:43 MDT)
Gabriel Silva, Fleet Manager

Andres Martinez, IT Operations Manager

Standing Committee Donation Form OEM CP -96

Final Audit Report 2026-07-20

Created:	2026-07-16
By:	Andres Martinez (ANDRESM@DONAANACOUNTY.ORG)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQSMgB7QGBpzEwK9BqjWXlWQNFjOPTr5e

"Standing Committee Donation Form OEM CP -96" History

Document created by Andres Martinez (ANDRESM@DONAANACOUNTY.ORG)
2026-07-16 - 7:22:53 PM GMT

Document emailed to michaelpe@donaana.gov for signature
2026-07-16 - 7:24:06 PM GMT

Email viewed by michaelpe@donaana.gov
2026-07-20 - 4:23:43 PM GMT

Signer michaelpe@donaana.gov entered name at signing as Michael Perez
2026-07-20 - 4:24:06 PM GMT

Document e-signed by Michael Perez (michaelpe@donaana.gov)
Signature Date: 2026-07-20 - 4:24:08 PM GMT - Time Source: server - Signature Appearance Selected: TYPE

Document emailed to gabrielsi@donaana.gov for signature
2026-07-20 - 4:24:10 PM GMT

Email viewed by gabrielsi@donaana.gov
2026-07-20 - 5:13:13 PM GMT

Signer gabrielsi@donaana.gov entered name at signing as Gabriel Silva
2026-07-20 - 5:13:41 PM GMT

Document e-signed by Gabriel Silva (gabrielsi@donaana.gov)
Signature Date: 2026-07-20 - 5:13:43 PM GMT - Time Source: server - Signature Appearance Selected: TYPE

Document emailed to andresm@donaana.gov for signature
2026-07-20 - 5:13:46 PM GMT

Email viewed by andresm@donaana.gov

2026-07-20 - 5:14:02 PM GMT

Signer andresm@donaana.gov entered name at signing as Andres Martinez

2026-07-20 - 5:14:41 PM GMT

Document e-signed by Andres Martinez (andresm@donaana.gov)

Signature Date: 2026-07-20 - 5:14:43 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE

Agreement completed.

2026-07-20 - 5:14:43 PM GMT

My Car's Value

2002 Ford F350 Super Duty Crew Cab Long Bed

4.4 (652 Ratings) Write a Review

VIN: 1FTSW31F72EC50577

Values | Recall Alerts (6)

Your Values

Private Party | Instant Cash Offer | **Trade-In** | Donate Your Car

Save This Car | Share This Value

Stay Up to Speed with Email Alerts

Get an email alert whenever your car's value changes.

Track My Value

Keep Your Car in Top Shape

Get maintenance tips and recall alerts for your vehicle.

Trade-in Range
$10,900 - $13,250
Trade-in Value
$12,075

Important info & definitions

Value valid as of **07/23/2026**

Instant Cash Offer

Instant Cash Offer Advantages

- Get your Instant Cash Offer online
- Redeem it at a Participating Dealer
- Get cash for your car or trade it in today

Get Offer

Sell My Car Privately

Factors That Impact Value

Check that yours are correct below.

Mileage: 43,658 ZIP Code: 88007

Condition Good | Edit Options

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Office of Emergency Management	July 28, 2026
Initiating Department	**Meeting Date**
Amanda Bowen, OEM Manager	5
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

ACCEPT THE FEMA DR-4886-NM SUBRECIPIENT GRANT AGREEMENT WITH THE NEW MEXICO DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT AND AUTHORIZING THE COUNTY MANAGER TO EXECUTE ALL RELATED DOCUMENTS FOR PUBLIC ASSISTANCE DISASTER FUNDING

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

The Office of Emergency Management (OEM) requests acceptance of the FEMA DR-4886-NM Subrecipient Grant Agreement through the New Mexico Department of Homeland Security and Emergency Management for Public Assistance disaster funding related to severe storms, flooding, and landslides. OEM also requests signature authority be delegated to the County Manager on all related grant and contract documents. The agreement will allow the County to seek reimbursement for eligible disaster response and recovery costs, subject to FEMA and NMDHSEM requirements, documentation, cost-share obligations, and compliance review.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

SUMMARY OF FINANCIAL IMPACT

This agreement provides reimbursement funding for eligible disaster-related expenses under FEMA DR-4886-NM. The federal cost share is generally 75%, with the remaining non-federal share to be paid by the County unless another funding source is approved. The specific fiscal impact will depend on the final approved Project Worksheets, eligible costs incurred, and any required local match. Reimbursements are subject to FEMA/NMDHSEM review, documentation, and compliance requirements.

ADMINISTRATIVE REVIEW AND APPROVAL

Amanda Bowen, OEM Manager	Created/Initiated - 7/10/2026
Amanda Bowen, OEM Manager	Approved - 7/17/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Erik Alvidrez, Performance and Budget Manager	Approved - 7/20/2026
Deborah Weir, Assistant County Manager	Final Approval - 7/20/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Accept the FEMA DR-4886-NM Subrecipient Grant Agreement with the New Mexico Department of Homeland Security and Emergency Management and Authorizing the County Manager to Execute All Related Documents for Public Assistance Disaster Funding

Type of Action: Approve

Fiscal Impact: This agreement provides reimbursement funding for eligible disaster-related expenses under FEMA DR-4886-NM. The federal cost share is generally 75%, with the remaining non-federal share to be paid by the County unless another funding source is approved. The specific fiscal impact will depend on the final approved Project Worksheets, eligible costs incurred, and any required local match. Reimbursements are subject to FEMA/NMDHSEM review, documentation, and compliance requirements.

Strategic Plan Alignment: This item aligns with Goal One: Improve Wellness and Wellbeing, specifically the County's focus on Basic Needs for Health and Safety and Urgent Services for residents experiencing crisis. The Strategic Plan recognizes that crisis is inevitable and that Urgent Services must remain part of the County's strategy and investment to help residents regain stability.

It also supports the County's core value of Reliability and Dependability to Shelter Us from Crisis, which commits the County to protecting the community from disasters and other public health and safety challenges.

Overview: This action approves the FEMA DR-4886-NM Subrecipient Grant Agreement between Doña Ana County and the New Mexico Department of Homeland Security and Emergency Management for Public Assistance disaster funding related to the severe

storms, flooding, and landslides disaster. Approval authorizes the County to accept and administer eligible reimbursement funding, comply with FEMA and NMDHSEM grant requirements, and allows the County Manager to execute the agreement and related documents necessary for disaster recovery.

State of New Mexico
DEPARTMENT OF HOMELAND SECURITY & EMERGENCY MANAGEMENT
P.O. Box 27111
Santa Fe, NM 87502

SUBRECIPIENT GRANT AGREEMENT

DR-4886-NM: New Mexico Severe Storms, Flooding, and Landslides
CFDA 97.036: Public Assistance Grant Program

1.DISASTER NO.	2. SUBRECIPIENT NAME	3. FIDUCIARY NAME	
DR-4886-NM	Dona Ana County	Dona Ana County	
5. SUPPLIER ID	**6. EIN NUMBER**	**7. UEI NUMBER**	**8. CAGE CODE**
54410	85-6000281	**CDMXQVFTTLR7**	4KZ67
9. SUB-RECIPIENT PHYSICAL ADDRESS		**10. SUBRECIPIENT REMIT ADDRESS**	
1170 N. Solano Dr. Suite O Las Cruces, NM 88001		845 N. Motel Blvd. Las Cruces, NM 88007	
11. NMDHSEM CONTACT NAME	**12a. CONTACT DESK PHONE**	**(505) 479-0170**	
Jeremy Klass	**12b. CONTACT EMAIL ADDRESS**	**recovery.unit@DHSEM.nm.gov** **cc: jeremy.klass@dhsem.nm.gov**	

WHEREAS the President declared on July 22, 2025, that a major disaster exists in the State of New Mexico based on severe storms, flooding and landslides for an incident period from June 23 to August 5, 2025.

WHEREAS the State of New Mexico will serve as the "pass-through entity" with respect to the State's role in providing subawards and administering grant assistance provided to subrecipients, and may, subject to a Memorandum of Agreement, directly support project development and administration.

WHEREAS the Governor of the State of New Mexico has designated the New Mexico Department of Homeland Security and Emergency Management (NMDHSEM) as the state agency responsible for managing and administering Public Assistance (PA) and to serve as the "recipient" and is thereby authorized to issue this Subrecipient Grant Agreement to the applicant **Error! Reference source not found.**, the "subrecipient."

WHEREAS funding is provided by FEMA and the State of New Mexico for eligible expenses under DR-4886-NM and any or all Governor's Executive Orders or Legislation that may be issued to provide funding.

NOW, THEREFORE it is mutually understood and agreed between the recipient NMDHSEM, and [ENTER NAME HERE], hereinafter referred to as "subrecipient" as follows:

ARTICLE 1: REQUIREMENTS AND ASSURANCES

A. The subrecipient hereby agrees that the period of performance (POP) for the declaration identified in Exhibit A is consistent with the POP established by FEMA for Emergency Work (Categories A-B) and Permanent Work (Categories C-G) Project Worksheets. The standard POP for Emergency Work is six (6) months and the standard POP for Permanent Work is eighteen (18) months; however, DHSEM or

FEMA may extend the POP if requested as described in ARTICLE 6: PERFORMANCE PERIODS. Any updated POP will be provided via an updated Exhibit A, for subrecipient signature.

This Subrecipient Grant Agreement, as amended, shall remain open for administrative purposes if necessary to achieve final payment and financial reconciliation.

B. The subrecipient hereby agrees that the subrecipient official(s) signing this Subrecipient Grant Agreement certifies that all financial expenditures, including all supporting documents submitted for reimbursement, have been incurred by the subrecipient and are eligible and allowable expenditures consistent with the guidelines for this award. The subrecipient agrees to follow reasonable professional standards in all financial management and bookkeeping procedures necessary to carry out this agreement.

C. The subrecipient hereby agrees that no member, officer, or employee of the subrecipient organization, or its designees or agents, no member of the governing body of the locality in which the program is situated, and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his or her tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the process thereof, for work to be performed in connection with this Subrecipient Grant Agreement; the subrecipient shall incorporate in all such contracts a provision prohibiting such interest pursuant to the purposes of this Subrecipient Grant Agreement.

D. The subrecipient hereby agrees that it understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express written approval of the State of New Mexico or FEMA.

E. The subrecipient hereby agrees that FEMA reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use, for federal government purposes: (1) copyright in any work developed under this Subrecipient Grant Agreement; and (2) any rights of copyright to which the subrecipient purchases ownership with federal support. The subrecipient agrees to consult with FEMA through NMDHSEM regarding the allocation of any patent rights that arise from, or are purchased with, this funding.

F. The subrecipient hereby agrees that signatures of the subrecipient officials on this Subrecipient Grant Agreement attest to the subrecipient's understanding, acceptance, and compliance with Lobbying, Debarment, Suspension, and Other Responsibility Matters; Drug- free Workplace; Conflict of Interest, and Non-Supplanting certifications. Federal funds will not be used to supplant state or local funds. Federal funds will be used to supplement existing subrecipient funding to augment program activities and not replace those funds which have been appropriated in the budget for the same purpose.

G. The subrecipient hereby agrees that their accounting system allows for separation of fund sources. Funding provided under this Subrecipient Grant Agreement cannot be co-mingled with funds from other federal, state, or local agencies, and each project must be accounted for separately.

H. The subrecipient hereby agrees that it shall comply with applicable Federal Civil Rights Laws and Regulations: Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, Age Discrimination Act of 1975, and Americans with

Disabilities Act of 1991. The subrecipient will take reasonable steps to ensure Limited English Proficient (LEP) persons have meaningful access to its programs and activities. Executive Order 13379 Individuals with Disabilities in Emergency Preparedness requires the government to support safety and security for individuals with disabilities in situations involving disasters, including earthquakes, tornadoes, fires, floods, hurricanes, and acts of terrorism.

I. The subrecipient hereby certifies that for its employees, it has an Affirmative Action Plan/Equal Employment Opportunity Plan (EEOP) if not exempted by Federal Government or New Mexico rule or statute. An EEOP is not required for subrecipients of less than $25,000 or fewer than 50 employees.

J. The subrecipient hereby certifies that its employees are eligible to work in the United States as verified by Form I–9, Immigration & Naturalization Service Employment Eligibility.

K. The subrecipient hereby agrees that it is the responsibility of the subrecipient to fully understand and comply with the requirements of the following, where such requirements apply to the subrecipient set forth in:

1. The Stafford Act.
2. 2 C.F.R. Part 200.
3. 44 C.F.R. Parts 7, 9, 18, 25, 206, and 209, and all applicable Federal statutes, regulations, executive orders, and FEMA policies.
4. FEMA Public Assistance Program and Policy Guide V5
5. 2020 New Mexico Public Assistance Grant Program
6. New Mexico Public Assistance COVID-19 Plan
7. New Mexico State Procurement Code
8. New Mexico Administrative Code Title 2 – Public Finance https://www.srca.nm.gov/nmac-home/nmac-titles/title-2-public-finance/

ARTICLE 2: REIMBURSEMENT OF FUNDS

NMDHSEM will apply the following procedures for making payments to subrecipients:

A. Payment of Funds, General: Once FEMA has obligated funds and NMDHSEM has budgeted and encumbered those funds, the Cabinet Secretary is authorized to advance funds, as permissible, and to consider requests for payments for progress and completion based on proper review and approvals, in accordance with the sub-grant agreement or amendment as described below. Review and audit of expending and accounting of federal awards and state funds will be conducted to ensure records, reports and documentation for compliance and tracing of funds are accounted for; 2 C.F.R. § 200.302 and § 200.305. The State Department of Finance and Administration (DFA) may require additional supporting data and documents prior to disbursements of funds.

B. Payment of Funds, Projects with Completed Work. For projects that are complete at the time of obligation, the NMDHSEM will pay the subrecipient 80% of the total federal cost share for projects that do not exceed the state's $60k procurement threshold and or phase work. Amounts reimbursed will be based on completion of the Project Folder and Reimbursement Checklist by the Recovery Officer. Total projects and or phase work above the $60k threshold requires a full reconciliation for 100% of project cost prior to payment. For projects with partial work completed, payment will be processed as work is completed, and subrecipients will be able to draw off the obligation accordingly.

C. Payment of Funds, Projects with Work Not Completed. Payment of funds for work not completed shall be at the sole discretion of the Cabinet Secretary. Otherwise, all payments shall be processed pursuant to Article 2 Section B as described above.

D. Donated Resources. Subrecipients may request a Project Worksheet (PW) for donated resources. FEMA will prepare a PW documenting all eligible donated resources. The final obligated amount of this PW cannot exceed the non-federal share of eligible Emergency Work PWs (CAT A and CAT B.) NMDHSEM will consider payment for the full cumulative federal share of Donated Resource PWs subject to all applicable compliance review and approvals. Donated Resource PWs will be the last PW to be paid.

- For Permanent Work, FEMA applies the donated resource offset against the non-Federal cost share of the specific Permanent Work Project for which the resources were donated. The offset may not exceed the total out-of-pocket costs. FEMA caps the offset at the non-Federal cost share of that specific Permanent Work Project. The type and amount of resources donated must directly correlate to, and may not exceed, the type and amount approved in the scope of work of the Permanent Work Project (e.g., if the approved scope of work includes replacement of 10 chairs and 15 chairs are donated, the donated resource offset is limited to 10 chairs). FEMA adjusts the Permanent Work Project to capture any donated resource offsets related to the Project upon receipt of the donated resource information and no later than closeout.

E. Large Projects. FEMA and/or NMDHSEM may, at its discretion, require subrecipients with large projects (as defined by FEMA through published large and small project thresholds) to prepare a spend plan identifying funding needs by quarter or more frequently based on activities. All financial compliance with providing supporting documents will apply.

F. Payment Conditions. The subrecipient must certify that in requesting and accepting a sub-grant payment, they have spent those funds on eligible expenditures; that the work performed was within the scope of work allowed for specific projects; and that all grant, financial, and project-related records pertinent to the sub-grant be retained for at least three years after final closeout of the sub-grant and resolution of all audit, appeal, litigation, and claims activities (as applicable).

G. Delays and Denial of Payment. Reasons for delays and/or denials in NMDHSEM processing of payment requests include, but are not limited to, the following:

- Vendor identification number is missing or incorrect;
- Disaster and project number are missing;
- The period of performance (POP) listed is incorrect and/or the POP has expired;
- Service delivery dates do not agree with invoices or outside of contract period;
- Forms are not signed by an authorized person, or are signed by only one signatory;
- Dollar amount on forms do not agree;
- Mathematical errors;
- The full address of the subrecipient is not included;
- Subrecipient did not provide required back-up documentation;
- The amount exceeds the remaining funding available for disbursement prior to the final financial and program compliance reviews (the hold or funding retention amount);
- Request for payment requires a budget amendment, and cannot be processed until the amendment request is received/approved;

- The reimbursement requested is for an activity outside of the approved scope of work;
- Reimbursement of awarded funds have been suspended due to a non-compliance issue such as failure to submit quarterly reports; or
- Reimbursements of awarded funds have been suspended due to non-compliance activities (e.g., failed single audit, use of an unlicensed contractor).

All current Project Worksheets, project cost estimates, and periods of performance are provided for in Exhibit A to this agreement. When NMDHSEM receives updated project amendments, obligations, and extension request approvals from FEMA, NMDHSEM will provide an updated Exhibit A to the subrecipient. The subrecipient shall respond to and provide signature to the most recently provided Exhibit A in a timely manner.

Subrecipients can reduce the likelihood of delays in processing payment requests by checking for accuracy prior to submission.

ARTICLE 3: AUDITING AND REPORTING REQUIREMENTS

A. Quarterly Reports. In accordance with 2 C.F.R. § 200.328, the Applicant shall submit quarterly reports on Large Project Worksheet (equal to or greater than $1,000,000 each) to the NMDHSEM beginning with the first full quarter after the signature date on the Subrecipient Grant Agreement. NMDHSEM will provide subrecipient a form for this report. Quarterly reports are due no later than the 15th of the month following the end of the quarter (i.e., January 15, April 15, July 15, and October 15).

In order that NMDHSEM may adequately evaluate the progress and status of each large project, quarterly reports shall contain a description of the work accomplished to date, the methods and procedures used, the anticipated completion date, a summary of all project costs to date, and other such information as may be of assistance in its evaluation of the project.

Reports shall be sent to the Department of Homeland Security & Emergency Management, Recovery Unit, P.O. Box 27111, Santa Fe, NM 87502, or electronically to recovery.unit@DHSEM.state.gov.

B. Additional Reporting Requirements. The subrecipient must immediately report in writing to the NMDHSEM Recovery Unit any alleged acts or allegations of fraud or misappropriation of funds for work authorized under this Subrecipient Grant Agreement. This extends to reporting any legal action, lawsuit, bankruptcy, or other action that may jeopardize the successful completion of any authorized project. Additional reporting and financial reconciliation requirements may also apply upon request by NMDHSEM and/or FEMA. Failure to comply with these requests may jeopardize funding and may be a breach of this Subrecipient Grant Agreement.

C. Project Cost Overruns. The subrecipient must submit project cost overruns requiring additional obligations to NMDHSEM for review and approval. Where review and approval are not sought before incurring the costs of an overrun, there is no assurance that FEMA will reimburse such costs in compliance with 44 C.F.R. § 206.438(b).

D. Final Performance Report. Upon completion of each PW, the subrecipient shall submit a Final Performance Report within 90-days of the completion and inspection of the final project, or not later than the date of the next scheduled Quarterly Report. The Final Performance Report shall include a narrative of accomplishments under this sub-grant, with sufficient detail to allow NMDHSEM to

evaluate the administration of the FEMA Public Assistance Grant Program. The Final Performance Report shall also include a summary of actual costs for each PW. Final payment may be withheld until the Final Performance and Financial Report is completed and submitted to NMDHSEM.

E. Enforcement. NMDHSEM may suspend drawdowns, impose other special conditions, or take other authorized action pursuant to 2 C.F.R. § 200.339 (Remedies for Noncompliance) if the subrecipient does not submit accurate and timely reports. This may include, among other things, the administrative closeout of a grant and/or any projects under a grant when the subrecipient is not responsive to reasonable efforts NMDHSEM makes to collect required reports needed to complete closeout. Administrative closeout is a unilateral mechanism by NMDHSEM to move forward with project or grant closeout using available grant information in lieu of final reports. This can require NMDHSEM to make cash or cost adjustments and ineligible cost determinations, which may result in identifying a debt owed to FEMA and/or NMDHSEM.

F. Financial Procedures. The subrecipient agrees to maintain financial procedures and support documents and to establish and maintain a proper accounting system to record expenditures of disaster assistance funds in accordance with generally accepted accounting principles or as directed by the Governor's Authorized Representative, to account for the receipt and expenditure of funds under this Agreement. If applicable, RECIPIENT / SUBRECIPIENT shall conduct audit(s) pursuant to the Single Audit Act of 1984, 31 U.S.C. §7501 et.seq., 44 C.F.R. § 206.16, 2 C.F.R. Part 200, 0MB Circular A-133, "Audits of States, Local Governments, and Non-profit Organizations," and applicable New Mexico laws, rules and regulations. Further, subrecipient must provide a hard copy of the Single Audit Report within sixty (60) days of the close of its fiscal year. If the subrecipient fails to supply its annual Single Audit Report, pursuant to 2 C.F.R. § 200.339, NMDHSEM may withhold or suspend payments under any grant award.

The subrecipient shall retain all financial records, supporting documents, statistical records, and any other documents pertinent to this contract for a period of three years after the date of submission of the final expenditures report. However, if litigation or an audit has been initiated prior to the expiration of the three-year period, the records shall be retained until the litigation or audit findings have been resolved.

G. Authorizing Statute. This award is made under the provisions of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Pub. L. No. 93-288 (1974) (codified as amended at 42 U.S.C. §§ 5121-5207) (Stafford Act), in accordance with 44 C.F.R. § 206.44.

Federal assistance under the Stafford Act and this Subrecipient Grant Agreement is limited to those areas and programs designated by the President or FEMA in the Federal Register Notices for this Declaration and are incorporated by reference into this Subrecipient Grant Agreement.

All scopes of work and costs approved as a result of this Subrecipient Grant Agreement, whether as estimates or final costs approved through subawards, PWs, or otherwise, will incorporate by reference the terms of this Subrecipient Grant Agreement and must comply with applicable laws, regulations, policy, and guidance in accordance with this Subrecipient Grant Agreement.

Pursuant to Executive Order 13858 Strengthening Buy-American Preferences for Infrastructure Projects, FEMA encourages recipients to use, to the greatest extent practicable and consistent with the law, iron and aluminum as well as steel, cement, and other manufactured products produced in

the United States, in Public Assistance and HMGP eligible public infrastructure repair and construction projects affecting surface transportation, ports, water resources including sewer and drinking water, and power. Such preference must be consistent with the law, including cost and contracting requirements at 2 C.F.R. Part 200.

H. Additional Terms and Conditions. The following additional sub-grant agreement documents are fully incorporated into this Subrecipient Grant Agreement and thereby constitute additional terms and conditions of this agreement.

- The Stafford Act, its implementing regulations contained in Title 44 of the C.F.R., and FEMA policy and guidance.
- Public Assistance Program and Policy Guide (PAPPG) Version 5, as amended, is available at https://www.fema.gov/sites/default/files/documents/fema_pa_pappg-5.0-amended.pdf. FEMA applies Version 5 to incidents declared on or after January 6, 2025. This version supersedes Version 4.
- The Uniform Administrative Requirements, Cost Principles and Audit Requirements. for Federal Awards set forth at 2 C.F.R. Parts 200 and 3002.
- Attachment 1 United States Department of Homeland Security (USDHS) Standard Terms and Conditions (April 18, 2025) in effect on the date of the Declaration which are incorporated by reference into this Subrecipient Grant Agreement
- Attachment 2 Reimbursement Checklist
- Attachment 3 Glossary and Definitions
- Attachment 4 Acronyms

ARTICLE 4: SCOPE OF WORK

Disaster assistance, except for assistance under the Hazard Mitigation Grant Program (HMGP), is limited to activities necessary to alleviate damage, loss, hardship, or suffering resulting from the incident that took place during the incident period, except that reasonable expenses that were incurred in anticipation of and immediately preceding the incident may be eligible.

Specifically, these funds shall be utilized by the subrecipient for projects previously identified in the PWs and approved by the NMDHSEM Secretary or designee.

A. Scope of Work. The subrecipient agrees that it will make a good faith effort to complete, in every respect possible, the Scope of Work described on PWs awarded under DR-4886-NM. The subrecipient agrees to adhere to the approved PW Scope of Work. If the Scope of Work requires changes, the subrecipient agrees to submit an amendment request to NMDHSEM as described in Article 4, Section A., below. Scope of Work changes should not be carried out without an approved PW amendment from FEMA.

B. Changes to Scope of Work. The subrecipient agrees to immediately notify NMDHSEM if the scope of work as described within the FEMA Project Worksheet changes in any way. At such time, the subrecipient will produce the new/revised scope of work, an updated cost estimate, an updated timeline for completion of work, and a justification for the change request. The subrecipient hereby agrees to and understands that unapproved changes to the scope of work may jeopardize federal funding, limit reimbursement to the initial grant value, and/or impact the status of the grant as

described in FEMA regulations and policies, including Public Assistance Program and Policy Guide (PAPPG), Version 5, Chapter 11, Section I.

ARTICLE 5: COST SHARE

The cost share of the DR-4886-NM declaration is a 75% federal share unless otherwise stated. The non-federal share is the responsibility of the subrecipient. There is no assurance made or implied that there will be any state share.

The subrecipient share for this Subrecipient Grant Agreement is provided in Exhibit A.

ARTICLE 6: PERFORMANCE PERIODS

In accordance with the requirements set forth in 44 C.F.R. § 206.204(c)(1), the performance period Category B (Emergency Protective Measures) is six (6) months from the date of the declaration. Cost records dated after the expiration of the performance period will not be accepted. If additional time is required for completion of specific Category A and B projects, the subrecipient must request a time extension per project in writing thirty (30) days prior to the end of the performance period. The subrecipient must provide justification for a time extension. NMDHSEM may grant a single 6-month time extension. Additional extensions require approval by FEMA. Extensions to the period of performance will be processed pursuant to 2 C.F.R § 309. The current emergency work period of performance for DR-4886-NM has been extended by six months and is July 23, 2026, identified on Emergency Work (Categories A-B) Project Worksheets (PWs). The current permanent work period of performance for DR-4886-NM ends January 23, 2027, identified on Permanent Work (Categories C-G) PWs.

In accordance with the requirements set forth in 44 C.F.R. § 206.204(c)(1), the performance period for all other categories of work is 18 months from the date of the declaration; cost records dated after the expiration of the performance period will not be accepted. If additional time is required for completion of specific Category C through G projects, the subrecipient must request a time extension per project in writing 30 days prior to the deadline. The subrecipient must provide justification for a time extension. NMDHSEM may grant up to 30 additional months for completion of specific projects. Additional extensions require approval by FEMA.

ARTICLE 7: RECOVERY OF FUNDS FOR DUPLICATION OF BENEFITS AND INELIGIBLE ACTIVITIES

A. Ineligible Activities. FEMA and/or NMDHSEM may disallow costs and recover funds based on the results of audit or review during or after performance of the award to ensure compliance with the terms of the Subrecipient Grant Agreement and award document. FEMA and/or NMDHSEM is required to recover funds when the subrecipient has ineligible underruns (for example, actual costs for a PA large project are less than the amount awarded based on initial estimates); knowingly or negligently withholds or misrepresents material information; fails to complete work and comply with the terms of this Subrecipient Grant Agreement or the approved award; expends federal funds in error; or incurs costs that are unreasonable or otherwise disallowed. If after exhaustion of appeal rights, FEMA and/or NMDHSEM determines a debt is owed, the State has 30 days to resolve the amount owed before the debt is referred to the FEMA Finance Center for collection. The State may do so by directly paying FEMA. The State may also deposit the amount owed directly into the applicable subaccount in U.S. Health and Human Services (HHS)/Smart Link and notify FEMA when it has reimbursed that subaccount, after which FEMA will de-obligate that amount in the subaccount.

Alternatively, the subrecipient may request to substitute unallowable costs for other costs that are allowable (e.g., necessary, allocable, and reasonable under the same award and have not yet been reimbursed by FEMA).

B. Duplication of Benefits. In accordance with the provisions of 42 U.S.C. § 5155 (Section 312 of the Stafford Act) duplication of benefits is prohibited. NMDHSEM must take all actions necessary and reasonable to ensure that all who receive federal assistance are aware of their responsibility to repay federal assistance that is duplicated by amounts available from insurance or any other source for the same purpose. FEMA and/or NMDHSEM may at any time pre-award or post-award adjust the level of funding provided to account for financial assistance provided from any other source for the same purpose as the federal assistance or to account for benefits available for the same purpose from another source, irrespective of whether they are actually received. The subrecipient shall notify NMDHSEM, as soon as practicable, of the existence of any insurance coverage for the costs identified in the application, and of any entitlement to or recovery of funds from any other source for the project costs, including Small Business Administration funding, United States Department of Agriculture (USDA), and other Federal, State, and private funding. Allowable costs shall be reduced by the amount of duplicate sources available. The subrecipient shall be liable to NMDHSEM to the extent that the subrecipient receives duplicate benefits from any other source for the same purposes for which the subrecipient has received payment from the NMDHSEM.

C. Cooperation. NMDHSEM agrees, on its behalf and on behalf of its political subdivisions and others that receive federal assistance, to cooperate with the Federal Government in seeking recovery of federal assistance against any party or parties whose intentional acts or omissions or whose negligence or other tortious conduct may have caused or contributed to the damage or hardship for which federal assistance was provided under this Subrecipient Grant Agreement. If applicable, FEMA will treat recovered funds as duplicated benefits available to NMDHSEM/subrecipient in accordance with Section 312 of the Stafford Act (codified as amended at 42 U.S.C. § 5155).

D. NMDHSEM Responsibilities. NMDHSEM is responsible for recovering federal assistance expended in error, misrepresentation, fraud, or for costs otherwise disallowed or unused.

1. NMDHSEM must notify FEMA of any potential debt as a result of federal funds expended in error, misrepresentation, fraud, or for costs otherwise disallowed or unused.

2. NMDHSEM must report all cases of suspected fraud to the USDHS Office of Inspector General. NMDHSEM must cooperate with any investigation conducted by the USDHS Office of Inspector General. NMDHSEM must cooperate with FEMA regarding any and all lawsuits that may result from the NMDHSEM or FEMA's attempt to recover funds or disallow costs.

E. Statute of Limitations. The 3-year statute of limitations limiting FEMA's ability to initiate an administrative action to recover funds paid as provided for in Section 705(a) of the Stafford Act (codified as amended at 42 U.S.C. § 5205(a)) begins with:

1. **Initiation of an Administrative Action to Recover Payment.** The initiation of an administrative action to recover payment includes FEMA's written notice to the NMDHSEM or a subrecipient of a questioned or disallowed cost or improper payment (including a request for information concerning such cost or payment) and written notice to the NMDHSEM or a subrecipient of a FEMA or 3rd party review or audit.

F. Refunds, Rebates, and Credits. NMDHSEM must transfer to FEMA the appropriate share, based on the federal support percentage, of any refund, rebate, credit or other amounts arising from the performance of this Subrecipient Grant Agreement. NMDHSEM must take necessary action to promptly collect all monies due or which may become due and if applicable, to cooperate with the Federal Government in any claim or suit in connection with amounts due.

G. Non-Compliant Subrecipients. As per 2 C.F.R. § 200.339, NMDHSEM can selectively use any or all the following remedies and prompt actions for non-compliance with any term of an award to include audit finding(s):

1. Increased monitoring of projects and require additional financial and performance reports.
2. Disallow advance payment process.
3. Temporarily withhold payments pending correction of the deficiency by the subrecipient.
4. Disallow or deny use of funds and matching credit for all or part of the cost of the activity or action not in compliance.
5. Request FEMA to completely or partially de-obligate funding for a project.
6. Withhold further awards for the grant program.
7. Take other programmatic or legally available remedies.

ARTICLE 8: CONSTRUCTION REQUIREMENTS

NMDHSEM must ensure that all applicable federal, state, and local permits and approvals are obtained, and all permit conditions are addressed before the start of any construction activity, including FEMA and NMDHSEM/subrecipient compliance with the National Environmental Policy Act, the National Historic Preservation Act, the Endangered Species Act, and all other applicable environmental laws and executive orders. All construction should be in accordance with approved permits, projects plans and specifications, applicable building codes, and program guidance.

ARTICLE 9: NATIONAL ENVIRONMENTAL POLICY ACT (NEPA)/ENVIRONMENTAL PLANNING AND HISTORIC PRESERVATION (EHP) COMPLIANCE

The subrecipient must provide information to FEMA the legally required environmental planning and historic preservation (EHP) review and to ensure compliance with the applicable EHP laws and Executive Orders (EO). These EHP requirements include but are not limited to National Environmental Policy Act, National Historic Preservation Act, Endangered Species Act, E 11988 Floodplain Management, EO 11990 Protection of Wetlands, and EO 12898 Environmental Justice. The subrecipient must comply with all federal, state, local, tribal, and territorial EHP requirements and obtain applicable permits and clearances.

Subrecipients shall not undertake any activity from the project that would result in ground disturbance, facility modification, or relates to the use of sonar equipment without the prior approval of FEMA. These include but are not limited to communications towers, physical security enhancements involving ground disturbance, new construction, and modifications to buildings that are 50 years old or older, and exercises. The subrecipient must comply with all mitigation or treatment measures required for the project as the result of FEMA's EHP review. An EHP Screening Form does not need to be provided for those exercises that are planned to take place at previously approved facilities, such as, fire and police academies, search and rescue training facilities, and explosive testing centers. Any type of exercise that requires any type of land, water, or vegetation disturbance or building of temporary structures must undergo an EHP review.

Any change to an approved project description will require re-evaluation for compliance with EHP requirements before the project can proceed. If ground disturbing activities occur during project implementation, the subrecipient must ensure monitoring of ground disturbance and if any potential archeological resources are discovered, the subrecipient will immediately cease construction in that area and notify NMDHSEM, FEMA and the New Mexico Historic Preservation Division. Initiation of these activities prior to completion of FEMA's EHP review will result in a non-compliance finding and may result in ineligibility of grant funding.

ARTICLE 10: REIMBURSEMENTS

A. Large Projects. For large projects above $1,000,000, NMDHSEM will process payment as described in Article 2 of this Subrecipient Grant Agreement, pending submission of supporting documentation substantiating the actual cost of each large PW. All records management for large projects must comply with 2 C.F.R. § 200.334 – Record retention requirements. Expenditures must be supported with source documentation (e.g., copies of proof of payment, invoices, receipts, timesheets with name/wage/hours, cost allocation, warrants, etc.). Additional payments can be made prior to project completion once cost documentation is approved by NMDHSEM.

NMDHSEM will conduct a desk review of the 100% cost records and perform a final inspection for each large project, when physical work on the project is completed. When the actual cost has been determined and completion of the scope of work has been verified, NMDHSEM will request that FEMA adjust the project funding up or down to meet the actual cost. If the actual cost of a large project is less than originally estimated, NMDHSEM personnel will request a de-obligation of funds so that the final project amount will equal the actual cost. If the actual cost of the project is greater than originally estimated, NMDHSEM personnel will request an obligation of additional funds to meet the verified actual costs of the PW.

Once all claimed costs have been verified by NMDHSEM and FEMA, NMDHSEM will reimburse the subrecipient for the full federal obligation of large projects that were complete when written and closeout the PW.

B. Small Projects. For small projects, as determined by the threshold set by FEMA, NMDHSEM will reimburse the subrecipient pursuant to Article 2 of this Subrecipient Grant Agreement. The subrecipient must submit certified cost summary documentation and self-certification to allow NMDHSEM to determine the actual cost for each project. Cost documentation for small projects is not required to receive the federal share but may be requested by NMDHSEM and must be maintained in compliance with 2 C.F.R. § 200.334 – Record retention requirements.

All reimbursements are contingent upon funds being allocated, budgeted, and encumbered for that purpose. Submission of a request for reimbursement must be accompanied by the Quarterly Financial Progress Report. Reimbursement shall be based upon authorized and allowable expenditures consistent with the project narrative, grant guidelines, and the submission of timely financial and performance progress reports. Payments may be withheld by NMDHSEM pending correction of deficiencies. Reimbursement of expenditures shall be no more than quarterly for expenditures within the performance period. NMDHSEM staff will not process reimbursements if quarterly performance progress and financial reports are not submitted.

ARTICLE 11: PERFORMANCE MEASURES

The Narrative Report shall demonstrate performance and progress relative to acceptable performance on applicable critical tasks:

- Progress in achieving project timelines and milestones.
- Percent measurable progress toward completion of project.
- How funds have been expended during reporting period, and explaining expenditures related to the project.
- Applicant's expenditures to date.
- Total drawdown.
- Federal funds Disbursed.
- Approved completion date/actual completion date.
- If a time extension is needed.
- Percentage of work completed.

ARTICLE 12: SUBRECIPIENT MONITORING POLICY

In accordance with 2 C.F.R. § 200.332(e), NMDHSEM may periodically monitor a subrecipient's projects to ensure that program goals, objectives, timelines, budgets, and other related program criteria are being met. NMDHSEM reserves the right to periodically review and conduct analysis of the subrecipient's financial, programmatic, and administrative policies and procedures. This monitoring may include review of accounting for receipts and expenditures, cash management, maintaining adequate financial records, means of allocating and tracking costs, contracting, procurement, records management, payroll, means of allocating staff costs, property and equipment management system, progress of project activities, etc. This may include unscheduled desk audits and field inspections. The subrecipient shall accommodate all such requests within reason. If the subrecipient encounters any unanticipated problem with the Scope of Work, allowed costs, procurement, permitting, or other difficulty, the subrecipient must communicate that problem to NMDHSEM promptly. Work on affected projects must be suspended until the problem is resolved. Technical assistance is available from NMDHSEM staff.

The subrecipient will immediately, no later than 24-hours upon notice, report to NMDHSEM allegations of wrong-doing on the part of any contractor, sub-contractor, agent or employee of the subrecipient, or other interested party in reference to the work authorized under this Subrecipient Grant Agreement. This extends to any legal action, lawsuit, bankruptcy, or other action that may jeopardize the successful completion of any authorized project.

ARTICLE 13: PROCUREMENT

Procurement shall comply with all federal, state, and local procurement requirements including 2 C.F.R. § 200.320 and the New Mexico Procurement Code for expenditure of funds under this Agreement. The Applicant must conform to applicable state and federal law and the Procurement Standards Sections 2 C.F.R. § 200.318-327. Contractors that develop or draft specifications, requirements, Statements of Work, and/or Requests for Proposals (RFP) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement. Local bidder's preference is not allowed for federally funded procurements. Procurement transactions shall be conducted to provide maximum open and free competition.

When procuring property and services under this agreement, the subrecipient will follow 2 C.F.R. § 200.318 through 2 C.F.R. § 200.327. The subrecipient must use its own documented procurement procedures which reflect applicable state, local, tribal, and territorial laws, and regulations, provided that the procurements conform to applicable federal law and the standards identified in 2 C.F.R. Part 200. As such, the subrecipient must use one of the methods of procurement identified in 2 C.F.R. § 200.320.

Also, per 2 C.F.R. § 200.318(i), subrecipients are required to maintain and retain records sufficient to detail the history of procurement covering at least the rationale for the procurement method, selection of contract type, contractor selection or rejection, and the basis for the contract price. States and territories are encouraged to maintain and retain this information as well and are reminded that for any cost to be allowed, it must be adequately documented per 2 C.F.R. § 200.403(g). Examples of the types of documents that would cover this information include but are not limited to:

1. Solicitation documentation, such as requests for quotes, invitations for bids, or requests for proposals;
2. Responses to solicitations, such as quotes, bids, or proposals;
3. Pre-solicitation independent cost estimates and post-solicitation cost/price analyses on file for review by federal personnel, if applicable;
4. Contract documents and amendments, including required contract provisions; and
5. Other documents required by federal regulations applicable at the time a subgrant is awarded to a subrecipient.

Additional information on required procurement records can be found in the Procurement Disaster Assistance Team (PDAT) Field Manual https://www.fema.gov/sites/default/files/documents/fema_PDAT-field-manual_102021.pdf.

Procurement from Minority Owned and Women Owned Business is encouraged and must be tracked and reported to NMDHSEM on the quarterly reports. Procurement transactions shall be conducted to provide maximum open and free competition. Each sole–source procurement single vendor response to a competitive bid, and all purchases require prior approval of NMDHSEM.

ARTICLE 14: CONTRACTS

Any contract shall comply with the requirements of Procurement Standards Sections in 2 C.F.R. Part 200 and OMB Circular A–102 "Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments" for expenditure of Federal funds under this Subrecipient Grant Agreement. Applicants shall submit procurement and contracts to NMDHSEM for review prior to approval. Contracts for professional services must meet applicable local, state, and federal requirements. All contractors must be licensed in New Mexico for the type of work that is required. Prior to any contracted work beginning, the subrecipient shall provide NMDHSEM with a copy of the contractor's license. Contract work must not exceed the scope of work and PW awarded amount prescribed by FEMA, unless requested through a scope of work change and approval from FEMA.

In the event that a contract covers work performed for more than one approved PW, the contractor must provide detailed documentation and separate the costs conducted at each site to allow NMDHSEM to determine the actual cost of work performed for each PW. Contracts shall not name NMDHSEM, the State of New Mexico, or FEMA as interested parties. Proof of compliance with proper procurement procedures shall be a part of the official cost documentation.

Contracts for professional and consultant services executed during this grant period must include federal, state, local, tribal, and territorial government required contract language, a project budget, and require pre-approval by NMDHSEM prior to implementation. Contract deliverables must meet the intent of the grant application and grant requirements. Justification is required for compensation for individual consultant services, which must be reasonable and consistent with the amount paid for similar services in the marketplace. Detailed invoices with time and effort reports are required for consultants.

ARTICLE 15: AUDIT REQUIREMENTS

As a federal grant recipient, the State of New Mexico requires a subrecipient expending $1,000,000 or more in federal funds in the organization's fiscal year to conduct an organization–wide audit in accordance with the Single Audit described in 2 C.F.R. § 200.501. The subrecipient will permit state or federal officials and auditors to have access to subrecipient and contractor records and financial statements necessary for the state to comply with 2 C.F.R. § 200.501. Copies of audit findings must be submitted to NMDHSEM within 30 days after the subrecipient receives its audit report, or within a 9-month period of the grant closeout date, whichever is earlier. Include the federal agency name, program, grant number, the CFDA title and number, and the name of the pass-through agency (NMDHSEM) in all documents.

ARTICLE 16: RECORDS RETENTION

A. Records Retention.

1. **State Requirement.** The State must retain records for three years after all projects are complete and the federal disaster is formally closed out. except in certain rare circumstances described in 2 C.F.R. § 200.334 – Record retention requirements), from the date it submits the final Federal Financial Report (SF-425) to FEMA, notwithstanding the time period prescribed for subrecipients in subsection A.2, Subrecipient Requirement, below. If FEMA administratively closes the grant where no final SF-425 was submitted, FEMA uses the date the grant was administratively closed as the start date for the three-year record retention period.

2. **Subrecipient Requirement.** The subrecipients must retain project or subaward records for at least three years from the date that the NMDHSEM submits to FEMA the final expenditure report for a project or subaward. If, however, there is any litigation, claim, negotiation, audit, request for information, or other action involving the project or subaward that starts before that date, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the three-year period, whichever is later.

The subrecipient will follow the record retention and access standards articulated in 2 C.F.R. § 200.334. The grant financial and administrative records shall be maintained for a period of three years following the date of the closure of the grant award, or audit if required. Time and effort, personnel and payroll records for all individuals reimbursed under the award must be maintained. Property and equipment records shall be maintained for a period of three years following the final disposition, replacement or transfer of the property and equipment.

The subrecipient will be required to maintain project records until the expiration of the appropriate retention period. This includes records related to Management Costs, procurement, contracting, accounts payable, engineering, inventory, force account (materials, labor, and equipment), insurance settlements

or other records related to the project scope of work. Retention procedures are outlined in the 2025 Public Assistance/Fire Management Assistance Grant Programs Administrative Plan.

ARTICLE 17: CHANGES TO AWARD

All change requests must be submitted either in writing or electronically to the NMDHSEM Recovery Manager for review 90 days prior to the termination of this Subrecipient Grant Agreement. All change requests must be accompanied by a justification narrative and a budget and spending plan. All change requests must be consistent with the scope of the project and grant guidelines. Change requests will be considered only if reporting requirements are current, and all other terms and conditions of this Subrecipient Grant Agreement have otherwise been met at the time of the request. If approved by NMDHSEM and FEMA, changes in the programmatic activities, purpose of the project, key personnel specified on the grant award, contractual services for activities central to the purposes of the award, change in project site, or release of special conditions, will result in an amendment to this award. Requests for changes must be formally submitted to NMDHSEM and FEMA.

Changes to this Subrecipient Grant Agreement will be made via a Subrecipient Grant Agreement Amendment. NMDHSEM will prepare each Amendment when needed. No Subrecipient Grant Agreement Amendment is valid until fully executed.

ARTICLE 18: REMEDIES FOR NONCOMPLIANCE

For the reasons listed below, special conditions may be imposed, reimbursements may be partially or wholly withheld, the award may be wholly or partly suspended or terminated, or future awards, reimbursements and award modifications may be withheld. NMDHSEM may institute the following, but is not limited to, withholding authority to proceed to the next phase of a project, requiring additional or more detailed financial reports, additional project monitoring, and/or establishing additional prior approvals. NMDHSEM shall notify the subrecipient of its decision in writing stating the nature and the reason for imposing the conditions/restrictions, the corrective action required and timeline to remove them, and the method of requesting reconsideration of the conditions/restrictions imposed. The subrecipient must respond within five days of receipt of notification.

- Unwillingness or inability to attain project goals or scope of work.
- Unwillingness or inability to adhere to Special Conditions of this Subrecipient Grant Agreement.
- Failure or inability to adhere to grant guidelines and federal compliance requirements.
- Improper procedures regarding contracts and procurements.
- Failure to submit reliable and/or timely reports.
- Fiscal management which does not meet reasonable professional standards.
- Failure or inability to adhere to the terms and conditions of this Subrecipient Grant Agreement.
- Unwillingness or inability to obtain permits required by law to perform the eligible work.
- Noncompliance with any and all federal, state, local and tribal grant requirements.

NMDHSEM shall notify the subrecipient of any non-compliance issues in writing and shall attempt to arrive at a resolution in a timely and reasonable fashion. If corrective action is required, NMDHSEM and the subrecipient shall determine a timeline and landmarks for remediation. NMDHSEM may require additional detailed financial reports or additional project monitoring. The ultimate penalty for non-compliance with the terms and conditions of this Subrecipient Grant Agreement is for payments to be withheld or for the

award to be suspended or terminated. The subrecipient agrees to make restitution if necessary.

NMDHSEM may take action as it determines appropriate under the circumstances including but not limited to withholding of payments, disallowance of costs, suspension or termination of the award if the subrecipient fails to comply with applicable Federal and State statutes, regulations, or the terms of this Subrecipient Grant Agreement pursuant to 2 C.F.R. § 200.339.

Nothing in this section abrogates the subrecipient's right of appeal.

ARTICLE 19: APPEALS

A. Right to Appeal. Subrecipients have the right to appeal any decision made by NMDHSEM or FEMA under the Public Assistance grant program.

B. Electronic Submission. Pursuant to 44 C.F.R. § 206.206, for incidents declared on or after January 1, 2022, recipients and subrecipients must submit appeals electronically. FEMA will no longer accept hard copy first or second appeals submissions.

C. Electronic Notification. Similarly, FEMA will electronically notify recipients and subrecipients of its determinations and appeal decisions. FEMA will no longer send hard copy notifications through standard mail or similar methods. This also applies to Requests for Information and Appeal Reviews.

D. Procedures to Appeal Determinations. The appeal must specifically identify the adverse action/action being appealed with supporting documentation, if appropriate, to understand the appeal and the remedial action the subrecipient is requesting. In accordance with 44 C.F.R. § 206.206, they will adhere to procedures to appeal any FEMA determination related to an application for Public Assistance.

E. First and Second Appeals. Pursuant to 44 C.F.R. § 206.206(b)(1)(ii)(A) and § 206.206(b)(2)(ii)(A), a subrecipient may submit a first appeal in writing to the NMDHSEM within 60 calendar days from receipt of the FEMA determination that is the subject of the appeal. Upon receipt of an appeal from a subrecipient, the NMDHSEM will review the material submitted, make such additional investigations as necessary, and will forward the appeal electronically to the Regional Administrator, (for first appeals) or the FEMA Assistant Administrator for the Recovery Directorate (for second appeals) within 60 days of receipt of the subrecipient's appeal, with a written recommendation. NMDHSEM may make a NMDHSEM-related first appeal within 60 calendar days from the date of the FEMA determination that is the subject of the appeal and will electronically submit their first appeal to the Regional Administrator.

F. Appeal Deadlines: FEMA will continue to deny any Public Assistance appeals that do not meet the respective 60-calendar day and 120-calendar day deadlines.

G. Method for Counting Days: All weekend days and Federal holidays count toward the 60-calendar day or 120-calendar day limit for submitting an appeal. If the deadline for an appeal falls on a Saturday, Sunday, or Federal holiday, the appeal will be considered timely if it is received by the first business day after the deadline. "Federal holiday" means a holiday recognized by the U.S. Office of Personnel Management.

H. Finality of Decision: A FEMA final agency determination or a decision of the Assistant Administrator for the Recovery Directorate on a second appeal constitutes a final decision of FEMA. Final decisions are not subject to further administrative review.

I. Governors Appointed Representative (GAR): Upon receipt of an appeal, the NMDHSEM Recovery Manager will review the material submitted and assure any needed additional research is performed. Upon completion of this process, the NMDHSEM Recovery Manager will present a recommendation to the NMDHSEM Recovery & Mitigation Bureau Chief and the Governor's Authorized Representative (GAR) on how to respond to the appeal. NMDHSEM will forward the appeal with its written recommendation to FEMA within 60 days.

J. Request For Information (RFI): Per 44 C.F.R. § 206.206(b)(1)(ii)(B) and 206.206(b)(2)(ii)(B), within 90 calendar days following receipt of a first appeal or a second appeal, if there is a need for additional information, FEMA will provide electronic notice to the NMDHSEM and subrecipient. If there is no need for additional information, then FEMA will not provide notification. FEMA will generally allow the NMDHSEM and the subrecipient 15 days to respond and provide any additional information. FEMA will provide electronic notice of the disposition of the appeal to the subrecipient and NMDHSEM within 90 calendar days of receipt of the appeal or within 90 calendar days following the receipt of additional information or following expiration of the period for providing the information.

K. Appeal Disposition: As described in 44 C.F.R. § 206.206(b)(1)(ii)(B) and 206.206(b)(2)(ii)(B), within 90 calendar days following receipt of an appeal or receipt of requested additional information, the Regional Administrator (for first appeals) or the FEMA Assistant Administrator for the Disaster Assistance Directorate (for second appeals) will electronically notify the NMDHSEM and subrecipient of the disposition of the appeal. If the decision is to grant the appeal, FEMA will take appropriate implementing action.

L. Net Small Project Overruns: A subrecipient may request additional funding when the total actual costs of all small projects combined exceeds the total amount obligated for all the subrecipient's small projects. FEMA refers to this as a Net Small Project Overrun appeal. The subrecipient must request the additional funding through the appeal process within 60 days of work completion on its last Small Project. The appeal must include actual cost documentation for all Small Projects that FEMA originally funded based on estimate amounts. The subrecipient must forward the appeal with its written recommendation to FEMA within 60 days of its receipt of the appeal.

ARTICLE 20: TERMINATION

A. For Cause: If performance is not occurring as agreed and required herein and attempts at reconciliation have failed, the award may be reduced or terminated without compensation for reduction or termination costs, per 2 C.F.R. § 200.340. NMDHSEM will provide notice of five days to the subrecipient stating the reasons for the action, steps taken to correct the problems, and the commencement date of the reduction or termination. NMDHSEM will reimburse the subrecipient only for acceptable work or deliverables, necessary and allowable costs incurred through the date of reduction or termination. Final payment may be withheld at the discretion of NMDHSEM until completion of a final NMDHSEM review. FEMA or NMDHSEM may require that all or part of federal funds reimbursed under this Subrecipient Grant Agreement be refunded. In such case, the subrecipient agrees to make such reimbursement in a timely fashion.

B. For Convenience: This Subrecipient Grant Agreement may be terminated without cause by either of the parties upon written notice delivered to the other party at least 30 days prior to the intended date of termination. A termination pursuant to this provision does not nullify a party's obligations for performance or liabilities for failure to perform already incurred prior to the date of termination. Any project may be terminated upon convenience, in whole or in part, for the convenience of the Government. FEMA and the NMDHSEM, by written notice, may terminate this grant, in whole or in part, when it is in the Government's interest. Allowable costs obligated and/or incurred through the date of termination shall be reimbursed.

Nothing in this section abrogates the subrecipient's right of appeal.

ARTICLE 21: CLOSEOUT OF DISASTER

A. Closeout of Projects. Per 2 C.F.R. § 200.344, subrecipients must submit all cost and supporting documentation for completed projects. NMDHSEM will review and verify all costs and supporting documents to validate compliance. Failure to comply will result in de-obligation of the project. NMDHSEM will close each subrecipient file once it has conducted full review and approval of all supporting documents for compliance and all its small and large projects are completed and has project activity closed out.

1. **Small Project Closeout.** NMDHSEM will payout 100% of the Federal share of all small projects that were less than I00% complete when written as soon as the funds are available AND subject to meeting all review and approval of advance of funds request procedures that may require necessary documentation.

   If a small project was I00% complete at the time the PW was prepared, the approved cost will be based on actual costs, not estimates. If the subrecipient wishes to claim additional costs incurred on completion of the approved scope of work, the subrecipient will claim costs through a Net Small Project Overrun appeal within 60 days of completion of the subrecipient's last small project. The appeal must include actual cost documentation for all Small Projects that FEMA originally funded based on estimate amounts.

   FEMA closes all Small Projects when the last Small Project is completed (44 C.F.R. § 206.205(a)). NMDHSEM will submit a Small Project Completion Certification and certify that:
   a. The subrecipient completed the approved scopes of work for all Small Projects in accordance with the FEMA-State Agreement; and
   b. NMDHSEM made all payments in accordance with the FEMA-State Agreement.

2. **Large Project Closeout.** Large projects will be closed out individually in accordance with 44 C.F.R. § 206.205(b), after the NMDHSEM has determined that all work has been completed, all necessary documents have been submitted (including litigation or lawsuits). NMDHSEM will notify FEMA when all eligible funds have been paid to a subrecipient and request the subrecipient file closeout.

3. **Management Costs. Section 324 Category Z.** Management Costs will be used for internal staff salaries, contractor payments and other support costs associated with this disaster grant. This will be in accordance with all laws, rules, and FEMA regulations. Management Costs will be processed in accordance with the Disaster Recovery Reform Act authorities and FEMA Recovery Policy FP 104-11-2 and shall not exceed 5% of grant value.

NMDHSEM commits to closeout of all disasters regardless of the availability of management costs.

ARTICLE 22: SPECIAL CONDITIONS

The terms of this Subrecipient Grant Agreement are contingent upon sufficient appropriations and authorizations being made by the USDHS FEMA under the Robert T. Stafford Disaster Relief and Emergency Assistance Act U.S.C. §§ 5121-5207. If sufficient appropriations and authorizations are not made by FEMA this Subrecipient Grant Agreement shall terminate immediately upon written notice being given by NMDHSEM to the subrecipient.

If NMDHSEM proposes an Amendment to the Subrecipient Grant Agreement to unilaterally reduce funding, the subrecipient shall have the option to terminate the Subrecipient Grant Agreement or agree to the reduced funding within 30 days of receipt of the proposed Amendment.

Each party shall be solely responsible for fiscal or other sanctions occasioned because of its own violation of requirements applicable to the performance of this Subrecipient Grant Agreement. Each party shall be liable for its own actions or inactions in accordance with state law and nothing herein shall be deemed a waiver, indemnity or to otherwise create or effect liabilities between the parties.

The grant award amount is a funding allocation and is not to be interpreted as expenditure authorizations or approvals.

All awarded projects must be planned for, conducted, budgeted, and expended within the designated performance period.

Quarterly financial and progress reports are due on October 15, January 15, April 15, and July 15, within the POP. Final reports are due 15 days after the end of POP.

All revision requests must be reviewed and approved by NMDHSEM staff. All requests must meet the original scope of the project which may result in a subrecipient grant amendment.

A revision of a project's scope of work must be pre-approved by NMDHSEM staff before the jurisdiction can proceed with the request for approval process. If the revision is approved, NMDHSEM staff may request additional documentation to proceed with recommendation to NMDHSEM Leadership for final approval.

The beneficiary of this award is solely responsible for all expenditures that are incurred outside of the award performance period. All expenditures that are incurred above and beyond the amount of this Subrecipient Grant Agreement are the sole responsibility of the subrecipient of this award.

Procurement from Minority Owned and Women Owned Business is encouraged and must be tracked and reported to NMDHSEM on the quarterly reports.

Upon completion of all awarded projects, any remaining funds will be de-obligated and reverted to NMDHSEM for return to FEMA.

Extensions due to exigent or emergency circumstances will be determined by NMDHSEM on a case-by-case basis.

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State of New Mexico
Department of Homeland Security & Emergency Management
P.O. Box 27111
Santa Fe, NM 87502

The acceptance of a subgrant from the United States and the State of New Mexico creates a legal duty and obligation on the part of the subrecipient to use the funds or property made available in accordance with the conditions of the grant as administered by and through the New Mexico Department of Homeland Security and Emergency Management. By signing this obligating award document, the subrecipient certifies it has read, understood, and accepted these documents as binding.

SUBRECIPIENT GRANT AGREEMENT
Signatures of Acceptance

DISASTER NO:	**DR-4886-NM**		
EXHIBIT A – Outlines the details for each Subrecipient Project Workbook, associated award amounts, Period of Performance (Start and End Dates), Federal, State, and Local Cost Share, and other relevant information.			
EMERGENCY MANAGEMENT PROGRAM MANAGER PRINTED NAME: Amanda Bowen			
OFFICIAL SIGNATURE: Amanda Bowen		**DATE:**	**06/26/26**
CONTACT NUMBER:	(575)647-7900	**E-MAIL ADDRESS:**	amandab@donaana.gov
JURISDICTION CHIEF FINANCIAL OFFICER PRINTED NAME: Asma Dawood			
OFFICIAL SIGNATURE:		**Date:**	
CONTACT NUMBER:	(575)525-5974	**E-MAIL ADDRESS:**	asmad@donaana.gov
JURISDICTION SIGNATORY OFFICIAL PRINTED NAME: Scott Andrews			
OFFICIAL SIGNATURE:		**DATE:**	
CONTACT NUMBER:	(575)525-5803	**E-MAIL ADDRESS:**	scotta@donaana.gov
NMDHSEM BUREAU CHIEF PRINTED NAME: Click or tap here to enter text.			
NMDHSEM BUREAU CHIEF OFFICIAL SIGNATURE / DATE:			
NMDHSEM GRANTS MANAGER PRINTED NAME: Click or tap here to enter text.			
NMDHSEM GRANTS MANAGER OFFICIAL SIGNATURE / DATE:			
NMDHSEM CABINET SECRETARY OFFICIAL PRINTED NAME: Click or tap here to enter text.			
NMDHSEM CABINET SECRETARY OFFICIAL SIGNATURE / DATE:			

Print one original agreement, sign and email to: recovery.unit@DHSEM.nm.gov

ATTACHMENT 1
FY 2025 DHS STANDARD TERMS AND CONDITIONS
(April 18, 2025)

The Fiscal Year (FY) 2025 Department of Homeland Security (DHS) Standard Terms and Conditions apply to all new federal awards of federal financial assistance (federal awards) for which the federal award date occurs in FY 2025 and flow down to subrecipients unless a term or condition specifically indicates otherwise. For federal continuation awards made in subsequent FYs, the FY 2025 DHS Standard Terms and Conditions apply unless otherwise specified in the terms and conditions of the continuation awards. The United States has the right to seek judicial enforcement of these terms and conditions.

All legislation and digital resources are referenced with no digital links. These FY 2025 DHS Standard Terms and Conditions are maintained on the DHS website at https://www.dhs.gov/publication/dhs-standard-terms-and-conditions.

A. Assurance, Administrative Requirements, Cost Principles, Representations, and Certifications

I. Recipients must complete either the Office of Management and Budget (OMB) Standard Form 424B Assurances – Non- Construction Programs, or OMB Standard Form 424D Assurances – Construction Programs, as applicable. Certain assurances in these documents may not be applicable to your program and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances as instructed by the federal awarding agency.

B. General Acknowledgements and Assurances Recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in effect as of the federal award date and located at 2 C.F.R. Part 200 and adopted by DHS at 2 C.F.R. § 3002.10.

All recipients and subrecipients must acknowledge and agree to provide DHS access to records, accounts, documents, information, facilities, and staff pursuant to 2 C.F.R.§ 200.337

I. Recipients must cooperate with any DHS compliance reviews or compliance investigations.
II. Recipients must give DHS access to examine and copy records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities and personnel.
III. Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports.
IV. Recipients must comply with all other special reporting, data collection, and evaluation requirements required by law, federal regulation, Notice of Funding Opportunity, federal award specific terms and conditions, and/or federal awarding agency program guidance. Organization costs related to data and evaluation are allowable. The definition of data and evaluation costs is located at 2 C.F.R. § 200.455(c), the full text of which is incorporated by reference.

V. Recipients must complete DHS Form 3095 within 60 days of receipt of the Notice of Award for the first award under which this term applies. For further instructions and to access the form, please visit: https://www.dhs.gov/civilrightsresources-recipients-dhs-financial-assistance.

C. Standard Terms & Conditions

I. Acknowledgement of Federal Funding from DHS

Recipients must acknowledge their use of federal award funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with federal award funds.

II. Activities Conducted Abroad

Recipients must coordinate with appropriate government authorities when performing project activities outside the United States obtain all appropriate licenses, permits, or approvals.

III. Age Discrimination Act of 1975

Recipients must comply with the requirements of the *Age Discrimination Act of 1975*, Pub. L. No. 94-135 (codified as amended at Title 42, U.S. Code § 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

IV. Americans with Disabilities Act of 1990

Recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. No. 101-336 (1990) (codified as amended at 42 U.S.C. §§ 12101– 12213), which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

V. Best Practices for Collection and Use of Personally Identifiable Information

Recipients who collect personally identifiable information (PII) as part of carrying out the scope of work under a federal award are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. DHS defines PII as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy Template as useful resources respectively.

VI. CHIPS and Science Act of 2022, Public Law 117-167 CHIPS

(1) Recipients of DHS research and development (R&D) awards must report to the DHS Component research program office any finding or determination of sex based and sexual harassment and/or an administrative or disciplinary action taken against principal investigators or co-investigators to be completed by an authorized organizational representative (AOR) at the recipient institution.

(2) Notification. An AOR must disclose the following information to agencies within 10 days of the date/the finding is made, or 10 days from when a recipient imposes an administrative action on the reported individual, whichever is sooner. Reports should include:

(a) Award number,

(b) Name of PI or Co-PI being reported,

(c) Awardee name,

(d) Awardee address,

(e) AOR name, title, phone, and email address,

(f) Indication of the report type:

(i) Finding or determination has been made that the reported individual violated awardee policies or codes of conduct, statutes, or regulations related to sexual harassment, sexual assault, or other forms of harassment, including the date that the finding was made.

(ii) Imposition of an administrative or disciplinary action by the recipient on the reporting individual related to a finding/determination or an investigation of an alleged violation of recipient policy or codes of conduct, statutes, or regulations, or other forms of harassment.

(iii) The date and nature of the administrative/disciplinary action, including a basic explanation or description of the event, which should not disclose personally identifiable information regarding any complaints or individuals involved. Any description provided must be consistent with the Family Educational Rights in Privacy Act.

(3) Definitions.

(a) An “authorized organizational representative (AOR)” is an administrative official who, on behalf of the proposing institution, is empowered to make certifications and representations and can commit the institution to the conduct of a project that an agency is being asked to support as well as adhere to various agency policies and award requirements.

(b) “Principal investigators and co-principal investigators” are award personnel supported by a grant, cooperative agreement, or contract under Federal law.

(c) A “reported individual” refers to recipient personnel who have been reported to a federal agency for potential sexual harassment violations.

(d) “Sex based harassment” means a form of sex discrimination and includes harassment based on sex, sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity.

(e) “Sexual harassment” means unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual’s employment, unreasonably interferes with an individual’s work performance, or creates an intimidating, hostile, or offensive work environment, whether such activity is carried out by a supervisor or by a co-worker, volunteer, or contractor.

VII. Civil Rights Act of 1964 – Title VI

Recipients must comply with the requirements of Title VI of the Civil Rights Act of 1964, Pub. L. No. 88-352 (codified as amended at 42 U.S.C. § 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 C.F.R. Part 21. Recipients of an award from the Federal Emergency Management Agency (FEMA) must also comply with FEMA's implementing regulations at 44 C.F.R. Part 7.

VIII. Civil Rights Act of 1968

Recipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. No. 90- 284 (codified as amended at 42 U.S.C. § 3601 et seq.) which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection. therewith, based on race, color, national origin, religion, disability, familial status, and sex, as implemented by the U.S. Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units— i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)—be designed and constructed with certain accessible features. (See 24 C.F.R. Part 100, Subpart D.)

IX. Paragraph C.IX (Communication and Cooperation with Department of Homeland Security and Immigration Officials) is excluded from this Agreement.

X. Copyright

Recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 to any work first produced under federal awards and also include an acknowledgement that the work was produced under a federal award (including the federal award number and federal awarding agency). As detailed in 2 C.F.R. § 200.315, a federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for federal purposes and to authorize others to do so.

XI. Debarment and Suspension

Recipients must comply with the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) 12549 and 12689 set forth at 2 C.F.R. Part 180 as implemented by DHS at 2 C.F.R. Part 3000. These regulations prohibit recipients from entering covered transactions (such as subawards and contracts) with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

XII. Drug-Free Workplace Regulations

Recipients must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of 2 C.F.R. Part 3001, which adopts the Government- wide implementation (2 C.F.R. Part 182) of the Drug-Free Workplace Act of 1988 (41 U.S.C. §§ 8101-8106).

XIII. Duplicative Costs

Recipients are prohibited from charging any cost to this federal award that will be included as a cost or used to meet cost sharing requirements of any other federal award in either the current or a prior budget period. See 2 C.F.R. § 200.403(f). However, recipients may shift costs that are allowable under two or more federal awards where otherwise permitted by federal statutes, regulations, or the federal award terms and conditions.

XIV. Education Amendments of 1972 (Equal Opportunity in Education Act) – Title IX

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. No. 92-318 (codified as amended at 20 U.S.C. § 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at 6 C.F.R. Part 17. Recipients of an award from the Federal Emergency Management Agency (FEMA) must also comply with FEMA's implementing regulations at 44 C.F.R. Part 19.

XV. Energy Policy and Conservation Act

Recipients must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. No. 94-163 (1975) (codified as amended at 42 U.S.C. § 6201 et seq.), which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

XVI. Equal Treatment of Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

XVII. Anti-Discrimination

Recipients must comply with all applicable Federal anti-discrimination laws material to the government's payment decisions for purposes of 31 U.S.C. § 372(b)(4).

(1) Definitions. As used in this clause –

(a) DEI means "diversity, equity, and inclusion."

(b) DEIA means "diversity, equity, inclusion, and accessibility."

(c) Discriminatory equity ideology has the meaning set forth in Section 2(b) of Executive Order 14190 of January 29, 2025.

(d) Federal anti-discrimination laws mean Federal civil rights law that protect individual Americans from discrimination on the basis of race, color, sex, religion, and national origin.

(e) Illegal immigrant means any alien, as defined in 8 U.S.C. § 1101(a)(3), who has no lawful immigration status in the United States.

(2) Grant award certification.

(a) By accepting the grant award, recipients are certifying that:

(i) They do not, and will not during the term of this financial assistance award, operate any programs that advance or promote DEI, DEIA, or discriminatory equity ideology in violation of Federal anti-discrimination laws; and

(ii) They do not engage in and will not during the term of this award engage in, a discriminatory prohibited boycott.

(iii) *Paragraph C.XVII(2)(a)(iii) (Anti-Discrimination Grant Award Certification regarding immigration.) is excluded from this Agreement.*

(3) DHS reserves the right to suspend payments in whole or in part and/or terminate financial assistance awards if the Secretary of Homeland Security or her designee determines that the recipient has violated any provision of subsection (2).

(4) Upon suspension or termination under subsection (3), all funds received by the recipient shall be deemed to be in excess of the amount that the recipient is determined to be entitled to under the Federal award for purposes of 2 C.F.R. § 200.346. As such, all amounts received will constitute a debt to the Federal Government that may be pursued to the maximum extent permitted by law.

XVIII. False Claims Act and Program Fraud Civil Remedies

Recipients must comply with the requirements of the False Claims Act, 31 U.S.C. §§ 3729- 3733, which prohibit the submission of false or fraudulent claims for payment to the Federal Government. (See 31 U.S.C. §§ 3801-3812, which details the administrative remedies for false claims and statements made.)

XIX. Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129.

XX. Federal Leadership on Reducing Text Messaging while Driving

Recipients are encouraged to adopt and enforce policies that ban text messaging while driving recipient-owned, recipient-rented, or privately owned vehicles when on official government business or when performing any work for or on behalf of the Federal Government. Recipients are also encouraged to conduct the initiatives of the type described in Section 3(a) of Executive Order 13513.

XXI. Fly America Act of 1974

Recipients must comply with Preference for U.S. Flag Air Carriers (a list of certified air carriers can be found at: Certificated Air Carriers List | US Department of Transportation, https://www.transportation.gov/policy/aviation-policy/certificated-air- carriers-list)for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. § 40118, and the interpretative guidelines issued by the Comptroller General

of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

XXII. Hotel and Motel Fire Safety Act of 1990

Recipients must ensure that all conference, meeting, convention, or training space funded entirely or in part by federal award funds complies with the fire prevention and control guidelines of Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. § 2225a.

XXIII. John S. McCain National Defense Authorization Act of Fiscal Year 2019

Recipients, subrecipients, and their contractors and subcontractors are subject to the prohibitions described in section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232 (2018) and 2 C.F.R. § 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200. The statute – as it applies to DHS recipients, subrecipients, and their contractors and subcontractors – prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

XXIV. Limited English Proficiency (Civil Rights Act of 1964, Title VI)

Recipients must comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance: https://www.dhs.gov/guidance-published-help- department-supported-organizationsprovide-meaningful-access-people-limited and additional resources on http://www.lep.gov.

XXV. Lobbying Prohibitions

Recipients must comply with 31 U.S.C. § 1352 and 6 C.F.R. Part 9, which provide that none of the funds provided under a federal award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification. Per 6 C.F.R. Part 9, recipients must file a lobbying certification form as described in Appendix A to 6 C.F.R. Part 9 or available on Grants.gov as theGrants.gov Lobbying Form and file a lobbying disclosure form as described in Appendix B to 6 C.F.R. Part 9 or available on Grants.gov as the Disclosure of Lobbying Activities (SF-LLL).

XXVI. National Environmental Policy Act

Recipients must comply with the requirements of the National Environmental Policy Act of 1969, Pub. L. No. 91-190 (1970) (codified as amended at 42 U.S.C. § 4321 et seq.) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which require recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

XXVII. National Security Presidential Memorandum-33 (NSPM-33) and provisions of the CHIPS and Science Act of 2022, Pub. L. 117-167, Section 10254

(1) Recipient research institutions ("covered institutions") must comply with the requirements in NSPM-33 and provisions of Pub. L.117-167, Section 10254(codified at 42 U.S.C. § 18951) certifying that the institution has established and operates a research security program that includes elements relating to:

(a) cybersecurity;
(b) foreign travel security;
(c) research security training; and
(d) export control training, as appropriate.

(2) Definition. "Covered institutions" means recipient research institutions receiving federal Research and Development (R&D) science and engineering support "in excess of $50 million per year."

XXVIII. Non-Supplanting Requirement

Recipients of federal awards under programs that prohibit supplanting by law must ensure that federal funds supplement but do not supplant non-federal funds that, in the absence of such federal funds, would otherwise have been made available for the same purpose.

XXIX. Notice of Funding Opportunity Requirements

All the instructions, guidance, limitations, scope of work, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this federal award are incorporated by reference. All recipients must comply with any such requirements set forth in the NOFO. If a condition of the NOFO is inconsistent with these terms and conditions and any such terms of the Award, the condition in the NOFO shall be invalid to the extent of the inconsistency. The remainder of that condition and all other conditions set forth in the NOFO shall remain in effect.

XXX. Patents and Intellectual Property Rights

Recipients are subject to the Bayh-Dole Act, 35 U.S.C. § 200 et seq. and applicable regulations governing inventions and patents, including the regulations issued by the Department of Commerce at 37 C.F.R. Part 401 (Rights to Inventions Made by Nonprofit Organizations and Small Business Firms under Government Awards, Contracts, and Cooperative Agreements) and the standard patent rights clause set forth at 37 C.F.R. § 401.14.

XXXI. Presidential Executive Orders

Recipients must comply with the requirements of Presidential Executive Orders related to grants (also known as federal assistance and financial assistance), the full text of which are incorporated by reference.

XXXII. Procurement of Recovered Materials

States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. No. 89-272 (1965) (codified as amended by the Resource Conservation and Recovery Act at 42 U.S.C. § 6962) and 2 C.F.R. § 200.323. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental

Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

XXXIII. Rehabilitation Act of 1973

Recipients must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. No. 93-112 (codified as amended at 29 U.S.C. § 794), which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

XXXIV. Reporting Recipient Integrity and Performance Matters

If the total value of any currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds $10,000,000 for any period of time during the period of performance of the federal award, then the recipient must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated by reference.

XXXV. Reporting Subawards and Executive Compensation

For federal awards that equal or exceed $30,000, recipients are required to comply with the requirements set forth in the government-wide award term on Reporting Subawards and Executive Compensation set forth at 2 C.F.R. Part 170, Appendix A, the full text of which is incorporated by reference.

XXXVI. Required Use of American Iron, Steel, Manufactured Products, and Construction Materials

(1) Recipients of a federal award from a financial assistance program that provides funding for infrastructure are hereby notified that none of the funds provided under this federal award may be used for a project for infrastructure unless:

(a) all iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;

(b) all manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and

(c) all construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States.

(2) The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs,

desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

(3) *Waivers*

When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements. The agency should notify the recipient for information on the process for requesting a waiver from these requirements.

(a) When the Federal agency has determined that one of the following exceptions applies, the federal awarding official may waive the application of the domestic content procurement preference in any case in which the agency determines that:

(i) applying the domestic content procurement preference would be inconsistent with the public interest;

(ii) the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or

(iii) the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

(b) A request to waive the application of the domestic content procurement preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the Made in America Office.

(c) There may be instances where a federal award qualifies, in whole or in part, for an existing waiver described at "Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov.

XXXVII. SAFECOM

Recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment, and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications. The SAFECOM Guidance is updated annually and can be found at Funding and Sustainment | CISA.

XXXVIII. Subrecipient Monitoring and Management

Pass-through entities must comply with the requirements for subrecipient monitoring and management as set forth in 2 C.F.R. § 200.331-332.

XXXIX. System for Award Management and Universal Identifier Requirements

Recipients are required to comply with the requirements set forth in the government- wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated reference.

XL. Termination of a Federal Award

(1) By DHS. DHS may terminate a federal award, in whole or in part, for the following reasons:

(a) If the recipient fails to comply with the terms and conditions of the federal award;

(b) With the consent of the recipient, in which case the parties must agree upon the termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated; or

(c) Pursuant to the terms and conditions of the federal award, including, to the extent authorized by law, if the federal award no longer effectuates the program goals or agency priorities.

(3) By the Recipient. The recipient may terminate the federal award, in whole or in part, by sending written notification to DHS stating the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. However, if DHS determines that the remaining portion of the federal award will not accomplish the purposes for which the federal award was made, DHS may terminate the federal award in its entirety.

(4) Notice. Either party will provide written notice of intent to terminate for any reason to the other party no less than 30 calendar days prior to the effective date of the termination.

(5) Compliance with Closeout Requirements for Terminated Awards. The recipient must continue to comply with closeout requirements in 2 C.F.R. § 200.344 and § 200.345 after an award is terminated.

XLI. Terrorist Financing

Recipients must comply with E.O. 13224 and applicable statutory prohibitions on transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible for ensuring compliance with the E.O. and laws.

XLII. Trafficking Victims Protection Act of 2000(TVPA)

Recipients must comply with the requirements of the government-wide financial assistance award term which implements Trafficking Victims Protection Act of 2000, Pub. L. No. 106-386, §106 (codified as amended at 22 U.S.C. § 7104). The award term is located at 2 C.F.R. § 175.105, the full text of which is incorporated by reference.

XLIII. Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA PATRIOT) Act of 2001, Pub. L. 107-56

Recipients must comply with the requirements of Pub. L. 107-56, Section 817 of the USA PATRIOT Act, which amends 18 U.S.C. §§ 175–175c.

XLIV. Use of DHS Seal, Logo and Flags

Recipients must obtain written permission from DHS prior to using the DHS seals, logos, crests, or reproductions of flags, or likenesses of DHS agency officials. This includes use of DHS component (e.g., FEMA, CISA, etc.) seals, logos, crests, or reproductions of flags, or likenesses of component officials.

XLV. Whistleblower Protection Act

Recipients must comply with the statutory requirements for whistleblower protections at 10 U.S.C § 470141 U.S.C. § 4712.

ATTACHMENT 2

Reimbursement Checklist

Please Note: NMDHSEM reserves the right to update this check list throughout the life of the subrecipient grant to ensure compliance with applicable state, local, tribal, and territorial rules and regulations.

Documentation to Support Costs Claimed

1. Applicant Force Account (FA)Labor:
   - FEMA FA Labor Summary Sheet

   a. For each individual:
      - Certified Payroll (This can be signed CTRs or OF-288 from Fire)
        - Name
        - Job title and function
        - Type of employee (i.e., full-time exempt, full-time non-exempt, part-time, temporary, etc.)
        - Dates and times worked
        - Pay rate(s) and fringe benefit rate(s)
      - Description of work performed with representative sample of daily logs / activity reports, if available
      - Personnel Payroll policy
      - Voucher Sheets
        - If special codes are used, then explanation of which code pertains to the incidents.
      - Record of payment sheets

2. Applicant-Owned Force Account (FA) Equipment:
   - FEMA FA Equipment Summary Sheet

   a. For each piece of equipment:
      - List of equipment and attachments used during eligible work
        - including year, make, and model
        - Size/capacity (e.g., horsepower, wattage)
        - Vin number or plate number (this could be from an inventory list)
        - Locations and dates and times used and purpose Equipment shift tickets
      - Operator's name with time sheet or shift ticket
      - Schedule of rates, including rate components
      - Equipment rate sheets
      - Contracts or agreements

   b. Lost/ Damaged Equipment
      - Full statement
        - Detailed incident report
        - Insurance documents
        - Photographs
        - "H" cost for the incident

3. Rented or Purchased Equipment:
    - Rental or lease agreements
    - Description of equipment and purpose
    - Purchase Order
    - Invoices, receipts, and proof of payments
    - Days used
    - Identify Operator
    - Supply Order/s (if applicable)

4. Materials:
    a. Stock Supplies:
        - Historical cost records
        - Inventory records
        - Purchase Order
        - Receipts
        - Proof of payments
        - Type of supplies and quantities used, with support documentation such as daily logs
        - Supply Orders/s (if applicable)

    b. Purchased Supplies:
        - Type of supplies and quantities used, with support documentation such as daily logs
        - Purchase Order
        - Receipts or invoices
        - Itemized invoices for travel costs
            - Mileage for vehicles, hotel receipts (must show a "zero" balance), airfare, food, etc.
        - Proof of Payments
        - Policies and Procedures for purchases
        - Supply Orders/s (if applicable)

Donated Resources (Donated resources only apply to Emergency Protective Measures)

1. For each individual:
    - Name
    - Dates, times, location, and description of work – Signed time in and time out signed by direct supervisor or Incident Commander
    - Copy of current National Volunteer Rate

2. Equipment/ Materials:
    - Same information listed under FA Equipment/ Materials above
    - Donated each piece of equipment, supplies or materials
        - Itemized list
        - Who
        - Quantity donated

- Donated Location(s)
    - Itemized list
    - Who
    - Purpose

Reference: Public Assistance Program and Policy Guide Version 5, Effective January 6, 2025 (FP 104-009-2). Chapter 6: Cost Eligibility

ATTACHMENT 3
Glossary and Definitions

Applicant: When an entity applies for PA funding, it is the **Applicant**. Once the Applicant receives funding, it is either the **recipient, pass-through entity** or a **subrecipient**.

Alternate Project: A subrecipient may determine that its jurisdiction would not be best served by restoring a damaged facility or its function to the pre-disaster design. In this event, the subrecipient may use the Public Assistance grant for permanent restoration of that facility for other purposes, or it may abandon that site and use the funds for a similar purpose elsewhere, pending FEMA approval.

Authorized Equipment List (AEL): The Authorized Equipment List (AEL) is a list of approved equipment types allowed under FEMA's preparedness grant programs.

Backfill: The act of filling a position left by another employee who has been moved to another role.

Cost Match: Recipient or subrecipient contribution. This can be cash (hard match) or third party in-kind (soft match). 2 C.F.R. § 200.306.

Cost Sharing or Matching: The portion of project costs not paid by federal funds or contributions (unless otherwise authorized by federal statute). 2 C.F.R. § 200.1 Cost sharing or matching.

Declared fire: An uncontrolled fire or fire complex, threatening such destruction as would constitute a major disaster, which the FEMA Regional Administrator has approved in response to a state's request for a fire management assistance declaration and in accordance with the criteria listed in 44 C.F.R. § 204.21. Fire Management Assistance Declaration Criteria.

Disallowed costs: Those charges to a federal award that the federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable federal statutes, regulations, or the terms and conditions of the federal award. 2 C.F.R. § 200.1 Disallowed costs.

Demobilization: The process and procedures for deactivating, disassembling, and transporting back to their point of origin all resources that had been provided to respond to and support a declared fire.

Disaster: An emergency condition affecting all or part the state, overwhelming local resources, in which there is likely to be a significant recovery period. The Governor may request a Robert T. Stafford Act (Stafford Act) Disaster Declaration through FEMA, asking for the Public Assistance Program, Fire Management Assistance Program, Individual Assistance Program and Mitigation based upon known and estimated damage assessment data.

Disaster Recovery Reform Act of 2018 (DRRA): The DRRA represents the most comprehensive Emergency Management reform since the Post-Katrina Emergency Management Reform Act in 2006. It includes a larger and more reliable funding stream for pre-disaster mitigation, expanded assistance for individuals and households, and support for states, localities, tribes, and territories (SLTTs) to develop their own emergency management capabilities.

Emergency: A condition in which local and state emergency response agencies are overwhelmed by an incident to the point that federal assistance is needed. Unlike a disaster, an emergency does not have a recovery phase. The Governor may request a Stafford Act Emergency Declaration through FEMA, asking

for the Public Assistance Program and/or Fire Management Assistance Grant.

Emergency Work: Work which must be done before, during and immediately after a disaster event to save lives and to protect improved property and public health and safety or to avert or lessen the threat of a major disaster. FEMA Public Assistance emergency work Categories are:

- Category A (Debris Removal)
- Category B (Emergency Protective Measures)

Equipment: Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $5,000. 2 C.F.R. § 200.1 Equipment.

Expenditures: Charges made by a non-federal entity to a project or program for which a federal award was received. 2 C.F.R. § 200.1 Expenditures.

Federal Award: The federal financial assistance that a recipient receives directly from a federal awarding agency or indirectly from a pass-through entity. 2 C.F.R. § 200.1 Federal award.

Federal Emergency Management Agency (FEMA): The federal agency responsible for coordinating disaster recovery efforts in partnership with state, local, and tribal governments.

Federal Share: The portion of the federal award costs that are paid using federal funds.

FEMA/State Agreement: A formal, legal document between FEMA and the state or a tribal government giving the understandings, commitments, terms, conditions, and timelines for assistance resulting from a federal disaster, emergency, or fire declaration, declared by the President.

Governor's Authorized Representative (GAR): The person designated by the Governor to execute all necessary documents for disaster assistance programs on behalf of the state and local grant recipients. The GAR is responsible for state compliance with the FEMA/State Agreement. The GAR may also be designated as the State Coordinating Officer.

Hazard Mitigation: Mitigation is the effort to reduce loss of life and property by lessening the impact of disasters.

Hazard Mitigation (Sections 404 and 406): Section 406 Mitigation measures are specific to the mechanism of the declared disaster and are an integral part of the reconstructed work on a facility or will protect or benefit the repaired portion of the facility. These are different from mitigation measures that are considered for eligibility under the Hazard Mitigation Grant Program (HMGP) of Section 404 of the Stafford Act. In the HMGP program, measures are proposed that may involve facilities other than those damaged by the disaster, new facilities, or even non-structural measures such as the development of floodplain management regulations.

Incident Period: The time interval during which the declared disaster occurs. The Regional Administrator, in consultation with the Governor's Authorized Representative and the Principal Advisor will establish the incident period. Generally, costs must be incurred during the incident period to be considered eligible.

The declaration designates the incident period. The incident period is the span of time during which the federally declared incident occurs. This period varies in length, depending on the incident.

Improved Project: When performing restoration work on a damaged facility, a subrecipient may use the opportunity to make improvements to the facility. Projects that incorporate such improvements are improved projects. The improved facility must have the same function and at least the equivalent capacity as that of the pre-disaster facility. Federal funding for improved projects is limited to the lesser of the following: the federal share of the approved estimated costs to restore the damaged facility to its pre-disaster design and function or the federal share of the actual cost of completing the improved project. The subrecipient must obtain FEMA approval, via the NMDHSEM, for an improved project prior to construction.

Indirect Costs: Costs a recipient or subrecipient incurs for a common or joint purpose benefitting more than one cost objective that are not readily assignable to the cost objectives specifically benefited.

Joint Field Office (JFO): A temporary facility established in or near a declared disaster area to serve as the field headquarters for FEMA, other federal and state recovery personnel, and serve as the focal point for federal disaster operations, direction, coordination, and information.

Large Project: An approved project estimated to cost the same as or more than the large project threshold amount. The large project threshold is a dollar amount adjusted annually to reflect changes in the Consumer Price Index for all urban consumers. The large project threshold amount, applicable to all projects, is the amount in effect on the declaration date of the disaster, regardless of when project approval is made or when the work is performed.

Management Costs (Public Assistance Management Costs Standard Operating Procedures February 2019): FEMA provides contributions for management costs that a recipient or subrecipient incurs in administering and managing PA awards. For recipients, FEMA provides PA funding for management costs based on actual costs incurred up to 7 percent of the total award amount. For Subrecipients, FEMA provides PA funding for management costs based on actual costs incurred up to 5 percent of the subrecipient's total award amount. Additional information is available in FEMA's interim policy, FEMA Recovery Policy FP 104-11-2, Public Assistance Management Costs (Interim) and FEMA's Public Assistance Management Costs Standard Operating Procedures.

Pass-through Entity: A non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. 2 C.F.R. § 200.1 Pass through entity.

Performance Period for Public Assistance: The period of time stipulated in the Subrecipient Grant Agreement, as amended, during which the subrecipient must finish the approved work. FEMA allows a 6-month performance period for Category A and B work and an 18-month performance period for Categories C through G. The performance period is dated from the date of the declaration and can be extended, as detailed elsewhere in this plan. Projects completed after the active Period of Performance deadline will be considered ineligible.

Permanent Work: Restorative work performed on damaged facilities through repairs or replacement to pre-disaster design and current applicable standards. FEMA PA Categories C through G is permanent work:

- Category C (Roads and Bridges)
- Category D (Water Control Facilities)

- Category E (Buildings and Equipment)
- Category F (Utilities)
- Category G (Parks, Recreational Facilities, and Other)

Program Delivery Manager (PDMG) [Formerly Public Assistance Coordinator/Task Force Leader (PDM/TFL)]: A primary point-of-contact assigned to each subrecipient, who will aid the subrecipient throughout the PA grant development process.

Project Worksheet (FEMA Form 90-91): A form used to document the scope of work and cost estimate for a specific project; these are referred to as "Sub-grant Applications" in the FEMA computer information system, Emergency Management Mission Integrated Environment (EMMIE).

Public Assistance Group Supervisor (PAGS): A state employee responsible for administering the Public Assistance Program at the state level. The PAGS or designee (not to be confused with the FEMA PAGS) will normally be a member of the New Mexico Department of Homeland Security and Emergency Management staff.

Quarterly Financial Progress Report: The information in this report is used by NMDHSEM to monitor subrecipient cash flow, performance, and project implementation to ensure proper use of federal funds.

Recipient: Formally referred to as the grantee or subrecipient or applicant. Federally Recognized Indian Tribal Governments may also be Recipients if they so desire and if they meet FEMA requirements.

Recovery Officer: Aids in the administration of disaster recovery grant programs for statewide disasters and emergencies. Coordinates and co-administers disaster recovery grant programs, ensuring that they are implemented and carried out according to state and federal program requirements.

Recovery Unit: This is the unit within the NMDHSEM Response and Recovery Bureau designated as responsible for the programmatic administration of the FEMA PA and FMAG Programs.

Recovery Unit Manager: Responsible for administering and supervising staff responsible for federal and state disaster recovery programs and serves as the Deputy State Coordinating Officer (SCO) for emergencies or major disaster declarations.

Response & Recovery Bureau Chief: Responsible for supervising staff responsible for federal and state disaster recovery programs and staff that provides operational response capabilities to support the citizens of New Mexico. This position also serves as State Coordinating Officer (SCO) for emergencies or major disaster declarations.

Request for Approval Form: Used by subrecipient to request approval from NMDHSEM to expend funds for previously identified and approved projects. Approval must be received prior to expenditure.

Small Project: An approved project estimated to cost less than the large project threshold amount.

Special Considerations: Issues that involve insurance, floodplain management, hazard mitigation, historic preservation, and environmental reviews as they relate to Public Assistance Program funding.

State Coordinating Officer (SCO): The person designated by the Governor to coordinate state and local

disaster assistance efforts with those of the federal government. The GAR may also be the SCO. The Governor will name the GAR and the SCO in the FEMA/State Agreement.

State Infrastructure Branch Director (SIBD): The person responsible for administering the Public Assistance Program at the state level. The SIBD will normally be a member of NMDHSEM.

State Public Assistance Officer (SPAO): The person responsible for assisting the state Infrastructure Branch Director and Deputy Branch Director in administering the Public Assistance Program at a state level. The SPAO will normally be a member of NMDHSEM.

Subrecipient: Formally referred to as the subrecipient or applicant, is a state agency, local government, tribal government, other legal governmental entity, or a private non-profit (PNP) organization that receives a sub-grant award and which is accountable to the state for the use of the funds provided. FEMA reserves the final decision as to subrecipient eligibility.

Supplanting: When a state or unit of local government reduces state or local funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity. When supplanting is not permitted, federal funds must be used to **supplement** existing state or local funds for program activities and may not replace state or local funds that have been appropriated or allocated for the same purpose. Additionally, federal funding may not replace state or local funding that is required by law. If a question of supplanting arises, the subrecipient or grantee will be required to substantiate that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds. US Department of Justice Office of Justice Programs, Grants 101.

Virtual Field Office (VFO): A temporary facility similar to a JFO, established remotely from the declared disaster area, typically at the FEMA Regional Office, to support FEMA and other federal and state recovery.

ATTACHMENT 4
Acronyms

AEL: Authorized Equipment List
AGAR: Alternate Governor's Authorized Representative
ASB: Administrative Services Bureau of NMDHSEM
CFDA: Catalog of Federal Domestic Assistance
DAC: Direct Administrative Costs
DOT: Department of Transportation
DPS: Department of Public Safety
DRRA: Disaster Recovery Refo1m Act of 2018
DSCO: Deputy State Coordinating Officer
DSIBD: Deputy State Infrastructure Branch Director
DSPAGS: Deputy State Public Assistance Group Supervisor
EMAC: Emergency Management Assistance Compact
EMMIE: Emergency Management Mission Integrated Environment
EMNRD: Energy, Minerals and Natural Resources Department
FEMA: Federal Emergency Management Agency
FFATA- Federal Funding Accountability and Transparency Act
FMAG - Fire Management Assistance Grant
GAR: Governor's Authorized Representative
IMAS: Intrastate Mutual Aid System
INF: Immediate Needs Funding
IOF: Initial Operating Facility
JFO: Joint Field Office
NSPO: Net Small Project Overrun
NMDHSEM: New Mexico Department of Homeland Security and Emergency Management
ONA: Other Needs Assistance
OMB: Office of Management and Budget
PA: Public Assistance
PAGS: Public Assistance Group Supervisor
PAPPG: Public Assistance Program and Policy Guide
PDA: Preliminary Damage Assessment
PDMG: Program Delivery Manager
PIO: Public Information Officer
PNP: Private Non-Profit
POP: Period of Performance
PW: Project Worksheet
R&R: Response & Recovery Bureau
REC: Record of Environmental Consideration
RO: Recovery Officer
RP A - Request for Public Assistance

SCO: State Coordinating Officer
SOW: Scope of Work
SHARE: New Mexico Statewide Human Resources, Accounting, and Management Reporting System
SIBD: State Infrastructure Branch Director
SPAGS: State Public Assistance Group Supervisor
SPAO: State Public Assistance Officer
USDHS: United States Department of Homeland Security
USFS: US Forest Service
VFO: Virtual Field Office

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DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Doña Ana County Manager's Office	July 28, 2026
Initiating Department	**Meeting Date**
Manuel Sanchez, Commissioner, District 5, Chair	6
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVE RECOGNITION OF DEBBI MOORE FOR OUTSTANDING LEADERSHIP AND DEDICATED SERVICE TO THE COMMUNITY

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

The Board of County Commissioners will recognize Debbi Moore for her outstanding leadership, dedicated service, and lasting contributions to the Doña Ana County community. This recognition honors her commitment to improving the quality of life for residents through her leadership, volunteerism, and service, and expresses the County's appreciation for her positive impact on the community.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Recognition

SUMMARY OF FINANCIAL IMPACT

NONE

ADMINISTRATIVE REVIEW AND APPROVAL

Karen Monarrez, Administrative Assistant	Created/Initiated - 7/17/2026
Scott Andrews, County Manager	Final Approval - 7/17/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

CERTIFICATE
OF RECOGNITION

Presented to
Debbi Moore

SPECIAL RECOGNITION FOR A LEGACY OF LEADERSHIP

Debbi Moore is recognized for her outstanding leadership and dedicated service as President and Chief Executive Officer of the Greater Las Cruces Chamber of Commerce. Throughout her career, she has strengthened businesses, championed economic development, and fostered partnerships that have benefited Doña Ana County and communities across New Mexico.

Her unwavering commitment to workforce development, including her support of the High School Summer Internship Program, has helped connect local students with meaningful career opportunities while building a stronger future workforce. Through her ability to bring people together, she has inspired collaboration, encouraged innovation, and strengthened relationships across the public and private sectors.

Whether mentoring a small business owner, encouraging an emerging community leader, or bringing community partners together, Debbi has always led with grace, humility, and a servant's heart.

As Debbi begins a well-earned retirement, Doña Ana County expresses its deepest gratitude for her lasting contributions. While her leadership will be greatly missed, her legacy will continue through countless businesses, community leaders, and young people whose lives she has positively influenced. We wish her many years of happiness with her family and every success in this next chapter.

Manuel A. Sanchez, Chair, District 5

Susana Chaparro, District 4

Gloria Gameros, Vice-Chair, District 2

Christopher Schaljo-Hernandez, District 1

Susie Kimble, District 3

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

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Toll-Free: (877) 827-7200

Digital Communications	July 28, 2026
Initiating Department	**Meeting Date**
Manuel Sanchez, Commissioner, District 5, Chair	7
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

RECOGNITION OF DEBBI MOORE FOR OUTSTANDING LEADERSHIP AND SERVICE TO THE COMMUNITY

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Presentation of a Certificate of Recognition honoring Debbi Moore for her exceptional leadership, dedicated service, and lasting contributions to the Greater Las Cruces Chamber of Commerce, economic development, workforce development, and the Doña Ana County community as she celebrates her retirement.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Recognition

SUMMARY OF FINANCIAL IMPACT

None

ADMINISTRATIVE REVIEW AND APPROVAL

Amanda Gomez, Division Manager, Executive Support Services	Created/Initiated - 7/17/2026
Amanda Gomez, Division Manager, Executive Support Services	Final Approval - 7/17/2026

DOCUMENT CONTROL

For Signature: No	**For Recording:** No	**Deadline for Return:**

DOÑA ANA COUNTY

CERTIFICATE
OF RECOGNITION

Presented to

Debbi Moore

SPECIAL RECOGNITION FOR A LEGACY OF LEADERSHIP

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Manuel A. Sanchez, Chair, District 5

Susana Chaparro, District 4

Gloria Gameros, Vice-Chair, District 2

Christopher Schaljo-Hernandez, District 1

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Toll-Free: (877) 827-7200

Financial Services Department	July 28, 2026
Initiating Department	**Meeting Date**
Asma Dawood, Finance Director	9
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

PRESENTATION OF THE DOÑA ANA COUNTY AUDIT REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2025.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Present the Doña Ana County Audit Report for the year ending June 30, 2025, per 2.2.2.10. M(4) NMAC. Independent Public Accountant (IPA), Farley Vener, President and Managing Shareholder, from Hinkle and Landers, P.C. will present.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Presentation
Independent Auditor's Report

SUMMARY OF FINANCIAL IMPACT

None

ADMINISTRATIVE REVIEW AND APPROVAL

Asma Dawood, Finance Director	Created/Initiated - 6/29/2026
Asma Dawood, Finance Director	Approved - 6/29/2026
Lucio Luttrell, Deputy County Manager	Final Approval - 7/22/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

HINKLE + LANDERS

2025 Presentation of Audit Results

Communications to Those Charged With Governance (TCWG)

Presented by:
Farley H. Vener, CPA, CFE, CGMA
President & Managing Shareholder

Results & Findings

Auditor's Opinions

Financial Statements – Unmodified

Federal Award – Unmodified

Identification of Major Federal Programs:

Auditee qualified as a low-risk auditee – Yes

Assistance Listing #	Name of Federal Programs or Cluster	Federal Funding Source
21.027	COVID 19 - Coronavirus State & Local Fiscal Recovery Fund (CSLFRF)	U.S. Department of the Treasury
97.083	Staffing for Adequate Fire and Emergency Response (SAFER) Grant	U.S. Department of Homeland Security

Results & Findings

Findings

Reference #	Description	Status of Finding	Type of Finding*
Section II - Financial Statement Findings			
2025-001 (2024-001)	Financial Close and Timeliness of the Audit	Repeated/ Modified	A
2025-002	GASB 101: Compensated Absences Implementation	New	A
Section III - Major Federal Programs Findings			
2025-003	Late Data Collection Form Submission	New	G, H
2025-004	Noncompliance with Quarterly Reporting Requirements	New	F, G
Section IV - 12-6-5 NMSA 1978 Findings			
2025-005	Capital Asset Inventory Certification	New	H
2025-006	Late Audit Report Submittal	New	H
2025-007	Under Collateralization of Deposits Held with Financial Institution	New	H

*Legend for Type of Findings

A. Material Weakness in Internal Control Over Financial Reporting
B. Significant Deficiency in Internal Control Over Financial Reporting
C. Finding that Does Not Rise to the Level of a Significant Deficiency (Other Matters) Involving Internal Control Over Financial Reporting
D. Instance of Non-compliance Material to the Financial Statements
E. Material Weakness in Internal Control Over Compliance of Federal Awards
F. Significant Deficiency in Internal Control Over Compliance of Federal Awards
G. Instance of Non-compliance related to Federal Awards
H. Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

Thank You

Questions

We welcome your questions and input.

We appreciate all the support we received from Finance and Management!

HINKLE + LANDERS

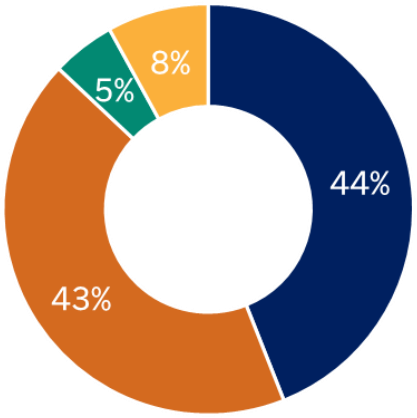
54+ Years Serving New Mexico

What Sets Us Apart

At Hinkle + Landers, PC, our team brings together a rich mix of perspectives, experiences, and talents.

80%	47%	63%	45%
Female Audit Managers	CPA	Audit Department	Multiple Credentials

Client Audits and Revenue



SERVING NEW MEXICO CLIENTS WITH ANNUAL REVENUES:

- $ 2.2 Billion Government
- $ 190 Million Non-Profit
- $74.4 Million Accounting
- $97 Million For-Profit

Key Firm Statistics

- 140+ State & Local Governments
- **7+** Long-Term Tenure of Audit Managers
- 16+ Forensic Accounting Engagements
- Full-Service CPA Firm

Awards & Recognition

- Best & Brightest in the Nation
- ABQ Best Places to Work
- Expertise Top 10 Accountants in ABQ

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On call throughout the year

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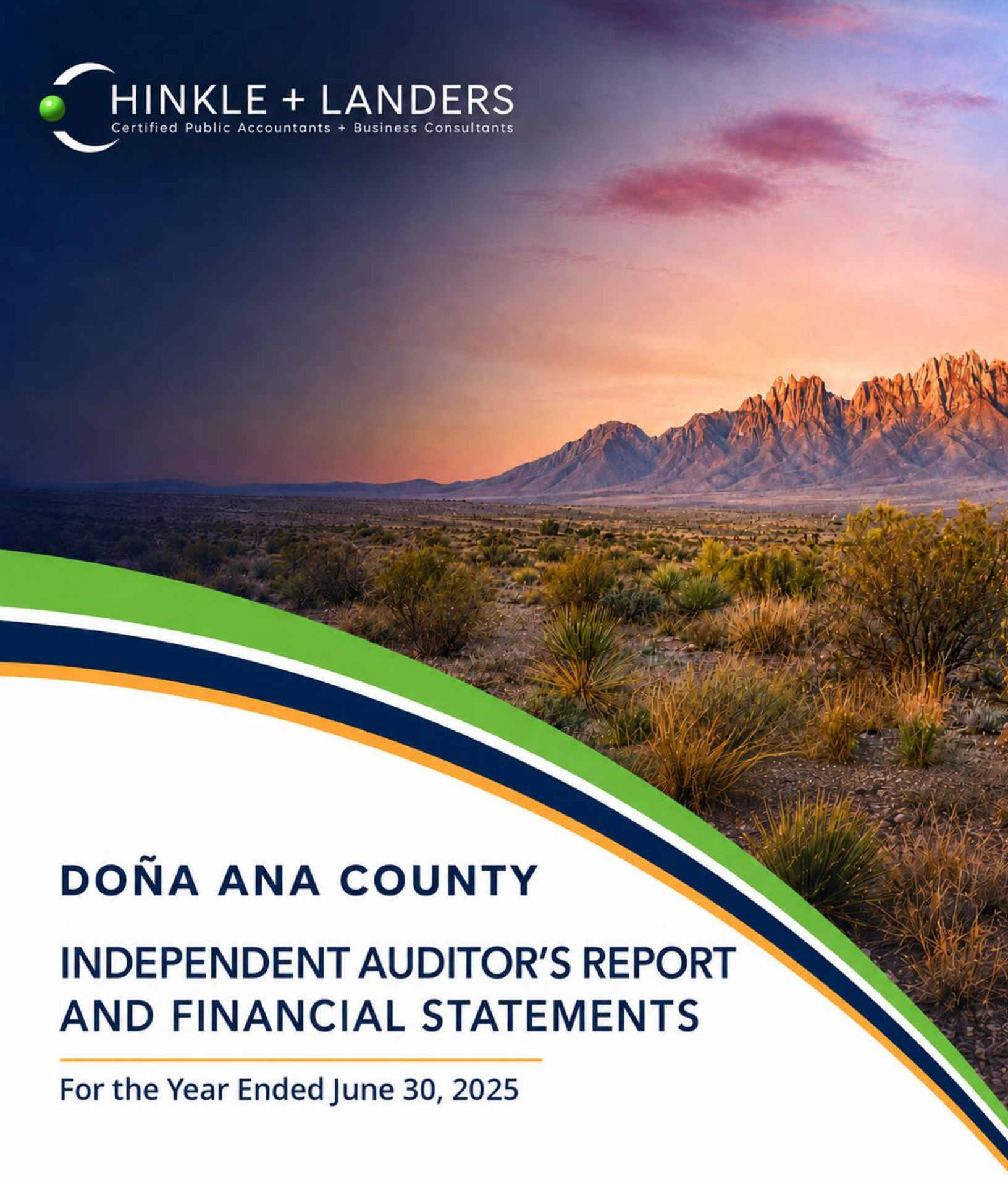
HINKLE + LANDERS
Certified Public Accountants + Business Consultants



DOÑA ANA COUNTY

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

STATE OF NEW MEXICO
DOÑA ANA COUNTY
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
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STATE OF NEW MEXICO
DOÑA ANA COUNTY
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
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STATE OF NEW MEXICO
DOÑA ANA COUNTY
OFFICIAL ROSTER
AS OF JUNE 30, 2025

County Officials

Name	Title
Christopher Schaljo-Hernandez	Chair, Commissioner – District 1
Gloria Gameros	Commissioner – District 2
Shannon Reynolds	Commissioner – District 3
Susana Chaparro	Vice Chair, Commissioner – District 4
Manuel A. Sanchez	Commissioner – District 5

Principal Administrative Officials

Name	Title
Scott Andrews	County Manager
Stephen Lopez	Assistant County Manager
Deborah Weir	Assistant County Manager
Johnathan Macias	Assistant County Manager

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

The Board of County Commissioners
State of New Mexico, Doña Ana County
Joseph M. Maestas, CFE, PE, State Auditor
State of New Mexico, Office of the State Auditor

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the County, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *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 County, 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.

Emphasis of Matter

Adoption of New Accounting Guidance

As discussed in Note 1 to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board (GASB) 101, *Compensated Absences*, which is effective for fiscal years beginning after December 15, 2023.

As discussed in Note 22, the adoption of GASB 101 resulted in a restatement of beginning net position. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County'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 generally accepted auditing standards 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 County'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 County'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

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements are not affected by the missing information.

Accounting principles generally accepted in the United States of America require that the schedules of the County's proportionate share of the net pension and OPEB liabilities and the County's contributions, as listed as "Required Supplementary Information" in the table of contents, 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 and Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the 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 Awards, as listed in the table of contents under the Federal Compliance Section, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Other Supplementary Information, as required by 2.2.2 NMAC, as listed in the table of contents, is also presented for purposes of additional analysis and is 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, such information, including the schedule of expenditures of federal awards, is 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 the *Government Auditing Standards*, we have also issued our report dated June 10, 2026, on our consideration of the County'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 County'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 County's internal control over financial reporting and compliance.

Hinkle + Landers, PC

Hinkle + Landers, PC
Albuquerque, New Mexico
June 10, 2026

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 1,851,755	8,750	1,860,505
Investments	171,644,033	1,262,074	172,906,107
Accounts Receivable, Net	21,739,930	108,756	21,848,686
Taxes Receivable	11,864,584	-	11,864,584
Grants Receivable	15,994,791	3,320,448	19,315,239
Interest Receivable	507,216	1,786	509,002
Internal Balances	2,376,381	-	2,376,381
Leases Receivable	21,016	-	21,016
Prepaid Expenses & Inventories	384,858	-	384,858
Total Current Assets	226,384,564	4,701,814	231,086,378
Non-Current Assets			
Leases Receivable, Non-Current	247,880	-	247,880
Capital Assets, Net	258,880,387	51,551,578	310,431,965
Total Non-Current Assets	259,128,267	51,551,578	310,679,845
Total Assets	485,512,831	56,253,392	541,766,223
DEFERRED OUTFLOWS OF RESOURCES			
Pension Deferral	32,389,050	-	32,389,050
OPEB Deferral	8,562,168	-	8,562,168
Total Deferred Outflows of Resources	40,951,218	-	40,951,218
Total Assets and Deferred Outflows of Resources	$ 526,464,049	56,253,392	582,717,441
LIABILITIES			
Current Liabilities			
Cash and Cash Equivalents Overdraft	$ 3,941,218	-	3,941,218
Accounts Payable	11,382,036	350,334	11,732,370
Accrued Payroll Liabilities	11,397,944	2,459	11,400,403
Internal Balances	-	2,376,381	2,376,381
Accrued Interest Payable	75,295	18,169	93,464
Bonds and Notes Payable	1,703,960	364,619	2,068,579
Lease Liabilities	703,476	-	703,476
Subscription Liabilities	961,503	-	961,503
Compensated Absences	3,229,255	70,895	3,300,150
Unearned Revenue	16,021,235	5,422	16,026,657
Bond Premium, Net	151,842	-	151,842
Other Liabilities	20,306	81,319	101,625
Total Current Liabilities	49,588,070	3,269,598	52,857,668
Long-Term Liabilities			
Compensated Absences - Long-Term Portion	1,937,553	42,537	1,980,090
Bonds and Notes Payable - Long-Term Portion	11,412,920	2,077,290	13,490,210
Pollution Remediation	6,607,485	-	6,607,485
Lease Liabilities - Long-Term Portion	1,226,524	-	1,226,524
Subscription Liabilities - Long-Term Portion	4,735,588	-	4,735,588
Net Pension Liability	120,693,877	-	120,693,877
Net OPEB Liability	32,823,294	-	32,823,294
Contingent Liability	1,552,154	-	1,552,154
Total Non-Current Liabilities	180,989,395	2,119,827	183,109,222
Total Liabilities	230,577,465	5,389,425	235,966,890

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
DEFERRED INFLOWS OF RESOURCES			
Pension Deferral	1,210,054	-	1,210,054
OPEB Deferral	11,071,704	-	11,071,704
Leases	237,331	-	237,331
Deferred LEDA Arrangement Receipts	5,353,183	-	5,353,183
Total Deferred Inflows of Resources	17,872,272	-	17,872,272
NET POSITION			
Net Investment in Capital Assets	243,681,665	49,109,669	292,791,334
Restricted for:			
NMDFA Mandated Cash Reserves	25,306,310	-	25,306,310
Other Purposes	63,868,278	-	63,868,278
Unrestricted	(54,841,941)	1,754,298	(53,087,643)
Total Net Position	278,014,312	50,863,967	328,878,279
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 526,464,049	56,253,392	582,717,441

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Program	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses), Revenues, and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses), Revenues, and Changes in Net Position: Primary Government: Business-type Activities	Net (Expenses), Revenues, and Changes in Net Position: Primary Government: Total
Primary Government							
Governmental Activities							
General Government	$ 95,204,994	6,207,635	5,893,285	845,880	(82,258,194)	-	(82,258,194)
Public Safety	86,039,872	19,481,890	9,279,487	4,231,706	(53,046,789)	-	(53,046,789)
Public Works	16,421,504	1,595,592	9,142	18,321,736	3,504,966	-	3,504,966
Health and Welfare	24,440,624	-	1,439,768	-	(23,000,856)	-	(23,000,856)
Economic Development	4,561,327	-	11,637,685	-	7,076,358	-	7,076,358
Interest on Long-Term Obligations	618,255	-	-	-	(618,255)	-	(618,255)
Total Governmental Activities	227,286,576	27,285,117	28,259,367	23,399,322	(148,342,770)	-	(148,342,770)
Business-Type Activities							
Wastewater Services	5,451,475	2,181,013	-	4,378,854	-	1,108,392	1,108,392
Other Utility Services	94,708	-	-	-	-	(94,708)	(94,708)
Total Business-Type Activities	5,546,183	2,181,013	-	4,378,854	-	1,013,684	1,013,684
Total Primary Government	$ 232,832,759	29,466,130	28,259,367	27,778,176	(148,342,770)	1,013,684	(147,329,086)
General Revenues							
Taxes							
Property Taxes					$ 60,493,459	-	60,493,459
Gas Tax					733,859	-	733,859
Gross Receipts					81,684,619	-	81,684,619
Payment in Lieu of Tax					4,071,186	-	4,071,186
Penalties and Interest					1,245,354	-	1,245,354
Other Taxes					4,006,169	-	4,006,169
Miscellaneous					1,616,781	172,230	1,789,011
Investment Earnings					10,529,635	45,108	10,574,743
Operating Transfers, Net					(1,459,392)	1,459,392	-
Settlements					2,867,795	-	2,867,795
Total General Revenues and Transfers					165,789,465	1,676,730	167,466,195
Change in Net Position					17,446,695	2,690,414	20,137,109
Net Position, Beginning of Year					259,520,596	48,150,566	307,671,162
Restatement - Change in Accounting Principle - Note 22					1,047,021	22,987	1,070,008
Net Position, Beginning of Year, Restated					260,567,617	48,173,553	308,741,170
Net Position, End of Year					$ 278,014,312	50,863,967	328,878,279

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2025

		Special Revenue Funds			
	General Fund	F-025 State Grants and Appropriations	F-201 Federal Grants	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ -	-	992,788	858,967	1,851,755
Investments	94,333,380	1,448,110	9,810,861	64,942,819	170,535,170
Receivables					
Accounts Receivable, Net	14,195,743	-	-	7,528,782	21,724,525
Taxes Receivable, Net	11,380,661	-	-	483,923	11,864,584
Grants Receivable	141,656	6,288,880	2,350,274	7,213,981	15,994,791
Interest Receivable	428,386	3,355	-	75,475	507,216
Leases Receivable	268,896	-	-	-	268,896
Total Receivables, Net	26,415,342	6,292,235	2,350,274	15,302,161	50,360,012
Due from Other Funds	6,757,170	-	-	606,972	7,364,142
Prepaid Expenses & Inventories	174,275	-	-	-	174,275
Total Assets	$ 127,680,167	7,740,345	13,153,923	81,710,919	230,285,354
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Cash and Cash Equivalents Overdraft	$ 3,941,218	-	-	-	3,941,218
Accounts Payable	3,402,748	1,488,823	1,321,517	5,042,748	11,255,836
Accrued Payroll Liabilities	11,376,833	-	(237)	18,502	11,395,098
Due to Other Funds	-	-	-	4,987,761	4,987,761
Unearned Revenue	650,840	93,921	8,632,590	6,643,884	16,021,235
Other Liabilities	16,055	-	-	4,251	20,306
Total Liabilities	19,387,694	1,582,744	9,953,870	16,697,146	47,621,454
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	4,034,276	-	-	323,166	4,357,442
Derived Tax Revenues	6,832,359	-	-	-	6,832,359
Deferred LEDA Arrangement Receipts	-	5,353,183	-	-	5,353,183
Leases	237,331	-	-	-	237,331
Opioid Settlements	-	-	-	2,409,315	2,409,315
Total Deferred Inflows of Resources	11,103,966	5,353,183	-	2,732,481	19,189,630
FUND BALANCES					
Nonspendable	205,840	-	-	-	205,840
Restricted*					
NMDFA Mandated Cash Reserves	25,306,310	-	-	-	25,306,310
Other Purposes	2,208,940	804,418	3,200,053	57,654,867	63,868,278
Committed	5,636,301	-	-	4,764,583	10,400,884
Assigned	-	-	-	-	-
Unassigned	63,831,116	-	-	(138,158)	63,692,958
Total Fund Balance	97,188,507	804,418	3,200,053	62,281,292	163,474,270
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 127,680,167	7,740,345	13,153,923	81,710,919	230,285,354

*See the schedule of governmental fund balances, as listed in the table of contents, for a summary of categories of specific programs and other purposes.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
TO STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

Amount reported for governmental activities in the statement of net position are different because:

Total Fund Balance - Total Governmental Funds	$	163,474,270
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet (less Internal Service Funds).		258,785,197
Internal service funds are used by management to charge the cost of certain activities, such as insurance and fleet management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position. Internal Service Fund balances not included in other reconciling items:		1,204,788
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet:		
Bonds and Notes Payable		(11,412,920)
Compensated Absences (Less Internal Service Funds)		(1,901,475)
Contingent Liabilities		(1,552,154)
Pollution Remediation		(6,607,485)
Lease Liabilities		(1,226,524)
SBITA Liabilities		(4,735,588)
Bond Underwriter Premium, Net of Accumulated Amortization		(151,842)
Net Pension Related Deferrals and Liability		(89,514,881)
Net OPEB Related Deferrals and Liability		(35,332,830)
Certain current liabilities reported in governmental activities are not due and payable from current financial resources and therefore are not reported as governmental fund liabilities:		
Accrued Interest Payable		(75,295)
Bonds Payable		(1,703,960)
Compensated Absences (Less Internal Service Funds)		(3,169,126)
Lease Liabilities		(703,476)
SBITA Liabilities		(961,503)
Revenues collected within sixty days after year end are considered available revenues. Revenues not collected within sixty days after year end are considered unavailable revenues in the fund financial statements but are recognized as revenue in the Statement of Activities:		
Property Taxes		4,357,442
Derived Tax Revenue		6,832,359
Opioid Settlements		2,409,315
Net Position of Governmental Activities	$	278,014,312

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

		Special Revenue Funds				
	General Fund	F-025 State Grants and Appropriations	F-201 Federal Grants	Non-Major Governmental Funds	Change to or Within the Financial Reporting Entity	Total Governmental Funds
REVENUES						
Taxes						
Property Taxes	$ 56,519,327	-	-	3,672,270		60,191,597
Gas Tax	733,859	-	-	-		733,859
Gross Receipts	57,865,209	-	-	23,792,099		81,657,308
Payment in Lieu of Tax	4,071,186	-	-	-		4,071,186
Penalties and Interest	1,245,354	-	-	-		1,245,354
Other Taxes	2,330,384	-	-	1,675,785		4,006,169
Intergovernmental						
State and Local Operating Grants	860,045	1,997,043	-	12,065,032		14,922,120
State and Local Capital Grants	438,922	6,391,581	-	6,792,034		13,622,537
Federal Operating Grants	177,662	-	11,637,685	1,521,773		13,337,120
Federal Capital Grants	-	350,846	-	9,425,939		9,776,785
Charges for Services	24,351,343	-	-	786,178		25,137,521
Contributions/Donations	27	-	-	100		127
Investment Earnings	7,995,155	262,836	-	2,233,857		10,491,848
Settlements	12,817	-	-	445,663		458,480
Other Revenue	1,292,495	-	(15)	316,100		1,608,580
Total Revenues	157,893,785	9,002,306	11,637,670	62,726,830		241,260,591
EXPENDITURES						
Current						
General Government	53,297,330	-	-	8,936,965		62,234,295
Public Safety	70,733,013	1,997,043	-	6,029,995		78,760,051
Public Works	10,831,630	-	-	3,526,957		14,358,587
Health and Welfare	59,400	-	-	24,386,558		24,445,958
Economic Development	-	-	4,761,358	-		4,761,358
Debt Service						
Principal Payments	1,611,083	-	-	1,604,458		3,215,541
Interest Payments	217,700	-	-	429,996		647,696
Capital Outlay	22,620,387	6,849,725	5,451,415	29,086,286		64,007,813
Total Expenditures	159,370,543	8,846,768	10,212,773	74,001,215		252,431,299
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,476,758)	155,538	1,424,897	(11,274,385)		(11,170,708)
OTHER FINANCING SOURCES (USES)						
Proceeds from Issuance of Long-Term Capital-Related Debt	-	-	-	262,821		262,821
Lease and SBITA Liabilities Issued	7,696,980	-	-	296,872		7,993,852
Transfers In	76,306,782	-	2,115,569	16,910,754		95,333,105
Transfers Out	(74,589,638)	-	(600,000)	(19,934,338)		(95,123,976)
Total Other Financing Sources (Uses)	9,414,124	-	1,515,569	(2,463,891)		8,465,802
Net Change in Fund Balance	7,937,366	155,538	2,940,466	(13,738,276)		(2,704,906)
Fund Balance - Beginning of Year	89,251,141	-	259,587	76,632,688	35,760	166,179,176
Adjustments - Changes within Reporting Entity	-	648,880	-	(613,120)	(35,760)	-
Fund Balance - Beginning as Adjusted	89,251,141	648,880	259,587	76,019,568	-	166,179,176
Fund Balance - End of the Year	$ 97,188,507	804,418	3,200,053	62,281,292	-	163,474,270

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Amount reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balance - Total Governmental Funds	$	(2,704,906)
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 as depreciation and amortization expense.		
Capital Expenditures Recorded in Capital Outlay		64,007,813
Capital Expenditures Recorded in Other Expense Lines		4,543,765
Depreciation and amortization expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation and amortization expense is not reported as expenditure in governmental funds.		(32,789,708)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet management to individual funds. The net change of the internal service funds resulting from transactions not recorded with governmental funds.		(1,792,149)
The issuance of long-term obligations provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.		
Amortization of Bond Premiums		27,761
Change in Accrued Interest		1,679
Change in Noncurrent and Current Compensated Absences		753,340
Issuance of Long-Term Obligations		(8,256,673)
Principal Payments on Long-Term Debt Payable from CRRUA		51,653
Principal Payments on Long-Term Obligations		3,215,541
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 governmental funds.		
Pension Expense		(12,191,453)
OPEB Expense		(1,591,728)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:		
Change in Deferred Inflows Related to Property Taxes		301,862
Change in Deferred Inflows Related to Derived Tax Revenue		27,309
Change in Deferred Inflows Related to Opioid Settlements		2,409,315
Change in Contingent Liability		2,872,846
Change in Pollution Remediation		(1,439,572)
Change in Net Position of Governmental Activities	$	17,446,695

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Taxes	$ 109,518,459	114,999,515	115,434,891	435,376
Payment in Lieu of Tax	3,950,000	3,950,000	4,071,186	121,186
Intergovernmental Revenue and Grants	1,337,326	1,337,326	1,829,989	492,663
Charges for Services	21,114,515	25,114,515	24,470,634	(643,881)
Investment Earnings	1,765,600	1,765,600	8,105,860	6,340,260
Settlements	-	-	12,817	12,817
Other Revenue	1,049,000	1,167,257	1,298,168	130,911
Total Revenues	138,734,900	148,334,213	155,223,545	6,889,332
EXPENDITURES				
Current				
General Government	52,400,319	54,274,626	51,602,462	2,672,164
Public Safety	75,113,531	75,966,866	72,047,370	3,919,496
Public Works	11,917,885	11,786,611	11,313,949	472,662
Health and Welfare	60,000	60,000	59,400	600
Capital Outlay	15,362,278	17,989,401	9,810,284	8,179,117
Total Expenditures	154,854,013	160,077,504	144,833,465	15,244,039
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,119,113)	(11,743,291)	10,390,080	22,133,371
OTHER FINANCING SOURCES (USES)				
Transfers In	64,496,442	70,283,669	69,840,902	(442,767)
Transfers Out	(63,223,575)	(74,526,798)	(74,526,798)	-
Total Other Financing Sources (Uses)	1,272,867	(4,243,129)	(4,685,896)	(442,767)
Excess (Deficiency) of Revenues Over (Under) Expenditures And Other Financing Sources (Uses)	(14,846,246)	(15,986,420)	5,704,184	21,690,604
Budgeted Cash Carryover	14,846,246	15,986,420		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in Fund Balance (Budget Basis)	$	5,704,184
To Adjust Applicable Revenue Accruals and Deferrals		16,770,259
To Adjust Applicable Expenditure Accruals		(14,537,077)
Change in Fund Balance (GAAP Basis)	$	7,937,366

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
STATE GRANTS AND APPROPRIATIONS (F-025) - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Intergovernmental Revenue and Grants	$ 13,147,933	32,239,423	6,836,978	(25,402,445)
Investment Earnings	80,000	80,000	283,739	203,739
Total Revenues	13,227,933	32,319,423	7,120,717	(25,198,706)
EXPENDITURES				
Current				
Public Safety	7,996,353	8,013,056	2,083,286	5,929,770
Capital Outlay	11,129,738	30,204,524	5,757,149	24,447,375
Total Expenditures	19,126,091	38,217,580	7,840,435	30,377,145
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,898,158)	(5,898,157)	(719,718)	5,178,439
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures And Other Financing Sources (Uses)	(5,898,158)	(5,898,157)	(719,718)	5,178,439
Budgeted Cash Carryover	5,898,158	5,898,157		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in Fund Balance (Budget Basis)	$	(719,718)
To Adjust Applicable Revenue Accruals and Deferrals		1,881,590
To Adjust Applicable Expenditure Accruals		(1,006,334)
Change in Fund Balance (GAAP Basis)	$	155,538

See Independent Auditor's Report.
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STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL GRANTS (F-201) - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Approved Budget	Final Approved Budget	Actual	Favorable (Unfavorable)
REVENUES				
Intergovernmental Revenue and Grants	$ 5,515,171	39,375,767	12,603,388	(26,772,379)
Total Revenues	5,515,171	39,375,767	12,603,388	(26,772,379)
EXPENDITURES				
Current				
Economic Development	10,494,013	12,514,696	6,964,438	5,550,258
Capital Outlay	13,143,540	47,099,022	5,745,871	41,353,151
Total Expenditures	23,637,553	59,613,718	12,710,309	46,903,409
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,122,382)	(20,237,951)	(106,921)	20,131,030
OTHER FINANCING SOURCES (USES)				
Transfers In	-	2,115,569	2,115,569	-
Transfers Out	-	(600,000)	(600,000)	-
Total Other Financing Sources (Uses)	-	1,515,569	1,515,569	-
Excess (Deficiency) of Revenues Over (Under) Expenditures And Other Financing Sources (Uses)	(18,122,382)	(18,722,382)	1,408,648	20,131,030
Budgeted Cash Carryover	18,122,382	18,722,382		
Total	$ -	-		

RECONCILIATION FROM BUDGET/ACTUAL TO GAAP

Change in Fund Balance (Budget Basis)	$ 1,408,648
To Adjust Applicable Revenue Accruals and Deferrals	(965,718)
To Adjust Applicable Expenditure Accruals	2,497,536
Change in Fund Balance (GAAP Basis)	$ 2,940,466

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF NET POSITION
AS OF JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	F-080, F210 South Central Wastewater	Total Non-Major Enterprise Funds	Total Enterprise Funds	F-087 Internal Service Fund Fleet
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 8,750	-	8,750	-
Investments	-	1,262,074	1,262,074	1,108,863
Receivables				
Accounts Receivable, Net	26,095	82,661	108,756	15,405
Grants Receivables	2,288,902	1,031,546	3,320,448	-
Interest Receivable	-	1,786	1,786	-
Total Receivables, Net	2,314,997	1,115,993	3,430,990	15,405
Prepaid Expenses & Inventories	-	-	-	210,583
Total Current Assets	2,323,747	2,378,067	4,701,814	1,334,851
Non-Current Assets				
Capital Assets, Net	36,397,237	15,154,341	51,551,578	95,190
Total Non-Current Assets	36,397,237	15,154,341	51,551,578	95,190
Total Assets	$ 38,720,984	17,532,408	56,253,392	1,430,041
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 58,642	291,692	350,334	126,200
Accrued Interest Payable	8,537	9,632	18,169	-
Accrued Payroll Liabilities	1,344	1,115	2,459	2,846
Due to Other Funds	2,376,381	-	2,376,381	-
Compensated Absences	38,727	32,168	70,895	60,129
Bonds and Notes Payable	282,657	81,962	364,619	-
Other Liabilities	39,198	42,121	81,319	-
Unearned Revenue	5,422	-	5,422	-
Total Current Liabilities	2,810,908	458,690	3,269,598	189,175
Long-Term Liabilities				
Bonds and Notes Payable	1,373,948	703,342	2,077,290	-
Compensated Absences	23,237	19,300	42,537	36,078
Total Non-Current Liabilities	1,397,185	722,642	2,119,827	36,078
Total Liabilities	4,208,093	1,181,332	5,389,425	225,253
NET POSITION				
Net Investment in Capital Assets	34,740,632	14,369,037	49,109,669	95,190
Unrestricted	(227,741)	1,982,039	1,754,298	1,109,598
Total Net Position	34,512,891	16,351,076	50,863,967	1,204,788
Total Liabilities and Net Position	$ 38,720,984	17,532,408	56,253,392	1,430,041

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	F-080, F210 South Central Wastewater	Total Non-Major Enterprise Funds	Total Enterprise Funds	F-087 Internal Service Fund Fleet
OPERATING REVENUES				
Charges for Services	$ 189,068	48,000	237,068	2,147,596
Charges for Sewage Service	1,241,863	702,082	1,943,945	-
Other Revenue	119,440	52,790	172,230	8,201
Total Operating Revenues	1,550,371	802,872	2,353,243	2,155,797
OPERATING EXPENSES				
Personnel Services - Salaries and Wages	435,818	236,397	672,215	690,252
Personnel Services - Employee Benefits	234,529	142,261	376,790	311,944
Professional and Technical Services	258,320	80,945	339,265	-
Utilities	154,588	79,181	233,769	12,022
Other Operating Expenses	716,654	162,916	879,570	2,140,569
Write-Off of Uncollectible Accounts	(46,272)	(43,489)	(89,761)	-
Depreciation	1,986,296	1,126,664	3,112,960	96,617
Total Operating Expenses	3,739,933	1,784,875	5,524,808	3,251,404
Operating Income (Loss)	(2,189,562)	(982,003)	(3,171,565)	(1,095,607)
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental				
State and Local Capital Grants	3,137,822	1,241,032	4,378,854	-
Investment Earnings	6,023	39,085	45,108	37,787
Interest Expense	(13,827)	(7,548)	(21,375)	-
Total Non-Operating Revenues (Expenses)	3,130,018	1,272,569	4,402,587	37,787
Income (Loss) before Transfers	940,456	290,566	1,231,022	(1,057,820)
Transfers In	1,284,192	175,205	1,459,397	5,731,552
Transfers Out	(2)	(3)	(5)	(6,465,881)
Total Transfers In (Out)	1,284,190	175,202	1,459,392	(734,329)
Change in Net Position	2,224,646	465,768	2,690,414	(1,792,149)
Net Position, Beginning of Year	32,275,688	15,874,878	48,150,566	2,977,441
Restatement - Change in Accounting Principle - Note 22	12,557	10,430	22,987	19,496
Net Position, Beginning of Year, Restated	32,288,245	15,885,308	48,173,553	2,996,937
Net Position, End of Year	$ 34,512,891	16,351,076	50,863,967	1,204,788

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	F-080, F-210 South Central Wastewater	Total Non-Major Enterprise Funds	Total Enterprise Funds	F-087 Internal Service Fund Fleet
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	$ 167,951	(233,470)	(65,519)	2,144,592
Payments to Employees	(674,892)	(382,432)	(1,057,324)	(1,009,253)
Payments to Suppliers	(1,318,681)	(96,681)	(1,415,362)	(2,207,177)
Other Receipts	2,495,821	52,790	2,548,611	8,201
Net Cash Provided (Used) by Operating Activities	670,199	(659,793)	10,406	(1,063,637)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	1,284,192	115,005	1,399,197	5,731,552
Transfers to Other Funds	(2)	60,197	60,195	(6,465,881)
Net Cash Provided by (Used for) Noncapital Financing Activities	1,284,190	175,202	1,459,392	(734,329)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of Capital Assets	(5,308,020)	(1,687,620)	(6,995,640)	(19,879)
Proceeds from Issuance of Debt	136,172	21,566	157,738	-
Principal Payments	(217,797)	(116,842)	(334,639)	-
Interest Payments	(13,827)	(7,548)	(21,375)	-
Intergovernmental Capital Grants	3,137,822	1,241,032	4,378,854	-
Net Cash Provided by (Used for) Capital And Related Financing Activities	(2,265,650)	(549,412)	(2,815,062)	(19,879)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sales and Maturities of Investments	309,791	1,033,343	1,343,134	1,757,414
Purchase of Investments	-	(54,380)	(54,380)	-
Interest and Dividends	6,023	39,085	45,108	37,787
Net Cash Provided by (Used for) Investing Activities	315,814	1,018,048	1,333,862	1,795,201
Net Increase/(Decrease) in Cash and Cash Equivalents	4,553	(15,955)	(11,402)	(22,644)
Balances - Beginning of Year	4,197	15,955	20,152	22,644
Balances - End of Year	$ 8,750	-	8,750	-

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	F-080, F-210 South Central Wastewater	Total Non-Major Enterprise Funds	Total Enterprise Funds	F-087 Internal Service Fund Fleet
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES				
Operating Income/(Loss)	$ (2,189,562)	(982,003)	(3,171,565)	(1,095,607)
Adjustments				
Depreciation Expense	1,986,296	1,126,664	3,112,960	96,617
Write-Off of Uncollectible Accounts	(46,272)	(43,489)	(89,761)	-
Restatement - Change in Accounting Principle	12,557	10,430	22,987	19,496
Change in Assets and Liabilities				
(Increase) Decrease in Receivables	(1,268,402)	(983,552)	(2,251,954)	(3,004)
(Increase) Decrease in Prepaid Expenses and Inventories	7,000	-	7,000	(34,700)
Increase (Decrease) in Accounts Payable	(183,744)	231,288	47,544	3,693
Increase (Decrease) in Accrued Expenses and Other Liabilities	(12,375)	(4,927)	(17,302)	(23,579)
Increase (Decrease) in Compensated Absences	(17,102)	(14,204)	(31,306)	(26,553)
Increase (Decrease) in Unearned Revenue	5,422	-	5,422	-
Increase (Decrease) in Due to Other Funds	2,376,381	-	2,376,381	-
Net Cash Provided by (Used for) Operating Activities	$ 670,199	(659,793)	10,406	(1,063,637)

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AS OF JUNE 30, 2025

		Total Custodial Funds
ASSETS		
Cash and Cash Equivalents	$	14,493
Investments		2,414,608
Property Taxes Receivable, Net		8,961,997
Accounts Receivable, Net		80
Total Assets	$	11,391,178
LIABILITIES		
Due to Other Taxing Units	$	11,277,541
Total Liabilities		11,277,541
NET POSITION		
Restricted for		
Individuals, Organizations, and Other Governments		113,637
Total Net Position	$	113,637

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

		Total Custodial Funds
ADDITIONS		
Property Tax Collections for Other Governments	$	194,350,889
Funds Collected for Others		4,346,779
Funds Collected on Behalf of Other Governments		72,650
Total Additions		198,770,318
DEDUCTIONS		
Payments of Property Tax to Other Governments		194,350,889
Disbursements to Other Governments		72,650
Disbursements to Others		4,379,119
Total Deductions		198,802,658
Net Change in Net Position		(32,340)
Net Position, Beginning of Year		145,977
Net Position, End of the Year	$	113,637

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

NOTE 1 – ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The function of Doña Ana County is briefly addressed in the grant of powers provided to all New Mexico counties pursuant to state statute 4-37-1 NMSA 1978. The function is "...to provide for the safety, preserve the health, promote the prosperity, and improve the morals, order, comfort, and convenience of the county or its inhabitants..." The County operates under a commission-form government rule, which oversees:

- the assessment, collection, and distribution of ad valorem taxes by an elected assessor and treasurer;
- law enforcement by an elected sheriff;
- recording and filing by an elected county clerk and elected probate judge;
- fire protection by volunteer fire departments;
- road maintenance by an appointed road superintendent;
- purchasing by an appointed purchasing agent;
- indigent hospital care by an appointed indigent coordinator;
- administrative services by an appointed county manager, and
- planning, health, welfare, recreation, and cultural affairs by appointed citizen advisory boards.

The financial statements of the County have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body that establishes governmental accounting and financial reporting principles.

GASB Statement No. 101 (GASB 101), Compensated Absences

In June 2022, GASB issued Statement No. 101, which establishes a unified model for recognizing and measuring liabilities for compensated absences. A liability is recognized for leave attributable to past services that accumulates and is more likely than not to be used or paid/settled; certain salary related payments directly and incrementally associated with such payments (for example, employer payroll taxes) are included in measurement. The liability is measured using pay rates in effect at the financial statement date. Changes adopted at transition are reported as a change in accounting principle. GASB 101 is effective for fiscal years beginning after December 15, 2023.

The County implemented GASB 101 for the year ended June 30, 2025. The adoption was reported as a change in accounting principle and resulted in a restatement of beginning net position. See Note 22 for a reconciliation of previously reported and restated amounts.

GASB Statement No. 102 (GASB 102), Certain Risk Disclosures

In October 2023, GASB issued *GASB 102, Certain Risk Disclosures*, which requires disclosure of vulnerabilities due to certain concentrations or constraints when all disclosure criteria are met as of the date the financial statements are issued: (a) the concentration or constraint is known to the government before issuance; (b) it makes the reporting unit vulnerable to the risk of a substantial impact; and (c) an event or events associated with it have occurred, have begun to occur, or are more likely than not to begin within 12 months of the issuance date. Required disclosures describe the concentration/constraint, the event(s) that have occurred or begun, and mitigation actions taken prior to issuance. Governments must also assess these criteria for any reporting unit that reports a liability for revenue debt. GASB 102 is effective for fiscal years beginning after June 15, 2024. Management determined that no disclosures were required under GASB 102 as of the issuance date.

A. Reporting Entity

The financial statements of the County encompass the activities of the County Commission, County Clerk, Tax Assessor, County Treasurer, Sheriff, and Probate Judge. The Commission's activities include the function of the County Manager's office, the County Road Superintendent, the County Purchasing Agent, the Indigent Claims Coordinator, and the volunteer fire districts throughout the county.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB 14, as amended by GASBS 39, 61, 80, and 90 as well as other applicable GASB Statements. Blended component units, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basis (but not the only criterion) for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant

manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. Based upon the application of these criteria, there were no component units identified as needing to be disclosed or presented as part of the reporting entity.

B. Basis of Presentation

Government-Wide Statements – The Statement of Net Position and the Statement of Activities display information about the government (the County). These statements include the financial activities of the overall government, except for fiduciary activities. The statements also distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable with a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources, as needed.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions involved.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income.

The following are descriptions of the governmental funds of the County:

- General Fund — General Fund is the general operating fund and, accordingly, it is used to account for all financial resources except those required to be accounted for in another fund. (Funds F-001, F-002, F-003, F-004, F-005, F-006, F-007, F-008, F-009, F-010, F-011, F-012, F-013, F-014, F-015, F-016)
- Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- Debt Service Funds — Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- Capital Projects Funds — Capital Projects Funds are used to account for financial resources utilized for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

In addition to the General Fund, the County reports the following major governmental funds:

- Special Revenue Fund – *State Grants and Appropriations (F-025)* accounts for various grants and appropriations from the State Legislature to support County projects.
- Special Revenue Fund – *Federal Grants (F-201)* accounts for federal reimbursements related to Community Development.

The emphasis in fund financial statements is on the major funds within the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB 34 sets forth minimum criteria (percentage of the assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Such transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. The following is a description of the proprietary funds of the County:

- Enterprise Funds — Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The County reports the following major proprietary fund:

- Enterprise Fund – *South Central Wastewater (F-080, F-210)* accounts for activities related to wastewater utility, providing services to residents in Vado/Del Cerro, Chamberino, Berino, and the south-central areas of the County.

Internal Service Fund

This fund is used to account for fleet maintenance services provided to other departments of the government. Services are provided on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary funds account for resources held for the benefit of parties outside the government. These funds are not reflected in the government-wide financial statements because their resources are not available to support the County's own programs. The statements of fiduciary activities are presented using the economic resources measurement focus and the accrual basis of accounting. The statement of fiduciary net position reports assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position for custodial funds. The statement of changes in fiduciary net position is used to report additions and deductions from the County's custodial funds. The County has no pension, employee benefit trust funds, investment trust funds, or private-purpose funds.

C. Measurement Focus and Basis of Accounting

Government-Wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are billed net of estimated refunds and uncollectible amounts.

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements – Governmental funds are reported using the modified current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the County considers revenue to be available as follows: grant revenue, if it is collected within 12 months of the current fiscal period, all other revenue, if they are collected within 60 days of the end of the current fiscal period. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Revenue from derived taxes (sales taxes, gas taxes, and motor vehicle taxes) is recognized when the underlying transaction occurs (when the retail

sale is generated). Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term obligations, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term obligations and acquisitions under leases and SBITA are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The County reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The County does not currently employ indirect cost allocation systems. Depreciation and amortization expense is specifically identified by function and is included in the direct expense of each function. Interest expense on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Cash Equivalents

The County pools idle cash from all funds for the purpose of increasing income through investment activities. A "Pooled Cash" concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in pooled cash and investments are considered to be cash equivalents for the purposes of the statement of cash flows, except for certificates of deposit or other investments that have original maturities of more than 90 days.

E. Investments

The County’s investments are regulated by state law as well as by guidelines and rules promulgated by the State Investment Council and the State Treasurer. All investments are generally highly liquid in nature and are integrated with cash on the financial statements with appropriate disclosure. Investments are stated at fair value, which is determined using selected bases. Certificates of deposit are reported at carrying amounts, which reasonably estimates fair

value. Investments in a U.S. Treasury Fund are valued at the last reported sales price at current exchange rates. Additional cash, investment information, and fair values are presented in Note 2.

The County also participates in the State Treasurer Local Government Investment Pool. State law and regulations regulate this pool. Investment in the pool is reported at carrying amounts, which reasonably estimates fair value.

F. Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded as revenue when levied, net of estimated refunds and uncollectible amounts.

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10 and April 10. Property taxes uncollected after November 10th and April 10th are considered delinquent and the County may assess penalties and interest. The taxes attach as an enforceable lien on property thirty (30) days thereafter, at which time they become delinquent.

Certain Special Revenue Funds are administered using a reimbursement method of funding; other funds operate on a cash advance method of funding. These funds incur cost and then submit the necessary requests for reimbursement or advance, respectively.

G. Lease Receivables

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the County may receive variable lease payments dependent on the lessee's revenue. Such payments are recorded as an inflow of resources in the period in which they are received.

The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is then amortized on a straight-line basis over the term of the lease.

H. Prepaid Expenses and Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. Inventories in governmental funds consist of expendable supplies held for consumption and are valued at cost using a first-in, first-out (FIFO) method. Proprietary fund inventories are recorded at the lower of cost or market on a first-in, first-out basis, and consist of operating supplies held for use in operations and are recorded as expenditures when consumed rather than when purchased.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Pursuant to the implementation of GASB 34, the historical cost of infrastructure assets (retroactive to 1979) is included as part of the governmental capital assets reported in the government-wide statements. Information technology equipment, including software, is being capitalized and included in furniture, fixtures, and equipment in accordance with NMAC 2.20.1.9 C (5). Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Asset Type	Years
Land Improvements	10
Buildings and Improvements	10 - 40
Furniture, Fixtures, and Equipment	3 - 15
Vehicles	5 - 15
Infrastructure	5 - 50

J. Right-to-Use Leased Assets

The County recognizes lease and subscription assets and the related liabilities for arrangements with a term greater than 12 months in accordance with GASB 87 and GASB 96. For administrative efficiency, the County applies a capitalization threshold and generally does not recognize lease or subscription assets and liabilities for arrangements with an initial present value of less than $5,000, provided the arrangement is immaterial individually and in the aggregate. Payments for arrangements below the threshold are recognized as outflows of resources (expense/expenditure) over the period benefited.

K. Unearned Revenue

The County reports unearned revenue on its financial statements. When resources are received in advance of charges for services being earned, or in advance of any eligibility requirement other than a time requirement being met for government-mandated or voluntary nonexchange transactions (e.g., for intergovernmental revenues), a liability is reported for the unearned revenue.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or the balance sheet for governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position/fund balance that applies to a future period and so will not be recognized as an expense or expenditure until then.

The County has the following deferred outflows of resources as of June 30, 2025, on the government-wide financials:

Deferred Outflows of Resources - Government-Wide		
Pension Deferrals	$	32,389,050
OPEB Deferrals		8,562,168
Total Deferred Outflows of Resources	$	40,951,218

In addition to liabilities, the statement of net position and/or the balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position/fund balance that applied to a future period and so will not be recognized until then. The County has the following deferred inflows of resources as of June 30, 2025, on the fund financials:

Deferred Inflows of Resources - Fund Financials		
Property Tax Revenue	$	4,357,442
Derived Tax Revenues		6,832,359
Deferred LEDA Arrangement Receipts		5,353,183
Leases		237,331
Opioid Settlements		2,409,315
Total Deferred Inflows of Resources	$	19,189,630

The County has the following deferred inflows of resources as of June 30, 2025 on the government wide financials:

Deferred Inflows of Resources - Government-Wide		
Pension Deferrals	$	1,210,054
OPEB Deferrals		11,071,704
Leases		237,331
Deferred LEDA Arrangement Receipts		5,353,183
Total Deferred Inflows of Resources	$	17,872,272

M. Compensated Absences

Accrued annual leave, sick leave, and compensatory time are the components of compensated absences. An employee may not carry over more than 240 hours of vacation leave into a new calendar year, nor can they receive payment for more than 288 hours upon separation. Under a

human resources policy adopted November 27, 1999, employees retiring under PERA with a minimum of 15 years of County service shall be paid for accrued sick leave hours, limited to a maximum of 600 hours, subject to a maximum cash payment of $15,000. In addition, such employees shall be compensated for any unused sick leave hours accrued as of November 27, 1999, at the employee's pay rate in effect on that date. Compensatory time is accrued in full for non-exempt employees under the Fair Labor Standards Act.

The basis for recording these compensated absences is based on historical utilization and the County's pay out policy, applied to current accumulated balances and pay rates, including applicable employer payroll related costs to be incurred when leave is used.

N. Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

O. Net Position

Equity is classified as net position and displayed in three components on the government-wide financial statements as well as the proprietary and fiduciary fund financial statements:

- *Net investment in capital assets* – Investment in capital assets, net of accumulated depreciation and amortization and reduced by the outstanding balances of any bonds, mortgages, notes, lease and subscription liabilities, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted Net Position* – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- *Unrestricted Net Position* – All other net positions that do not meet the definition of restricted net position or net investment in capital assets.

P. Governmental Fund Balances

The following classifications describe the nature and extent of spending constraints placed on governmental fund balances:

- *Nonspendable*
    - Amounts not in a spendable form, such as prepaid expenses, inventories, or long-term portion of receivables or property held for resale, if the use of the proceeds from the collection/sale of property held for resale is not otherwise constrained. Nonspendable amounts also include amounts legally or contractually required to remain intact, such as the principal of a permanent fund.
    - Leases – Portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.
- *Restricted* – Amounts constrained to specific purposes that are externally imposed or imposed by law through constitutional provisions or enabling legislation (such as taxpayers, grantors, bondholders, and higher levels of government).
- *Committed* – Amounts constrained to specific purposes by the governmental entity's highest level of decision-making authority (the County Commission). To be reported as committed, amounts cannot be used for any other purpose unless the County Commission takes the same highest-level action to remove or change the constraint.
- *Assigned* – Amounts constrained by the County intends to be used for a specific purpose. Intent can be expressed by the governing body (County Commission) or an official or body to which the governing body delegates authority.
- *Unassigned* –Balances available for any purpose. Positive amounts are reported only in the general fund.

Restricted fund balance and net position additionally include reserve requirements imposed by the New Mexico Department of Finance and Administration (DFA):

- A reserve requirement of 3/12 of the FY2025 budgeted expenditures in the General Fund (F-001) be restricted to provide adequate cash reserves. Fund F-001 is presented as part of the General Fund. As of June 30, 2025, Fund F-001 General Fund has been restricted, related to the County General Fund Reserve requirement for $24,484,932.
- A County Road Fund Reserve requirement of 1/12 of the FY2025 total Road Fund (F-009) budgeted expenditures. The General Fund includes the Road Fund (F-009). 1/12 of the Road Fund (F-009) has been restricted within the General Fund. As of June 30, 2025, the General Fund has been restricted, related to the County Road Fund Reserve requirement for $821,378.

The County Commission establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). The County assigns 2025 fund balance for FY2026 projected budgetary deficit per GASB 54, Par 16. FY2025 and FY2026 budget (estimated revenues and expenditures) have no effect on GASB 54 net fund balance.

See the Schedule of Governmental Fund Balances for additional information about fund balances.

When an expense is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expense is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless County Commission or the finance department has provided otherwise in its commitment or assignment actions.

Q. Budgets and Budgetary Accounting

The County adopts budgets for each individual fund (governmental and proprietary). In late winter or early spring, the County prepares a budget calendar, thus starting the budgetary process for the upcoming July 1 fiscal year. Budget request forms are distributed to County departments and local service agencies with a specified completion date. Legally mandated advance notices are

formally published for grant availability and other purposes once budget hearings have been scheduled. The budget hearings are then held with all County department heads and local service agency representatives. Generally, in late May or early June, a budget meeting is held for tentative approval of the completed budget. After tentative approval at the County level, the budget is submitted to the New Mexico Department of Finance and Administration (DFA) for approval of a temporary operational budget beginning July 1.

Immediately after July 1, when ending cash balances for the preceding fiscal year have been accurately ascertained, a final hearing is convened for finalization of the budget, and it is resubmitted to DFA for formal approval. None of the above budgetary processes are legally required to occur at any specified time; however, DFA requires that the time frame be such that they (DFA) render their final budget approval no later than September 1 of the budget year in question.

During the course of the fiscal year, the County prepares monthly budget reports. Under New Mexico State law, each year's budget appropriation legally lapses at year-end.

Budgetary Compliance – Budgetary control is required to be maintained at the individual fund level.

Actual fund revenues may be either over or under the budgeted amounts; however, the variance is required to be reasonable, particularly in the case of over-budgeted revenues. Major over-budgeted revenues require a budget amendment as soon as the extent of the shortage is reasonably ascertainable.

Budget Amendments – Budget increases and decreases can only be accomplished by Commission resolution, followed by DFA approval. Similarly, budget transfers must follow the same procedure.

Budgetary Basis – State law prescribes that the County's budget be prepared on the basis of cash receipts and cash expenditures. Therefore, budgetary comparisons shown in exhibits are prepared on a cash basis to compare actual revenues and expenditures with a cash basis budget as amended.

The accompanying Statements of Revenue, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual, for the general fund and major special revenue funds,

present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2025 is presented. Reconciliations between the non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found in each individual budgetary statement.

R. Income Taxes

As a local government entity, the County is not subject to federal or state income taxes.

S. Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates affecting the County's financial statements include management's estimate of the following: estimated useful lives of capital assets, calculations of compensated absences, pollution remediation, inputs and methods related to calculating right-to-use leased and subscription-based assets and related liabilities and lease receivables as well as inputs and methods related to pension and OPEB unfunded balances and activity.

T. Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

U. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the 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. 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 their fair value.

NOTE 2 – CASH AND INVESTMENTS

The County's cash balances consist of demand deposits. The majority of the County's cash and investments are pooled. All interest income is accounted for in the related funds. The County's cash, investments, and pledged collateral are also presented in the Schedule of Cash, Investments, and Pledged Collateral. The following is a summary of the County's cash and investment balances as of June 30, 2025:

Cash and Investments		Amount
Cash and Cash Equivalents		
Cash	$	(2,143,203)
Debt Service Reserve - Held in Trust		76,983
Subtotal Cash and Cash Equivalents		(2,066,220)
Investments		
Money Markets and Savings		44,814,061
Certificates of Deposit		23,130,299
County Bond		3,405,000
Municipal Bond		9,069,524
US Treasury Notes and Bonds		17,431,729
US Agency Securities		77,470,102
Subtotal Investments		175,320,715
Total Cash and Investments	$	173,254,495

Fund Type	Amount
Cash and Equivalents	
Governmental Funds	$ (2,089,463)
Total Governmental Activities	(2,089,463)
Business-Type Activities	8,750
Fiduciary Funds	14,493
Subtotal Cash and Cash Equivalents	(2,066,220)
Investments	
Governmental Funds	170,535,170
Internal Service Fund	1,108,863
Total Governmental Activities	171,644,033
Business-Type Activities	1,262,074
Fiduciary Funds	2,414,608
Subtotal Investments	175,320,715
Total Cash and Investments	$ 173,254,495

State regulations require that uninsured demand deposits and deposit-type investments such as certificates of deposit be collateralized by the depository thrift or banking institution. At present, state statutes require that a minimum of fifty percent of uninsured balances on deposit with any one institution must be collateralized, with higher requirements up to 100% for financially troubled institutions. Investments in repurchase agreements must be collateralized at 102% of the contract value. In addition, some bond covenants require debt service reserve amounts to be collateralized at 105%. The County's Schedule of Collateral is presented in this report, as stated in the table of contents.

The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, county, or political subdivision of the State of New Mexico.

A summary of the County's investments as of June 30, 2025 is as follows:

Investment Type	Cost	Market	Rating*	Weighted Average Maturity (Years)	Fair Value**
Certificates of Deposit	$ 23,326,987	23,130,299	***	< 5	N/A
Money Market and Savings	44,812,377	44,814,061	***	N/A	N/A
US Treasury Notes and Bonds	17,095,818	17,431,729	N/A	< 5	1
County Bond	3,405,000	3,405,000	N/A	< 9	2
Municipal Bond	9,229,926	9,069,524	****	< 6	2
Federal Farm Credit	21,924,853	21,487,375	Aa1	< 5	2
Federal Home Loan Bank	32,415,991	31,777,912	Aa1	< 5	2
Freddie Mac	2,010,600	4,246,002	Aa1	< 5	2
Fannie Mae	4,260,353	15,596,929	N/A	< 4	2
Farmer Mac	15,578,890	2,101,778	N/A	< 5	2
Supranational	2,099,900	2,007,560	Aaa	< 2	2
Tenn Valley Authority	238,659	252,546	N/A	< 3	2
	$ 176,399,354	175,320,715			

*Based on Moody's rating
**Fair Market Measurements Using:
Quoted Prices in Active Markets for Identical Assets (Level 1)
Significant Other Observable Inputs (Level 2)
***Certificate of Deposit, Money Market, Savings, FDIC insured and/or collateralized
****Moody's ratings consisting of Not Rated, A1, Aa1, Aa2, Aa3, Aaa

As of June 30, 2025, the County's bank and investment balances of $51,872,192 were exposed to custodial credit risk as follows:

Uninsured, collateralized with securities held by pledging financial institution's trust department or agent in the County's name.	$ 18,175,331
Uninsured and uncollateralized	-
Total uninsured deposits	$ 18,175,331

Risk for Cash and Investments

Custodial Credit Risk Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County's funds may not be returned. The County does not have a deposit policy for custodial credit risk other than following state statutes as set forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

Custodial Credit Risk Investments - Custodial Credit Risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investments are not exposed to custodial credit risk. All are fully collateralized, and the collateral is held in the County's name.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer, of more than 5%. The County's investment policy limits concentration of credit risk. With the exception of authorized pools, no more than 50% of the total investment portfolio may be invested in one single security type or financial institution.

Credit Risk - The County's investments shall be in accordance with State Law 6-10-10 and 6-10-10.1 NMSA 1978, including but not limited to the following: Treasury Bills, Notes, Bonds, Strips, and U.S. Government securities, which are backed by the full faith and credit of the U.S. Government. Negotiable securities of the State of New Mexico or any county, municipality, or school district with the advice and consent of the Board of Finance per 6-10-44 NMSA 1978, 6-10-10 NMSA 1978, 6-10-10 NMSA 1978.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the County investments. The County's investment policy follows New Mexico State Statute Section 6-10-36E (NMSA, 1978 Comp), requiring the interest rate on time deposits to be not less than the rate fixed by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States Treasury bills of the same maturity on the day of deposit.

Foreign Currency Risk - Deposits and Investments - The County is not exposed to the risk that exchange rates will adversely affect the fair value of an investment as none of the investments pools or certificates of deposit are denominated in a foreign currency.

NOTE 3 – FAIR VALUE MEASUREMENT

The County holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the County's mission, the County determines that the disclosures related to these investments only need to be disaggregated by major type. The County chooses a table format for the fair value disclosures.

The County categorizes its fair value measurements within the fair value hierarchy established by U.S. Generally Accepted Accounting Principles (GAAP). Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach: this uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach: this technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach: this approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Valuation techniques should be applied consistently, though a change may be appropriate in certain circumstances. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

GASB 72 establishes a hierarchy of inputs to the valuation techniques listed above.

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy's three levels are as follows:

Level 1

Inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date. (Examples: equity securities traded on an open market, actively traded mutual funds, and U.S. Treasuries)

Level 2

Inputs are significant other observable inputs

1. Quoted prices for similar assets or liabilities in active markets.
2. Quoted prices for identical or similar assets or liabilities in markets that are not active.
3. Inputs other than quoted prices that are observable for the asset or liability, such as:
    a. Interest rates and yield curves observable at commonly quoted intervals,
    b. Implied volatilities, and
    c. Credit spreads.
4. Market-corroborated inputs.

(Examples: a bond valued using market corroborated inputs such as yield curves, a bond valued using matrix pricing, and an interest rate swap valued using the LIBOR swap rate observed at commonly quoted intervals for the full term of the swap)

Level 3

Inputs are significant unobservable inputs for an asset or liability (Examples: Commercial real estate valued using a forecast of cash flows based on a government's own data and an interest rate swap valued using data that is neither directly observable nor corroborated by observable market data)

See Note 2 for the County's recurring fair value measurements as of June 30, 2025.

NOTE 4 – RECEIVABLES

Receivables at year-end of the County's major individual funds and nonmajor and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

Governmental Activities

	General Fund	F-025 State Grants & Appropriations	F-201 Federal Grants	Nonmajor Funds	Internal Service Fund	Total Receivables
Accounts	$ 14,968,511	-	-	7,589,103	15,405	22,573,019
Taxes	11,380,661	-	-	483,923	-	11,864,584
Grants	141,656	6,288,880	2,350,274	7,213,981	-	15,994,791
Interest	428,386	3,355	-	75,475	-	507,216
Leases	268,896	-	-	-	-	268,896
Subtotal	27,188,110	6,292,235	2,350,274	15,362,482	15,405	51,208,506
Less: Allowance for Uncollectibles	(772,768)	-	-	(60,321)	-	(833,089)
Total Receivables, Net	$ 26,415,342	6,292,235	2,350,274	15,302,161	15,405	50,375,417

Business-Type Activities

	South Central Wastewater	Non-Major Enterprise Funds	Total Receivables
Accounts	$ 258,103	391,980	650,083
Grants	2,288,902	1,031,546	3,320,448
Interest	-	1,786	1,786
Subtotal	2,547,005	1,425,312	3,972,317
Less: Allowance for Uncollectibles	(232,008)	(309,319)	(541,327)
Total Receivables, Net	$ 2,314,997	1,115,993	3,430,990

Lease Receivables

The County has entered into multiple land and building leases. The County's lessor leasing arrangements as of June 30, 2025, are summarized below (excluding short-term leases):

	Lease Receivable Balance June 30, 2025	Current Portion	Number of Lease Contracts	Lease Terms*	Interest Rates
Governmental Activities					
Lessor					
Land	$ 268,896	$ 21,016	2	1-16 years	3.50%
Total Lease Receivables	$ 268,896	$ 21,016			

*The lease terms represent the range of remaining terms in each lease.

During the year ended June 30, 2025, the County did not recognize any variable payment amounts. For the year ended June 30, 2025, the County recognized the following in lease income and interest earned on leases:

Governmental Activities	2025
Lease Income	$ 19,861
Lease Interest	9,706

The future minimum lease receipts of these leases in governmental activities as of June 30, 2025, were as follows:

	Principal	Interest	Total
2026	$ 21,016	8,990	30,006
2027	9,526	8,474	18,000
2028	10,415	8,125	18,540
2029	11,353	7,744	19,097
2030	12,340	7,329	19,669
2031-2035	78,443	29,116	107,559
2036-2040	112,126	12,564	124,690
2041-2045	13,677	103	13,780
	$ 268,896	82,445	351,341

NOTE 5 – REGULATED LEASES

The County has entered into multiple airport hangar and ground leases. The land owned by the County for construction of an airport was given to the County through authorization of the Federal Aviation Administration (FAA). Many projects for this construction were funded through the FAA Airport Improvement Program (AIP). As a condition of accepting those funds, there are approximately 30 "grant assurances" that remain effective for a period of 20 years from the effective date of the grant. The 20 years is renewed each time a grant is accepted. Two of those assurances state the land cannot be transferred to another owner without the written consent of the FAA and that all revenue generated through airport operations must remain under the airport for continued airport operations. The land at the airport is therefore leased to individuals or corporations and they construct the hangars. The hangar is owned by the individual/corporation as real property and may be bought or sold. The land is leased for between 30 and 40 years. The lease rate per square foot is based on the fair market value at the time of the lease. There is an incremental escalation in the lease rate based on the Consumer Price Index – All Urban Consumer (CPI-U). The land leases are approved by the Board of County Commissioners (BOCC) and the NM State Board of Finance. They are transferable/assumable with the approval of the BOCC.

The County's lessor leasing arrangements as of June 30, 2025 are summarized below (excluding short-term leases):

Governmental Activities	Number of Lease Contracts	Lease Terms
Lessor		
Ground Leases	52	14 years
Hangar Leases	49	14 years
T-shade Leases	12	

The future minimum regulated lease receipts in governmental activities as of June 30, 2025, were as follows:

	Airport Ground Lease	Airport Hangar Lease
2026	$ 282,050	115,560
2027	290,511	129,600
2028	299,227	129,600
2029	308,203	129,600
2030	317,449	129,600
2031-2035	1,541,016	648,000
2036-2040	7,705,082	648,000
	$ 10,743,538	1,929,960

For the year ended June 30, 2025, the County recognized the following in lease income on regulated airport leases:

Governmental Activities		2025
Lease income	$	392,304

NOTE 6 – PROPERTY TAXES

Property taxes are attached as an unsubordinated enforceable lien on property as of January 1 of the assessment year. Current year taxes are levied within five days of the rate setting order received from New Mexico Department of Finance and Administration (7-38-32 thru 7-38-36). Tax bills are mailed by November 1, unless the Doña Ana County Assessor obtains a formal extension of time from the New Mexico Property Tax Division. Taxpayers have the option to pay in two equal installments due by the close of business November 10th and April 10th. Penalties and interest are accrued after the delinquency due dates of December 10th and May 10th. In the event of a formal extension, the respective dates are correspondingly extended.

The County bills and collects its own taxes, as well as taxes for the State of New Mexico, city governments (Las Cruces, Hatch, Mesilla, and Sunland Park), Doña Ana Branch Community College, Public School Districts (Las Cruces, Hatch, and Gadsden) and Flood Districts (Lower Rio Grande and Hueco). In tax year 2025, the County charged the following mill rates:

Tax District	Residential	Non-residential
02 (Las Cruces-In)	0.030287	0.034078
03 (Las Cruces-Out)	0.021692	0.024455
04 Mesilla	0.022711	0.026795
11 (Hatch-In)	0.030294	0.032964
12 (Hatch-Out)	3025007	0.027727
16 (Sunland Park-In)	0.038691	0.042351
17 Unincorporated (Anthony/Chaparral)	0.028919	0.031740
18 Incorporated (Anthony)	0.036647	0.039383

The County's share of the property taxes equals approximately 34.95% of the total property taxes levied and is used for general governmental services and retirement of long-term debt. The statutory maximum rate for servicing long-term debt with property tax revenue is unlimited, although the total amount of outstanding debt at any one time is restricted by other factors.

The County is required to report all real property delinquencies in excess of three years to the New Mexico Property Tax Division. The State, in turn, administers all subsequent collection actions and proceedings.

NOTE 7 – CAPITAL ASSETS

A summary of capital assets and changes occurring during the year ended June 30, 2025, follows. Land and construction in progress are not subject to depreciation.

Governmental Activities *Includes Internal Service Funds*	Balance June 30, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
Non-Depreciable Capital Assets:					
Land	$ 12,380,986	-	-	-	12,380,986
Construction in Progress	82,367,819	46,848,286	-	(47,476,755)	81,739,350
Total Non-Depreciable Capital Assets	94,748,805	46,848,286	-	(47,476,755)	94,120,336
Capital Assets Being Depreciated or Amortized:					
Land Improvements	11,889,276	-	-	981,215	12,870,491
Buildings and Improvements	114,209,593	1,556,578	-	6,220,928	121,987,099
Furniture, Fixtures, & Equipment	50,157,001	4,136,840	-	316,951	54,610,792
Vehicles	51,684,691	8,035,901	-	-	59,720,592
Infrastructure	354,258,113	-	-	34,622,188	388,880,301
Right-to-Use Leased Assets - Equipment	2,616,809	1,340,416	-	-	3,957,225
Right-to-Use Subscription Assets	-	6,653,436	-	5,335,473	11,988,909
Total Capital Assets Being Depreciated and Amortized	584,815,483	21,723,171	-	47,476,755	654,015,409
Less Accumulated Depreciation for:					
Land Improvements	(8,504,378)	(1,479,335)	-	-	(9,983,713)
Buildings and Improvements	(84,875,715)	(4,377,955)	-	-	(89,253,670)
Furniture, Fixtures, & Equipment	(36,621,882)	(4,790,365)	-	-	(41,412,247)
Vehicles	(35,153,073)	(3,853,107)	-	-	(39,006,180)
Infrastructure	(290,146,091)	(16,187,980)	-	-	(306,334,071)
Total Accumulated Depreciation	(455,301,139)	(30,688,742)	-	-	(485,989,881)
Less Accumulated Amortization for:					
Right-to-Use Leased Assets - Equipment	(1,067,894)	(728,459)	-	-	(1,796,353)
Right-to-Use Subscription Assets	-	(1,469,124)	-	-	(1,469,124)
Total Accumulated Amortization	(1,067,894)	(2,197,583)	-	-	(3,265,477)
Total Accumulated Depreciation and Amortization	(456,369,033)	(32,886,325)	-	-	(489,255,358)
Total Capital Assets Being Depreciated and Amortized	128,446,450	(11,163,154)	-	47,476,755	164,760,051
Capital Assets, Net	$ 223,195,255	35,685,132	-	-	258,880,387

Business-Type Activities	Balance June 30, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
Non-Depreciable Capital Assets:					
Land	$ 296,051	-	-	-	296,051
Construction in Progress	18,373,212	5,359,320	-	(16,513,136)	7,219,396
Total Non-Depreciable Capital Assets	18,669,263	5,359,320	-	(16,513,136)	7,515,447
Capital Assets Being Depreciated:					
Land Improvements	25,578	-	-	-	25,578
Buildings and Improvements	135,204	-	-	-	135,204
Furniture, Fixtures, & Equipment	1,124,659	9,459	-	-	1,134,118
Vehicles	781,084	-	-	-	781,084
Infrastructure	58,817,139	1,626,861	-	16,513,136	76,957,136
Total Capital Assets Being Depreciated	60,883,664	1,636,320	-	16,513,136	79,033,120
Less Accumulated Depreciation for:					
Land Improvements	(15,348)	(2,554)	-	-	(17,902)
Buildings and Improvements	(135,204)	-	-	-	(135,204)
Furniture, Fixtures, & Equipment	(955,802)	(33,499)	-	-	(989,301)
Vehicles	(703,909)	(32,321)	-	-	(736,230)
Infrastructure	(30,073,766)	(3,044,586)	-	-	(33,118,352)
Total Accumulated Depreciation	(31,884,029)	(3,112,960)	-	-	(34,996,989)
Total Capital Assets Being Depreciated	28,999,635	(1,476,640)	-	16,513,136	44,036,131
Capital Assets, Net	$ 47,668,898	3,882,680	-	-	51,551,578

The County has recorded multiple right-to-use leased assets for leased equipment. The related lease and subscription liabilities are discussed in Note 8. The right-to-use leased assets and intangible right-to-use subscription assets are amortized on a straight-line basis over the terms of the related leases and subscription agreements.

Depreciation and amortization expense for the year ended June 30, 2025, was charged to the following functions and funds:

Governmental Activities:		
General Government	$	26,401,924
Public Safety		644,335
Public Works		5,693,420
Health and Welfare		50,029
Total		32,789,708
Internal Service Fund		96,617
Total Governmental Activities	$	32,886,325
Business-Type Activities	$	3,112,960

NOTE 8 – LONG-TERM OBLIGATIONS

Long-term obligation activity for the year ended June 30, 2025, was as follows:

	Balance June 30, 2024	Increases	Decreases	Restatement	Balance June 30, 2025	Amount due within one year
Governmental Activities						
Includes Internal Service Funds						
Compensated Absences	$ 6,974,225	-	(760,396) *	(1,047,021)	5,166,808	3,229,255
General Obligation Bonds	4,110,000	-	(340,000)	-	3,770,000	355,000
Revenue Bonds	4,980,000	-	(1,005,000)	-	3,975,000	1,045,000
Notes Payable	5,388,042	262,821	(278,983)	-	5,371,880	303,960
Pollution Remediation	5,167,913	1,439,572	-	-	6,607,485	-
Lease Liabilities	1,276,450	1,340,416	(686,866)	-	1,930,000	703,476
Subscription Liability	-	6,653,436	(956,345)	-	5,697,091	961,503
Net Pension Liability	99,478,775	27,639,360	(6,424,258)	-	120,693,877	-
Net OPEB Liability	30,146,464	2,676,830	-	-	32,823,294	-
Total Governmental Activities	$ 157,521,869	40,012,435	(10,451,848)	(1,047,021)	186,035,435	6,598,194
Business-Type Activities						
Compensated Absences	$ 144,739	-	(8,320) *	(22,987)	113,432	70,895
Revenue Bonds	281,000	-	(7,000)	-	274,000	7,000
Notes Payable	2,337,810	157,738	(327,639)	-	2,167,909	357,619
Total Business-Type Activities	$ 2,763,549	157,738	(342,959)	(22,987)	2,555,341	435,514
Total Long-Term Obligations	$ 160,285,418	40,170,173	(10,794,807)	(1,070,008)	188,590,776	7,033,708

*The change in the compensated absences liability is presented as a net change.

Pollution remediation is discussed further in Note 9. Net pension liability is discussed further in Note 11. Net OPEB liability is discussed further in Note 12.

Bonds are liquidated from the debt service funds and other long-term liabilities are liquidated from the general fund and special revenue funds. No short-term debt was incurred for the year ending June 30, 2025.

The annual principal and interest requirements on long-term debt outstanding as of June 30, 2025 are as follows:

Governmental Activities

General Obligation Bonds

The County has the following GO bonds outstanding in governmental activities:

Description	Date	Due	Original Issue	Outstanding	Rates
General Obligation Bond, Series 2013	10/22/2013	9/1/2033	$ 6,800,000	3,770,000	2.0% to 4.0%
			$ 6,800,000	3,770,000	

On October 22, 2013, the County issued $6,800,000 in General Obligation Bonds with an average interest rate of 2.825% that will be used to (1) acquire, construct, equip, furnish and otherwise improve an E-911 emergency dispatch center, and (2) acquire, replace, construct, equip, furnish and otherwise improve a facility(s) for the purpose of housing and caring for animals that are the subject of pending prosecutions involving animal cruelty (collectively, the “2013 Project”). The qualified electors of the County approved issuance of the Bonds at a special meeting held on July 30, 2013. Payments toward the debt began on September 1, 2014. There are no finance-related default consequences, termination event consequences, or subjective acceleration clauses specified in the debt agreement.

This debt is secured with legally pledged revenues from ad valorem taxes levied on all taxable property within the County without limit as to rate or amount. The County has pledged $4,448,513 in ad valorem tax revenue to cover debt service. Pledged revenues for the year ended June 30, 2025 totaled $478,725.

Future payment requirements in the Series 2013 General Obligation Bond are as follows.

	Principal	Interest	Total
2026	$ 355,000	128,300	483,300
2027	370,000	117,425	487,425
2028	385,000	106,100	491,100
2029	400,000	94,325	494,325
2030	415,000	81,063	496,063
2031-2035	1,845,000	151,300	1,996,300
	$ 3,770,000	678,513	4,448,513

Revenue Bonds

The County has the following revenue bonds outstanding in governmental activities:

Description	Date	Due	Original Issue	Outstanding	Rates
Gross Receipts Tax Refunding Bonds, Series 2012	5/1/2013	5/1/2028	$ 4,870,000	1,135,000	2.0% to 4.0%
Subordinate Lien Gross Receipts Tax Refunding Bonds, Series 2014	12/1/2014	6/1/2029	8,870,000	2,840,000	2.0% to 5.0%
			$ 13,740,000	3,975,000	

2012 Gross Receipts Tax Refunding and Improvement Bonds

On November 11, 2012, the County issued $5,235,837 of Gross Receipts Tax Refunding Revenue Bonds, Series 2012, with an average interest rate of 2.656%. The amount represents $4,870,000 of principal and a premium of $365,837 which will be amortized over the 16-year life of the bonds. The bonds consist of serial bonds bearing various fixed rates ranging from 2.00% to 4.00% with annual maturities from May 2013 through May 2028. The net proceeds of $5,084,626 (after processing fees of $151,211) were used to advance refund bonds with a total principal amount of $4,970,000 and an average interest rate of 4.560%. The purchaser of the bonds, Southwest Securities, Inc., transferred $5,080,943 representing the amount payable at closing less a debt service reserve of $3,683, to the Bank of Albuquerque, N.A. for Doña Ana County. The Bank transferred the net proceeds to the County to pay off the refunded bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the County's liabilities. There are no finance-related default consequences, termination event consequences, or subjective acceleration clauses specified in the debt agreement.

The advance refunding was done in order to reduce debt payments. The costs for the issuance of the new debt were $113,000. The advance refunding transaction resulted in an economic gain (the difference between the present value of the debt service on the old and the new bonds) of approximately $757,190.

This debt is secured with legally pledged revenues from the first one-eighth of one percent increment of the County gross receipts tax transferred to the County pursuant to Section 7-1-6.13 NMSA 1978. County gross receipts taxes are imposed on all persons engaging in business in the county.

Subordinate Lien Gross Receipts Tax Refunding Bonds Series 2014

On December 1, 2014, the County issued $9,077,303 of Subordinate Lien Gross Receipts Tax Refunding Bonds, Series 2014, with an average interest rate of 3.0%. The amount represents $8,870,000 of principal plus a net original issue premium of $262,114 which will be amortized over the 14-year life of the bonds, less an underwriting discount of $54,811. The bonds consist of serial bonds bearing various fixed rates ranging from 2.00% to 4.00%, with annual maturities from May 2013 through May 2028. The net proceeds of $10,017,074 (which includes Series 2004A Reserve Fund of $1,113,717 less processing fees of $178,757) were used to advance refund bonds with a total principal amount of $9,760,000 with an average interest rate of 4.560% and paying all costs incidental to the foregoing and incidental to the issuance of the bonds. The purchaser of the bonds Piper Jaffray & Co., transferred $8,905,670 representing the amount payable at closing less a debt service reserve of $2,313 was transferred to the Bank of Albuquerque, N.A. for Doña Ana County. The Bank transferred the net proceeds that included an amount in the Series 2004A Reserve Fund to Doña Ana County to pay off the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the banks has been removed from the County's liabilities. There are no finance-related default consequences, termination event consequences, or subjective acceleration clauses specified in the debt agreement.

The advance refunding was done in order to reduce debt payments. Costs for the issuance of the new debt were $171,633. The advance refunding transaction resulted in an economic gain (the difference between the present value of the debt service on the old and the new bonds) of approximately $1,050,051.

This debt is secured with legally pledged revenues from the first one-eighth of one percent increment of the County gross receipts tax transferred to the County pursuant to Section 7-1-6.13 NMSA 1978. County gross receipts taxes are imposed on all persons engaging in business in the County.

The following are the revenues pledged for each GRT Bond for the year ended June 30, 2025:

- 2012 Gross Receipts Tax Refunding and Improvement Bonds – $409,400
- Subordinate Lien Gross Receipts Tax Refunding Bonds Series 2014 – $755,425

The County has pledged $4,254,325 in GRT revenue to cover debt service.

Future payment requirements on the governmental activity revenue bonds are as follows:

	Principal	Interest	Total
2026	$ 1,045,000	125,800	1,170,800
2027	1,070,000	89,706	1,159,706
2028	1,115,000	51,713	1,166,713
2029	745,000	12,106	757,106
2030	-	-	-
	$ 3,975,000	279,325	4,254,325

Notes Payable

The County has the following notes payable outstanding in governmental activities:

Description	Date	Due	Original Issue	Outstanding	Rates
NMFA DW-3648	5/1/2013	6/1/2032	$ 1,478,798	599,592	2.00%
NMFA WPF-790	7/22/2011	6/1/2031	1,024,160	312,637	0.25%
NMFA PPRF-5057	2/21/2020	5/1/2041	4,592,145	4,094,698	1.79% to 3.13%
NMFA CIF-5518	11/5/2021	6/1/2043	4,812	-	0.00%
NMFA CIF-5519	11/5/2021	6/1/2043	5,138	-	0.00%
NMFA CIF-5520	11/5/2021	6/1/2043	149,273	148,789	0.00%
NMFA CIF-5762	10/21/2022	6/1/2044	80,000	80,000	0.00%
NMFA WPF-6274	1/17/2025	6/1/2046	500,000	-	0.25%
NMFA CIF-6116	4/5/2024	6/1/2046	150,000	122,209	0.25%
NMFA CIF-6418	1/17/2025	6/1/2046	360,000	13,955	0.25%
			$ 8,344,326	5,371,880	

NMFA DW-3648 – Cleanup of Griggs Walnut Superfund Site

In January 2008, the County and the City of Las Cruces were approved under New Mexico Finance Authority Project No. 1947-DW for the clean-up of the Griggs Walnut superfund site. The County's debt principal totaled $1,478,798. The initial terms of the loan called for the funds to be fully drawn down by January 2011, with regular principal payments due beginning in May 2013. An extension was received in 2011 to allow for drawdown of the funds through June 2012. The terms of the note call for annual principal payments on May 1, for 20 years with semi-annual interest payments of 2% per annum. This debt is secured with legally pledged revenues consisting of the first one-eighth of one percent increment of the County environmental services gross receipts tax transferred to the County pursuant to Section 7-20E-17 NMSA 1978.

NMFA WPF-790 – Arsenic Treatment Facility

In July 2011, the County entered into a loan/grant agreement with the NM Finance Authority for the planning, design and construction of an arsenic treatment facility with a treatment capacity of approximately 3.4 million gallons of water per day in and around the Santa Teresa area. The terms of the agreement call for a grant from the NMFA for $4,096,640 along with a loan totaling $1,024,160. The interest/administrative fee on the note is 0.25% with a maturity date of June 1, 2031. Repayments are to be provided by the Camino Real Regional Utility Authority (CRRUA). The County has an agreement with CRRUA stating that CRRUA will make payments on the debt

incurred, for the formation of the arsenic treatment facility, but the debt will remain on the County's financial statements. This debt is secured with legally pledged revenues from the net utility revenues of the Santa Teresa water and wastewater utility system.

NMFA PPRF-5057 – Energy Efficiency and Renewable Energy

On February 21, 2020, the County entered into a loan agreement with the NM Finance Authority for the costs of purchasing and installing energy upgrades/improvements at the Doña Ana County Detention Center including the main detention and juvenile building pursuant to an energy savings performance contract, and paying costs of issuance. The terms of the agreement call for a loan from the NMFA for $4,592,145. The blended interest rate is 2.742107%, with a maturity date of May 1, 2041. This debt is secured with legally pledged revenues from one-eighth of one percent (0.125%) increment of County Gross Receipts Tax imposed pursuant to Section 7-20E-9, NMSA 1978, as amended, and Ordinance No. 35-85 adopted February 6, 1985, effective July 1, 1985. County gross receipts taxes are imposed on all persons engaging in business in the County.

NMFA CIF-5518 – Colonias Infrastructure Project – Elks Drive Pond

In November 2021, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $43,303 along with a loan for $4,812. Annual payments begin June 1, 2024. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2043. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

NMFA CIF-5519 – Colonias Infrastructure Project – Elks Drive Channel

In November 2021, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $46,242 along with a loan for $5,138. Annual payments begin June 1, 2024. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2043. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

NMFA CIF-5520 – Colonias Infrastructure Project – Elks Drive Abeyta Pond

In November 2021, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $1,343,454 along with a loan for $149,273. Annual payments begin June 1, 2024. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2043. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

NMFA CIF-5762 – Colonias Infrastructure Project – La Union Drainage Project

In October 2022, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $720,000 along with a loan for $80,000. Annual payments begin June 1, 2025. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2044. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

NMFA WPF-6274 – Dragonfly Channel Phase III

In October 2024, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $4,500,000 along with a loan for $500,000. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25% with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

NMFA CIF-6116 – Colonias Infrastructure Project – Abeyta Pond

In April 2024, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $1,350,000 along with a loan for $150,000. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25% with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

NMFA CIF-6418 – Colonias Infrastructure Project – La Union Drainage Project

In January 2025, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $3,240,000 along with a loan for $360,000. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25% with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues from the annual flood control mil levy for the Lower Rio Grande Flood District and the Hueco Flood District.

Each NMFA agreement outlines the default consequences, termination event consequences, and subjective acceleration clauses.

The County has pledged $6,555,085 in revenue to cover the governmental activities' notes payable debt service. The following are the revenues pledged for each note payable for the year ended June 30, 2025:

- NMFA DW-3648 – $92,644
- NMFA WPF-790 – $52,563
- NMFA PPRF-5057 - $252,976
- NMFA CIF-5518 - $4,698.
- NMFA CIF-5519 - $5,138.
- NMFA CIF-5520 - $0, as no payments were made.
- NMFA CIF-5762 - $0, as no payments were made.
- NMFA WPF-6274 - $0, as no payments were made.
- NMFA CIF-6116 - $0, as no payments were made.
- NMFA CIF-6418 - $0, as no payments were made.

The future payments required for the notes payable in Governmental Activities funds are as follows:

	Principal	Interest	Total
2026	$ 303,960	124,687	428,647
2027	325,553	123,083	448,636
2028	325,583	114,810	440,393
2029	339,499	108,970	448,469
2030	406,546	102,665	509,211
2031-2035	1,472,400	403,925	1,876,325
2036-2040	1,741,198	196,906	1,938,104
2041-2045	457,141	8,159	465,300
	$ 5,371,880	1,183,205	6,555,085

Business-type Activities

Revenue Bonds

The County has the following revenue bond outstanding in business-type activities:

Description	Date	Due	Original Issue	Outstanding	Rates
WW System Improvement Revenue Bonds, Series 2013	9/19/2013	9/19/2053	$ 343,000	274,000	2.13%
			$ 343,000	274,000	

New Mexico Wastewater System Improvement Revenue Bonds, Series 2013

On September 19, 2013, the County issued Wastewater System Improvement Revenue Bonds Series 2013 in the amount of $343,000 with an interest rate of 2.125%. The gross bond proceeds of $343,000 were used to improve the Chaparral Wastewater System. This debt is secured with legally pledged revenues from the net revenues derived from the operation of the County's Chaparral Wastewater System. Pledged revenues for the year ended June 30, 2025 totaled $12,970. There are no finance-related default consequences, termination event consequences, or subjective acceleration clauses specified in the debt agreement.

Future payment requirements on the business-type activities' revenue bond are as follows:

	Principal	Interest	Total
2026	$ 7,000	5,820	12,820
2027	7,000	5,670	12,670
2028	7,000	5,520	12,520
2029	7,000	5,370	12,370
2030	8,000	5,220	13,220
2031-2035	40,000	23,550	63,550
2036-2040	45,000	19,100	64,100
2041-2045	50,000	14,110	64,110
2046-2050	56,000	8,580	64,580
2051-2055	47,000	2,440	49,440
	$ 274,000	95,380	369,380

Notes Payable

The County has the following notes payable outstanding in business-type activities:

Description	Date	Due	Original Issue	Outstanding	Rates
NMED CWSRLF	6/30/2003	2/5/2029	$ 4,740,014	1,103,798	2.00%
NMFA CIF-2985	4/18/2014	6/1/2034	140,000	63,000	0.00%
NMFA CIF-2988	5/2/2014	6/1/2034	35,000	15,750	0.00%
NMFA CIF-3348	3/1/2016	6/1/2034	89,050	46,867	0.00%
NMFA CIF-4642	11/16/2018	6/1/2040	96,546	53,850	0.00%
NMFA CIF-4909	10/4/2019	6/1/2041	67,500	52,006	0.00%
NMFA CIF-5165	12/4/2020	6/1/2042	129,668	92,631	0.00%
NMFA CIF-5166	12/4/2020	6/1/2042	254,550	229,095	0.00%
NMFA CIF-5167	12/4/2020	6/1/2042	56,500	42,268	0.00%
NMFA CIF-5521	11/5/2021	6/1/2043	240,159	157,603	0.00%
NMFA CIF-5522	11/5/2021	6/1/2043	187,649	178,267	0.00%
NMFA CIF-5761	11/4/2022	6/1/2044	285,049	111,207	0.00%
NMFA CIF-6113	4/5/2024	6/1/2046	890,909	21,567	0.25%
NMFA CIF-6114	4/5/2024	6/1/2046	385,686	-	0.25%
NMFA CIF-6115	4/5/2024	6/1/2046	105,839	-	0.25%
NMFA CIF-6415	1/17/2025	6/1/2046	50,000	-	0.25%
NMFA CIF-6416	1/17/2025	6/1/2046	60,200	-	0.25%
NMFA CIF-6417	1/17/2025	6/1/2046	50,000	-	0.25%
			$ 7,864,319	2,167,909	

NMED – Clean Water State Revolving Loan Fund – Sanitary Sewer System

On June 30, 2003, the County entered into a loan agreement in the amount of $4,740,014 with the New Mexico Environment Department. The loan proceeds are to be used to improve or construct a sanitary sewer system by constructing, extending, enlarging, repairing, and otherwise improving the County's wastewater collection system, conveyance, and treatment facilities. The loan calls for 20 annual payments of $289,884 and interest is calculated at a rate of 2.0% per annum. The first payment was due February 5, 2010, and the maturity date on the note is February 5, 2029. This debt is secured with legally pledged revenues. The note is payable and collectible solely from the net revenues derived from the operation of the County's Chaparral Wastewater System.

The following details the default consequences, termination event consequences, or subjective acceleration clauses specified in this NMED debt agreement. Late charges may be assessed at the discretion of NMED. Upon occurrence of an event of default:

1. The entire unpaid principal amount of the Final Loan Agreement and Final Promissory Note and accrued interest thereon may be declared by NMED to be immediately due and payable and the Borrower shall pay the amounts due under these Notes from the Net Revenues, either immediately or in the manner required by NMED in its declaration, but only to the extent funds are available for payment.
2. NMED shall have no further obligation to make payments to the Borrower and may pursue remedies provided by the Ordinance.

NMFA CIF-2985 – Montana Vista Wastewater System Improvements

On April 18, 2014, the County entered into a loan/grant agreement with the New Mexico Finance Authority for planning and design of the Montana Vista wastewater system improvements. The terms of the agreement call for a grant from the New Mexico Finance Authority for $1,260,000 along with a loan for $140,000 with no interest rate. The maturity date on the note is June 1, 2034. This debt is secured with legally pledged revenues. The note is payable from the revenues derived from net utility revenues.

NMFA CIF-2988 – Chaparral Wastewater System Improvements

On May 2, 2014, the County entered into a loan/grant agreement with the New Mexico Finance Authority for the planning and design of the Chaparral Wastewater System improvements. The terms of the agreement call for a grant from the New Mexico Finance Authority for $315,000 along

with a loan for $35,000 with no interest rate. The maturity date on the note is June 1, 2034. This debt is secured with legally pledged revenues. The note is payable and collectible solely from the revenues derived from net utility revenues.

NMFA CIF-3348 – Chaparral Wastewater Project

In March 2016, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $900,000 along with a loan for $89,050. The interest/administrative fee on the note is 0%, with a maturity date of June 1, 2034. This debt is secured with legally pledged revenues. The note is payable from the net revenues derived from net utility revenues.

NMFA CIF-4642 – Chaparral Wastewater Project

In November 2018, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $868,917 along with a loan for $89,050. The interest/administrative fee on the note is 0%, with a maturity date of June 1, 2040. This debt is secured with legally pledged revenues. The note is payable from revenues of the one-eighth of one percent (0.125%) increment of County Gross Receipts Tax imposed pursuant to Section 7-20E-9, NMSA 1978, as amended, and Ordinance No. 35-85 adopted February 6, 1985, effective July 1, 1985. County gross receipts taxes are imposed on all persons engaging in business in the County.

NMFA CIF-4909 – South Central Wastewater

On October 4, 2019, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The project involves infrastructure development in accordance with the Act, consisting of improvements to a wastewater system, but does not include general operation and maintenance, equipment, housing allowance payments or mortgage subsidies. It is more specifically described as design of system upgrades and improvements to the South Central Wastewater Treatment Plant and shall include such other related work and revisions necessary to complete the project. The terms of the agreement call for a grant from the NMFA for $607,500 along with a loan totaling $67,500. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2041. This debt is secured with legally pledged revenues. The note is payable from revenues of the one-eighth of one percent (0.125%) increment of County Gross Receipts Tax imposed pursuant to Section 7-20E-9, NMSA 1978, as amended, and Ordinance No.

35-85, adopted February 6, 1985, effective July 1, 1985. County gross receipts taxes are imposed on all persons engaging in business in the County.

NMFA CIF-5165 – Chaparral Wastewater Project

On December 4, 2020, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The project is infrastructure development in accordance with the Act consisting of improvements to a wastewater system, but does not include general operation and maintenance, equipment, housing allowance payments or mortgage subsidies. It is more specifically described as design and construction of Chaparral Phase 2C wastewater project, including 20,000 linear feet of gravity sewer collection pipelines, and approximately 50 manholes, and shall include such other related work and revisions necessary to complete the project. The terms of the agreement call for a grant from the NMFA for $1,167,012 along with a loan totaling $129,668. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2041. This debt is secured with legally pledged revenues. The note is payable from revenues of the one-eighth of one percent (0.125%) increment of County Gross Receipts Tax imposed pursuant to Section 7-20E-9, NMSA 1978, as amended, and Ordinance No. 35-85 adopted February 6, 1985, effective July 1, 1985. County gross receipts taxes are imposed on all persons engaging in business in the County.

NMFA CIF-5166 – South Central Wastewater Project

On December 4, 2020, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The Project is infrastructure development in accordance with the Act consisting of improvements to a wastewater system, but does not include general operation and maintenance, equipment, housing allowance payments or mortgage subsidies and is more specifically described as the design and construction of the South Central Wastewater Collection Project, including upgrades to lift stations, manholes, and main line replacements and extensions, and shall include such other related work and revisions necessary to complete the project. The terms of the agreement call for a grant from the NMFA for $2,290,950 along with a loan for $254,550. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2041. This debt is secured with legally pledged revenues. The note is payable from revenues of the one-eighth of one percent (0.125%) increment of County Gross Receipts Tax imposed pursuant to Section 7-20E-9, NMSA 1978, as amended, and Ordinance No. 35-85 adopted February 6, 1985, effective July 1, 1985. County gross receipts taxes are imposed on all persons engaging in business in the County.

NMFA CIF-5167 – Chaparral Wastewater Project

On December 4, 2020, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The Project is infrastructure development in accordance with the Act consisting of improvements to a wastewater system, but does not include general operation and maintenance, equipment, housing allowance payments or mortgage subsidies and is more specifically described as the design and construction of the Chaparral Phase 2C House Connection Project, including upgrades to lift stations, manholes and main line replacements and extensions, and shall include such other related work and revisions necessary to complete the project. The terms of the agreement call for a grant from the NMFA for $508,500 along with a loan for $56,500. The interest/administrative fee on the note is 0%, with a maturity date of June 1, 2041. This debt is secured with legally pledged revenues. The note is payable from revenues of the one-eighth of one percent (0.125%) increment of County Gross Receipts Tax imposed pursuant to Section 7-20E-9, NMSA 1978, as amended, and Ordinance No. 35-85 adopted February 6, 1985, effective July 1, 1985. County gross receipts taxes are imposed on all persons engaging in business in the County.

NMFA CIF-5521 – Colonias Infrastructure Project – S. Central WWTP Plant Aeration

In November 2021, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $2,161,431 along with a loan for $240,159. Annual payments begin June 1, 2024. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2043. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of gross receipts tax.

NMFA CIF-5522 – Colonias Infrastructure Project – S. Central WWTP System Upgrades

In November 2021, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $1,688,837 along with a loan for $187,649. Annual payments begin June 1, 2024. The interest/administrative fee on the note is 0% with a maturity date of June 1, 2043. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County gross receipts tax.

NMFA CIF-5761 – Colonias Infrastructure Project – S. Central WWTP Phase 4 Improvements

In November 2021, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $2,565,445 along with a loan for $285,049. Annual payments begin June 1, 2025. The interest/administrative fee on the note is 0%, with a maturity date of June 1, 2044. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

NMFA CIF-6113 – Colonias Infrastructure Project – Chaparral Phase 2

In April 2024, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $8,018,181 along with a loan for $890,909. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25%, with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

NMFA CIF-6114 – Colonias Infrastructure Project – Rincon and Salem WWTP

In April 2024, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $3,228,173 along with a loan for $385,686. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25%, with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

NMFA CIF-6115 – Colonias Infrastructure Project – Chaparral WWTP

In April 2024, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $952,551 along with a loan for $105,839. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25%, with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

NMFA CIF-6415 – Colonias Infrastructure Project – Manhole Rehab Improvements

In January 2025, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $450,000 along with a loan for $50,000. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25%, with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

NMFA CIF-6416 – Colonias Infrastructure Project – Chaparral WW Project Phase 2B

In January 2025, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $541,800 along with a loan for $60,200. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25%, with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

NMFA CIF-6417 – Colonias Infrastructure Project – SC WWTP Improvements Phase 5

In January 2025, the County entered into a loan/grant agreement with the NM Finance Authority for the Colonias Infrastructure Project. The terms of the agreement call for a grant from the NMFA for $450,000 along with a loan for $50,000. Annual payments begin June 1, 2027. The interest/administrative fee on the note is 0.25%, with a maturity date of June 1, 2046. This debt is secured with legally pledged revenues. The note is payable from the revenues of the one-eighth of one percent (0.125%) increment of County local option gross receipts tax.

Each NMFA agreement outlines the default consequences, termination event consequences, and subjective acceleration clauses.

The County has pledged $2,230,674 in revenue to cover the business-type activities' notes payable debt service.

The following are the revenues pledged for each note payable for the year ended June 30, 2025:

- NMED CWSRLF – $289,884
- NMFA CIF-2985 – $7,000
- NMFA CIF-2988 - $1,750
- NMFA CIF-3348 - $4,687
- NMFA CIF-4642 - $6,590
- NMFA CIF-4909 - $6,118
- NMFA CIF-5165 - $4,875
- NMFA CIF-5166 - $25,455
- NMFA CIF-5167 - $2,225
- NMFA CIF-5521 - $0, as no payments were made.
- NMFA CIF-5522 - $9,382
- NMFA CIF-5761 - $0, as no payments were made.
- NMFA CIF-6113 - $0, as no payments were made.
- NMFA CIF-6114 - $0, as no payments were made.
- NMFA CIF-6115 - $0, as no payments were made.
- NMFA CIF-6415 - $0, as no payments were made.
- NMFA CIF-6416 - $0, as no payments were made.
- NMFA CIF-6417 - $0, as no payments were made.

The future payments required for the business-type notes payable are as follows:

	Principal	Interest	Total
2026	$ 357,619	22,076	379,695
2027	370,288	23,748	394,036
2028	354,185	11,257	365,442
2029	359,747	5,684	365,431
2030	75,558	-	75,558
2031-2035	323,460	-	323,460
2036-2040	216,814	-	216,814
2041-2045	110,238	-	110,238
	$ 2,167,909	62,765	2,230,674

Lease Liabilities

The County has entered into multiple equipment leases. The County's lessee leasing arrangements as of June 30, 2025 are summarized below (excluding short-term leases):

	Lease Liabilities Balance June 30, 2025	Current Portion	Number of Lease Contracts	Lease Terms*	Interest Rates
Governmental Activities					
Lessee					
Equipment	$ 1,930,000	$ 703,476	7	2 - 5 years	3.50%
Total governmental activities	1,930,000	703,476			
Total lease liabilities	$ 1,930,000	$ 703,476			

*The terms represent the range of remaining terms in each lease.

During the year the County did not recognize any variable payment amounts.

The future minimum lease payments in governmental activities as of June 30, 2025, were as follows:

	Principal	Interest	Total
2026	$ 703,476	57,829	761,305
2027	392,801	35,104	427,905
2028	386,943	21,192	408,135
2029	313,127	9,622	322,749
2030	133,653	1,354	135,007
	$ 1,930,000	125,101	2,055,101

Subscription-Based IT Arrangements (SBITA) Liabilities

The County has entered into multiple SBITAs. The County's SBITAs as of June 30, 2025 are summarized below:

	Subscription Liabilities Balance June 30, 2025	Current Portion	Number of Contracts	Terms*	Interest Rates
Governmental Activities					
SBITA	$ 5,697,091	$ 961,503	5	2 - 8 years	3.50%
Total Governmental Activities	5,697,091	961,503			
Total Subscription Liability	$ 5,697,091	$ 961,503			

*The terms represent the range of remaining terms in each agreement.

During the year the County did not recognize any variable payment amounts.

The future minimum subscription payments in governmental activities as of June 30, 2025, were as follows:

	Principal	Interest	Total
2026	$ 961,503	173,888	1,135,391
2027	1,010,350	139,198	1,149,548
2028	1,035,761	92,910	1,128,671
2029	615,059	71,792	686,851
2030	651,491	49,431	700,922
2031-2035	1,422,927	26,605	1,449,532
	$ 5,697,091	553,824	6,250,915

NOTE 9 – POLLUTION REMEDIATION OBLIGATION

Certain property owned by the County has been declared a Superfund Site by the Environmental Protection Agency (EPA). The EPA has determined that the County is a responsible party along with the City of Las Cruces, which also owns part of the contaminated property. On April 20, 2005, the County and City of Las Cruces established a memorandum of understanding for a Joint Superfund Project (JSP) to work collaboratively with the EPA to complete the Remedial Investigation and Feasibility Study (RIFS) within the Superfund process. In December 2004, the JSP submitted a good faith offer to the EPA for a Funding Agreement to achieve this objective. In April 2005, a negotiated funding agreement in the amount of $800,000, payable to the EPA to complete the RIFS, was signed. In October 2005, the EPA and its contractor began the remaining fieldwork, which was completed in fiscal year 2007.

The County and City each received a $3.5 million construction drawdown loan from the New Mexico Finance Authority (NMFA) to cover some of the costs of the pollution remediation project. County project costs of $1,478,798 were funded using loan proceeds. The County is currently repaying the loan using Environmental Gross Receipt Tax funds.

The County and City also received $243,000 for design and engineering in grant funds from the New Mexico Environment Department. All $243,000 was applied to design and engineering costs. Construction on the project was completed and remediation operations began August 2012.

As of June 30, 2025, the County has recorded a pollution remediation obligation of $6,607,485. This amount is based on management's current estimate of probable and reasonably estimable remediation-related outlays, considering ongoing litigation, regulatory requirements, engineering analyses, legal evaluations, and expected remediation activities. The County previously disclosed a 2020 Consent Decree amount of $1,265,000 as of June 30, 2020; however, the current estimate has changed based on updated information and changed assumptions, including price increases, changes in technology and changes in applicable laws or regulations. Because the estimate is based on currently available information, actual costs may differ from the recorded amount, and the County will revise the obligation as additional facts become known.

NOTE 10 – INTERFUND BALANCES AND TRANSFERS

The County recorded interfund transfers to reflect activity occurring between funds. Transfers and payments within the County are substantially for the purpose of subsidizing operating functions and funding various projects within the County. All transfers made during the year were considered routine and were consistent with the general characteristics of the County's transfer policy. The composition of interfund transfers during the year ended June 30, 2025 was as follows:

		Transfers In						
		General	F-201 Federal Grants	Non-Major Govern-mental	F-080, F-210 South Central Wastewater	Non-Major Enterprise Funds	F-087 Internal Service	Total
Transfers Out	General	$ 58,372,141	114,092	10,006,853	250,000	115,000	5,731,552	74,589,638
	Federal Grants	600,000	-	-	-	-	-	600,000
	Non-Major Governmental	10,868,760	2,001,477	6,903,901	100,000	60,200	-	19,934,338
	South Central WW	-	-	-	-	2	-	2
	Non-Major Enterprise	-	-	-	-	3	-	3
	Internal Service	6,465,881	-	-	-	-	-	6,465,881
	Government-Wide Capital Asset	-	-	-	934,192	-	-	934,192
	Total	$ 76,306,782	2,115,569	16,910,754	1,284,192	175,205	5,731,552	102,524,054

The County recorded interfund receivables/payables to reflect temporary loans between funds. The purpose of the loans was to cover cash shortages until grant reimbursements or other funding measures could be obtained. All interfund receivables/payables are expected to be repaid within one year. Interfund balances as of June 30, 2025 are as follows:

Due From Fund	Due To Fund		Amount
General Fund	Law Enforcement Retention Fund (F-026)	$	41,450
General Fund	South Central Wastewater (F-080)		2,376,381
General Fund	Airport FAA Projects (F-101)		1,395,038
General Fund	State Grants (F-203)		2,809,932
General Fund	Sheriff's Grant State (F-204)		134,369
Health Services (SLIAG) (F-034)	Health Service Grant Fund (F-205)		606,972
		$	7,364,142

NOTE 11 – PENSION PLAN

General Information about the Pension Plan

Plan description. The *Public Employees Retirement Fund* is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employees Retirement Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-8, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Section 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded. PERA issues a publicly available annual comprehensive financial report that can be obtained at nmpera.org/financial-overview/.

Benefits provided. Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for Tier I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 100% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available. A blended pension benefit is equal to the sum of the pension attributable to the service credit the member has accrued under each coverage plan with different pension factors, for service credit earned after July 1, 2013.

TIER II. The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least five years of service credit and the sum of the member's age and service credit equals at least 85 or at age 65 with 5 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4 and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. Senate Bill 145 passed during the 2023 Legislative Session and provides the 20% enhanced service credit to certain state police members who had not previously been eligible. All public safety members in Tier II may retire at age 60 with 5 or more years of service credit. Generally, under Tier II, pension factors were reduced by .5%. The computation of final average salary increased as the average of salary for 60 consecutive months.

Contributions. See PERA's Annual Comprehensive Financial Report that can be obtained on PERA's Web Site for Contribution Descriptions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the County reported a liability of $120,693,877 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The total pension liability was rolled forward from the valuation date to the plan year ending June 30, 2024 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2024. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2024. The County's proportion of the net pension liability was based on a projection of the County long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the County's proportion was 2.73161%, which was an increase of 0.23381% from its proportion measured as of June 30, 2023.

For PERA Fund Division; Municipal General Division, at June 30, 2025, the County reported a liability of $69,187,337 for its proportionate share of the net pension liability. At June 30, 2024, the County's proportion was 2.89937% which was an increase of 0.17765% from its proportion measured as of June 30, 2023. For the year ended June 30, 2025, the County recognized PERA Fund Division; Municipal General Division pension expense of $10,098,257.

As of June 30, 2025, the County reported PERA Fund Division; Municipal General Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

Municipal General Division		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$	6,570,700	258,015
Changes of Assumptions		2,224,591	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments		2,874,981	-
Change in Proportion and Differences between the County Contributions and Proportionate Share of		2,240,874	395,747
The County Contributions Subsequent to the Measurement Date		4,250,762	-
Total	$	18,161,908	653,762

$4,250,762 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:		Amount
2026	$	3,439,608
2027		8,520,077
2028		1,605,367
2029		(307,668)
2030		-
Thereafter		-

For PERA Fund Division; Municipal Police Division, at June 30, 2025, the County reported a liability of $34,687,003 for its proportionate share of the net pension liability. At June 30, 2024, the County's proportion was 3.28487%, which was an increase of 0.20322% from its proportion measured as of June 30, 2023. For the year ended June 30, 2025, the County recognized PERA Fund Division; Municipal Police Division pension expense of $5,478,347.

As of June 30, 2025, the County reported PERA Fund Division; Municipal Police Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

Municipal Police Division	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 3,710,758	-
Changes of Assumptions	-	63,880
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,322,680	-
Change in Proportion and Differences between the County Contributions and Proportionate Share of	1,159,967	492,412
The County Contributions Subsequent to the Measurement Date	1,956,183	-
Total	$ 8,149,588	556,292

$1,956,183 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:	Amount
2026	$ 1,473,027
2027	3,652,602
2028	650,462
2029	(138,978)
2030	-
Thereafter	-

For PERA Fund Division; Municipal Fire Division, at June 30, 2025, the County reported a liability of $16,819,537 for its proportionate share of the net pension liability. At June 30, 2024, the County's proportion was 1.72303%, which was an increase of 0.37666% from its proportion measured as of June 30, 2023. For the year ended June 30, 2025, the County recognized PERA Fund Division; Municipal Fire Division pension expense of $4,214,727.

As of June 30, 2025, the County reported PERA Fund Division; Municipal Fire Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

Municipal Fire Division		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$	1,428,671	-
Changes of Assumptions		10,276	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments		318,307	-
Change in Proportion and Differences between the County Contributions and Proportionate Share of		3,162,172	-
The County Contributions Subsequent to the Measurement Date		1,158,128	-
Total	$	6,077,554	-

$1,158,128 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:		Amount
2026	$	2,354,412
2027		2,110,136
2028		492,773
2029		(37,895)
2030		-
Thereafter		-

Actuarial assumptions. The total pension liability in the June 30, 2024 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll for all divisions except for the Legislative division which is Level Dollar
Amortization Period	25 years
Actuarial Assumptions	
Investment Rate of Return	7.25% per year, net of investment-related expenses (composed of an assumed 2.50% inflation rate and a 4.75% real rate of return)
Projected Salary Increases	3.25% to 13.50% annual rate
Includes Inflation at	2.50%
Mortality Assumption	Pre-retirement mortality: PUB-2010 General Employees Mortality table, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010. For non-public safety group, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups. Post-retirement mortality (non-disabled): PUB-2010 General Mortality table, Below Median Income, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.
Experience Study Dates	The Board adopted new actuarial assumptions on May 30, 2024 based on the 2024 actuarial experience study prepared as of June 30, 2023. Experience study was conducted for July 1, 2018 to June 30, 2023.

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2023. The total pension liability was rolled forward from the valuation date to the plan year ended June 30, 2024. These assumptions were adopted by the Board for use in the June 30, 2024 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

All Funds - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	46.00%	3.90%
Core Fixed Income	13.00%	2.20%
Credit	17.00%	2.30%
Absolute Return	6.00%	2.60%
Real Assets	18.00%	5.90%
Total	100.00%	

Discount rate. A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2024. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

PERA Fund Division		1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Municipal General Division	$	99,516,781	69,187,337	44,114,796
Municipal Police Division	$	49,981,963	34,687,003	22,241,027
Municipal Fire Division	$	21,839,034	16,819,537	12,724,007

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued PERA financial reports, available at nmpera.org.

Payable Changes in the Net Pension Liability. As of June 30, 2025, the County reported $237,743 in outstanding contributions due to PERA.

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

General Information about the OPEB Plan

Plan description – The County's defined benefit OPEB plan, County Health Care Plan (CHCP), provides OPEB for all employees of Doña Ana County and Camino Real Regional Utility Authority (CRRUA) who satisfy the retirement eligibility requirements of the Public Employees Retirement Association of New Mexico (PERA). CHCP is a single employer defined benefit OPEB plan administered by the County. The County established a policy of contributing towards retirees' health care costs through adoption of Resolution 1999-36. Resolution 2002-89 increased the County contributions for retirees under the CHCP. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Regarding the treatment of CRRUA employees – CRRUA Policy Section 7-4.A. states "Employees who retire from the Regional Authority and immediately begin collecting PERA retirement, may elect to continue health, dental and life-insurance coverage if he/she has been continuously enrolled in the health plan for 5 consecutive years just prior to retirement effective July 1, 2011 for all employees who retire July 1, 2016 or later." When a CRRUA employee retires and is eligible for benefits, then they will have the option to elect benefit plans (health, dental, and life). The County and CRRUA will not contribute to the monthly CRRUA retiree premiums. The CRRUA retiree will be responsible for 100% of their monthly premiums. Since the County is self-funded for medical, the County will pay for any medical services that the CRRUA retiree uses.

Benefits provided – The County makes contributions toward the CHCP for retirees with a minimum of 10 years PERA service credit from employment with the County, based on a formula. Participants receive a contribution from the County for medical, prescription drug, dental, vision and/or life insurance benefits at the monthly rates shown in the table below. The amount covered by the County is dependent upon the retiree's division (municipal general, detention, police or fire) and years of service with the County.

Years of Service	Division	
	Police & Fire	Other
0 - 9	0%	0%
10 - 19	65% up to $550	55% up to $450
20 - 24	65% up to $550	65% up to $550
25+	75% up to $650	75% up to $650

Employees covered by benefit terms – As of June 30, 2024, the following employees were covered by the benefit terms:

Retired employees - currently receiving postemployment benefits	185
Active employees	890

Total OPEB Liability

The County's total OPEB liability of $32,823,294 was measured as of June 30, 2025, and was determined by an actuarial valuation as of that measurement date. This liability includes the CRRUA employees as the County will be responsible for any medical services.

Actuarial assumptions and other inputs – The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

<table>
<tr><td>Measurement Date</td><td>June 30, 2025</td></tr>
<tr><td>Salary Increase Rate</td><td>3.0% per annum</td></tr>
<tr><td>Inflation Rate</td><td>2.6% per annum</td></tr>
<tr><td>Census Data</td><td>Census data for FYE 2025 was provided by the County.</td></tr>
<tr><td>Marriage Rate</td><td>The assumed number of eligible dependents is based on the current proportions of single and family contracts in the census provided.</td></tr>
<tr><td>Spouse Age</td><td>Spouse dates of birth were provided by the County. Where this information is missing, male spouses are assumed to be three years older than female spouses.</td></tr>
<tr><td>Medicare Eligibility</td><td>All current and future retirees are assumed to be eligible for Medicare at age 65.</td></tr>
<tr><td>Actuarial Cost Method</td><td>Entry Age Normal based on level percentage of projected salary.</td></tr>
<tr><td>Amortization Method</td><td>Experience/Assumptions gains and losses are amortized over a closed period of 14.8 years starting the current fiscal year, equal to the average remaining service of active and inactive plan members (who have no future service).</td></tr>
<tr><td>Plan Participation Percentage</td><td>The participation percentage is the assumed rate of future eligible retirees who elect to continue health coverage at retirement, dependent upon the years of service at retirement. The following rates were used:
<table>
<tr><th>Years of Service</th><th>Participation</th><th>Life Insurance</th></tr>
<tr><td>0 - 9</td><td>30%</td><td>30%</td></tr>
<tr><td>10 - 19</td><td>50%</td><td>30%</td></tr>
<tr><td>20 - 24</td><td>60%</td><td>30%</td></tr>
<tr><td>25+</td><td>85%</td><td>30%</td></tr>
</table></td></tr>
<tr><td>Mortality rate</td><td>PUB-2010 headcount weighted base mortality table, projected generationally using Scale MP-2021, applied on a gender-specific and job class basis (teacher, safety, or general, as applicable).</td></tr>
<tr><td>Health Care Cost Trend Rate</td><td>The health care cost trend assumptions are used to project the cost of health care in future years. The following annual trends are applied on a select and ultimate basis. Select trends are reduced 0.39% (0.25% for Medicare) each year for nine years, and 0.10% thereafter until reaching the ultimate trend rate.
<table>
<tr><th>Expense Type</th><th>Select</th><th>Ultimate</th></tr>
<tr><td>Pre-Medicare Medical and Rx Benefits</td><td>8.50%</td><td>4.00%</td></tr>
<tr><td>Medicare Benefits</td><td>5.25%</td><td>4.00%</td></tr>
<tr><td>Stop Loss Fees</td><td>8.50%</td><td>4.00%</td></tr>
<tr><td>Administrative Fees</td><td>4.00%</td><td>4.00%</td></tr>
<tr><td>Dental Benefits</td><td>4.75%</td><td>4.00%</td></tr>
<tr><td>Vision Benefits</td><td>3.50%</td><td>3.50%</td></tr>
<tr><td>Life Benefits</td><td>0.00%</td><td>0.00%</td></tr>
</table></td></tr>
</table>

<table>
<tr><td>Per Capita Health Claim Cost</td><td>Expected retiree claim costs were developed using 24 months of historical claim experience through June 2025. The annual claim costs by age are provided in the table below.
<table>
<tr><th>Age</th><th>Male ($)</th><th>Female ($)</th></tr>
<tr><td>25</td><td>3,271</td><td>6,714</td></tr>
<tr><td>35</td><td>5,079</td><td>10,330</td></tr>
<tr><td>45</td><td>7,919</td><td>11,018</td></tr>
<tr><td>55</td><td>13,514</td><td>14,892</td></tr>
<tr><td>64</td><td>21,262</td><td>20,401</td></tr>
</table></td></tr>
<tr><td>Non-Claim Expenses</td><td>Non-claim expenses are based on the current amounts charged per retired employee. Expenses for FYE 2025 are provided in the table below.
<table>
<tr><th>Expense Type</th><th>PEPM</th></tr>
<tr><td>Administrative Fee</td><td>$60.14</td></tr>
<tr><td>Specific Stop Loss Fee</td><td>$422.66</td></tr>
<tr><td>Aggregate Stop Loss Fee</td><td>$1.28</td></tr>
</table></td></tr>
<tr><td>Plan Election Percentage</td><td>Based on current retiree plan elections, future retirees are assumed to elect the PPO plan. Currently, there is not enough plan experience suggesting a material percentage of retirees will elect the HDHP plan. As plan experience grows, this assumption will be re-evaluated.</td></tr>
<tr><td>Age Based Morbidity</td><td>The assumed per capita health claim costs are adjusted to reflect expected increases related to age and gender. These increases are based on a 2013 Society of Actuaries study, with sample rates shown below:
<table>
<tr><th>Sample Age</th><th>Male</th><th>Female</th></tr>
<tr><td>45</td><td>4.6%</td><td>1.6%</td></tr>
<tr><td>50</td><td>6.2%</td><td>4.2%</td></tr>
<tr><td>55</td><td>5.4%</td><td>2.4%</td></tr>
<tr><td>60</td><td>4.7%</td><td>3.6%</td></tr>
<tr><td>65</td><td>1.7%</td><td>2.4%</td></tr>
<tr><td>70</td><td>1.8%</td><td>2.0%</td></tr>
<tr><td>75</td><td>1.2%</td><td>1.3%</td></tr>
<tr><td>80</td><td>0.8%</td><td>1.1%</td></tr>
</table></td></tr>
<tr><td>Termination</td><td>The rate of withdrawal is based on the withdrawal assumption used in the 2024 PERA Actuarial Valuation. The rate of withdrawal for reasons other than death and retirement is dependent on an employee’s division, gender and years of service.</td></tr>
</table>

Changes in the Total OPEB Liability

	Total OPEB Liability
June 30, 2024	$ 30,146,464
Changes for the year:	
Service cost	1,733,486
Interest	1,235,083
Differences between expected and actual experience	1,799,979
Changes in Assumptions or Other Inputs	(1,185,895)
Benefit payments	(905,823)
Net changes	2,676,830
June 30, 2025	$ 32,823,294

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (4.2%)	Current Discount Rate (5.2%)	1% Increase (6.2%)
Total OPEB liability	$ 37,363,000	32,823,294	29,040,000

Sensitivity of the total OPEB liability to changes in the health care cost trend rates – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using health care cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current health care cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	$ 30,125,000	32,823,294	35,758,000

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the County recognized OPEB expense of $2,675,161. As of June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$	4,957,233	2,788,654
Changes of Assumptions/Inputs		2,829,413	8,283,050
Net Difference between Projected and Actual Investments		-	-
Contributions Subsequent to the Measurement Date		775,522	-
Total	$	8,562,168	11,071,704

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:		Amount
2026	$	(293,408)
2027		(293,408)
2028		(293,408)
2029		(293,408)
2030		(242,991)
Thereafter		(1,868,435)

NOTE 13 – DEFERRED COMPENSATION PLAN

Doña Ana County offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all permanent County employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the National Association of Counties (NAC) (without being restricted to the provisions of benefits under the plan) or Voya Financial, subject only to the claims of the NAC or Voya Financial general creditors.

Participants' rights under the plans are equal to those of general creditors of the NAC or Voya Financial in an amount equal to the fair market value of the deferred account for each participant. All amounts of deferred compensation have been remitted to the NAC or Voya Financial, which administers the plans.

Employee contributions totaled the following for the year ended June 30, 2025:

	NAC	Voya Financial
$	1,151	772,916

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Short-Term Leases

The County has entered into lease agreements subsequent to the year ended June 30, 2025. These leases will be captured and disclosed in accordance with GASB 87, if applicable, in the following fiscal year.

Commitments

Commitments for significant construction projects in progress as of June 30, 2025 include:

Project Name	Total Cost	Expended as of June 30, 2025	Percent Complete	Estimated Date of Completion By
Runway 10-28 Development for Cargo Operations	$ 21,000,000	11,846,645	56%	7/31/2025
Dragonfly Channel	11,928,917	6,297,900	53%	6/30/2030
Chaparral Phase 2C Package #2	9,799,999	1,123,740	11%	10/5/2026
La Union Pond "B"	5,274,542	713,474	14%	6/30/2027
Abeyta Pond	5,084,195	3,581,754	70%	4/5/2026
Doña Ana County Government Center HVAC	4,774,467	4,774,467	100%	12/21/2025
Bureau of Elections Warehouse	4,177,450	2,585,606	62%	6/30/2027
LEDA - Admiral Cable	3,920,000	1,500,452	38%	6/30/2026
Rincon WWater System	3,374,802	39,369	1%	6/30/2026
Office of Emergency Management Operations Center	2,554,445	45	0%	6/30/2027
Transitional Housing	2,000,000	38,243	2%	6/30/2026
Paseo Real & County Line Multi-use Trail	1,738,675	1,738,675	100%	7/31/2025
Organ Fire Station 5	1,420,383	1,303,683	92%	6/30/2026
Network Refresh	1,374,969	640,172	47%	12/31/2029
Acorn Water System Replacement-Juvenile	1,332,930	188,137	14%	1/31/2026
Chaparral WWTP Effluent Disposal Field	1,164,229	157,552	14%	10/5/2027
New Mexico TradePort Regional Infrastructure Accelerator Development	1,100,000	1,049,444	95%	7/31/2025
Dripping Springs FLAP match	1,100,000	1,100,000	100%	7/31/2025
Railroad Crossing Elimination	1,000,000	291,295	29%	6/30/2027
Total Commitments	$ 84,120,003	38,970,652		

Contingencies

The County receives significant financial assistance from federal and state grants and entitlements. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The County believes that any liabilities resulting from disallowed amounts are unlikely to have a material effect on the County's financial statements.

The County remains non-compliant with its state-issued permits for the liquid waste facility at Mesquite, New Mexico. The New Mexico Environment Department is aware of this issue; however, as the County is aggressively trying to remedy the situation, no fines are anticipated. The County is currently completing the design phase of a construction project to remedy the situation. The County is seeking possible funding solutions for the construction phase.

In 2025, the County recorded contingent liabilities on the County's Government-Wide Statement of Financial Position for $1,552,154. There are multiple legal options open to the County to appeal the ruling. If the County does not appeal, it is likely these amounts would be paid within a year. However, if an appeal takes place these amounts would unlikely be paid within a year and therefore have been classified as a long-term liability in the Government-Wide Statement of Net Position.

NOTE 15 – HOSPITAL

Medical Center-Providence Hospital (Telshor Facility)

In 1966, the County and the City adopted a joint resolution to create a joint county-municipal hospital to provide medical services to all of the citizens of Doña Ana County. The hospital was constructed and operated by the City and County through a Board of Trustees until 1998, when it was leased to Memorial Medical Center, Inc. (MMCI), a New Mexico not-for-profit corporation.

On June 1, 2004, the City, the County and MMCI, jointly terminated the lease. On that date, the City and County executed a 40-year agreement for the hospital facilities and equipment with PHC-Las Cruces, Inc. (PHC), a New Mexico corporation and a wholly owned subsidiary of Province Healthcare Corporation, a Delaware corporation. In accordance with the agreement, PHC has deposited certain amounts into escrow accounts to cover certain contingencies of the hospital and paid certain hospital liabilities, including outstanding bonds. The transaction was recorded during fiscal year 2004.

The proceeds of the PHC agreement were reported in a sub-fund of the General Fund and the resulting equity has been reserved for health-related programs and health related capital projects.

Pursuant to the Termination Agreement, MMCI began distributing its cash and investments equally between the County and the City in July 2004. MMCI retained cash to pay certain liabilities; any

cash remaining at the end of the liquidation process will be distributed equally between the County and the City.

In addition, PHC made a one-time grant of $5 million to Doña Ana County to be distributed in the sole discretion of the County and City to improve the integration of services provided by the clinics in the County operated by the federally qualified health center organizations, the hospital, and the existing family residency program and to expand the service hours of the same clinics. The grant is accounted for in the General Fund. The unexpended portion of the grant at June 30, 2025 is $638,884.

NOTE 16 – RISK MANAGEMENT

Commercial Insurance

In addition, the County maintains commercial liability policies for the following:

Coverage	Insurance
$10,000,000	Airport Owners & Operators Liability
$200,000	Volunteer Firefighters Accident
$3,000,000	Environmental Liability
$2,000,000	Cyber Liability
$2,000,000	Crime
$100,000	Dona Ana County Emergency Rental

Multi-line Risk Pool

The County participates in the New Mexico Association of Counties insurance programs. The County's premium is re-determined annually and is based on the County's loss experience over the previous three years.

Limits of coverage through the risk pool are as follows:

Coverage	Insurance
Tort Claim Limit	General Liability
Tort Claim Limit	Auto Liability
$1,000,000,000	Property
$5,000,000	Flood
$2,000,000	Employee Dishonesty and Crime
$2,000,000	Crime
$3,000,000	Public Officials E & O – Tort Claim Limit
$5,000,000	Foreign Jurisdiction Liability
$2,000,000	Pollution
$40,000/$100,000	Land Use Planning Def.
$1,000,000	Expanded Land Use Civil Rights
$50,000,000	Boiler and Machinery
$10,000	Injunctive Relief
Per Statute	Public Officials Surety Bond
$2,000,000	Cyber Liability
Tort Claim Limit	Law Enforcement Liability
$5,000,000	Class A County - Law Enforcement Liability

NOTE 17 – DEFICIT FUND BALANCE

The following funds incurred a deficit fund balance as of June 30, 2025:

Fund		Amount
Airport FAA Projects	F-101	$ (49,045)
State Grants	F-203	(18,442)
Health Services Grant	F-205	(70,671)

Management intends to transfer sufficient funds from the General Fund to cover any deficits.

NOTE 18 – LABOR UNIONS

The County has five labor unions:

1. *American Federation of State, County and Municipal Employees, New Mexico Council 18, Blue Collar, (AFSCME BC) Local 2709* – The AFSCME Blue Collar union represents employees from a variety of departments including Facilities and Parks, Vector Control, Roads, Fleet, Utilities, and Animal Control.
2. *American Federation of State, County and Municipal Employees, New Mexico Council 18, Detention Center, (AFSCME DC) Local 1529* – The AFSCME Detention Center union represents Detention Officers and Sergeants.
3. *American Federation of State, County and Municipal Employees, New Mexico Council 18, Court Security, (AFSCME CS) Local 1879* – The AFSCME Court Security union represents Court Security and Transport Officers from the Sheriff's Department.
4. *International Association of Fire Fighters (IAFF), Local 5037* – IAFF represents Firefighters, Sergeants, Lieutenants, Fire Prevention Specialist, and Captains in the Fire Department.
5. *Communications Workers of America (CWA), Local 7911* – CWA represents Sheriff's Deputies, Detectives and Sergeants in the Sheriff's Department.

Employees covered under all agreements include non-probationary employees as specified in the agreements. Copies of each collective bargaining agreement are available from the Doña Ana County Human Resources website: donaanacounty.org/hr/policies.

NOTE 19 – RELATED PARTIES

An attorney in the County's legal department serves as a contract attorney for the County's insurance provider. From time to time, the attorney may be called on to perform legal work for the insurance provider on cases typically involving the County. During these instances, the attorney is not considered an employee of the County and does not receive compensation for time spent working on cases for the insurer. Any costs incurred using County staff and materials are reimbursed to the County.

As of June 30, 2025, the County is acting as Camino Real Regional Utility Authority's (CRRUA) fiscal agent. They are contracted to provide multiple fiscal services, enterprise information systems management services, risk management services, and human resources management services.

The contract term is from November 21, 2022, through the year ending June 30, 2025. CRRUA paid $379,167 for the year ended June 30, 2025, to the County.

Due to the relationship the County has with CRRUA, there are related parties between the two entities. The related party is as follows:

- 1 County Commissioner also serves as a member on the Board of Directors at CRRUA

NOTE 20 – CONDUIT DEBT

From time to time, the County issues Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property being financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the entities served by the bond issuance. In addition, no commitments beyond collateral, the payments from the sector were extended by Doña Ana County for any of these bonds. Neither the County, the State, nor any political subdivision thereof is liable for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

The following outstanding industrial revenue bonds were issued in the County's name:

Recipient	Date of Issue	Retirement Date	Amount Issued	Amount Outstanding June 30, 2025
Monarch Litho	2005	2024	$ 41,000,000	$ 41,000,000
NRG Solar	2011	2031	$ 81,610,000	$ 81,610,000
MCS Realty Partners	2015	2035	$ 15,000,000	$ 15,000,000
Visual Impact Preprint, LLC	2018	2038	$ 6,500,000	$ 6,500,000
Universal Sheets, LLC	2018	2038	$ 18,500,000	$ 18,500,000
Prent Corporation	2020	2040	$ 10,000,000	$ 10,000,000
Admiral Cable	2021	2046	$ 20,000,000	$ 20,000,000
Optimum Product Corp	2021	2046	$ 10,000,000	$ 10,000,000

Recipient	Date of Issue	Retirement Date	Amount Issued	Amount Outstanding June 30, 2025
Milagro Solar	2023	2043	$ 240,000,000	$ 240,000,000
La Mesa PV, LLC	2023	2043	$ 50,000,000	$ 50,000,000
Franklin Mountain Packaging, LLC	2023	2043	$ 25,000,000	$ 25,000,000
BSREH, LLC	2023	2043	$ 23,000,000	$ 23,000,000
Oro Onions, LLC	2023	2043	$ 6,800,000	$ 6,800,000
Monti Incorporated	2023	2043	$ 4,500,000	$ 4,500,000
ITNOM Properties, LLC	2023	2043	$ 10,000,000	$ 10,000,000
Santa Teresa Solar, LLC	2025	2045	$ 213,000,000	$ 213,000,000
Santa Teresa Storage, LLC	2025	2045	$ 273,000,000	$ 273,000,000

Monarch Litho

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Monarch Litho, a private sector entity, to acquire land and build a new production and printing facility in the Santa Teresa area of Doña Ana County. Monarch Litho will invest $41 million and employ up to 180 jobs within 10 years.

NRG Solar

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to NRG Solar, a private sector entity, to acquire land in Doña Ana County for operations relating to solar thermal power generation.

MCS Realty Partners

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to MCS Realty Partners, a private sector entity, to acquire land in Doña Ana County for operations relating to the distribution and manufacturing of framing and related products.

Visual Impact Preprint, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Visual Impact Preprint, LLC, a private sector entity, to acquire equipment to be used at a facility located in the County in the company's corrugated printing operations.

Universal Sheets, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Universal Sheets, LLC a private sector entity, to acquire equipment to be used at a facility located in the County in the company's corrugated printing operations.

Prent Corporation

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Prent Corporation, a private sector entity, to acquire, construct and installation of land, buildings and equipment within the County related to manufacturing of custom plastic, rigid thermoform packaging for medical, electronics and consumer industries.

Admiral Cable

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Admiral Cable, a private sector entity, for operations relating to the manufacturing of electrical and cable wire and related projects.

Optimum Product Corp

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Optimum Product Corp, a private sector entity, for operations relating to the manufacturing of PVC compound and related projects.

Milagro Solar

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Milagro Solar, a private sector entity, to acquire,

construct, equip, and install solar generation and storage equipment, supporting structures and related improvements, electrical lines and related assets and all other useful equipment to be located within the County for the generation, transportation and delivery of electricity.

La Mesa PV, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to La Mesa PV, LLC, a private sector entity, to acquire, construct, equip, and install solar generation and storage equipment, supporting structures and related improvements, electrical lines and related assets and all other useful equipment to be located within the County for the generation, transportation and delivery of electricity.

Franklin Mountain Packaging, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Franklin Mountain Packaging, LLC, a private sector entity, to acquire certain equipment, tangible personal property and improvements to its facility located within the County for its operations relating to the manufacturing of corrugated sheet and packaging materials and related products.

BSREH, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to BSREH, LLC, a private sector entity, for the acquisition, construction and installation of land, buildings and equipment located within the County for use for the processing, storing and distributing of onions and related products.

Oro Onions, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Oro Onions, LLC, a private sector entity, for the acquisition and installation of equipment and tangible property to be situated at a site located within the County for the processing, storing and distributing onions and related products.

Monti Incorporated

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Monti Incorporated, a private sector entity, for the

acquisition and installation of equipment located within the County for the manufacturing and sale of electrical and wiring and related products.

ITNOM Properties, LLC

To further economic development in Doña Ana County, the Board of County Commissioners has issued bonds that provide capital financing to ITNOM Properties, LLC, a private sector entity, for the acquisition, construction, and installation of land, buildings and equipment located within the County for the manufacturing and sale of electrical wiring and related products.

Santa Teresa Solar, LLC

To further economic development in Dofia Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Hectate Energy Santa Teresa, LLC, a private sector entity, to acquire, construct, equip, and install solar generation equipment, supporting structures and related improvements, electrical lines and related assets and all other useful equipment to be located within the County for the generation, transportation and delivery of electricity.

Santa Teresa Storage, LLC

To further economic development in Dofia Ana County, the Board of County Commissioners has issued bonds that provide capital financing to Hectate Energy Santa Teresa, LLC, a private sector entity, to acquire, construct, equip, and install solar generation equipment, supporting structures and related improvements, electrical lines and related assets and all other useful equipment to be located within the County for the generation, transportation and delivery of electricity.

NOTE 21 – JOINT POWERS AGREEMENTS

The County has entered into the following joint powers agreements:

#	Contract Number	Participants	Responsible Party for Operations	Begin Date	End Date	Scope of Work	Total Estimated Amount of Project	Contribution in current fiscal year	Audit Responsibility	Revenues and Expenditures Reported
1	90DAC.2910.1	Elephant Butte Irrigation District	EBID	7/1/1990	Auto renews	Repair and maintenance of certain dams and flood control structures - Flood Commission @ 75%; EBID @ 25%.	Project costs vary year to year	$ 64,140	EBID	DAC
2	95/2910.1 DAC 14-182	CLC, Mesilla, Hatch, Sunland Park, Anthony, DAC	CLC	6/1/1995	Perpetual	Mesilla Valley Regional Dispatch Authority (MVRDA) - Public Safety Communications Dispatch functions.	Each party makes annual financial contributions to operate MVRDA	$ 2,135,086	MVRDA	MVRDA
3	95/2910.6 01-0044	City of Las Cruces. NM State Police	CLC	6/13/1995	Perpetual	Metro Narcotics - investigation of drug offenses.	Project costs vary year to year	$ 325,543	CLC	CLC
4	98/2910.8	Town of Mesilla	DAC	4/9/1997	Perpetual	DAC to perform plan review services and permit inspections. County can collect standard building permit fee.	Absorbed by General Fund	$ -	DAC	DAC
5	98/2910.9	Village of Hatch	DAC	5/25/1997	Perpetual	DAC to perform plan review services and permit inspections. County can collect standard building permit fee.	Absorbed by General Fund	$ -	DAC	DAC
6	99/2910.18	Las Cruces, Mesilla, Hatch, Sunland Park, NMSU, EBID, Anthony Water & Sanitation District	LRGWO	10/8/1996	Perpetual	Lower Rio Grande Water Users Organization to complete and implement regional water plan.	Absorbed by General Fund	$ -	CLC	CLC

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#	Contract Number	Participants	Responsible Party for Operations	Begin Date	End Date	Scope of Work	Total Estimated Amount of Project	Contribution in current fiscal year	Audit Responsibility	Revenues and Expenditures Reported
7	99/2910.21	DAC Flood Commissioner	DAC	3/13/1990	Perpetual	DAC provides in-kind services: personnel and office space.	Project costs vary year to year	$ -	DAC	DAC
8	00/2910.22	City of Las Cruces, Town of Mesilla	N/A	12/21/1999	Perpetual	Metropolitan Planning Organization	Project costs vary year to year	$ -	CLC	CLC
9	04-0015	NM Taxation and Revenue Department	TRD	10/3/2003	Perpetual	DAC to Issue Taxpayer NM CRS ID Numbers.	Project costs vary year to year	$ -	TRD	TRD
10	09-039	City of Las Cruces-Animal Services	CLC	10/30/2008	Perpetual	Mesilla Valley Animal Services Center	Project costs vary year to year	$ 2,365,369	CLC	CLC
11	09-191	Dona Ana County, City of Sunland Park, CRRUA	CSP/DAC	2/24/2009	Perpetual	Camino Real Regional Utility Authority	Project costs vary year to year	$ 360,500	CRRUA	CRRUA
12	10-167	EMNRD - Forestry Division	DAC/Forestry	1/18/2010	Perpetual	Wildland Fire Protection and Suppression. Replaces JPA executed 3/2/83 and JPA 79-521-2300-0028. Spells out reimbursement terms.	Per Event	$ -	DAC	DAC
13	10-051	City of Las Cruces, South Central Solid Waste Authority	SCSWA	4/14/2009	Perpetual	Designing, Constructing, financing, operating and maintaining regional solid waste landfills and related facilities	Project cost vary from year to year	$ 1,678,093	CLC	CLC

Legend:
CLC - City of Las Cruces
CRRUA - Camino Real Regional Utility Authority
CSP- City of Sunland Park
DAC - Doña Ana County
EBID - Elephant Butte Irrigation District
EMNRD - Energy, Minerals and Natural Resources Department
LRGWUO - Lower Rio Grande Water Users Organization
MVRDA - Mesilla Valley Regional Dispatch Authority
TRD - New Mexico Taxation and Revenue Department
SCSWA - South Central Solid Waste Authority

Doña Ana County participates in the Camino Real Regional Utility Authority (CRRUA) pursuant to joint powers agreements with the City of Sunland Park. The agreements provide for the transfer of certain County water and wastewater facilities and related obligations to CRRUA and contemplate the division and distribution of CRRUA property, surplus, debts, and other obligations upon certain termination events. As of June 30, 2025, management had not concluded that the County held an explicit, measurable right to CRRUA's net resources, nor had management determined the amount of any such interest. Accordingly, no asset has been recorded in the accompanying financial statements. Management continues to evaluate the appropriate accounting for the County's participation in CRRUA.

NOTE 22—CHANGE IN ACCOUNTING PRINCIPLE AND CHANGE TO OR WITHIN THE FINANCIAL REPORTING ENTITY

Change in Accounting Principle

During the fiscal year ended June 30, 2025, the County implemented Governmental Accounting Standards Board Statement No. 101, Compensated Absences. Adoption of GASB 101 required the County to apply updated recognition and measurement guidance for compensated absences. Implementation of this standard resulted in an adjustment to beginning net position.

Change to or within the Financial Reporting Entity

During the fiscal year ended June 30, 2025, the County adjusted its beginning net position, fund balance, and fund net position, as applicable, for a change to or within the financial reporting entity resulting from the reassessment of major funds in accordance with GASB 34.

The effects of these changes are presented in the tables below:

	As Previously Reported June 30, 2024	Change in Accounting Principle	Change to or within the Financial Reporting Entity	As Adjusted June 30, 2024
Government-Wide				
Governmental Activities	$ 259,520,596	1,047,021	-	260,567,617
Business-Type Activities	48,150,566	22,987	-	48,173,553
Total Primary Government	$ 307,671,162	1,070,008	-	308,741,170

		As Previously Reported June 30, 2024	Change in Accounting Principle	Change to or within the Financial Reporting Entity	As Adjusted June 30, 2024
Governmental Funds					
Major Funds					
General Fund	$	89,251,141	-	-	89,251,141
State Grants and Appropriations (F-025)		-	-	648,880	648,880
Federal Grants (F-201)		259,587	-	-	259,587
Spaceport Gross Receipts (F-040)		35,760	-	(35,760)	-
Non-Major Funds		76,632,688	-	(613,120)	76,019,568
Total Governmental Funds	$	166,179,176	-	-	166,179,176
Proprietary Funds					
Major Funds					
South Central Wastewater (F-080, F-210)	$	32,275,688	12,557	-	32,288,245
Non-Major Funds		15,874,878	10,430	-	15,885,308
Internal Service		2,977,441	19,496	-	2,996,937
Total Proprietary Funds	$	51,128,007	42,483	-	51,170,490
Fiduciary Funds					
Cost to State/Treasurer (F-019)	$	-	-	-	-
Inmate Trust Fund (F-028)		145,977	-	-	145,977
Children's Trust Fund (F-088)		-	-	-	-
Property Tax Fund (F-089)		-	-	-	-
Total Fiduciary Funds	$	145,977	-	-	145,977

NOTE 23 – SUBSEQUENT EVENT

Subsequent to the year ended June 30, 2025, Doña Ana County was the subject of a special audit, which can be accessed at osa.nm.gov. The special audit report is titled “Report of Independent Accountant’s; Special Audit Consulting Procedures,” dated March 31, 2026, and was released May 25, 2026, by the New Mexico State Auditor’s Office. The report identified findings and recommendations related to governance, operational processes, and internal controls.

The special audit was a separate engagement with objectives, scope, procedures, evidence, and reporting responsibilities that were separate from the County’s annual financial and compliance audit for the year ended June 30, 2025. The County’s annual financial and compliance audit was conducted for the purpose of expressing opinions on the County’s financial statements and reporting on internal control and compliance matters required by applicable auditing and Governmental Auditing Standards. The annual audit procedures were not designed to reperform the special audit procedures or to provide assurance on the findings and recommendations included in the special audit report.

Accordingly, the findings and recommendations included in the special audit report remain the findings and recommendations of the special audit accountant and have not been adopted as findings of the County's annual financial and compliance audit for the year ended June 30, 2025.

The applicability of the special audit findings to the County's annual financial and compliance audit for the year ending June 30, 2026, including whether such findings are required to be reported in the 2026 annual audit report under the New Mexico State Audit Rule, will be evaluated by the auditor of the 2026 annual audit in relation to the objectives, scope, procedures, and evidence obtained in that audit.

NOTE 24 –TAX ABATEMENT DISCLOSURES

The County negotiates property tax abatement agreements and has multiple tax abatement agreements as of June 30, 2025. Additionally, the County is subject to multiple tax abatement agreements entered into by other governmental entities which affect the County, as of June 30, 2025. The County's entire disclosure as the affected agency is presented on the following pages.

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Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Monarch Litho Inc.
Parent company(ies) of recipient(s) of tax abatement	
Tax abatement program (name and brief description)	Industrial Revenue Bonds: Are a type of loan issued by Doña Ana County to assist a private company that might otherwise be unable to obtain financing for its industrial venture or unwilling to undertake the project on its own. The County's goal in providing the debt securities is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Legal authority under which tax abatement agreement was entered into	Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	The property was deeded over to Doña Ana County (DAC), therefore stopping the tax bill to Monarch Litho. Instead of paying yearly taxes the company, based on the contract will make a yearly PILOT payment. Monarch Litho will pay a yearly administrative fee of $1,500 and a PILOT payment to both DAC and Gadsden Independent School District.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The tax abatement is determined based on Resolution No. 2010-71. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act. The amount of tax abatement is the entire tax liability until the bond is paid in full.
Are there provisions for recapturing abated taxes? (Yes or No)	No
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	
List each specific commitment made by the recipient of the abatement.	Monarch Litho Inc. will build a 75,000 square foot facility, followed by two 75, 000 square foot expansions within a five year phase. The facility will be used for the Company's commercial printing operations. Create a total of 180 jobs with a cumulative payroll of $4,454,400 for the first 10 years of the Bond Issuance.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00. Maturity Date 7/01/2024
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments will be made to both Doña Ana County and Gadsden Independent School District. Based on the lease agreement and the tax rates.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doña Ana County received the following from Monarch Litho: PILOT $22,861.53.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Gadsden Independent School District received the following from Monarch Litho: PILOT $13,384.02.
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes, Gadsden Independent School District.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00. Maturity Date 7/01/2024
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	$13,384.02
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00. Maturity Date 7/01/2024
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00. Maturity Date 7/01/2024
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	Monarch Litho Inc.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00. Maturity Date 7/01/2024
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

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DOÑA ANA COUNTY
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Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Parent company(ies) of recipient(s) of tax abatement	NRG Energy Inc.
Tax abatement program (name and brief description)	Industrial Revenue Bonds: Are a type of loan issued by Doña Ana County to assist a private company that might otherwise be unable to obtain financing for its industrial venture or unwilling to undertake the project on its own. The County's goal in providing the debt securities is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Legal authority under which tax abatement agreement was entered into	Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	The property was deeded over to DAC, therefore stopping the tax bill to NRG Solar. Instead of paying yearly taxes the company, based on the contract will make a yearly PILOT payment until the bond is paid in full. NRG Solar will pay a yearly administrative fee of $10,000 and a PILOT payment to DAC of $47,000 and a PILOT payment to Gadsden School District of $67,000.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The tax abatement is determined based on Resolution No. 2010-71. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act. The amount of tax abatement is the entire tax liability until the bond is paid in full.
Are there provisions for recapturing abated taxes? (Yes or No)	No
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	N/A
List each specific commitment made by the recipient of the abatement.	NRG Solar will develop a photovoltaic solar power generating facility and provide jobs to the local community.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $8,163.39.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments in the amount of $47,000 are to be paid to Doña Ana County and $67,000 to Gadsden Independent School District.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doña Ana County received the following from NGR Solar: PILOT $47,000 Admin Fee $10,000
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Gadsden Independent School District (GISD) should be receiving $67,000 in PILOT payment. GISD bills NRG Solar directly.
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes, Gadsden Independent School District.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

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DOÑA ANA COUNTY
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $4,097.44.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments in the amount of $47,000 are to be paid to Doña Ana County and $67,000 to Gadsden Independent School District.
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $305.14.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $331.99.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	NRG Solar Roadrunner Holdings, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $333.21.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
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FOR THE YEAR ENDED JUNE 30, 2025

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Parent company(ies) of recipient(s) of tax abatement	
Tax abatement program (name and brief description)	Industrial Revenue Bonds: Are a type of loan issued by Doña Ana County to assist a private company that might otherwise be unable to obtain financing for its industrial venture or unwilling to undertake the project on its own. The County's goal in providing the debt securities is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Legal authority under which tax abatement agreement was entered into	Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	The property was deeded over to DAC, therefore stopping the tax bill to MCS Realty Partners, LLC. Instead of paying yearly taxes the company, based on the contract will make a yearly PILOT payment. MCS Realty Partners, LLC will pay a yearly administrative fee of $5,000 and a PILOT payment of 25% of the property tax abated to DAC.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The tax abatement is determined based on Resolution No. 2010-71. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act. The amount of tax abatement is the entire tax liability until the bond is paid in full.
Are there provisions for recapturing abated taxes? (Yes or No)	No
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	N/A
List each specific commitment made by the recipient of the abatement.	MCS Realty Partners, LLC Inc. will acquire land and buildings located in the County with it affiliate MCS Industries, Inc. for their operations relating to the distribution and manufacturing of framing and related products.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $114,061.23.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments will be made to both Doña Ana County and Gadsden Independent School District based on the lease agreement.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doña Ana County received the following from MCS Realty: PILOT $28,536 Admin Fee $5,000
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	N/A
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	No
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $57,334.62.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $4,654.52.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
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NOTES TO THE FINANCIAL STATEMENTS
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $4,269.78.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	MCS Realty Partners, LLC.
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Board of County Commissioners of Doña Ana County.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $4,481.56.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
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Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	BSREH, LLC
Parent company(ies) of recipient(s) of tax abatement	Diamond Onion
Tax abatement program (name and brief description)	industrial Revenue Bonds (IRBs): IRBs are a type of economic development tool used by the County to provide tax abatement to companie5 for eligible projects (Gross receipts and compensating tax on eligible purchase and property tar abatement on real and tangible personal property included in the project)- The County's goal is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	Gross receipts and compensating tax on eligible purchases and 100% of property taxes on real property purchased with bond proceeds.
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, Sections 4-59-1through 4-59-16, NMSA 1978, as amended and Ordinance No. 2023-342 adopted by the Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County and qualifies as a "project" under the definition in the County Industrial Revenue Bond Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	The Company deeded the Project Property to DAC so that the County holds legal title to the Project Property. Because the Project Property is held in the name of the County, it is not subject to property taxes for so long as the IRBs are outstanding. Instead of paying yearly taxes the company, based on the contract will make a yearly PILOT payment to DAC which will be 25% of property tax abated and 75% of the property tax abated for Hueco/Lower Rio Grande Flood District. The Pilot payment will be calculated based on the actual mill levy rates and the taxable value of the relevant Project Property. BSREH LLC will pay a yearly administrative fee of $5,000 and a PILOT payment to DAC of $53,725.58 (note: the PILOT will vary - it is 25% of the abated taxes to the County and 75% of the abated taxes associated with the Hueco/Lower Rio Grande Flood District.)
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	All of the tangible personal property purchased with the proceeds of the IRBs and held in the name of the County is not subject to personal property taxes for so long as the IRB is outstanding. The amount of tax abatement is evaluated by determining the taxable value of the equipment and then applying the property tax rate for the year.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 6.6 of the Lease Agreement includes a Facilities Closure Clawback if the Company ceases operations on or before December 1, 2029. Section 6.7 of the Lease Agreement provides a Performance clawback if jobs targets are not met annually through December 31, 2031.
List each specific commitment made by the recipient of the abatement.	BSREH LLC will acquire land and a building for project site for onion processing facility and provide jobs to the local community.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $2,564.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	The PILOT payments are set forth in Section 6.5 of the Lease Agreement, and the annual $5,000 administrative fee payable to the County is set forth in Section 5.3(b) of the Lease Agreement. The Company pays to the County a PILOT Payment equal to 25% of the property tax abated and (ii) 75% of the property tax abated for the Project Property with respect to the Hueco/Lower Rio Grande Flood District. The PILOT payment is calculated based on the actual mill levy rates for business personal property and taxable value of the relevant Project Property calculated as provided in the Property Tax Code, Sections 7-35-1through 7-38-93 NMSA 1978, as amended from time to time. The PILOT payments are due annually on or before April 30th of each year with the first PILOT payment due April 30, 2024.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	N/A

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Hueco/Lower Rio Grand Flood District. - $ 0.00
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes. Gadsden Independent School district, Doña Ana Branch Community College District, State of New Mexico, Flood district.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	BSREH, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real property taxes on Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 6-15-4 NMSA 1978 (tax levy for payment of bonds), Section 6-lSA-6 NMSA 1978 (Tax levy for payment of lease-purchase agreement), Public School Capital Improvements Act ("SB9") Sections 22-25-1 through 22-25-11 NMSA 1978, as amended And Public School Buildings Act ("HB33") Sections 22-26-1 through 22-26-10 NMSA 1978 Section 7-37-7 NMSA 1978 (operational 0.50 mill) each school district for general operating purposes, a rate of fifty cents ($.SO) for each one thousand dollars ($1,000) of net taxable value of both residential and nonresidential property allocated to the school district.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $3,607.14.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	The school district is not receiving any PILOTs.
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College District
Recipient(s) of tax abatement	BSREH, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	College District Tax Act (Sections 21-2A-1 through 21-2A-17 NMSA 1978, as amended) specifically, Section 21-2A-5 NM5A 1978, as amended (Special Tax Levy for College District Operation), Section 21-2A-7 NM5A 1978, as amended (Payment of general obligation bonds; bond provisions), and 21-2A-14 College district lease-purchase arrangements; tax levy; terms of lease-purchase arrangements; refunding or refinancing).
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $268.63.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	BSREH, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $292.27
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	BSREH, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 72-18-21 NMSA 1978
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $293.34.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Franklin Mountain Packaging, LLC
Parent company(ies) of recipient(s) of tax abatement	Franklin Mountain Packaging, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds (IRBs): IRBs are a type of economic development tool used by the County to provide tax abatement to companies for eligible projects (gross receipts and compensating tax on eligible purchase and property tax abatement on real and tangible personal property included in the project). The County's goal is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	Gross receipts and compensating tax on eligible purchases and property tax abatement for tangible personal property purchased with bond proceeds.
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, Sections 4-59-1 through 4-59-16, NMSA 1978, as amended and Ordinance No. 2023-341 adopted by the Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County and qualifies as a "project" as defined in the County Industrial Revenue Bond Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	In making purchases of eligible equipment, the Company acts as agent for the County using Type 9 nontaxable transaction certificates thereby avoiding the imposition of gross receipts and compensating taxes. The Company transfers the Project Property to the County via a bill of sale so that the County holds legal title to the Project Property. Because the Project Property is held in the name of the County, it is not subject to property taxes for so long as the IRBs are outstanding. The property was deeded over to DAC, therefore stopping the tax bill to Franklin Mountain Packaging, LLC. Instead of paying yearly taxes the company, based on the contract will make a yearly PILOT payment until the bond is paid in full. Franklin Mountain Packaging, LLC will pay a PILOT payment to DAC which is 25% of property tax abated and 75% of the property tax abated for Hueco/Lower Rio Grande Flood District. The Pilot payment will be calculated based on the actual mill levy rates and the taxable value of the relevant property.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The amount of the gross receipts/compensating tax abatement is determined by reviewing the company's purchases using the Type 9 NTTC's and determining what would have been the applicable gross receipts or compensating tax associated with such purchases. All of the tangible personal property purchased with the proceeds of the IRBs and held in the name of the County is not subject to personal property taxes. The amount of property tax abatement is established by determining the taxable value of the Project Property acquired with bond proceeds and then applying the property tax rate for the year.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 6.6 of the Lease Agreement between the County and the Company provides a Facilities Closure Claw back of declining percentages of the abated taxes if the facility closes prior to December 1, 2028. Section 6.7 of the Lease Agreement includes a Performance Claw back of the abated taxes if job targets are not met annually through December 31, 2026.
List each specific commitment made by the recipient of the abatement.	Franklin Mountain Packaging, LLC will be a corrugated manufacturing facility and provide jobs to the local community. The Company agrees to make annual PILOT payments.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $32,996.39.

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	The PILOT payments are set forth in Section 6.5 of the Lease Agreement. Franklin Mountain Packaging, LLC will pay a PILOT payment to DAC which is 25% of property tax abated and 75% of the property tax abated for Hueco/Lower Rio Grande Flood District. The Pilot payment will be calculated based on the actual mill levy rates and the taxable value of the relevant property. The PILOT payment is calculated based on the actual mill levy rates for business personal property and taxable value of the relevant Project Property calculated as provided in the Property Tax Code, Sections 7-35-1 through 7-38-93 NMSA 1978, as amended from time to time. The PILOT payments are due annually on or before April 30 of each year that the IRB is outstanding with the first payment due on April 30, 2024.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doña Ana County received the following from Franklin Mountain Packaging, LLC: PILOT $0.00
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Flood District
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes (Gadsden school district, Doña Ana Branch Community College District, State of New Mexico, flood district)
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	Gadsden Independent School District
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Franklin Mountain Packaging, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on project property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 6-15-4 NMSA 1978 (tax levy for payment of bonds), Section 6-lSA-6 NMSA 1978 (Tax levy for payment of lease-purchase agreement), Public School Capital Improvements Act ("SB9") Sections 22-25-1 through 22-25-11 NMSA 1978, as amended and Public School Buildings Act ("HB33") Sections 22-26-1 through 22-26-10 NMSA 1978 Section 7-37-7 NMSA 1978 (operational 0.50 mill) each school district for general operating purposes, a rate of fifty cents ($.SO) for each one thousand dollars ($1,000) of net taxable value of both residential and nonresidential property allocated to the school district.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $46,420.62.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	Doña Ana Branch Community College
Agency type of Affected Agency	Community College District
Recipient(s) of tax abatement	Franklin Mountain Packaging, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the project property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	College District Tax Act (Sections 21-2A-1 through 21-2A-17 NMSA 1978, as amended) specifically, Section 21-2A-5 NMSA 1978, as amended (Special Tax Levy for College District Operation), Section 21-2A-7 NMSA 1978, as amended (Payment of general obligation bonds; bond provisions), and 21-2A-14 College district lease-purchase arrangements; tax levy; terms of lease-purchase arrangements; refunding or refinancing).
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $3,457.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	State of New Mexico
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Franklin Mountain Packaging, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the project property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $3,761.22.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	Doña Ana County Flood Commission
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	Franklin Mountain Packaging, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the project property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 72-18-21 NMSA 1978
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $3,775.05.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
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Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Milagro Solar I, LLC
Parent company(ies) of recipient(s) of tax abatement	EDF Renewables Development, Inc. (EDFRD)
Tax abatement program (name and brief description)	Industrial Revenue Bonds {IRBs): IRBs are a type of economic development tool used by the County to provide tax abatement to companies for eligible projects (gross receipts and compensating tax on eligible purchase and property tax abatement on real and tangible personal property included in the project). The County's goal is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	Gross receipts and compensating tax on eligible purchases and 100% of real and personal property taxes on the Project Property consisting of both the interests in the Project Site (under easements, agreements or leases which are assigned or subleased by the Company to the County) and the Improvements during bond term.
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, Sections 4-59-1 through 4-59-16, NMSA 1978, as amended and Ordinance No. 329-2022 and Amendatory Ordinance No. 356-2025 adopted by the Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County and qualifies as a "project" as defined in the County Industrial Revenue Bond Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	In making purchases of eligible equipment, the Company acts as agent for the County using Type 9 nontaxable transaction certificates thereby avoiding the imposition of gross receipts and compensating taxes. The Company transfers its interests in the Project Property via a bill of sale and a sublease. The County holds legal title to the Project Property. Because the Project Property is held in the name of the County, it is not subject to property taxes for so long as the IRBs are outstanding.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The amount of the gross receipts tax abatement is determined by reviewing the purchases made with the Type 9 NTTCs and applying the relevant gross receipts or compensating tax rate that was avoided. All of the tangible personal property and real property interests held in the name of the County as the Project Property is not subject to property taxes for so long as the IRB is outstanding. The amount of tax abatement is evaluated by determining the taxable value of the Project Property and then applying the property tax rate for the year.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 4.25 of the Lease Agreement provides a Facilities Closure Clawback. It states that if the Company ceases operations on or before December 31, 2030, the Company will repay the Issuer a percentage of the abated property taxes on the Project Property as provided in the Lease.
List each specific commitment made by the recipient of the abatement.	Milagro Solar I, LLC electric generation, battery storage facility and provide jobs to the local community.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $37.11

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	Sections 4.13, 4.14 and 4.15 of the Lease Agreement establish the PILOT Payments. Section 4-59-4 NMSA 1978 prescribes the split of the PILOT payment between the County PILOT and the three school districts sharing in the School District PILOT (Gadsden ISO, LCPS, and Hatch MSD) as well as the split of the School District PILOT among the three school districts. The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments in the amount of $382,183.32 in which $206,629.67 are to be paid to Doña Ana County and $117,209.61 to Gadsden Independent School District, $37,431.59 to Las Cruces School District, and $20,912.54 to Hatch School District. The PILOT payments are due on each April 30th, with the first PILOT payments due on April 30, 2026. Pursuant to Section 4.15 of the Lease Agreement, the Company is obligated to make annual payments to Hueco/Lower Rio Grande Flood District in the amount of $15,717.09. Pursuant to Section 5.04 of the Lease Agreement, the Company is obligated to pay an annual $5,000 administrative fee to the County.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doña Ana County received the following from Milagro Solar l, LLC PILOT $0 Admin Fee $0
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Doña Ana County - $0.00 Gadsden School District - $0.00 Las Cruces School District - $0.00 Hatch School District Hueco/Lower Rio Grande Flood District - the Company is obligated to make annual payments to Hueco/Lower Rio Grande Flood District.
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes, Gadsden independent School District, Las Cruces School District, and Hatch School District, Doña Ana Branch Community College District, State of New Mexico.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Milagro Solar I, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 6-15-4 NMSA 1978 (tax levy for payment of bonds), Section 6-lSA-6 NMSA 1978 (Tax levy for payment of lease-purchase agreement), Public School Capital Improvements Act ("589") Sections 22-25-1 through 22-25-11 NMSA 1978, as amended And Public School Buildings Act ("HB33") Sections 22-26-1 through 22-26-10 NMSA 1978 Section 7-37-7 NMSA 1978 (operational 0.50 mill) each school district for general operating purposes, a rate of fifty cents ($.SO) for each one thousand dollars ($1,000) of net taxable value of both residential and nonresidential property allocated to the school district
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $52.21.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	PILOT payments Gadsden Independent School District - $0.00
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College District
Recipient(s) of tax abatement	Milagro Solar I, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	College District Tax Act (Sections 21-2A-1 through 21-2A-17 NMSA 1978, as amended) specifically, Section 21-2A-5 NMSA 1978, as amended (Special Tax Levy for College District Operation), Section 21-2A-7 NMSA 1978, as amended (Payment of general obligation bonds; bond provisions), and 21-2A-14 College district lease-purchase arrangements; tax levy; terms of lease-purchase arrangements; refunding or refinancing).
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $3.89
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Milagro Solar I, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $4.23.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Milagro Solar I, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $4.23.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Oro Onions, LLC
Parent company(ies) of recipient(s) of tax abatement	Diamond Onion
Tax abatement program (name and brief description)	Industrial Revenue Bonds (IRBs): IRBs are a type of economic development tool used by the County to provide tax abatement to companies for eligible projects (gross receipts and compensating tax on eligible purchases and property tax abatement on real and tangible personal property included in the project). The County's goal is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	Gross receipts and compensating tax on eligible purchases and property tax abatement for tangible personal Project Property purchased with bond proceeds.
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, Sections 4-59-1 through 4-59-16, NMSA 1978, as amended, and Ordinance No. 2023-343 adopted by the Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	A project that will promote the local health, general welfare, safety, convenience and prosperity of the inhabitants of the County and qualifies as a "project" as defined in the County Industrial Revenue Bond Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	In making purchases of eligible equipment, the Company acts as agent for the County using Type 9 nontaxable transaction certificates thereby avoiding the imposition of gross receipts and compensating taxes. The Company transfers the equipment to the County via a bill of sale so that the County holds legal title to the property. Because the property is held in the name of the County, it is not subject to property taxes for so long as the IRBs are outstanding. Instead of paying yearly taxes the company, based on the contract will make a yearly PILOT payment until the bond is paid in full. Oro Onions, LLC will pay a PILOT payment to DAC will be 25% of property tax abated and 75% of the personal property tax abated for Hueco/Lower Rio Grande Flood District. The Pilot payment will be calculated based on the actual mill levy rates and the taxable value of the relevant property.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	All of the personal property tax on tangible personal property purchased with the proceeds of the IRBs and held in the name of the County are not subject to personal property taxes. The amount of tax abatement is determined by determining the taxable value of the equipment and then applying the property tax rate for the year. The amount of tax abatement is the entire property tax liability on the tangible personal property acquired with the bond proceeds until the bond is paid in full. Gross receipts and compensating tax abatement is determined by reviewing the purchases made with the Type 9 nontaxable transactions certificates on eligible purchases and applying the applicable gross receipts/compensating tax rate.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 6.6 of the Lease Agreement between the County and the Company provides a Facilities Closure Claw back of declining percentages of the abated taxes if the facility closes prior to December 1, 2029. Section 6.7 of the Lease Agreement includes a Performance Claw back of the abated taxes if job targets are not met through December 31, 2031.
List each specific commitment made by the recipient of the abatement.	Oro Onions, LLC will acquire, equipment for its operations related to the processing and sale of bulk packaged whole peeled onions facility and provide jobs to the local community. The Company agrees to make annual PILOT payments and pay an annual administrative fee of $5,000 to the County for the administration of the IRB.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $2,564.00.

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	The PILOT payments are set forth in Section 6.5 of the Lease Agreement, and the annual $5,000 administrative fee payable to the County is set forth in Section 5.3(b) of the Lease Agreement. The Company pays to the County a PILOT Payment equal to 25% of the personal property tax abated and (ii) 75% of the personal property tax abated for the Project Property with respect to the Hueco/Lower Rio Grande Flood District. The PILOT payment is calculated based on the actual mill levy rates for business personal property and taxable value of the relevant Project Property calculated as provided in the Property Tax Code, Sections 7-35-1through 7-38-93 NMSA 1978, as amended from time to time. The PILOT payments are due annually on or before December 1st of each year that the IRB is outstanding with the first payment due on December 1, 2025. Oro Onion LLC, also will pay an annual administrative fee of $5,000.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doña Ana County received the following from Oro Onions, LLC: PILOT $0 Admin Fee $0
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Flood District - $ 0.00
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes. Gadsden Independent School District, Doña Ana Branch Community College District, State of New Mexico, and the Flood Commission District.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Oro Onions, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Property Tax Code, Sections 7-35-1 through 7-38-93 NMSA 1978. Section 6-15-4 NMSA 1978 (tax levy for payment of bonds), Section 6-lSA-6 NMSA 1978 (Tax levy for payment of lease-purchase agreement), Public School Capital Improvements Act ("SB9") Sections 22-25-1 through 22-25-11 NMSA 1978, as amended And Public School Buildings Act ("HB33") Sections 22-26-1 through 22 26-10 NMSA 1978 Section 7-37-7 NMSA 1978 (operational 0.50 mill) each school district for general operating purposes, a rate of fifty cents ($.50) for each one thousand dollars ($1,000) of net taxable value of both residential and nonresidential property allocated to the school district;
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $3,607.14.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College District
Recipient(s) of tax abatement	Oro Onions, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	College District Tax Act (Sections 21-2A-1 through 21-2A-17 NMSA 1978, as amended) specifically, Section 21-2A-5 NMSA 1978, as amended (Special Tax Levy for College District Operation), Section 21-2A-7 NMSA 1978, as amended (Payment of general obligation bonds; bond provisions), and 21-2A-14 College district lease-purchase arrangements; tax levy; terms of lease-purchase arrangements; refunding or refinancing).
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $268.63.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Oro Onions, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $292.27.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	Oro Onions, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doiia Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of personal property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 72-18-21 NMSA 1978.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $293.34.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Santa Teresa Solar, LLC
Parent company(ies) of recipient(s) of tax abatement	D.E. Shaw Renewable Investments, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds (IRBs): IRBs are a type of economic development tool used by the County to provide tax abatement to companies for eligible projects (gross receipts and compensating tax on eligible purchase and property tax abatement on real and tangible personal property included in the project). The County's goal is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	Gross receipts and compensating tax on eligible purchases and 100% of real and personal property taxes on the Project Property consisting of both the interests in the Project Site (under easements, agreements or leases which are assigned or subleased by the Company to the County) and the Improvements during bond term.
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, Sections 4-59-1 through 4-59-16, NMSA 1978, as amended and Ordinance No. 354-2025 adopted by the Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	Solar energy generation project which qualifies as a "project" as defined in the County IRB Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	In making purchases of eligible equipment, the Company acts as agent for the County using Type 9 nontaxable transaction certificates thereby avoiding the imposition of gross receipts and compensating taxes. The Company transfers its interests in the Project Property via a bill of sale and a sublease. The County holds legal title to the Project Property. Because the Project Property is held in the name of the County, it is not subject to property taxes for so long as the IRBs are outstanding.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The amount of the gross receipts tax abatement is determined by reviewing the purchases made with the Type 9 NTTCs and applying the relevant gross receipts or compensating tax rate that was avoided. All of the tangible personal property and real property interests held in the name of the County as the Project Property is not subject to property taxes for so long as the IRB is outstanding. The amount of tax abatement is evaluated by determining the taxable value of the Project Property and then applying the property tax rate for the year.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 4.25 of the Lease Agreement includes a Facilities Closure Clawback It states that if the Company ceases operations on or before December 31, 2030, the Company will repay the Issuer a percentage of the abated property taxes on the Project Property as provided in the Lease.
List each specific commitment made by the recipient of the abatement.	Santa Teresa Solar, LLC will develop a photovoltaic solar power generating facility and provide jobs to the local community.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.

For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	Sections 4.13, 4.14 and 4.15 of the Lease Agreement establish the PILOT Payments. Section 4-59-4 NMSA 1978 prescribes the split of the PILOT payment between the County PILOT and the three school districts sharing in the School District PILOT (Gadsden ISD, LCPS, and Hatch MSD) as well as the split of the School District PILOT among the three school districts. The IRB was authorized by the Doña Ana County Board of County Commissioners. Santa Teresa Solar, LLC will pay a yearly administrative fee of $5,000 and a Total PILOT payment of $109,357.93 to be paid annually in which $57,172.33 shall be paid to DAC. Payments to the School districts in the amount of $48,248.72 in which Gadsden School District will receive $32,205.91, Las Cruces School District will receive $10,290.58, and Hatch School district will receive $5,752.23. The PILOT payments are due on each February 1st beginning February 1, 2026. Pursuant to Section 4.15 of the Lease Agreement, the Company is obligated to make an annual Along with a payment to Hueco/Lower Rio Grande Flood District in the amount of $3,936.89. Pursuant to Section 5.04 of the Lease Agreement, the Company is obligated to pay an annual $5,000 administrative fee to the County.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doffa Ana County received the following from Santa Teresa Solar, LLC PILOT $0 Admin Fee $0
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Gadsden School District will receive $32,205.91, Las Cruces School District will receive $10,290.58, and Hatch School District will receive $5,752.23. The Company is also obligated to make a payment to Hueco/Lower Rio Grande Flood District in the amount of $3,936.89.
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes, Gadsden independent School District, Las Cruces School District, and Hatch School District, Doña Ana Branch Community College District, State of New Mexico.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Santa Teresa Solar, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 6-15-4 NMSA 1978 (tax levy for payment of bonds), Section 6-15A-6 NMSA 1978 (Tax levy for payment of lease-purchase agreement), Public School Capital Improvements Act ("SB9") Sections 22-25-1 through 22-25-11 NMSA 1978, as amended and Public School Buildings Act ("HB33") Sections 22-26-1 through 22-26-10 NMSA 1978 Section 7-37-7 NMSA 1978 (operational 0.50 mill) each school district for general operating purposes, a rate of fifty cents ($.50) for each one thousand dollars ($1,000) of net taxable value of both residential and nonresidential property allocated to the school district.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments in the amount of $32,205.91 are to be paid to Gadsden Independent School District.
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College District
Recipient(s) of tax abatement	Santa Teresa Solar, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NM5A 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	College District Tax Act (Sections 21-2A-1 through 21-2A-17 NMSA 1978, as amended) specifically, Section 21-2A-5 NMSA 1978, as amended (Special Tax Levy for College Distric Operation), Section 21-2A-7 NMSA 1978, as amended (Payment of general obligation bond bond provisions), and 21-2A-14 College district lease-purchase arrangements; tax levy; terms of lease-purchase arrangements; refunding or refinancing).
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Santa Teresa Solar, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	Santa Teresa Solar, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 72-18-21 NMSA 1978.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond (IRB)
Recipient(s) of tax abatement	Santa Teresa Storage, LLC
Parent company(ies) of recipient(s) of tax abatement	D.E. Shaw Renewable Investments, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds (IRBs): IRBs are a type of economic development tool used by the County to provide tax abatement to companies for eligible projects (gross receipts and compensating tax on eligible purchase and property tax abatement on real and tangible personal property included in the project). The County's goal is to improve the economic and employment conditions of the Santa Teresa region.
Specific Tax(es) Being Abated	Gross receipts and compensating tax on eligible purchases and 100% of real and personal property taxes on the Project Property consisting of both the interests in the Project Site (under easements, agreements or leases which are assigned or subleased by the Company to the County) and the Improvements during bond term.
Legal authority under which tax abatement agreement was entered into	County Industrial Revenue Bond Act, Sections 4-59-1 through 4-59-16, NMSA 1978, as amended and Ordinance No. 355-202S adopted by the Board of County Commissioners of Doña Ana County.
Criteria that make a recipient eligible to receive a tax abatement	Solar energy storage project which qualifies as a "project" as defined in the County IRB Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	In making purchases of eligible equipment, the Company acts as agent for the County using Type 9 nontaxable transaction certificates thereby avoiding the imposition of gross receipts and compensating taxes. The Company transfers its interests in the Project Property via a bill of sale and a sublease. The County holds legal title to the Project Property. Because the Project Property is held in the name of the County, it is not subject to property taxes for so long as the IRBs are outstanding.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The amount of the gross receipts tax abatement is determined by reviewing the purchases made with the Type 9 NTTCs and applying the relevant gross receipts or compensating tax rate that was avoided. All of the tangible personal property and real property interests held in the name
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 4.25 of the Lease Agreement includes a Facilities Closure Clawback It states that if the Company ceases operations on or before December 31, 2030, the Company will repay the Issuer a percentage of the abated property taxes on the Project Property as provided in the Lease.
List each specific commitment made by the recipient of the abatement.	Santa Teresa Storage, LLC will develop a photovoltaic solar power storage facility, and make PILOT payments to the County and School Districts and will make a payment to the Flood District.
Gross dollar amount, on an accrual basis, by which the government's tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	Sections 4.13, 4.14 and 4.15 of the Lease Agreement establish the PILOT Payments. Section 4-59-4 NMSA 1978 prescribes the split of the PILOT payment between the County PILOT and the three school districts sharing in the School District PILOT (Gadsden ISO, LCPS, and Hatch MSD) as well as the split of the School District PILOT among the three school districts. The IRB was authorized by the Doña Ana County Board of County Commissioners. Santa Teresa Storage, LLC will pay a yearly administrative fee of $5,000 and a Total PILOT payment of $175,200.48 to be paid annually in which $91,594.81 shall be paid to DAC. Payments to the School districts in the amount of $77,298.45 in which Gadsden School District will receive $51,596.54, Las Cruces School District will receive $16,486.37, and Hatch School district will receive $9,215.55. The PILOT payments are due on each February 1st beginning February 1, 2026. Pursuant to Section 4.15 of the Lease Agreement, the Company is obligated to make an annual Along with a payment to Hueco/Lower Rio Grande Flood District in the amount of $6,307.22. Pursuant to Section 5.04 of the Lease Agreement, the Company is obligated to pay an annual $5,000 administrative fee to the County.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	Doffa Ana County received the following from Santa Teresa Storage, LLC PILOT $0 Admin Fee $0
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	Gadsden school District will receive $51,596.54, Las cruces school District will receive $16,486.37, and Hatch School District will receive $9,215.55. The Company is also obligated to make a payment to Hueco/Lower Rio Grande Flood District in the amount of $6,307.22,
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes, Gadsden Independent School District, Las Cruces School District, and Hatch School District, Doña Ana Branch Community College District, State of New Mexico, and Flood District.
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Gadsden Independent School District
Agency number of Affected Agency	
Agency type of Affected Agency	School District
Recipient(s) of tax abatement	Santa Teresa Storage, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 6-15-4 NMSA 1978 (tax levy for payment of bonds), Section 6-lSA-6 NMSA 1978 (Ta x levy for payment of lease-purchase agreement), Public School Capital Improvements Act ("589") Sections 22-25-1 through 22-25-11 NMSA 1978, as amended and Public School Buildings Act ("HB33") Sections 22-26-1 through 22-26-10 NMSA 1978 Section 7-37-7 NMSA 1978 (operational 0.50 mill) each school district for general operating purposes, a rate of fifty cents ($.50) for each one thousand dollars ($1,000) of net taxable value of both residential and nonresidential property allocated to the school district.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	The IRB was authorized by the Doña Ana County Board of County Commissioners. PILOT payments in the amount of $51,596.54 are to be paid to Gadsden Independent School District.
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana Branch Community College
Agency number of Affected Agency	
Agency type of Affected Agency	Community College District
Recipient(s) of tax abatement	Santa Teresa Storage, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	College District Tax Act (Sections 21-2A-1 through 21-2A-17 NMSA 1978, as amended) specifically, Section 21-2A-5 NMSA 1978, as amended {Special Tax Levy for College District Operation), Section 21-2A-7 NMSA 1978, as amended (Payment of general obligation bonds; bond provisions), and 21-2A-14 College district lease-purchase arrangements; tax levy; terms of lease-purchase arrangements; refunding or refinancing).
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	State of New Mexico
Agency number of Affected Agency	
Agency type of Affected Agency	State Government
Recipient(s) of tax abatement	Santa Teresa Storage, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Biennial Capital Projects General Obligation Bond Acts approved by the New Mexico Legislature and voters.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

Agency number for Agency making the disclosure (Abating Agency)	5007
Abating Agency Name	Doña Ana County
Abating Agency Type	Local Government
Tax Abatement Agreement Name	Industrial Revenue Bond
Name of agency affected by abatement agreement (Affected Agency)	Doña Ana County Flood Commission
Agency number of Affected Agency	
Agency type of Affected Agency	Flood Commission
Recipient(s) of tax abatement	Santa Teresa Storage, LLC
Tax abatement program (name and brief description)	Industrial Revenue Bonds. Based on the "County Industrial Revenue Bond Act", Sections 4-59-1 to 4-59-16 inclusive, NMSA 1978, as amended, which authorizes Doña Ana County, New Mexico to issue industrial development bonds and to acquire projects as defined in the Act.
Specific Tax(es) Being Abated	100% of real and personal property taxes on the Project Property to be abated during bond term.
Authority under which abated tax would have been paid to Affected Agency	Section 72-18-21 NMSA 1978.
Gross dollar amount, on an accrual basis, by which the Affected Agency's tax revenues were reduced during the reporting period as a result of the tax abatement agreement	Based on the Doña Ana County tax rate table for 2024 the amount of tax abatement is $0.00.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by the Affected Agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	None
If the Abating Agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Agency Number	5007
Agency Name	Doña Ana County
Agency Type	Local Government
Tax Abatement Agreement Name	New Mexico Municipal Housing Act (Section 3-45-19 NMSA 1978) and County Revenue Bond Act for the Issuance of multifamily housing revenue bonds.
Recipient(s) of tax abatement	Pedrena Apartments LLC
Parent company(ies) of recipient(s) of tax abatement	Northwest Integrity Housing Co. and Thomas Development Co.
Tax abatement program (name and brief description)	Bonds issued pursuant to the New Mexico Municipal Housing Act, Section 3-45-1 through 3-34-25 NMSA 1978, and the County Revenue Bond Act, Sections 4-62-1 through 4-62-10 NMSA 1978. The purpose is to provide for development of affordable housing within the County.
Specific Tax(es) Being Abated	100% of property taxes on real property purchased with bond proceeds (Section 3-45-19 NMSA 1978)
Legal authority under which tax abatement agreement was entered into	New Mexico Municipal Housing Act, Section 3-45-1 through 3-34-25 NMSA 1978, as amended and Ordinance No. 338-2023 adopted by the Board of County Commissioners of Doña Ana County on July 25, 2023, as amended by County Ordinance No. 349-2024 adopted on February 25, 2024.
Criteria that make a recipient eligible to receive a tax abatement	A project that will provide decent, safe and sanitary dwellings, apartments, single-family dwellings or other affordable living accommodations for persons of low and moderate income and qualifies as a “housing project” under the definition in the New Mexico Municipal Housing Act.
How are the tax abatement recipient's taxes reduced? (For example: through a reduction of assessed value)	The Company deeded the Project Property to DAC so that the County holds legal title to the Project Property. Because the Project Property is held in the name of the County, it is not subject to property taxes for so long as the multifamily housing bonds are outstanding.
How is the amount of the tax abatement determined? For example, this could be a specific dollar amount, a percentage of the tax liability, etc.	The amount of the tax abatement is 100% of the property taxes on the housing project property. The amount is dependent upon the appraised value of the housing project property by the DAC Assessor’s Office.
Are there provisions for recapturing abated taxes? (Yes or No)	Yes
If there are provisions for recapturing abated taxes, describe them, including the conditions under which abated taxes become eligible for recapture.	Section 8.2 of the Lease Agreement provides for remedies upon default of covenants under the Lease Agreement. Potentially, the default remedies provisions could be used to recoup abated property taxes in the event the project is not a “housing project” under he New Mexico Municipal Housing Act.
List each specific commitment made by the recipient of the abatement.	Pedrena Apartments LLC will construct a “housing project” on the property for the benefit of low to moderate income individuals and families in Doña Ana County.
Gross dollar amount, on an accrual basis, by which the government’s tax revenues were reduced during the reporting period as a result of the tax abatement agreement.	Based on the Doña Ana County tax rate table for 2026 the amount of tax abatement will be calculated.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency or another agency in association with the foregone tax revenue, list the authority for and describe the payment, including the agency that is supposed to receive the payment	There are no Payments in Lieu of Taxes required under the Lease Agreement.
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by your agency in association with the foregone tax revenue, list the amount of payments received in the current fiscal year	N/A
For any Payments in Lieu of Taxes (PILOTs) or similar payments receivable by a different agency in association with the foregone tax revenue, list the name of the agency and the amount of payments received in the current fiscal year	N/A
List each specific commitment made by your agency or any other government, other than the tax abatement.	None
Are any other governments affected by this tax abatement agreement? (Yes or No) If yes, list each affected agency and complete an intergovernmental disclosure for each such agency.	Yes list the applicable school district(s), Doña Ana Branch Community College District, State of New Mexico, flood districts)
If your agency is omitting any information required in this spreadsheet or by GASB 77, cite the legal basis for such omission.	None

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DOÑA ANA COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
	Measurement Date as of									
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
The County's Proportion of the Net Pension Liability (Asset) (%)										
Municipal General	2.89937%	2.72172%	2.72188%	2.882234%	2.85120%	2.88760%	2.74930%	2.88090%	2.85370%	2.71760%
Municipal Police	3.28487%	3.08165%	3.19730%	3.339603%	3.14690%	3.13190%	3.55050%	3.11080%	3.13630%	2.96550%
Municipal Fire	1.72303%	1.34637%	1.08191%	0.840641%	0.75090%	0.62690%	0.63600%	0.57230%	0.56150%	0.57850%
	2.73161%	2.49780%	2.46313%	2.436730%	2.48428%	2.45260%	2.47300%	2.40400%	2.41390%	2.22920%
The County's Proportionate Share of the Net Pension Liability (Asset)										
Municipal General	$ 69,187,337	57,631,890	48,278,214	32,473,186	57,657,745	49,987,227	43,834,017	39,586,003	45,592,523	27,708,287
Municipal Police	34,687,003	29,719,022	25,695,727	17,271,136	27,027,769	23,134,374	24,225,214	17,282,534	23,140,555	14,259,786
Municipal Fire	16,819,537	12,127,863	8,216,617	5,102,902	5,679,611	4,308,287	4,070,799	3,274,383	3,745,776	2,985,647
	$ 120,693,877	99,478,775	82,190,558	54,847,224	90,365,125	77,429,888	72,130,030	60,142,920	72,478,854	44,953,720
The County's Covered Payroll										
Municipal General	$ 33,599,083	29,610,291	26,487,429	27,182,245	26,931,173	26,350,649	25,118,105	25,305,749	25,450,764	22,480,869
Municipal Police	9,030,169	8,033,527	7,788,501	8,053,133	7,431,661	6,971,677	7,501,275	6,411,370	6,463,042	5,807,915
Municipal Fire	3,236,563	2,373,987	1,638,849	1,199,845	1,053,635	834,157	811,090	693,478	679,972	656,416
	$ 45,865,815	40,017,805	35,914,779	36,435,223	35,416,469	34,156,483	33,430,470	32,410,597	32,593,778	28,945,200
The County's Proportionate Share of the Net Pension Liability (Asset) As a Percentage of Its Covered Payroll										
Municipal General	206%	195%	182%	119%	214%	190%	175%	156%	179%	123%
Municipal Police	384%	370%	330%	214%	364%	332%	323%	270%	358%	246%
Municipal Fire	520%	511%	501%	425%	539%	516%	502%	472%	551%	455%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability										
Municipal General	66.00%	67.26%	69.35%	77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%
Municipal Police	66.00%	67.26%	69.35%	77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%
Municipal Fire	66.00%	67.26%	69.35%	77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DOÑA ANA COUNTY'S CONTRIBUTIONS
LAST 10 FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutory Required Contribution										
Municipal General	$ 4,250,762	3,628,701	3,049,860	2,595,768	2,663,860	2,639,255	2,516,487	2,398,779	2,416,699	2,430,548
Municipal Police	1,956,183	1,819,579	1,578,588	1,491,498	1,542,175	1,423,163	1,317,647	1,417,741	1,211,749	1,221,515
Municipal Fire	1,158,128	741,173	531,773	358,908	262,766	230,746	180,595	175,601	150,138	147,214
	$ 7,365,073	6,189,453	5,160,221	4,446,174	4,468,801	4,293,164	4,014,729	3,992,121	3,778,586	3,799,277
Contributions in Relation to the Statutorily Required Contribution										
Municipal General	$ 4,250,762	3,628,701	3,049,860	2,595,768	2,663,860	2,639,255	2,516,487	2,398,779	2,416,699	2,430,548
Municipal Police	1,956,183	1,819,579	1,578,588	1,491,498	1,542,175	1,423,163	1,317,647	1,417,741	1,211,749	1,221,515
Municipal Fire	1,158,128	741,173	531,773	358,908	262,766	230,746	180,595	175,601	150,138	147,214
	$ 7,365,073	6,189,453	5,160,221	4,446,174	4,468,801	4,293,164	4,014,729	3,992,121	3,778,586	3,799,277
Contribution Deficiency (Excess)										
Municipal General	$ -	-	-	-	-	-	-	-	-	-
Municipal Police	-	-	-	-	-	-	-	-	-	-
Municipal Fire	-	-	-	-	-	-	-	-	-	-
	$ -	-	-	-	-	-	-	-	-	-

NOTES TO SCHEDULE
For The Year Ended June 30, 2025

Changes of Benefit Terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's ACFR nmpera.org/financial-overview/.
Changes of Assumptions: The Public Employees Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2024 report is available at nmpera.org/financial-overview/retirement-fund-valuation-reports/.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN DOÑA ANA COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability									
Service Cost	$ 1,733,486	1,787,124	1,317,144	1,850,055	1,515,770	1,280,932	1,160,468	1,201,614	1,156,845
Interest	1,235,083	1,120,746	1,000,354	719,838	597,854	829,681	823,253	824,254	765,062
Change of Benefit Terms	-	-	4,758,120	-	-	-	-	-	-
Differences between Expected and Actual Experience	1,799,979	-	(3,353,840)	-	3,346,394	-	2,004,387	-	(342,511)
Changes of Assumptions or Other Inputs	(1,185,895)	(1,294,688)	(1,026,717)	(5,855,646)	2,289,905	2,215,448	(1,061,826)	(844,527)	(506,265)
Benefit Payments	(905,823)	(769,952)	(666,553)	(1,830,603)	(1,790,575)	(637,140)	(591,351)	(1,740,816)	(638,884)
Net Change in Total OPEB Liability	2,676,830	843,230	2,028,508	(5,116,356)	5,959,348	3,688,921	2,334,931	(559,475)	434,247
Total OPEB Liability - Beginning	30,146,464	29,303,234	27,274,726	32,391,082	26,431,734	22,742,813	20,407,882	20,967,357	20,533,110
Total OPEB Liability - Ending	$ 32,823,294	30,146,464	29,303,234	27,274,726	32,391,082	26,431,734	22,742,813	20,407,882	20,967,357
Covered-Employee Payroll	$ 53,851,477	46,363,000	45,012,411	45,012,411	38,640,000	37,333,000	37,296,000	36,034,455	34,103,000
Total OPEB Liability as a Percentage of Covered-Employee Payroll	61%	65%	65%	61%	84%	71%	61%	57%	61%

*GASB 75 requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for the County is not available prior to fiscal year 2017, the year information became available.

NOTES TO SCHEDULE

Changes of Assumptions:

Since the prior valuation the following changes of assumptions have been made:

a. The following are the discount rates used in each period:

2025	5.20%
2024	3.93%
2023	3.65%
2022	3.54%
2021	2.16%
2020	2.21%
2019	3.50%
2018	3.87%
2017	3.58%

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Community Services (F-017) – To provide funding for a variety of County-sponsored community development projects. This fund has been established to comply with the accountability requirements of the grant agreements.

County Clerk Equipment/Records (F-018) – To account for the operations of the county clerk pursuant to NMSA 1978 Section 14-8-12.2.

County Treasurer Fees (F-020) – To account for fees collected by the Treasurer's Office for employee training and equipment. This fund was created by County Commission Resolution 30-54.

Environmental GRT (F-021) – To account for gross receipts taxes collected/disbursed by the NM Taxation and Revenue Department that are restricted for environmental related projects.

LATCF Local Assistance and Tribal Fund (F-022) – The County has been awarded an allocation from the Local Assistance and Tribal Consistency Distribution. The funding stems from the American Rescue Plan and is to provide payments to eligible revenue sharing counties and eligible Tribal governments for use on any governmental purpose except for lobbying activities. This fund was administratively created to track funds restricted by the LATCF grant agreement.

Affordable Housing Loan Fund (F-023) – Accounts for activities that enhance the quality of life of county residents by identifying needs and barriers to housing development within the County.

CARES Act (F-024) – Accounts for monies received under the Coronavirus Relief Fund, the Coronavirus Aid, Relief, and Economic Security (CARES) Act which provides for payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. The CARES Act federal grant is passed through the New Mexico Department of Finance and Administration from the U.S. Department of the Treasury. This fund was created administratively to track funds restricted under the CARES Act grant agreement.

Law Enforcement Retention Fund (F-026) – The purpose of this fund is to cover the costs for hiring new officers and retaining existing staff. DFA requires activity in the Law Enforcement Retention Fund to be reported separately.

Civil Preparedness (F-027) – To account for state grant funding through the NM Department of Homeland Security for public safety initiatives in supporting civil preparedness for disasters.

Correction Fees (F-029) – To account for fees collected by the magistrate court and the motor vehicle division and distributed by the state Administrative Office of the Courts to the County, pursuant to NMSA 1978 Section 33-3-25. The fund is restricted to covering costs of the county jailor juvenile detention facility.

Farm and Range (F-030) – In accordance with NMSA Section 6-11-5/6, this fund accounts for activities related to providing for the Fish and Wildlife Service in its efforts to control predator animals. Funding is from the Taylor Grazing Act.

County Flood Commission (F-033) – To account for the operations of the flood projects, in accordance with NMSA Compilation Section 7 Article 38-38-I. Funding is sourced from administrative fees charged on collected and distributed property taxes.

Health Services Fund (F-034) – To account for the operational activities of the County's health care system, which provides services to the residents of the County residents for local health services.

Crisis Triage Center (F-035) – To account for funds committed by County Commission Resolution 2011-81 for the support of a county crisis triage center.

Indigent Hospital Care (F-036) – In accordance with NMSA Section 7-20E-9, this fund accounts for hospital expenditures benefiting County indigents. Funds are provided through local gross receipts tax.

Reappraisal Administrative Fees (F-037) – In accordance with NMSA 7-38-38.1, this fund accounts for countywide reappraisal-related funding and expenditures.

LG Abatement Opioid Fund (F-038) – Every participating entity in the Opioid Settlement shall create a separate fund. Funds will be restricted in nature and may be expended for Opioid related expenditures. This fund was created administratively to track funds restricted by the opioid settlement agreement.

Cannabis Regulation Act (F-039) – The County currently receives GRT revenue related to Cannabis. This fund was created administratively to track activity separately from other GRT sources.

Spaceport Gross Receipts Tax (F-040) - Provides funding to the regional Spaceport district for the financing, planning, designing, engineering and construction of a Spaceport or for projects or services of the district pursuant to the regional Spaceport district act by DAC Ordinance 227A-07.

Water & Sanitation Gross Receipts Tax (F-041) – To account for funds from the Water and Sanitation Gross Receipts Tax. This fund provides funding for operations under the Water and Sanitation District Act, as established by DAC Ordinance 305-2019.

Confiscated Assets (F-042) – In accordance with NMSA Section 54-11-33, this fund accounts for activities related to the Doña Ana County Sheriff's confiscated assets program, which is directly tied to its drug interdiction program. The program was established through a joint powers agreement between the Doña Ana County Sheriff's Department and the U.S. Drug Enforcement Agency. This fund is required by the Federal Equitable Sharing Agreement between the Sheriff's Department and the U.S. Departments of Justice and Treasury.

Law Enforcement Protection (F-043) – In accordance with NMSA Section 29-13, this fund accounts for expenditures related to the operations of the Sheriff's Department, with financing provided by the State.

DAC Santa Teresa Airport (F-078) – To account for the operations of the Santa Teresa Airport.

DWI Grants (F-202) – The DWI program partners with various entities, including law enforcement, MADD, National Guard, Safe Kids, and private businesses, to combat the high DWI rate in Doña Ana County. Funding is provided by the New Mexico Department of Finance and Administration. This fund has been established in accordance with 28 CFR 66.20.

State Grants (F-203) – To account for various state grant revenues and expenditures associated with different projects.

Sheriff's Grants State (F-204) – To provide funding to support New Mexico Intelligence Center initiatives at the New Mexico High Intensity Drug Trafficking Area. This fund has been established in accordance with grant agreements.

Health Services Grant Fund (F-205) – To account for grants pertaining to Health Services are used within this fund.

Non-Governmental Grant Funds (F-212) - To account for revenues and expenditures associated with grants received from non-governmental sources. Expenditures are limited to allowable costs directly related to the approved grant activities.

Fire Districts (multiple funds) – These funds account for the operation and maintenance of the sixteen volunteer fire districts throughout the County of Doña Ana, in accordance with NMSA 7-20E-I 5. Funding is provided from the State Fire Fund.

Emergency Medical Services (multiple funds) – In accordance with NMSA Section 7-24-10A, -these funds account for the operation and maintenance of Rural Metro Ambulance Service, Hatch Clinic, and various volunteer fire districts. Funding is provided through the State Emergency Medical Fund Act, as required by State Law.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Capital Projects The capital projects funds are used to account for financial resources dedicated to the acquisition or construction of major capital facilities.

Non-major capital projects funds consist of the following:

Airport FAA Projects (F-101) – To account for the cost of developing airports within the County.

HH Capital Projects (F-102) – To account for costs associated with water system improvements.

County Administration Building Project (F-103) – To account for costs related to improvements at the County administration building.

Office of Emergency Management (OEM) (F-104) – To account for the construction of new OEM facility.

Road's Initiative (F-105) – To account for the acceptance of non-County maintained roads into the County's maintained road network.

Detention Energy Infrastructure (F-106) – To account for expenditures related to an energy infrastructure project at the Detention Center.

BOE Warehouse (F-107) – To account for the County's portion of construction cost related to the Bureau of Elections warehouse.

Transitional Supportive Housing Facility (F-215) – To account for the construction and landscaping of phase I of the new Transitional Supportive Housing facility.

Fire Rescue Administration Complex (F-216) – To account for the design of the new Dona Ana County Fire Rescue Administration Complex.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR DEBT SERVICE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Non-major debt service funds consist of the following:

Debt Service Fund – To account for the County's accumulation of resources for, and the payment of, governmental fund debt principal and interest.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
AS OF JUNE 30, 2025

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-Major Funds
ASSETS				
Cash and Cash Equivalents	$ 781,915	-	77,052	858,967
Investments	49,701,593	14,514,156	727,070	64,942,819
Receivables				
Accounts Receivable, Net	7,484,419	-	44,363	7,528,782
Taxes Receivable, Net	444,456	-	39,467	483,923
Grants Receivables	5,853,311	1,360,670	-	7,213,981
Interest Receivable	74,448	32	995	75,475
Total Receivables, Net	13,856,634	1,360,702	84,825	15,302,161
Due from Other Funds	606,972	-	-	606,972
Total Assets	$ 64,947,114	15,874,858	888,947	81,710,919
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 4,829,864	211,542	1,342	5,042,748
Accrued Payroll Liabilities	18,502	-	-	18,502
Due to Other Funds	3,592,723	1,395,038	-	4,987,761
Unearned Revenue	6,643,884	-	-	6,643,884
Other Liabilities	4,251	-	-	4,251
Total Liabilities	15,089,224	1,606,580	1,342	16,697,146
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	287,919	-	35,247	323,166
Opioid Settlements	2,409,315	-	-	2,409,315
Total Deferred Inflows of Resources	2,697,234	-	35,247	2,732,481
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	46,320,959	10,481,550	852,358	57,654,867
Committed	928,810	3,835,773	-	4,764,583
Assigned	-	-	-	-
Unassigned	(89,113)	(49,045)	-	(138,158)
Total Fund Balances	47,160,656	14,268,278	852,358	62,281,292
Total Liabilities Deferred Inflows of Resources, and Fund Balances	$ 64,947,114	15,874,858	888,947	81,710,919

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-Major Funds
REVENUES				
Taxes				
Property Taxes	$ 3,199,588	-	472,682	3,672,270
Gross Receipts	23,528,753	-	263,346	23,792,099
Other Taxes	1,675,785	-	-	1,675,785
Intergovernmental				
State and Local Operating Grants	12,065,032	-	-	12,065,032
State and Local Capital Grants	6,790,690	1,344	-	6,792,034
Federal Operating Grants	1,521,773	-	-	1,521,773
Federal Capital Grants	845,881	8,580,058	-	9,425,939
Charges for Services	786,178	-	-	786,178
Contributions/Donations Private Services	100	-	-	100
Investment Earnings	2,063,713	153,504	16,640	2,233,857
Settlements	445,663	-	-	445,663
Other Revenue	316,100	-	-	316,100
Total Revenues	53,239,256	8,734,906	752,668	62,726,830
EXPENDITURES				
Current				
General Government	8,926,843	-	10,122	8,936,965
Public Safety	6,029,995	-	-	6,029,995
Public Works	3,325,136	201,821	-	3,526,957
Health and Welfare	24,386,558	-	-	24,386,558
Debt Service				
Principal Payments	41,963	-	1,562,495	1,604,458
Interest Payments	5,032	-	424,964	429,996
Capital Outlay	15,706,950	13,379,336	-	29,086,286
Total Expenditures	58,422,477	13,581,157	1,997,581	74,001,215
Excess (Deficiency) of Revenues Over Expenditures	(5,183,221)	(4,846,251)	(1,244,913)	(11,274,385)
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Long-Term Capital-Related Debt	262,821	-	-	262,821
Lease Liabilities Issued	296,872	-		296,872
Transfers In	11,444,806	4,207,990	1,257,958	16,910,754
Transfers Out	(11,172,661)	(8,761,677)	-	(19,934,338)
Total Other Financing Sources (Uses)	831,838	(4,553,687)	1,257,958	(2,463,891)
Net Change in Fund Balance	(4,351,383)	(9,399,938)	13,045	(13,738,276)
Fund Balance - Beginning of Year	52,125,159	23,668,216	839,313	76,632,688
Adjustments - Changes within Reporting Entity	(613,120)	-	-	(613,120)
Fund Balance - Beginning as Adjusted	51,512,039	23,668,216	839,313	76,019,568
Fund Balance - End of the Year	$ 47,160,656	14,268,278	852,358	62,281,292

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

		F-017 Community Services	F-018 County Clerk Equip/Rcrd	F-020 County Treasurer Fees	F-021 Environmental GRT	F-022 LATCF Local Assistance & Tribal Fund
ASSETS						
Investments	$	12,482	345,507	31,625	351,076	4,574,813
Receivables						
Accounts Receivable, Net		-	815	-	-	-
Interest Receivable		-	798	47	363	-
Total Receivables, Net		-	1,613	47	363	-
Total Assets	$	12,482	347,120	31,672	351,439	4,574,813
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$	-	7,386	-	-	37,069
Unearned Revenue		3	-	-	-	4,537,744
Total Liabilities		3	7,386	-	-	4,574,813
DEFERRED INFLOWS OF RESOURCES						
Property Taxes		-	-	-	-	-
Total Deferred Inflows of Resources		-	-	-	-	-
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		12,479	339,734	-	351,439	-
Committed		-	-	31,672	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	-
Total Fund Balances		12,479	339,734	31,672	351,439	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$	12,482	347,120	31,672	351,439	4,574,813

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

	F-023 Affordable Housing Loan Fund	F-024 CARES Act	F-026 Law Enforcement Retention Fund	F-027 Civil Preparedness	F-029 Correction Fees
ASSETS					
Cash and Cash Equivalents	$ -	-	41,415	201	-
Investments	375,000	1,010	-	49,498	201,892
Receivables					
Grants Receivables	-	-	-	322,662	-
Interest Receivable	-	-	-	-	462
Total Receivables, Net	-	-	-	322,662	462
Total Assets	$ 375,000	1,010	41,415	372,361	202,354
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ -	-	-	-	-
Accrued Payroll Liabilities	-	-	(261)	-	-
Due to Other Funds	-	-	41,450	-	-
Unearned Revenue	-	1,010	226	30,105	-
Total Liabilities	-	1,010	41,415	30,105	-
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	375,000	-	-	342,256	202,354
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	375,000	-	-	342,256	202,354
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 375,000	1,010	41,415	372,361	202,354

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

	F-030 Farm and Range	F-033 County Flood Commission	F-034 Health Services (SLIAG)	F-035 Crisis Triage Center	F-036 Indigent Hospital Care
ASSETS					
Cash and Cash Equivalents	$ -	381,621	12,373	-	-
Investments	32,051	9,415,018	9,861,168	898,043	4,970,625
Receivables					
Accounts Receivable, Net	-	-	676,775	-	1,381,322
Taxes Receivable, Net	-	322,793	-	-	-
Grants Receivables	-	1,937,902	-	-	-
Interest Receivable	73	20,272	21,291	826	10,386
Total Receivables, Net	73	2,280,967	698,066	826	1,391,708
Due from Other Funds	-	-	606,972	-	-
Total Assets	$ 32,124	12,077,606	11,178,579	898,869	6,362,333
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ -	688,731	796,460	1,731	50,103
Accrued Payroll Liabilities	-	4,045	6,588	-	279
Total Liabilities	-	692,776	803,048	1,731	50,382
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	287,919	-	-	-
Total Deferred Inflows of Resources	-	287,919	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	32,124	11,096,911	10,375,531	-	6,311,951
Committed	-	-	-	897,138	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	32,124	11,096,911	10,375,531	897,138	6,311,951
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 32,124	12,077,606	11,178,579	898,869	6,362,333

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

		F-037 Reappraisal Administrative Fees	F-038 LG Abatement Opioid Fund	F-039 Cannabis Regulation Act	F-040 Spaceport Gross Receipts	F-041 Water & Sanitation Gross Receipts
ASSETS						
Cash and Cash Equivalents	$	71	-	-	-	-
Investments		960,070	5,388,936	659,490	35,760	-
Receivables						
Accounts Receivable, Net		-	2,607,989	-	2,788,347	-
Taxes Receivable		-	-	45,587	-	76,076
Interest Receivable		2,202	-	-	-	-
Total Receivables, Net		2,202	2,607,989	45,587	2,788,347	76,076
Total Assets	$	962,343	7,996,925	705,077	2,824,107	76,076
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$	168,432	-	1,368	2,788,347	76,069
Accrued Payroll Liabilities		396	-	-	-	-
Total Liabilities		168,828	-	1,368	2,788,347	76,069
DEFERRED INFLOWS OF RESOURCES						
Property Taxes		-	-	-	-	-
Opioid Settlements		-	2,409,315	-	-	-
Total Deferred Inflows of Resources		-	2,409,315	-	-	-
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		793,515	5,587,610	703,709	35,760	7
Committed		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	-
Total Fund Balances		793,515	5,587,610	703,709	35,760	7
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$	962,343	7,996,925	705,077	2,824,107	76,076

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

		F-042 Confiscated Assets	F-043 Law Enforcement Protection	F-078 DAC Santa Teresa Airport	F-202 DWI Grants	F-203 State Grants
ASSETS						
Cash and Cash Equivalents	$	-	-	-	23,876	-
Investments		11	135,578	724,987	574,628	-
Receivables						
Accounts Receivable, Net		-	-	29,171	-	-
Grants Receivables		-	-	-	-	2,806,259
Interest Receivable		-	-	1,537	-	-
Total Receivables, Net		-	-	30,708	-	2,806,259
Total Assets	$	11	135,578	755,695	598,504	2,806,259
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$	-	-	2,894	52,580	212
Accrued Payroll Liabilities		-	379	1,345	4,930	(312)
Due to Other Funds		-	-	-	-	2,809,932
Deferred Revenue		-	-	-	-	14,869
Other Liabilities		-	-	5,555	-	-
Total Liabilities		-	379	9,794	57,510	2,824,701
DEFERRED INFLOWS OF RESOURCES						
Property Taxes		-	-	-	-	-
Total Deferred Inflows of Resources		-	-	-	-	-
FUND BALANCES						
Nonspendable		-	-	-	-	-
Restricted		11	135,199	745,901	540,994	-
Committed		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	(18,442)
Total Fund Balances		11	135,199	745,901	540,994	(18,442)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$	11	135,578	755,695	598,504	2,806,259

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

	F-204 Sheriff's Grants State	F-205 Health Services Grant Fund	F-212 Non-Governmental Grant	Fire Districts	Emergency Medical Services	Total
ASSETS						
Cash and Cash Equivalents	$ 73,640	91,344	-	157,374	-	781,915
Investments	720	-	100,000	9,628,283	373,322	49,701,593
Receivables						
Accounts Receivable, Net	-	-	-	-	-	7,484,419
Taxes Receivable	-	-	-	-	-	444,456
Grants Receivables	143,694	532,775	-	110,019	-	5,853,311
Interest Receivable	-	-	-	16,093	98	74,448
Total Receivables, Net	143,694	532,775	-	126,112	98	13,856,634
Due from Other Funds	-	-	-	-	-	606,972
Total Assets	$ 218,054	624,119	100,000	9,911,769	373,420	64,947,114
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$ 1,676	23,447	-	131,081	2,278	4,829,864
Accrued Payroll Liabilities	(198)	(1,519)	-	2,830	-	18,502
Due to Other Funds	134,369	606,972	-	-	-	3,592,723
Unearned Revenue	9,870	65,890	100,000	1,884,167	-	6,643,884
Other Liabilities	-	-	-	(1,304)	-	4,251
Total Liabilities	145,717	694,790	100,000	2,016,774	2,278	15,089,224
DEFERRED INFLOWS OF RESOURCES						
Property Taxes	-	-	-	-	-	287,919
Opioid Settlements	-	-	-	-	-	2,409,315
Total Deferred Inflows of Resources	-	-	-	-	-	2,697,234
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	72,337	-	-	7,894,995	371,142	46,320,959
Committed	-	-	-	-	-	928,810
Assigned	-	-	-	-	-	-
Unassigned	-	(70,671)	-	-	-	(89,113)
Total Fund Balances	72,337	(70,671)	-	7,894,995	371,142	47,160,656
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 218,054	624,119	100,000	9,911,769	373,420	64,947,114

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

	F-101 Airport FAA Projects	F-102 HH Capital Improvements	F-103 County Administration Building Project	F-104 Office of Emergency Management	F-105 Road's Initiative
ASSETS					
Cash and Cash Equivalents	$ -	-	-	-	-
Investments	-	1,198,698	3,234	2,721,914	7,664,206
Receivables					
Grants Receivables	1,360,670	-	-	-	-
Total Receivables, Net	1,360,670	-	-	-	-
Total Assets	$ 1,360,670	1,198,698	3,234	2,721,914	7,664,206
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ 14,677	-	-	-	143,634
Due to Other Funds	1,395,038	-	-	-	-
Total Liabilities	1,409,715	-	-	-	143,634
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	1,198,698	3,234	-	7,520,572
Committed	-	-	-	2,721,914	-
Assigned	-	-	-	-	-
Unassigned	(49,045)	-	-	-	-
Total Fund Balances	(49,045)	1,198,698	3,234	2,721,914	7,520,572
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,360,670	1,198,698	3,234	2,721,914	7,664,206

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2025

	F-106 Detention Energy Infrastructure	F-107 BOE Warehouse	F-215 Transitional Supportive Housing Facility	F-216 Fire Rescue Administration Complex	Total
ASSETS					
Cash and Cash Equivalents	$ -	-	-	-	-
Investments	13,827	784,277	1,028,000	1,100,000	14,514,156
Receivables					
Grants Receivables	-	-	-	-	1,360,670
Interest Receivable	32	-	-	-	32
Total Receivables, Net	32	-	-	-	1,360,702
Total Assets	$ 13,859	784,277	1,028,000	1,100,000	15,874,858
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ -	53,231	-	-	211,542
Due to Other Funds	-	-	-	-	1,395,038
Total Liabilities	-	53,231	-	-	1,606,580
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	731,046	1,028,000	-	10,481,550
Committed	13,859	-	-	1,100,000	3,835,773
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(49,045)
Total Fund Balances	13,859	731,046	1,028,000	1,100,000	14,268,278
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 13,859	784,277	1,028,000	1,100,000	15,874,858

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-017 Community Services	F-018 County Clerk Equip/Rcrd	F-020 County Treasurer Fees	F-021 Environmental GRT	F-022 LATCF Local Assistance & Tribal Fund
REVENUES					
Taxes					
Gross Receipts	$ -	-	-	869,942	-
Intergovernmental					
State and Local Operating Grants	9,074	-	-	-	-
Federal Capital Grants	-	-	-	-	845,881
Charges for Services	-	171,521	4,028	-	-
Investment Earnings	-	16,583	1,658	23,312	-
Other Revenue	1,126	-	-	-	-
Total Revenues	10,200	188,104	5,686	893,254	845,881
EXPENDITURES					
Current					
General Government	10,200	127,363	5,476	26,040	-
Debt Service					
Principal Payments	-	-	-	-	32,127
Interest Payments	-	-	-	-	5,032
Capital Outlay	-	-	-	-	1,105,594
Total Expenditures	10,200	127,363	5,476	26,040	1,142,753
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	60,741	210	867,214	(296,872)
OTHER FINANCING SOURCES (USES)					
Lease and SBITA Liabilities Issued	-	-	-	-	296,872
Transfers In	-	-	-	567,719	-
Transfers Out	-	-	-	(1,500,000)	-
Total Other Financing Sources (Uses)	-	-	-	(932,281)	296,872
Net Change in Fund Balance	-	60,741	210	(65,067)	-
Fund Balance - Beginning of Year	12,479	278,993	31,462	416,506	-
Fund Balance - End of the Year	$ 12,479	339,734	31,672	351,439	-

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-023 Affordable Housing Loan Fund	F-024 CARES Act	F-026 Law Enforcement Retention Fund	F-027 Civil Preparedness	F-029 Correction Fees
REVENUES					
Intergovernmental					
State and Local Operating Grants	$ -	-	-	31,912	-
Federal Operating Grants	-	-	-	333,869	-
Investment Earnings	-	-	-	-	27,133
Total Revenues	-	-	-	365,781	27,133
EXPENDITURES					
Current					
Public Safety	-	-	-	193,107	-
Capital Outlay	-	-	-	231,944	396,210
Total Expenditures	-	-	-	425,051	396,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(59,270)	(369,077)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	151,157	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	151,157	-
Net Change in Fund Balance	-	-	-	91,887	(369,077)
Fund Balance - Beginning of Year	375,000	-	-	250,369	571,431
Fund Balance - End of the Year	$ 375,000	-	-	342,256	202,354

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-030 Farm and Range	F-033 County Flood Commission	F-034 Health Services (SLIAG)	F-035 Crisis Triage Center	F-036 Indigent Hospital Care
REVENUES					
Taxes					
Property Taxes	$ -	3,199,588	-	-	-
Gross Receipts	-	-	7,391,885	-	8,452,317
Intergovernmental					
State and Local Capital Grants	-	6,790,690	-	-	-
Contributions/Donations Private Services	-	-	100	-	-
Investment Earnings	2,706	537,061	644,510	41,219	238,146
Other Revenue	34,204	17,201	7,096	-	208,804
Total Revenues	36,910	10,544,540	8,043,591	41,219	8,899,267
EXPENDITURES					
Current					
Public Safety	44,683	-	-	-	-
Public Works	-	2,496,802	-	-	-
Health and Welfare	-	-	8,283,986	2,413,531	10,393,600
Debt Service					
Principal Payments	-	9,836	-	-	-
Capital Outlay	-	7,915,940	18,750	5,374	-
Total Expenditures	44,683	10,422,578	8,302,736	2,418,905	10,393,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,773)	121,962	(259,145)	(2,377,686)	(1,494,333)
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Long-Term Capital-Related Debt	-	262,821	-	-	-
Transfers In	-	-	2,227,279	3,041,244	434,579
Transfers Out	-	-	(5,872,844)	-	-
Total Other Financing Sources (Uses)	-	262,821	(3,645,565)	3,041,244	434,579
Net Change in Fund Balance	(7,773)	384,783	(3,904,710)	663,558	(1,059,754)
Fund Balance - Beginning of Year	39,897	10,712,128	14,280,241	233,580	7,371,705
Fund Balance - End of the Year	$ 32,124	11,096,911	10,375,531	897,138	6,311,951

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-037 Reappraisal Administrative Fees	F-038 LG Abatement Opioid Fund	F-039 Cannabis Regulation Act	F-040 Spaceport Gross Receipts	F-041 Water & Sanitation Gross Receipts
REVENUES					
Taxes					
Gross Receipts	$ -	-	283,343	4,453,123	338,082
Other Taxes	1,675,785	-	-	-	-
Investment Earnings	28,712	-	-	-	-
Settlements	-	445,663	-	-	-
Other Revenue	15,394	-	-	-	-
Total Revenues	1,719,891	445,663	283,343	4,453,123	338,082
EXPENDITURES					
Current					
General Government	1,471,473	-	8,501	4,453,123	-
Public Safety	-	13,860	-	-	-
Public Works	-	-	-	-	338,075
Capital Outlay	11,831	-	-	-	-
Total Expenditures	1,483,304	13,860	8,501	4,453,123	338,075
Excess (Deficiency) of Revenues Over (Under) Expenditures	236,587	431,803	274,842	-	7
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	236,587	431,803	274,842	-	7
Fund Balance - Beginning of Year	556,928	5,155,807	428,867	-	-
Adjustments - Changes within Reporting Entity	-	-	-	35,760	-
Fund Balance - Beginning as Adjusted	556,928	5,155,807	428,867	35,760	-
Fund Balance - End of the Year	$ 793,515	5,587,610	703,709	35,760	7

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-042 Confiscated Assets	F-043 Law Enforcement Protection	F-078 DAC Santa Teresa Airport	F-202 DWI Grants	F-203 State Grants
REVENUES					
Intergovernmental					
State and Local Operating Grants	$ -	294,500	-	1,437,893	4,332,299
Charges for Services	-	-	468,280	131,909	-
Investment Earnings	-	-	35,129	-	-
Other Revenue	-	-	7,050	65	-
Total Revenues	-	294,500	510,459	1,569,867	4,332,299
EXPENDITURES					
Current					
General Government	-	-	-	-	2,824,667
Public Safety	-	324,756	-	-	-
Public Works	-	-	490,259	-	-
Health and Welfare	-	-	-	1,784,710	-
Capital Outlay	-	25,663	822	-	1,607,173
Total Expenditures	-	350,419	491,081	1,784,710	4,431,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(55,919)	19,378	(214,843)	(99,541)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	24,862	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	24,862	-	-
Net Change in Fund Balance	-	(55,919)	44,240	(214,843)	(99,541)
Fund Balance - Beginning of Year	11	191,118	701,661	755,837	81,099
Fund Balance - End of the Year	$ 11	135,199	745,901	540,994	(18,442)

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-204 Sheriff's Grants State	F-205 Health Services Grant Fund	F-212 Non-Governmental Grant	Fire Districts	Emergency Medical Services	Change to or Within the Financial Reporting Entity	Total
REVENUES							
Taxes							
Property Taxes	$ -	-	-	-	-		3,199,588
Gross Receipts	-	-	-	1,740,061	-		23,528,753
Other Taxes	-	-	-	-	-		1,675,785
Intergovernmental							
State and Local Operating Grants	972,464	746,377	-	3,224,494	1,016,019		12,065,032
State and Local Capital Grants	-	-	-	-	-		6,790,690
Federal Operating Grants	393,279	693,290	-	101,335	-		1,521,773
Federal Capital Grants	-	-	-	-	-		845,881
Charges for Services	-	-	-	10,440	-		786,178
Contributions/Donations Private Services	-	-	-	-	-		100
Investment Earnings	-	-	-	459,039	8,505		2,063,713
Settlements	-	-	-	-	-		445,663
Other Revenue	-	420	-	24,740	-		316,100
Total Revenues	1,365,743	1,440,087	-	5,560,109	1,024,524		53,239,256
EXPENDITURES							
Current							
General Government	-	-	-	-	-		8,926,843
Public Safety	1,464,263	-	-	3,514,268	475,058		6,029,995
Public Works	-	-	-	-	-		3,325,136
Health and Welfare	-	1,510,731	-	-	-		24,386,558
Debt Service							
Principal Payments	-	-	-	-	-		41,963
Interest Payments	-	-	-	-	-		5,032
Capital Outlay	8,635	-	-	4,140,208	238,806		15,706,950
Total Expenditures	1,472,898	1,510,731	-	7,654,476	713,864		58,422,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,155)	(70,644)	-	(2,094,367)	310,660		(5,183,221)
OTHER FINANCING SOURCES (USES)							
Proceeds from Issuance of Long-Term Capital-Related Debt	-	-	-	-	-		262,821
Lease and SBITA Liabilities Issued	-	-	-	-	-		296,872
Transfers In	-	62,840	-	4,935,126	-		11,444,806
Transfers Out	-	-	-	(3,799,817)	-		(11,172,661)
Total Other Financing Sources (Uses)	-	62,840	-	1,135,309	-		831,838
Net Change in Fund Balance	(107,155)	(7,804)	-	(959,058)	310,660		(4,351,383)
Fund Balance - Beginning of Year	179,492	(62,867)	-	8,854,053	60,482	648,880	52,125,159
Adjustments - Changes within Reporting Entity	-	-	-	-	-	(648,880)	(613,120)
Fund Balance - Beginning as Adjusted	179,492	(62,867)	-	8,854,053	60,482	-	51,512,039
Fund Balance - End of the Year	$ 72,337	(70,671)	-	7,894,995	371,142	-	47,160,656

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-101 Airport FAA Projects	F-102 HH Capital Improvements	F-103 County Administration Building Project	F-104 Office of Emergency Management	F-105 Road's Initiative
REVENUES					
Intergovernmental					
State and Local Capital Grants	$ 1,344	-	-	-	-
Federal Capital Grants	8,580,058	-	-	-	-
Investment Earnings	152,799	-	-	-	-
Total Revenues	8,734,201	-	-	-	-
EXPENDITURES					
Current					
Public Works	4,955	-	-	-	143,635
Capital Outlay	8,588,213	-	-	240,778	4,001,603
Total Expenditures	8,593,168	-	-	240,778	4,145,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	141,033	-	-	(240,778)	(4,145,238)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,968,990	-	111,000	-
Transfers Out	(6,600,000)	(2,161,677)	-	-	-
Total Other Financing Sources (Uses)	(6,600,000)	(192,687)	-	111,000	-
Net Change in Fund Balance	(6,458,967)	(192,687)	-	(129,778)	(4,145,238)
Fund Balance - Beginning of Year	6,409,922	1,391,385	3,234	2,851,692	11,665,810
Fund Balance - End of the Year	$ (49,045)	1,198,698	3,234	2,721,914	7,520,572

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-106 Detention Energy Infrastructure	F-107 BOE Warehouse	F-215 Transitional Supportive Housing Facility	F-216 Fire Rescue Administration Complex	Total
REVENUES					
Intergovernmental					
State and Local Capital Grants	$ -	-	-	-	1,344
Federal Capital Grants	-	-	-	-	8,580,058
Investment Earnings	705	-	-	-	153,504
Total Revenues	705	-	-	-	8,734,906
EXPENDITURES					
Current					
Public Works	-	53,231	-	-	201,821
Capital Outlay	-	548,742	-	-	13,379,336
Total Expenditures	-	601,973	-	-	13,581,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	705	(601,973)	-	-	(4,846,251)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	1,028,000	1,100,000	4,207,990
Transfers Out	-	-	-	-	(8,761,677)
Total Other Financing Sources (Uses)	-	-	1,028,000	1,100,000	(4,553,687)
Net Change in Fund Balance	705	(601,973)	1,028,000	1,100,000	(9,399,938)
Fund Balance - Beginning of Year	13,154	1,333,019	-	-	23,668,216
Fund Balance - End of the Year	$ 13,859	731,046	1,028,000	1,100,000	14,268,278

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Non-major business-type funds consist of the following:

Salem/Ogas Wastewater (F-079) – To account for the service activities of the wastewater system.

La Union Wastewater (F-082) – To account for the service activities of the wastewater system.

Doña Ana Wastewater System (F-083) – To account for the service activities of the wastewater system.

Las Palmeras/Montana Vista Wastewater (F-084) – To account for the service activities of the wastewater system.

Rincon Wastewater (F-085) – To account for the service activities of the wastewater system.

Chaparral Wastewater System (F-086) – To account for the service activities of the wastewater system.

NMED County Utilities (multiple funds) – To account for the service activities of the various County utility systems.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

	F-079 Salem/Ogas Wastewater System	F-082 La Union Wastewater System	F-083 Dona Ana Wastewater System	F-084 Las Palmeras/ Montana Vista Wastewater
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ -	-	-	-
Investments	164,496	39,637	-	-
Receivables				
Accounts Receivable, Net	31,564	11,826	-	-
Grants Receivables	11,605	-	-	-
Interest Receivable	377	74	-	-
Total Receivables, Net	43,546	11,900	-	-
Total Current Assets	208,042	51,537	-	-
Non-Current Assets				
Capital Assets, Net	1,913,710	2,613,356	1,805,416	316,486
Total Non-Current Assets	1,913,710	2,613,356	1,805,416	316,486
Total Assets	$ 2,121,752	2,664,893	1,805,416	316,486
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 1,833	1,882	-	-
Accrued Interest Payable	1,543	3,117	-	-
Accrued Payroll Liabilities	153	317	-	-
Compensated Absences	3,277	4,894	-	-
Bonds and Notes Payable	49,516	8,319	-	-
Other Liabilities	6,392	8,474	-	1,601
Total Current Liabilities	62,714	27,003	-	1,601
Long-Term Liabilities				
Bonds and Notes Payable	154,569	25,968	-	-
Compensated Absences	1,966	2,937	-	-
Total Non-Current Liabilities	156,535	28,905	-	-
Total Liabilities	219,249	55,908	-	1,601
NET POSITION				
Net Investment in Capital Assets	1,709,625	2,579,069	1,805,416	316,486
Unrestricted	192,878	29,916	-	(1,601)
Total Net Position	1,902,503	2,608,985	1,805,416	314,885
Total Liabilities and Net Position	$ 2,121,752	2,664,893	1,805,416	316,486

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

	F-085 Rincon Wastewater System	F-086 Chaparral Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ -	-	-	-
Investments	345,235	437,339	275,367	1,262,074
Receivables				
Accounts Receivable, Net	4,727	34,544	-	82,661
Grants Receivables	1,562	1,018,379	-	1,031,546
Interest Receivable	742	-	593	1,786
Total Receivables, Net	7,031	1,052,923	593	1,115,993
Total Current Assets	352,266	1,490,262	275,960	2,378,067
Non-Current Assets				
Capital Assets, Net	998,672	7,293,832	212,869	15,154,341
Total Non-Current Assets	998,672	7,293,832	212,869	15,154,341
Total Assets	$ 1,350,938	8,784,094	488,829	17,532,408
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 670	287,307	-	291,692
Accrued Interest Payable	-	4,972	-	9,632
Accrued Payroll Liabilities	522	123	-	1,115
Compensated Absences	7,134	16,863	-	32,168
Bonds and Notes Payable	-	24,127	-	81,962
Other Liabilities	1,921	23,733	-	42,121
Total Current Liabilities	10,247	357,125	-	458,690
Long-Term Liabilities				
Bonds and Notes Payable	-	522,805	-	703,342
Compensated Absences	4,280	10,117	-	19,300
Total Non-Current Liabilities	4,280	532,922	-	722,642
Total Liabilities	14,527	890,047	-	1,181,332
NET POSITION				
Net Investment in Capital Assets	998,672	6,746,900	212,869	14,369,037
Unrestricted	337,739	1,147,147	275,960	1,982,039
Total Net Position	1,336,411	7,894,047	488,829	16,351,076
Total Liabilities and Net Position	$ 1,350,938	8,784,094	488,829	17,532,408

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

		F-079 Salem/Ogas Wastewater System	F-082 La Union Wastewater System	F-083 Dona Ana Wastewater System	F-084 Las Palmeras/ Montana Vista Wastewater
OPERATING REVENUES					
Charges for Services	$	7,081	3,709	-	-
Charges for Sewage Service		126,767	148,314	-	-
Other Revenue		22,451	-	-	-
Total Operating Revenues		156,299	152,023	-	-
OPERATING EXPENSES					
Personnel Services - Salaries and Wages		34,352	24,815	-	-
Personnel Services - Employee Benefits		20,429	21,444	-	-
Professional and Technical Services		-	31,416	-	-
Utilities		17,278	7,116	-	-
Other Operating Expenses		33,337	69,966	-	-
Write-Off of Uncollectible Accounts		(12,205)	(8,792)	-	-
Depreciation		83,282	118,892	73,189	13,261
Total Operating Expenses		176,473	264,857	73,189	13,261
Operating Income (Loss)		(20,174)	(112,834)	(73,189)	(13,261)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental					
State and Local Capital Grants		73,333	-	-	-
Investment Earnings		7,741	1,752	-	-
Interest Expense		(2,499)	(5,049)	-	-
Total Non-Operating Revenues (Expenses)		78,575	(3,297)	-	-
Income (Loss) before Transfers		58,401	(116,131)	(73,189)	(13,261)
Transfers In		-	30,000	-	-
Transfers Out		(1)	(2)	-	-
Total Transfers In (Out)		(1)	29,998	-	-
Change in Net Position		58,400	(86,133)	(73,189)	(13,261)
Net Position, Beginning of Year		1,843,040	2,693,531	1,878,605	328,146
Restatement - Change in Accounting Principle - Note 22		1,063	1,587	-	-
Net Position, Beginning of Year, Restated		1,844,103	2,695,118	1,878,605	328,146
Net Position, End of Year	$	1,902,503	2,608,985	1,805,416	314,885

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

		F-085 Rincon Wastewater System	F-086 Chaparral Wastewater System	NMED County Utilities	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for Services	$	-	37,210	-	48,000
Charges for Sewage Service		39,501	387,500	-	702,082
Other Revenue		-	30,339	-	52,790
Total Operating Revenues		39,501	455,049	-	802,872
OPERATING EXPENSES					
Personnel Services - Salaries and Wages		63,784	113,446	-	236,397
Personnel Services - Employee Benefits		30,548	69,840	-	142,261
Professional and Technical Services		-	49,529	-	80,945
Utilities		10,059	44,728	-	79,181
Other Operating Expenses		17,871	41,742	-	162,916
Write-Off of Uncollectible Accounts		(6,054)	(16,438)	-	(43,489)
Depreciation		32,257	711,075	94,708	1,126,664
Total Operating Expenses		148,465	1,013,922	94,708	1,784,875
Operating Income (Loss)		(108,964)	(558,873)	(94,708)	(982,003)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental					
State and Local Capital Grants		36,569	1,131,130	-	1,241,032
Investment Earnings		16,392	-	13,200	39,085
Interest Expense		-	-	-	(7,548)
Total Non-Operating Revenues (Expenses)		52,961	1,131,130	13,200	1,272,569
Income (Loss) before Transfers		(56,003)	572,257	(81,508)	290,566
Transfers In		85,000	60,200	5	175,205
Transfers Out		-	-	-	(3)
Total Transfers In (Out)		85,000	60,200	5	175,202
Change in Net Position		28,997	632,457	(81,503)	465,768
Net Position, Beginning of Year		1,305,101	7,256,123	570,332	15,874,878
Restatement - Change in Accounting Principle - Note 22		2,313	5,467	-	10,430
Net Position, Beginning of Year, Restated		1,307,414	7,261,590	570,332	15,885,308
Net Position, End of Year	$	1,336,411	7,894,047	488,829	16,351,076

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	F-079 Salem/Ogas Wastewater System	F-082 La Union Wastewater System	F-083 Dona Ana Wastewater System	F-084 Las Palmeras/ Montana Vista Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	$ 123,294	165,342	-	-
Payments to Employees	(55,165)	(46,833)	-	-
Payments to Suppliers	(53,888)	(124,793)	-	-
Other Receipts	22,451	-	-	-
Net Cash Provided (Used) by Operating Activities	36,692	(6,284)	-	-
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	-	30,000	-	-
Transfers to Other Funds	(1)	(2)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(1)	29,998	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of Capital Assets	(73,333)	-	-	-
Principal Payments	(30,696)	(62,019)	-	-
Interest Payments	(2,499)	(5,049)	-	-
Intergovernmental Capital Grants	73,333	-	-	-
Net Cash Provided by (Used for) Capital And Related Financing Activities	(33,195)	(67,068)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sales and Maturities of Investments	-	40,965	-	-
Purchase of Investments	(12,438)	-	-	-
Interest and Dividends	7,741	1,752	-	-
Net Cash Provided by (Used for) Investing Activities	(4,697)	42,717	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(1,201)	(637)	-	-
Balances - Beginning of Year	1,201	637	-	-
Balances - End of Year	$ -	-	-	-

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

		F-079 Salem/Ogas Wastewater System	F-082 La Union Wastewater System	F-083 Dona Ana Wastewater System	F-084 Las Palmeras/ Montana Vista Wastewater
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES					
Operating Income/(Loss)	$	(20,174)	(112,834)	(73,189)	(13,261)
Adjustments					
Depreciation Expense		83,282	118,892	73,189	13,261
Write-Off of Uncollectible Accounts		(12,205)	(8,792)	-	-
Restatement - Change in Accounting Principle		1,063	1,587	-	-
Change in Assets and Liabilities					
(Increase) Decrease in Receivables		(10,554)	13,319	-	-
Increase (Decrease) in Accounts Payable		(2,731)	(16,065)	-	-
Increase (Decrease) in Accrued Expenses and Other Liabilities		(542)	(230)	-	-
Increase (Decrease) in Compensated Absences		(1,447)	(2,161)	-	-
Net Cash Provided by (Used for) Operating Activities	$	36,692	(6,284)	-	-

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	F-085 Rincon Wastewater System	F-086 Chaparral Wastewater System	NMED County Utilities	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	$ 50,485	(572,993)	402	(233,470)
Payments to Employees	(95,169)	(185,265)	-	(382,432)
Payments to Suppliers	(32,945)	114,945	-	(96,681)
Other Receipts	-	30,339	-	52,790
Net Cash Provided (Used) by Operating Activities	(77,629)	(612,974)	402	(659,793)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	85,000	-	5	115,005
Transfers to Other Funds	-	60,200	-	60,197
Net Cash Provided by (Used for) Noncapital Financing Activities	85,000	60,200	5	175,202
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of Capital Assets	(36,569)	(1,577,718)	-	(1,687,620)
Proceeds from Issuance of Debt	-	21,566	-	21,566
Principal Payments	-	(24,127)	-	(116,842)
Interest Payments	-	-	-	(7,548)
Intergovernmental Capital Grants	36,569	1,131,130	-	1,241,032
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	(449,149)	-	(549,412)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sales and Maturities of Investments	-	992,378	-	1,033,343
Purchase of Investments	(26,283)	-	(15,659)	(54,380)
Interest and Dividends	16,392	-	13,200	39,085
Net Cash Provided by (Used for) Investing Activities	(9,891)	992,378	(2,459)	1,018,048
Net Increase/(Decrease) in Cash and Cash Equivalents	(2,520)	(9,545)	(2,052)	(15,955)
Balances - Beginning of Year	2,520	9,545	2,052	15,955
Balances - End of Year	$ -	-	-	-

STATE OF NEW MEXICO
DOÑA ANA COUNTY
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

		F-085 Rincon Wastewater System	F-086 Chaparral Wastewater System	NMED County Utilities	Total Non-Major Enterprise Funds
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES					
Operating Income/(Loss)	$	(108,964)	(558,873)	(94,708)	(982,003)
Adjustments					
Depreciation Expense		32,257	711,075	94,708	1,126,664
Write-Off of Uncollectible Accounts		(6,054)	(16,438)	-	(43,489)
Restatement - Change in Accounting Principle		2,313	5,467	-	10,430
Change in Assets and Liabilities					
(Increase) Decrease in Receivables		10,984	(997,703)	402	(983,552)
Increase (Decrease) in Accounts Payable		(3,071)	253,155	-	231,288
Increase (Decrease) in Accrued Expenses and Other Liabilities		(1,944)	(2,211)	-	(4,927)
Increase (Decrease) in Compensated Absences		(3,150)	(7,446)	-	(14,204)
Net Cash Provided by (Used for) Operating Activities	$	(77,629)	(612,974)	402	(659,793)

STATE OF NEW MEXICO
DOÑA ANA COUNTY
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Custodial Funds are held by the County to report fiduciary activities not held in a trust or equivalent arrangement for individuals, governmental entities, and nonpublic organizations. These funds are established by resolution or state statute. The County excludes these activities from the other financial statements because these assets cannot be used to finance County operations. The County is responsible for ensuring the assets reported in these funds are restricted for their intended purposes. The County's fiduciary funds include the following custodial funds:

Cost to State/Treasurer (F-019) – To account for penalty and interest collected from state delinquent accounts (3+ years) and sent to the New Mexico Tax and Revenue Property Tax Division.

Inmate Fund (F-028) – To account for monies received for use by inmates during incarceration and disbursed back to them upon release.

Children's Trust Fund (F-088) – To account for fees collected from marriage licenses to benefit the New Mexico Children, Youth, and Families Department.

Property Tax Fund (F-089) – To account for property tax collections made by the County on behalf of other governments.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AS OF JUNE 30, 2025

	F-019 Cost to State/ Treasurer	F-028 Inmate Trust Fund	F-088 Children's Trust Fund	F-089 Property Tax Fund	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	$ -	14,493	-	-	14,493
Investments	-	99,144	1,505	2,313,959	2,414,608
Property Taxes Receivable, Net	-	-	-	8,961,997	8,961,997
Accounts Receivable, Net	-	-	80	-	80
Total Assets	$ -	113,637	1,585	11,275,956	11,391,178
LIABILITIES					
Due to Other Taxing Units	$ -	-	1,585	11,275,956	11,277,541
Total Liabilities	-	-	1,585	11,275,956	11,277,541
NET POSITION					
Restricted for Individuals, Organizations, and Other Governments	-	113,637	-	-	113,637
Total Net Position	$ -	113,637	-	-	113,637

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	F-019 Cost to State/ Treasurer	F-028 Inmate Trust Fund	F-088 Children's Trust Fund	F-089 Property Tax Fund	Total Custodial Funds
ADDITIONS					
Property Tax Collections for Other Governments	$ -	-	-	194,350,889	194,350,889
Funds Collected for Others	-	4,346,779	-	-	4,346,779
Funds Collected on Behalf of Other Governments	48,545	-	24,105	-	72,650
Total Additions	48,545	4,346,779	24,105	194,350,889	198,770,318
DEDUCTIONS					
Payments of Property Tax to Other Governments	-	-	-	194,350,889	194,350,889
Disbursements to Other Governments	48,545	-	24,105	-	72,650
Disbursements to Others	-	4,379,119	-	-	4,379,119
Total Deductions	48,545	4,379,119	24,105	194,350,889	198,802,658
Net Change in Net Position	-	(32,340)	-	-	(32,340)
Net Position, Beginning of Year	-	145,977	-	-	145,977
Net Position, End of Year	$ -	113,637	-	-	113,637

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF SPECIAL, DEFICIENCY, SPECIFIC, AND CAPITAL OUTLAY APPROPRIATIONS
AS OF JUNE 30, 2025

Agency	Project #	Project Name	Period of Performance	Original Appropriation Award ($)	Expenditures as of June 30, 2025	Remaining Balance as of June 30, 2025	Reverted as of June 30, 2025	Encumbrances
NM Aging & Long term Services Dept.	A21-G134	Betty McNight Comm. Ctr. Equip.	9/22/2021 - 6/30/2022	25,800	12,201	13,599	-	-
Department of Finance & Administration	22-G2830	Chaparral Sheriff's Sub-Station Office	9/14/2022 - 6/30/2026	30,000	4,215	25,785	-	-
Department of Finance & Administration	23-ZH5050-6	State and Local Match for Federal Grants	1/5/2024 - 6/30/2024	1,000,000	291,295	708,705	708,705	-
Aging and Long-Term Services Dept	A20-5224	Anthony Comm. Ctr. Vehicles	1/31/2022 - 6/30/2024	249,000	232,572	16,428	-	-
Department of Transportation	19-D3328	C1193328-H4102 Jetport Taxi Lane E.	8/1/2019 - 6/30/2025	756,000	700,571	55,429	-	-
Department of Finance & Administration	21-F2720	C1234090 Placitas Lighting Improv.	10/19/2021 - 6/30/2025	75,000	75,000	-	-	-
Department of Finance & Administration	21-F2744	Mesquite Comm. Ctr. Improv.	10/19/2021 - 6/30/2025	100,000	99,909	91	91	-
Department of Transportation	21-F2993	C1212993 Carver Road	11/23/2021 - 6/30/2027	500,000	230,336	269,664	-	-
Department of Transportation	21-F3001	C1213001 Dona Ana Sidewalks & Lighting	11/23/2021 - 6/30/2025	250,000	250,000	-	-	-
Department of Transportation	21-F3007	C1213007 Tres Caballos	11/23/2021 - 6/30/2025	200,000	199,983	17	17	-
Department of Finance & Administration	24-ZI5045	24-ZI5045 Wastewater Treatment System Improvements	7/1/2024 - 6/30/2025	5,000,000	-	5,000,000	-	-
Department of Transportation	C1212995	C1212995 Jetport Aircraft Hangar	12/23/2021 - 6/30/2025	100,000	85,968	14,032	-	-
Department of Transportation	HW2LP10018	D19179 NMDOT TAP Funds-Elks Drive Multiuse Trail Phase II-Construction	10/28/2021 - 6/30/2025	241,369	147,451	93,918	-	93,919
Department of Finance & Administration	22-G2815	BOE Warehouse	12/6/2022 - 6/23/2026	1,705,000	1,687,735	17,265	-	17,265
Department of Finance & Administration	22-G2811	3rd Judicial Court Improv.	9/20/2022 - 6/30/2026	148,500	128,281	20,219	-	20,219
Department of Finance & Administration	22-G2813	DeLaO Visitor's Center Improv	9/20/2022 - 6/30/2026	495,000	256,480	238,520	-	237,315
Department of Finance & Administration	22-G2814	Delores Wright Bicycle Trail Construction	9/20/2022 - 6/30/2026	180,000	173,579	6,421	-	-
Department of Finance & Administration	22-G2827	Chaparral Public Health Dept Improv	9/20/2022 - 6/30/2026	75,000	75,000	-	-	-
Department of Finance & Administration	22-G2828	Delores Wright Park Improv. Phase II	9/20/2022 - 6/30/2026	300,000	215,295	84,705	-	77,920
Department of Finance & Administration	22-G2829	Delores Wright Park Splash Pads	9/20/2022 - 6/30/2026	550,000	-	550,000	-	-
Department of Finance & Administration	22-G2831	Delores Wright Park Ballpark	9/20/2022 - 6/30/2026	250,000	140,277	109,723	-	-
Department of Finance & Administration	22-G2836	Public Health Bldg.	9/20/2022 - 6/30/2026	200,000	20,007	179,993	-	-
Department of Finance & Administration	22-G3136	C1223136 El Camino Real Road	10/17/2022 - 6/30/2026	400,000	400,000	-	-	-
Department of Finance & Administration	22-G3137	C1223137 Tres Caballos Road	9/30/2022 - 6/30/2026	490,000	270,523	219,477	-	99,839
Department of Finance & Administration	22-G4056	Vado- Del Cerro CC Furniture & Equip	9/20/2022 - 6/30/2026	50,000	41,450	8,550	-	-
Department of Finance & Administration	22-ZG9097	Chaparral Com. Center	7/6/2022 - 6/30/2026	60,000	-	60,000	-	-
Department of Finance & Administration	23-H2959	23-H2959 Butterfield Park & Ballpark Improvements	2/2/2024 - 6/30/2027	100,000	-	100,000	-	-
Department of Finance & Administration	23-H2960	23-H2960 Colquit Comm Center Improvements	2/2/2024 - 6/30/2027	300,000	58,443	241,557	-	241,557
Department of Finance & Administration	23-H2961	23-H2961 East Mesa Park Improvements	2/2/2024 - 6/30/2027	200,000	128,810	71,190	-	71,190
Department of Finance & Administration	23-H2962	23-H2962 OEM Center Construction	2/2/2024 - 6/30/2027	560,000	-	560,000	-	-
Department of Finance & Administration	23-H2963	23-H2963 Fairgrounds Improvements	2/2/2024 - 6/30/2027	250,000	247,500	2,500	-	-
Department of Finance & Administration	23-H2964	23-H2964 La Mesa Community Center	2/2/2024 - 6/30/2027	200,000	-	200,000	-	-
Department of Finance & Administration	23-H2965	23-H2965 Mesquite Ballpark Improvements	2/2/2024 - 6/30/2027	200,000	-	200,000	-	-
Department of Finance & Administration	23-H2968	23-H2968 Vado Comm Park Improvements	2/2/2024 - 6/30/2027	150,000	131,483	18,517	-	18,517
Department of Finance & Administration	23-H2975	23-H2975 Dona Ana Boxing Club Improvements	2/2/2024 - 6/30/2027	50,000	28,369	21,631	-	6,709
Department of Finance & Administration	23-H2976	Bureau of Election Warehouse	2/2/2024 - 6/30/2027	1,050,000	892,758	157,242	-	146,742
Department of Finance & Administration	23-H2997	23-H2997 Mesquite Comm Center Improvements	2/2/2024 - 6/30/2027	200,000	-	200,000	-	-
Department of Finance & Administration	23-H2998	Mesquite Area Sidewalks	10/24/2023 - 6/30/2027	300,000	-	300,000	-	-
Department of Finance & Administration	23-H2999	23-H2999 Mesquite Skate Park Equipment	2/2/2024 - 6/30/2027	200,000	-	200,000	-	-
Department of Transportation	23-H3316	C1233316 Westmoreland Avenue	10/6/2023 - 6/30/2027	275,000	-	275,000	-	-
Department of Transportation	23-H3317	C1233317 El Camino Real	10/6/2023 - 6/30/2027	200,000	200,000	-	-	-
Department of Transportation	23-H3319	C1233319 Desert Wind Way	11/9/2023 - 6/30/2027	300,000	57,937	242,063	-	5,563
Department of Transportation	23-H3329	C1233329 Tortugas Improvements	10/6/2023 - 6/30/2027	200,000	93,652	106,348	-	3,404
Department of Finance & Administration	24-14063	District Court Addition	6/2/2025 - 6/30/2027	1,634,490	-	1,634,490	-	-
Department of Finance & Administration	24-I2910	24-I2910 Betty McKnight Food Pantry	8/22/2024 - 6/30/2028	1,287,000	16,703	1,270,297	-	75,309
Department of Finance & Administration	24-I2911	24-I2911 Casas Lindas Improvements	8/22/2024 - 6/30/2028	100,000	-	100,000	-	-
Department of Finance & Administration	24-I2912	24-I2912 Chaparral Annex (Lisa) Improvements	8/22/2024 - 6/30/2028	148,500	-	148,500	-	-
Department of Finance & Administration	24-I2913	24-I2913 DeLaO Visitor Center Improvement	8/22/2024 - 6/30/2028	396,000	-	396,000	-	-
Department of Finance & Administration	24-I2914	24-I2914 OEM Center Construction	8/22/2024 - 6/30/2028	396,000	-	396,000	-	-
Department of Finance & Administration	24-I2915	24-I2915 Fairgrounds Improvements	8/22/2024 - 6/30/2028	500,000	367,943	132,057	-	76,535
Department of Finance & Administration	24-I2916	24-I2916 University Park Health Training Center	4/3/2025 - 6/30/2028	198,000	-	198,000	-	-
Department of Finance & Administration	24-I2917	24-I2917 La Mesa Community	8/22/2024 - 6/30/2028	100,000	-	100,000	-	-
Department of Finance & Administration	24-I2918	24-I2918 DAC Radio Cin Sys Replacement	10/21/2024 - 6/30/2028	100,000	86,916	13,084	-	21
Department of Finance & Administration	24-I2920	24-I2920 Tortugas Park Improvements	8/22/2024 - 6/30/2028	150,000	-	150,000	-	103,409

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF SPECIAL, DEFICIENCY, SPECIFIC, AND CAPITAL OUTLAY APPROPRIATIONS
AS OF JUNE 30, 2025

Agency	Project #	Project Name	Period of Performance		Original Appropriation Award ($)	Expenditures as of June 30, 2025	Remaining Balance as of June 30, 2025	Reverted as of June 30, 2025	Encumbrances
Department of Finance & Administration	24-I2921	24-I2921 Vado/Del Cerro Park Improvements	8/22/2024	6/30/2028	300,000	-	300,000	-	217,385
Department of Finance & Administration	24-I2927	24-I2927 Chaparral Fire Station Improvements	8/1/2024	6/30/2028	554,400	25,730	528,670	-	83,789
Department of Finance & Administration	24-I2929	24-I2929 La Mesa CC Improvements	8/22/2024	6/30/2028	247,500	206,730	40,770	-	362
Department of Finance & Administration	24-I2930	24-I2930 Dona Ana Boxing Improvements	8/22/2024	6/30/2028	257,400	-	257,400	-	-
Department of Finance & Administration	24-I2942	24-I2942 Mesquite CC Improvements	8/22/2024	6/30/2028	198,000	-	198,000	-	-
Department of Finance & Administration	24-I2943	24-I2943 Rincon Station Remodel	8/22/2024	6/30/2028	198,000	-	198,000	-	-
Department of Finance & Administration	24-I2945	24-I2945 HAZMAT Facility Improvements	8/22/2024	6/30/2028	346,500	-	346,500	-	-
Department of Finance & Administration	24-I3273	C1243273 Picacho Hills Secondary Access	9/4/2024	6/30/2028	300,000	-	300,000	-	-
Department of Finance & Administration	24-I3274	C1243274 Dona Ana Sidewalks and Drainage Phase III	9/9/2024	6/30/2028	850,000	19,202	830,798	-	124,506
Department of Finance & Administration	24-I3275	C1243275 Firehouse Road Improvements	9/9/2024	6/30/2028	727,000	-	727,000	-	-
Department of Finance & Administration	24-I3276	C1243276 La Fe Street Lighting	9/9/2024	6/30/2028	50,000	19,550	30,450	-	-
Department of Finance & Administration	24-I3277	C1243277 Picacho Hills Area Improvements	9/9/2024	6/30/2028	450,000	24,286	425,714	-	51,607
Department of Finance & Administration	24-I3278	C1243278 Westmoreland Avenue Improvement	6/26/2025	6/30/2028	450,000	-	450,000	-	-
Department of Finance & Administration	24-I3282	C1243282 Franco Road Bridge	9/9/2024	6/30/2028	250,000	15,303	234,697	-	61,210
Department of Finance & Administration	24-I3284	C1243284 Grade Separation at Industrial Road and Union Pacific Railroad	9/9/2024	6/30/2028	3,500,000	2,741	3,497,259	-	45,260
Department of Finance & Administration	22-G2816	La Union & Chaparral Lift Stations	3/10/2023	6/30/2026	550,000	550,000	-	-	349,684
Department of Finance & Administration	21-F2718	Exhaust Removal Systems	12/21/2021	6/30/2025	552,000	545,408	6,592	-	-
Department of Finance & Administration	22-G2812	Anthony Fire Station Equip	2/2/2023	6/30/2026	400,000	237,391	162,609	-	18,355
Department of Finance & Administration	23-ZH9204	Wildland Brush Truck Equip	12/6/2023	6/30/2024	75,000	64,414	10,586	10,586	-
Department of Finance & Administration	23-H2967	South Valley Fire Station 13	1/26/2024	6/30/2027	433,125	30,889	402,236	-	13,238
Department of Finance & Administration	23-H2972	Chaparral Fire Station 10	1/26/2024	6/30/2027	574,200	-	574,200	-	-
Department of Finance & Administration	23-H3000	Santa Teresa Fire Station	12/6/2023	6/30/2027	100,000	29,177	70,823	-	70,823
Department of Finance & Administration	22-G2444-9	Surrender Safety Devices	12/31/2024	6/30/2026	10,000	9,804	196	-	196
Department of Finance & Administration	24-Z15036-18	HB2 Firefighter and EMT's (Year 1)	10/1/2024	6/30/2025	900,000	517,886	382,114	-	-
Department of Finance & Administration	24-Z15036-18	HB2 Firefighter and EMT's (Year 2)	7/1/2025	6/30/2026	450,000	-	450,000	-	-
Department of Finance & Administration	24-Z15036-18	HB2 Firefighter and EMT's (Year 3)	7/1/2026	6/30/2027	225,000	-	225,000	-	-
Department of Finance & Administration	22-ZG1016-63	Law Enforcement Recruitment (3 Year Grant)	7/1/2023	6/30/2024	112,500	104,590	7,910	-	-
Department of Finance & Administration	22-ZG1016-63	Law Enforcement Recruitment (3 Year Grant)	7/1/2024	6/30/2025	56,250	56,250	-	-	-
Department of Finance & Administration	23-H5048-24	Law Enforcement Recruitment(3 Year Grant)	7/1/2024	6/30/2025	637,500	636,641	859	-	-
Department of Finance & Administration	23-H5048-24	Law Enforcement Recruitment(3 Year Grant)	7/1/2025	6/30/2026	318,750	-	318,750	-	-
Department of Finance & Administration	23-H2966	23-H2966 Repeater Project	10/24/2023	6/30/2025	633,500	534,109	99,391	-	1
NM Office of the State Engineer	A19D2420	Dragonfly/Brahman Drainage Channel	10/21/2019	6/30/2025	1,000,000	999,957	43	-	-
NM Office of the State Engineer	A20E2091	Lower Spring Canyon Arroyo	10/20/2020	6/30/2026	2,500,000	1,826,581	673,419	-	-
Department of Transportation	J4122/A21F2994 C1212994	Brahman Diversion	10/22/2021	6/30/2027	3,125,000	563,964	2,561,036	-	1,624,284
Department of Transportation	A21F3000 C1213000	Dona Ana Project	10/22/2021	6/30/2025	400,000	381,400	18,600	-	2,324
Department of Transportation	C1223135	La Union Drainage Improvements	9/20/2022	6/30/2026	490,000	306,452	183,548	-	165,454
NM Office of the State Engineer	A22G2293	Brahman Channel/Issack Lane	10/3/2022	6/30/2026	1,700,000	1,184,000	516,000	-	418,383
NM Office of the State Engineer	A22G2294	Chaparral Flood Control	10/3/2022	6/30/2026	175,000	-	175,000	-	-
Department of Transportation	C1223134	DA Drainage Improvements	1/3/2023	6/30/2026	1,475,000	860,783	614,217	-	-
NM Office of the State Engineer	A23H2366	Brahman Diversion Channel	9/21/2023	6/30/2027	1,200,000	45,393	1,154,607	-	1,154,607
NM Environment Department	SAP 23-H2410-GF	Chaparral Flood Control Improvements	10/20/2023	6/30/2027	580,000	35,357	544,643	-	6,603
NM Environment Department	SAP 23-H2411-GF	Dona Ana Control Improvements	10/20/2023	6/30/2027	700,000	700,000	-	-	-
NM Environment Department	SAP 23-H2412-GF	La Union Drainage Improvements	10/20/2023	6/30/2027	200,000	194,141	5,859	-	5,859
Department of Transportation	C1233315	Radium Springs Drainage Improvements	10/19/2023	6/30/2027	560,000	56,019	503,981	-	52,276
Department of Transportation	C1233320	East Mesa Flood Control	10/19/2023	6/30/2027	775,000	145,372	629,628	-	35,715
Department of Transportation	C1233328	Salem Drainage Improvements	10/19/2023	6/30/2027	700,000	81,840	618,160	-	205,005
Department of Transportation	C1243283/I3283	Salem Drainage	9/13/2024	6/30/2028	750,000	-	750,000	-	-
Department of Transportation	C1243280/13280	La Union Drainage Improvements	9/13/2024	6/30/2028	3,250,000	-	3,250,000	-	-
NM Office of the State Engineer	A24I2344	Brahman Diversion Channel	9/11/2024	6/30/2028	2,235,000	160,084	2,074,916	-	784,235
NM Environment Department	A24I2374	Salsa Lake Pond Construction-Chapparal	9/24/2024	6/30/2028	300,000	-	300,000	-	-
NM Environment Department	A24I4064/A20E2091	Spring Canyon Dam Construction	10/20/2020	6/30/2026	2,500,000	-	2,500,000	-	-
						$ 19,220,086	43,277,198	719,399	6,786,594

See Independent Auditor's Report.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF CASH, INVESTMENTS, AND PLEDGED COLLATERAL
BY BANK AND ACCOUNT
AS OF JUNE 30, 2025

Account Name	Account Type	Wells Fargo Bank, NA	New Mexico Finance Authority	Dona Ana County	US Bank	First New Mexico Bank	First American Bank	Citizens Bank
Cash, Cash Equivalents, and Investments								
Operational	Checking*	$ 4,333,072	-	-	-	-	-	-
Property Tax	Checking*	1,404,595	-	-	-	-	-	-
Inmate Trust Fund	Checking*	204,722	-	-	-	-	-	-
Self Funded Health Insurance	Checking*	351,675	-	-	-	-	-	-
Debt Service Reserve	Reserves	-	76,983	-	-	-	-	-
Certificates of Deposit	Certificates of Deposit*	-	-	-	8,551,312	558,271	2,000,000	2,000,000
Savings	Savings*	6,888	-	-	10,179,389	-	-	-
Money Market	Money Market*	12,186,001	-	-	22,440,827	-	-	-
US Treasury Notes and Bonds	Investment	-	-	-	17,431,729	-	-	-
County Bond	Investment	-	-	3,405,000	-	-	-	-
Municipal Bond	Investment	-	-	-	9,069,524	-	-	-
Federal Farm Credit	Investment	-	-	-	21,487,375	-	-	-
Federal Home Loan Bank	Investment	-	-	-	31,777,912	-	-	-
Freddie Mac	Investment	-	-	-	4,246,002	-	-	-
Fannie Mae	Investment	-	-	-	15,596,929	-	-	-
Farmer Mac	Investment	-	-	-	2,101,778	-	-	-
Supranational	Investment	-	-	-	2,007,560	-	-	-
Tenn Valley Authority	Investment	-	-	-	252,546	-	-	-
Subtotal Cash and Investments		18,486,953	76,983	3,405,000	145,142,883	558,271	2,000,000	2,000,000
Total Amount of Deposit in Bank**		6,300,952	-	-	18,730,701	558,271	2,000,000	2,000,000
FDIC Coverage		(454,722)	-	-	(18,730,701)	(250,000)	(250,000)	(250,000)
Total Uninsured Public Funds		5,846,230	-	-	-	308,271	1,750,000	1,750,000
50% Collateral Requirement (Section 6-10-17 NMSA 1978)		2,923,115	-	-	-	154,136	875,000	875,000
		2,923,115	-	-	-	154,136	875,000	875,000
Pledged Security at:								
Citizens Bank		-	-	-	-	-	-	979,150
Century Bank		-	-	-	-	-	-	-
First New Mexico Bank		-	-	-	-	233,186	-	-
First American Bank		-	-	-	-	-	877,273	-
First National Bank - Santa Fe (Sunflower Bank)		-	-	-	-	-	-	-
First Savings Bank		-	-	-	-	-	-	-
Firstlight Federal Credit Union		-	-	-	-	-	-	-
Wells Fargo Bank, NA (Mellon Bank)		42,109,201	-	-	-	-	-	-
WestStar		-	-	-	-	-	-	-
Total Collateral		42,109,201	-	-	-	233,186	877,273	979,150
Amount Over/(Under) Collateralized		$ 39,186,086	-	-	-	79,050	2,273	104,150
Amount Over/(Under) Collateralized & Insured		$ 39,640,808	-	-	18,730,701	329,050	252,273	354,150
Total Book Balance		$ 10,049,686	76,983	3,405,000	145,143,725	558,271	2,000,000	2,000,000

*denotes interest bearing account

**amounts that require FDIC insurance or collateral

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF CASH, INVESTMENTS, AND PLEDGED COLLATERAL
BY BANK AND ACCOUNT
AS OF JUNE 30, 2025

Account Name	Account Type	Nusenda Credit Union	Firstlight Federal Credit Union	First National Bank - Santa Fe (Sunflower Bank)	First Savings Bank	WestStar	Century Bank	Reconciling Items	Book Balance
Cash, cash equivalents, and investments									
Operational	Checking*	$ -	-	-	-	-	-	(8,382,508)	(4,049,436)
Property Tax	Checking*	-	-	-	-	-	-	36,325	1,440,920
Inmate Trust Fund	Checking*	-	-	-	-	-	-	(91,084)	113,638
Self Funded Health Insurance	Checking*	-	-	-	-	-	-	-	351,675
Debt Service Reserve	Reserves	-	-	-	-	-	-	-	76,983
Certificates of Deposit	Certificates of Deposit*	250,000	2,223,904	1,000,000	3,244,094	1,052,718	2,250,000	-	23,130,299
Savings	Savings*	87	27	-	-	-	-	842	10,187,233
Money Market	Money Market*	-	-	-	-	-	-	-	34,626,828
US Treasury Notes and Bonds	Investment	-	-	-	-	-	-	-	17,431,729
County Bond	Investment	-	-	-	-	-	-	-	3,405,000
Municipal Bond	Investment	-	-	-	-	-	-	-	9,069,524
Federal Farm Credit	Investment	-	-	-	-	-	-	-	21,487,375
Federal Home Loan Bank	Investment	-	-	-	-	-	-	-	31,777,912
Freddie Mac	Investment	-	-	-	-	-	-	-	4,246,002
Fannie Mae	Investment	-	-	-	-	-	-	-	15,596,929
Farmer Mac	Investment	-	-	-	-	-	-	-	2,101,778
Supranational	Investment	-	-	-	-	-	-	-	2,007,560
Tenn Valley Authority	Investment	-	-	-	-	-	-	-	252,546
Subtotal cash and investments		250,087	2,223,931	1,000,000	3,244,094	1,052,718	2,250,000	(8,436,425)	173,254,495
Total amount of deposit in bank**		250,087	2,223,931	1,000,000	3,244,094	1,052,718	2,250,000		
FDIC coverage		(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)		
Total uninsured public funds		87	1,973,931	750,000	2,994,094	802,718	2,000,000		
50% Collateral Requirement (Section 6-10-17 NMSA 1978)		44	986,966	375,000	1,497,047	401,359	1,000,000		
		44	986,966	375,000	1,497,047	401,359	1,000,000		
Pledged security at:									
Citizens Bank		-	-	-	-	-	-		
Century Bank		-	-	-	-	-	2,419,871		
First New Mexico Bank		-	-	-	-	-	-		
First American Bank		-	-	-	-	-	-		
First National Bank - Santa Fe (Sunflower Bank)		-	-	1,164,399	-	-	-		
First Savings Bank		-	-	-	2,501,318	-	-		
Firstlight Federal Credit Union		-	1,000,000	-	-	-	-		
Wells Fargo Bank, NA (Mellon Bank)		-	-	-	-	-	-		
WestStar		-	-	-	-	850,000	-		
Total collateral		-	1,000,000	1,164,399	2,501,318	850,000	2,419,871		
Amount over/(under) collateralized		$ (44)	13,034	789,399	1,004,271	448,641	1,419,871		
Amount over/(under) collateralized & insured		$ 249,956	263,034	1,039,399	1,254,271	698,641	1,669,871		
Total book balance		$ 250,087	2,223,931	1,000,000	3,244,094	1,052,718	2,250,000		

*denotes interest bearing account

**amounts that require FDIC insurance or collateral

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF COLLATERAL
AS OF JUNE 30, 2025

	CUSIP	Current Shares or Face Value	Coupon or Rate	Par or Market Value	Maturity Date
WELLS FARGO (MELLON BANK)					
FNMA FNMS	31418DZV7	$ 45,458,333	2.0000%	$ 36,109,201	6/1/2051
FHLB LETTER OF CREDIT	1004930	6,000,000	N/A	6,000,000	9/17/2029
		$ 51,458,333		$ 42,109,201	
FIRST NEW MEXICO BANK					
SILVER CITY NM CONS	827513JA1	250,000	4.5000%	$ 233,186	8/1/2044
FIRST AMERICAN BANK					
FHLB	085279UQ8	376,985	3.0000%	$ 374,899	8/1/2026
FHLB	36179MU32	56,461	3.0000%	54,912	12/20/2027
FHLB	36179MZW3	66,427	3.0000%	63,852	2/20/2028
FHLB	3133B03E1	486,975	2.0000%	383,610	12/1/2051
		$ 986,848		$ 877,273	
CITIZENS BANK					
FHLB	3130AFFX0	2,000,000	5.3800%	$ 979,150	11/16/2028
FIRSTLIGHT FEDERAL CREDIT UNION					
LETTER OF CREDIT	10028920	1,000,000	N/A	$ 1,000,000	2/28/2026
FIRST NATIONAL 1870 (SUNFLOWER BANK)					
FHLMC POOL #RA6315	3133KNAQ6	1,407,963	2.5000%	$ 1,164,399	11/1/2051
CENTURY BANK					
FEDERAL HOME LN MTG CORP PC GOLD	3128MCZM0	3,150,000	5.0000%	$ 16,541	6/1/2026
LAS CRUCES NEW MEXICO GO IMPT BDS	517462GK7	435,000	5.0000%	386,645	8/1/2031
OKLAHOMA CNTY OLKA FIN AUTH LEASE	67868VCQ2	135,000	5.0000%	135,593	4/1/2036
PALM BEACH FLA REV TAXABLE PUB	696583HC0	1,000,000	5.0000%	905,690	1/1/2032
SANTA FEN MEX PUB SCH DIST	802088RT3	725,000	5.0000%	725,682	8/1/2025
TUCSON ARIZ WTR REV SYS OBLIGS	898797HN8	300,000	5.0000%	249,720	7/1/2039
		$ 5,745,000		$ 2,419,871	
FIRST SAVINGS					
FED	3137H5F77	1,471,616	2.5000%	$ 1,289,363	11/25/2047
FED	3137F8W82	1,491,238	1.0000%	1,211,955	1/25/2051
		$ 2,962,854		$ 2,501,318	
WEST STAR BANK					
LETTER OF CREDIT	10023585	850,000	N/A	$ 850,000	4/5/2026

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF GOVERNMENTAL FUND BALANCES
AS OF JUNE 30, 2025

	General Fund	Special Revenue Funds: F-025 State Grants and Appropriations	Special Revenue Funds: F-201 Federal Grants	Non-Major Governmental Funds	Total Governmental Funds
Fund Balances					
Nonspendable					
Inventories	$ 174,275	-	-	-	174,275
Leases	31,565	-	-	-	31,565
Subtotal Nonspendable	205,840	-	-	-	205,840
Restricted for					
Water and Sanitation Operations	-	-	-	7	7
Detention Center Operations	-	-	-	202,354	202,354
Farm and Range Improvements	-	-	-	32,124	32,124
Road/Water System Improvements	1,400,420	-	-	8,719,270	10,119,690
Flood Control Projects	-	-	-	11,096,911	11,096,911
Airport	-	-	-	745,901	745,901
Debt Service Reserve	-	-	-	852,358	852,358
County Clerk Operations	-	-	-	339,734	339,734
Environmental Projects	-	-	-	351,439	351,439
DWI Enforcement and Education	-	-	-	540,994	540,994
Public Safety	-	-	-	785,746	785,746
Firefighting Efforts and Public Safety	-	-	-	7,894,995	7,894,995
Law Enforcement Enhancement	-	-	-	135,199	135,199
Appraisal Operations	-	-	-	793,515	793,515
Spaceport	-	-	-	35,760	35,760
Medicaid Fund	-	-	-	6,311,951	6,311,951
Planning and Economic Development	-	-	-	12,479	12,479
Enhance Quality of Life	-	-	-	375,000	375,000
Joint Land Study for Planning	-	-	3,200,053	-	3,200,053
Infrastructure Improvements	-	804,418	-	-	804,418
Health and Welfare	-	-	-	11,079,240	11,079,240
Opioid Recovery	-	-	-	5,587,610	5,587,610
NMDFA Mandated Cash Reserves - General Fund F-001	24,484,932	-	-	-	24,484,932
NMDFA Mandated Cash Reserves - Road Fund F-009	821,378	-	-	-	821,378
Administrative Building Projects	-	-	-	3,234	3,234
Emergency Relief Fund	409,033	-	-	-	409,033
Bureau of Elections Warehouse	-	-	-	731,046	731,046
Transitional Supportive Housing Facility	-	-	-	1,028,000	1,028,000
Improvements to Integration Services provided by Clinics in the County operated by the FQHC Organizations	399,487	-	-	-	399,487
Subtotal Restricted	27,515,250	804,418	3,200,053	57,654,867	89,174,588
Committed to					
Public Safety	4,243,050	-	-	-	4,243,050
Bureau of Land Management for Sanitation	1,393,251	-	-	-	1,393,251
Employee Training and Equipment	-	-	-	31,672	31,672
Crisis Triage Center	-	-	-	897,138	897,138
Office of Emergency Management	-	-	-	2,721,914	2,721,914
Fire Rescue Administration Complex	-	-	-	1,100,000	1,100,000
Detention Energy Infrastructure Project	-	-	-	13,859	13,859
Subtotal Committed	5,636,301	-	-	4,764,583	10,400,884
Unassigned	63,831,116	-	-	(138,158)	63,692,958
Total Fund Balances	$ 97,188,507	804,418	3,200,053	62,281,292	163,474,270

See Independent Auditor's Report.

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF RECONCILIATION OF
PROPERTY TAX RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2025

Reconciliation of Property Tax Receivable

Property Tax Receivable, Beginning of Year	$	12,839,953
2024 Allowance Added Back		120,531
2014 Tax Year Dropped Off		(166,943)
2025 Property Tax Assessment		181,320,592
Tax Roll Corrections and Adjustments, Net		(345,889)
Subtotal - Net Taxes Due		193,768,244
Less Taxes Collected:		
Current		174,465,651
Delinquent		4,490,144
Taxes Collected in Advance Applied to Current Year		850,905
Subtotal - Net Taxes Collected		179,806,700
Total Taxes to Be Collected		13,961,544
Allowance for Uncollected Taxes		(132,636)
Property Tax Receivable, End of Year (Net of Allowance)	$	13,828,908
Property Tax Receivable by Years:		
2015	$	181,394
2016		217,711
2017		468,842
2018		415,879
2019		372,851
2020		444,021
2021		806,264
2022		1,202,135
2023		2,763,251
2024		7,089,196
Total Property Tax Receivable		13,961,544
Allowance for Uncollected Taxes		(132,636)
Taxes Receivable, End of Year, Net of Allowance	$	13,828,908

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Allowance	Undistributed at Year-End	County Receivable at Year-End
DOÑA ANA COUNTY:											
General Ad Valorem	2024	$ 58,338,512	56,027,700	56,027,699	55,635,210	56,027,699	-	-	21,953	-	2,288,860
General Ad Valorem	2023	55,725,420	1,153,785	54,833,952	1,528,158	54,833,952	-	481	8,464	-	882,522
General Ad Valorem	2022	51,932,653	481,808	51,546,159	465,655	51,546,159	897	992	3,662	-	381,840
General Ad Valorem	2021	48,811,749	111,702	48,547,792	164,739	48,547,792	-	353	2,504	-	261,100
General Ad Valorem	2020	47,792,601	58,214	47,649,211	62,185	47,649,211	-	531	1,357	-	141,502
General Ad Valorem	2019	46,295,525	23,155	46,171,838	24,093	46,171,838	-	431	1,171	-	122,085
General Ad Valorem	2018	44,354,714	15,350	44,210,460	16,405	44,210,460	-	5,667	1,317	-	137,269
General Ad Valorem	2017	42,996,786	9,814	42,836,431	10,369	42,836,431	-	(3)	1,523	-	158,834
General Ad Valorem	2016	41,729,985	6,000	41,657,048	6,201	41,657,048	-	638	687	-	71,612
General Ad Valorem	2015	41,030,059	5,268	40,970,042	5,666	40,970,042	-	(24)	570	-	59,471
TOTAL GENERAL AD VALOREM		479,008,004	57,892,796	474,450,632	57,918,681	474,450,632	897	9,066	43,208	-	4,505,095
County Debt Service	2024	484,192	465,286	465,286	462,073	465,286	-	-	180	-	18,726
County Debt Service	2023	477,593	9,836	470,056	13,023	470,056	-	4	72	-	7,462
County Debt Service	2022	476,672	4,388	473,215	4,238	473,215	7	8	33	-	3,416
County Debt Service	2021	473,547	1,080	471,090	1,595	471,090	-	4	23	-	2,430
County Debt Service	2020	473,187	574	471,771	613	471,771	-	5	13	-	1,398
County Debt Service	2019	452,054	234	450,858	244	450,858	-	5	11	-	1,181
County Debt Service	2018	480,633	176	479,147	188	479,147	-	56	14	-	1,415
County Debt Service	2017	467,461	114	465,857	120	465,857	-	-	15	-	1,589
County Debt Service	2016	457,844	70	457,042	72	457,042	-	7	8	-	787
County Debt Service	2015	466,646	63	465,953	68	465,953	-	-	7	-	686
TOTAL COUNTY DEBT SERVICE		4,709,829	481,821	4,670,275	482,234	4,670,275	7	89	376	-	39,090
Flood Levy	2024	3,196,146	3,041,798	3,041,798	3,014,135	3,041,798	-	-	1,466	-	152,883
Flood Levy	2023	3,397,155	90,422	3,333,121	114,533	3,333,121	-	38	608	-	63,388
Flood Levy	2022	3,114,017	36,431	3,086,498	36,316	3,086,498	-	30	261	-	27,229
Flood Levy	2021	2,902,939	8,454	2,884,827	12,091	2,884,827	-	59	172	-	17,881
Flood Levy	2020	2,814,828	4,275	2,801,818	4,766	2,801,818	-	58	123	-	12,829
Flood Levy	2019	2,717,687	1,929	2,705,492	2,114	2,705,492	-	1,256	104	-	10,835
Flood Levy	2018	2,575,632	1,452	2,559,468	1,624	2,559,468	-	3,880	117	-	12,168
Flood Levy	2017	2,465,764	922	2,450,615	1,014	2,450,615	-	10	144	-	14,995
Flood Levy	2016	2,357,002	562	2,350,280	621	2,350,280	-	1,116	53	-	5,552
Flood Levy	2015	2,313,662	499	2,308,571	548	2,308,571	-	9	48	-	5,034
TOTAL FLOOD LEVY		27,854,832	3,186,744	27,522,488	3,187,762	27,522,488	-	6,456	3,096	-	322,794
TOTAL DOÑA ANA COUNTY		511,572,665	61,561,361	506,643,395	61,588,677	506,643,395	904	15,611	46,680	-	4,866,979
MUNICIPALITIES:											
City of Las Cruces	2024	28,343,290	27,456,021	27,456,021	27,296,338	27,296,338	-	-	8,429	159,683	878,841
City of Las Cruces	2023	26,853,657	429,354	26,514,711	600,659	26,498,256	-	264	3,217	16,454	335,465
City of Las Cruces	2022	24,955,284	174,214	24,813,593	159,683	24,781,859	693	713	1,339	31,734	139,640
City of Las Cruces	2021	23,332,846	39,828	23,237,506	58,182	23,236,186	-	57	905	1,320	94,378
City of Las Cruces	2020	22,660,415	20,190	22,628,668	20,065	22,627,778	-	199	300	889	31,248
City of Las Cruces	2019	21,830,359	7,360	21,803,388	7,139	21,802,950	-	257	254	438	26,460
City of Las Cruces	2018	20,872,889	3,674	20,842,644	3,473	20,842,344	-	4,548	244	301	25,452
City of Las Cruces	2017	15,634,001	1,440	15,619,915	1,465	15,619,879	-	-	134	36	13,952
City of Las Cruces	2016	15,103,597	849	15,087,372	804	15,087,304	-	327	151	68	15,746
City of Las Cruces	2015	14,873,393	679	14,862,581	746	14,862,558	-	(4)	103	23	10,713
TOTAL CITY OF LAS CRUCES		214,459,731	28,133,609	212,866,399	28,148,554	212,655,452	693	6,361	15,076	210,946	1,571,895

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Allowance	Undistributed at Year-End	County Receivable at Year-End
Village of Hatch	2024	126,174	117,949	117,949	116,733	116,733	-	-	78	1,216	8,147
Village of Hatch	2023	125,277	4,266	121,537	5,082	121,337	-	-	36	200	3,705
Village of Hatch	2022	125,905	1,216	123,962	657	123,482	-	-	18	479	1,926
Village of Hatch	2021	126,442	803	125,820	1,094	125,820	-	-	6	-	616
Village of Hatch	2020	125,197	130	124,626	130	124,626	-	9	5	-	557
Village of Hatch	2019	119,304	64	118,806	64	118,806	-	-	5	-	493
Village of Hatch	2018	107,950	100	107,544	100	107,544	-	-	4	-	402
Village of Hatch	2017	99,345	-	99,157	-	99,157	-	-	2	-	186
Village of Hatch	2016	93,570	-	93,395	-	93,395	-	1	2	-	173
Village of Hatch	2015	93,107	15	92,936	15	92,936	-	-	2	-	169
TOTAL VILLAGE OF HATCH		1,142,271	124,543	1,125,732	123,875	1,123,836	-	10	158	1,895	16,374
Town of Mesilla	2024	103,209	99,216	99,216	97,837	97,837	-	-	38	1,379	3,955
Town of Mesilla	2023	100,752	1,556	99,585	2,254	99,545	-	-	11	40	1,156
Town of Mesilla	2022	94,344	651	93,962	751	93,850	-	-	4	112	379
Town of Mesilla	2021	90,042	85	89,945	204	89,945	-	-	1	-	97
Town of Mesilla	2020	88,935	37	88,840	37	88,840	-	-	1	-	94
Town of Mesilla	2019	87,219	-	87,159	-	87,159	-	-	1	-	59
Town of Mesilla	2018	84,980	-	84,927	-	84,927	-	-	1	-	53
Town of Mesilla	2017	83,235	-	83,182	-	83,182	-	-	-	-	52
Town of Mesilla	2016	82,098	-	82,054	-	82,054	-	-	-	-	43
Town of Mesilla	2015	81,659	-	81,616	-	81,616	-	-	-	-	43
TOTAL TOWN OF MESILLA		896,473	101,545	890,486	101,083	888,955	-	-	57	1,531	5,931
City of Sunland Park	2024	3,907,520	3,732,295	3,732,295	3,699,805	3,699,805	-	-	1,665	32,490	173,561
City of Sunland Park	2023	3,593,749	89,149	3,514,873	110,001	3,511,763	-	92	748	3,110	78,036
City of Sunland Park	2022	2,289,542	19,157	2,263,917	19,479	2,261,415	-	-	243	2,502	25,382
City of Sunland Park	2021	2,148,689	6,004	2,129,845	8,416	2,129,690	-	2	179	155	18,663
City of Sunland Park	2020	2,035,275	1,644	2,019,711	1,613	2,019,596	-	9	148	115	15,407
City of Sunland Park	2019	1,929,863	803	1,925,048	729	1,924,974	-	2	46	74	4,768
City of Sunland Park	2018	1,810,248	419	1,805,917	403	1,805,893	-	14	41	23	4,277
City of Sunland Park	2017	1,763,588	192	1,760,091	211	1,760,091	-	-	33	-	3,464
City of Sunland Park	2016	1,643,511	161	1,639,983	161	1,639,983	-	7	33	-	3,487
City of Sunland Park	2015	1,633,902	238	1,630,645	239	1,630,645	-	-	31	-	3,225
TOTAL CITY OF SUNLAND PARK		22,755,887	3,850,062	22,422,325	3,841,057	22,383,855	-	126	3,167	38,469	330,270
City of Anthony	2024	467,034	436,870	436,870	434,140	434,140	-	-	287	2,730	29,877
City of Anthony	2023	580,981	19,250	561,048	22,815	560,640	-	-	189	408	19,743
City of Anthony	2022	920,739	17,665	904,984	16,749	903,067	-	-	150	1,917	15,605
City of Anthony	2021	191,077	807	188,969	1,178	188,957	-	2	20	12	2,086
City of Anthony	2020	165,931	1,674	164,650	1,667	164,639	-	-	12	11	1,268
City of Anthony	2019	197,914	316	196,547	319	196,547	-	29	13	-	1,325
City of Anthony	2018	-	-	-	-	-	-	-	-	-	-
City of Anthony	2017	-	-	-	-	-	-	-	-	-	-
City of Anthony	2016	-	-	-	-	-	-	-	-	-	-
City of Anthony	2015	-	-	-	-	-	-	-	-	-	-
TOTAL CITY OF ANTHONY		2,523,676	476,582	2,453,068	476,868	2,447,990	-	31	671	5,078	69,904
TOTAL MUNICIPALITIES		241,778,038	32,686,341	239,758,010	32,691,437	239,500,088	693	6,528	19,129	257,919	1,994,374

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Allowance	Undistributed at Year-End	County Receivable at Year-End
SCHOOL DISTRICTS:											
Las Cruces PSD #2	2024	43,844,354	42,324,000	42,324,000	42,046,114	42,046,114	-	-	14,443	277,886	1,505,911
Las Cruces PSD #2	2023	41,410,348	761,157	40,860,322	1,027,684	40,826,054	-	301	5,222	34,268	544,503
Las Cruces PSD #2	2022	40,660,386	323,911	40,420,804	313,075	40,374,349	766	852	2,268	46,455	236,462
Las Cruces PSD #2	2021	38,108,327	72,195	37,947,878	104,880	37,945,400	-	156	1,523	2,478	158,770
Las Cruces PSD #2	2020	36,971,330	39,767	36,898,393	42,031	36,897,192	-	354	690	1,201	71,894
Las Cruces PSD #2	2019	35,610,062	15,773	35,549,181	15,651	35,548,434	-	291	576	747	60,014
Las Cruces PSD #2	2018	34,261,369	10,383	34,200,991	10,339	34,200,496	-	5,126	525	495	54,726
Las Cruces PSD #2	2017	33,322,607	5,990	33,281,743	6,230	33,281,563	-	-	388	181	40,476
Las Cruces PSD #2	2016	32,361,144	3,398	32,319,742	3,289	32,319,535	-	500	389	208	40,512
Las Cruces PSD #2	2015	31,322,035	2,917	31,290,045	2,913	31,289,907	-	(18)	304	139	31,704
TOTAL LAS CRUCES PSD #2		367,871,962	43,559,491	365,093,099	43,572,206	364,729,044	766	7,562	26,328	364,058	2,744,972
Hatch Valley SD #11	2024	1,184,467	1,131,911	1,131,911	1,115,673	1,115,673	-	-	499	16,239	52,057
Hatch Valley SD #11	2023	1,160,811	37,644	1,133,663	45,285	1,133,088	-	-	258	575	26,890
Hatch Valley SD #11	2022	1,173,130	13,456	1,160,350	12,210	1,157,596	-	9	121	2,754	12,651
Hatch Valley SD #11	2021	1,155,453	3,541	1,147,325	4,423	1,147,299	-	55	77	26	7,996
Hatch Valley SD #11	2020	1,134,665	1,305	1,128,684	1,343	1,128,658	-	58	56	26	5,866
Hatch Valley SD #11	2019	1,085,695	891	1,080,210	865	1,080,183	-	42	52	26	5,391
Hatch Valley SD #11	2018	1,085,613	757	1,034,452	803	1,034,452	-	1	486	-	50,674
Hatch Valley SD #11	2017	1,077,348	332	982,187	332	982,187	-	-	904	-	94,257
Hatch Valley SD #11	2016	1,059,663	28	1,056,819	28	1,056,819	-	23	27	-	2,794
Hatch Valley SD #11	2015	1,020,713	36	1,018,173	36	1,018,173	-	-	24	-	2,516
TOTAL HATCH VALLEY SD #11		11,137,558	1,189,901	10,873,774	1,180,998	10,854,128	-	188	2,504	19,646	261,092
Gadsden ISD #16	2024	20,439,647	19,304,705	19,304,705	19,155,869	19,155,869	-	-	10,782	148,836	1,124,160
Gadsden ISD #16	2023	19,437,967	544,216	18,959,533	691,705	18,942,591	-	170	4,544	16,942	473,721
Gadsden ISD #16	2022	18,006,488	246,661	17,788,329	238,899	17,752,496	-	14	2,072	35,833	216,072
Gadsden ISD #16	2021	17,151,479	62,040	17,002,919	95,617	17,001,039	-	290	1,409	1,881	146,860
Gadsden ISD #16	2020	16,657,920	28,580	16,549,033	31,367	16,548,250	-	216	1,032	783	107,639
Gadsden ISD #16	2019	16,197,636	12,261	16,102,925	14,159	16,102,097	-	232	898	828	93,581
Gadsden ISD #16	2018	15,761,928	8,822	15,699,682	10,656	15,699,480	-	154	590	202	61,503
Gadsden ISD #16	2017	15,209,799	7,022	15,154,016	7,586	15,153,889	-	(5)	530	127	55,258
Gadsden ISD #16	2016	14,730,325	4,903	14,680,575	5,404	14,680,574	-	249	470	1	49,031
Gadsden ISD #16	2015	14,365,361	4,249	14,321,249	4,943	14,321,177	-	(5)	419	72	43,698
TOTAL GADSDEN ISD #16		167,958,550	20,223,459	165,562,966	20,256,205	165,357,462	-	1,315	22,746	205,505	2,371,523
TOTAL SCHOOL DISTRICTS		546,968,070	64,972,851	541,529,839	65,009,409	540,940,634	766	9,065	51,578	589,209	5,377,587
NEW MEXICO DFA											
New Mexico DFA	2024	8,186,871	7,864,301	7,864,301	7,810,114	7,810,114	-	-	3,064	54,187	319,506
New Mexico DFA	2023	7,710,164	158,724	7,586,502	209,830	7,580,118	-	56	1,174	6,384	122,432
New Mexico DFA	2022	7,185,131	65,694	7,130,770	63,457	7,121,226	103	117	515	9,544	53,729
New Mexico DFA	2021	6,777,650	15,380	6,740,523	22,686	6,740,027	-	51	352	496	36,724
New Mexico DFA	2020	6,566,584	7,970	6,544,904	8,517	6,544,673	-	72	205	231	21,403
New Mexico DFA	2019	6,355,961	3,313	6,337,417	3,450	6,337,244	-	63	176	173	18,304
New Mexico DFA	2018	6,163,762	2,498	6,124,982	2,647	6,124,897	-	707	362	84	37,712
New Mexico DFA	2017	6,027,573	1,684	5,969,257	1,763	5,969,222	-	-	554	35	57,762
New Mexico DFA	2016	5,863,170	1,022	5,851,533	1,048	5,851,505	-	93	110	29	11,434
New Mexico DFA	2015	5,844,400	908	5,833,943	964	5,833,918	-	4	99	25	10,353
TOTAL NM DFA (LEVY & LVSTK)		66,681,266	8,121,494	65,984,132	8,124,476	65,912,944	103	1,163	6,611	71,188	689,359

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Allowance	Undistributed at Year-End	County Receivable at Year-End
DOÑA ANA BRANCH COMMUNITY COLLEGE											
DABCC - NMSU	2024	11,809,169	11,347,682	11,347,682	11,269,255	11,269,255	-	-	4,384	78,428	457,103
DABCC - NMSU	2023	11,204,565	230,782	11,027,696	305,563	11,018,374	-	83	1,679	9,322	175,108
DABCC - NMSU	2022	10,427,080	95,998	10,351,409	92,723	10,337,461	151	172	717	13,948	74,782
DABCC - NMSU	2021	9,812,277	22,333	9,761,388	32,987	9,760,665	-	74	483	723	50,331
DABCC - NMSU	2020	9,560,507	11,574	9,531,950	12,366	9,531,611	-	105	270	339	28,181
DABCC - NMSU	2019	9,244,404	4,779	9,219,982	4,979	9,219,728	-	93	231	254	24,098
DABCC - NMSU	2018	8,920,626	3,265	8,893,122	3,484	8,892,998	-	1,039	251	124	26,214
DABCC - NMSU	2017	6,942,184	1,684	6,918,416	1,777	6,918,375	-	-	226	41	23,543
DABCC - NMSU	2016	8,422,881	1,279	8,408,158	1,317	8,408,116	-	134	139	42	14,450
DABCC - NMSU	2015	8,204,333	1,106	8,192,183	1,189	8,192,147	-	(4)	115	37	12,039
TOTAL DABCC - NMSU (OPER & DEBT)		94,548,026	11,720,482	93,651,986	11,725,640	93,548,730	151	1,696	8,495	103,258	885,849
WATERSHED DISTRICT											
McClead WSD	2024	4,595	4,529	4,529	4,529	4,529	-	-	1	-	65
McClead WSD	2023	4,511	77	4,511	77	4,511	-	-	-	-	-
McClead WSD	2022	4,296	74	4,296	74	4,296	-	-	-	-	-
McClead WSD	2021	3,953	-	3,953	-	3,953	-	-	-	-	-
McClead WSD	2020	3,889	-	3,889	-	3,889	-	-	-	-	-
McClead WSD	2019	3,692	-	3,692	-	3,692	-	-	-	-	-
McClead WSD	2018	3,577	-	3,577	-	3,577	-	-	-	-	-
McClead WSD	2017	3,397	-	3,397	-	3,397	-	-	-	-	-
McClead WSD	2016	4,351	-	4,351	-	4,351	-	-	-	-	-
McClead WSD	2015	4,915	-	4,915	-	4,915	-	-	-	-	-
TOTAL MCCLEAD WSD		41,176	4,680	41,110	4,680	41,110	-	-	1	-	65
SOIL & WATER CONSERVATION DISTRICT											
Caballo SWCD	2024	66,080	62,701	62,701	61,417	61,417	-	-	32	1,284	3,347
Caballo SWCD	2023	68,500	2,758	66,824	3,348	66,775	-	-	16	49	1,660
Caballo SWCD	2022	68,959	915	68,320	812	68,112	-	1	6	208	632
Caballo SWCD	2021	67,674	241	67,370	320	67,370	-	3	3	-	298
Caballo SWCD	2020	67,244	83	67,080	97	67,080	-	4	2	-	158
Caballo SWCD	2019	64,288	47	64,038	47	64,038	-	113	1	-	137
Caballo SWCD	2018	56,946	34	56,696	34	56,696	-	189	1	-	61
Caballo SWCD	2017	53,632	17	53,611	17	53,611	-	-	-	-	21
Caballo SWCD	2016	51,665	-	51,638	-	51,638	-	6	-	-	21
Caballo SWCD	2015	51,773	-	51,752	-	51,752	-	-	-	-	21
TOTAL CABALLO SWCD		616,761	66,796	610,030	66,092	608,489	-	316	61	1,541	6,356
LA UNION WATERSHED DISTRICT											
La Union WSD	2024	26,521	24,114	24,114	23,861	23,861	-	-	23	254	2,383
La Union WSD	2023	27,211	1,386	25,990	1,554	25,880	-	-	12	110	1,210
La Union WSD	2022	26,046	498	25,065	500	25,062	-	-	9	3	972
La Union WSD	2021	24,740	44	24,363	295	24,360	-	-	4	3	373
La Union WSD	2020	23,958	3	23,595	17	23,592	-	-	3	3	360
La Union WSD	2019	39,747	5	39,164	29	39,159	-	2	6	5	575
La Union WSD	2018	-	-	-	-	-	-	-	-	-	-
La Union WSD	2017	-	-	-	-	-	-	-	-	-	-
La Union WSD	2016	-	-	-	-	-	-	-	-	-	-
La Union WSD	2015	-	-	-	-	-	-	-	-	-	-
TOTAL LA UNION WSD		168,223	26,050	162,291	26,256	161,914	-	2	57	378	5,873

STATE OF NEW MEXICO
DOÑA ANA COUNTY
COUNTY TREASURER'S PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

Agency		Property Taxes Levied	Collected in Current Year	Collected To-Date	Distributed in Current Year	Distributed To-Date	Current Amount Uncollectible	To-Date Amount Uncollectible	Allowance	Undistributed at Year-End	County Receivable at Year-End
VALENCIA PARK PID											
Valencia Park PID	2024	376,820	374,330	374,330	373,500	373,500	-	-	24	830	2,466
Valencia Park PID	2023	366,860	830	366,860	830	366,860	-	-	-	-	-
Valencia Park PID	2022	225,760	-	225,760	-	225,760	-	-	-	-	-
Valencia Park PID	2021	-	-	-	-	-	-	-	-	-	-
Valencia Park PID	2020	-	-	-	-	-	-	-	-	-	-
Valencia Park PID	2019	-	-	-	-	-	-	-	-	-	-
Valencia Park PID	2018	-	-	-	-	-	-	-	-	-	-
Valencia Park PID	2017	-	-	-	-	-	-	-	-	-	-
Valencia Park PID	2016	-	-	-	-	-	-	-	-	-	-
Valencia Park PID	2015	-	-	-	-	-	-	-	-	-	-
TOTAL VALENCIA PARK PID		969,440	375,160	966,950	374,330	966,120	-	-	24	830	2,466
VALENCIA PARK PID2											
Valencia Park PID2	2024	159,360	159,360	159,360	159,360	159,360	-	-	-	-	-
Valencia Park PID2	2023	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2022	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2021	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2020	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2019	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2018	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2017	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2016	-	-	-	-	-	-	-	-	-	-
Valencia Park PID2	2015	-	-	-	-	-	-	-	-	-	-
TOTAL VALENCIA PARK PID2		159,360	159,360	159,360	159,360	159,360	-	-	-	-	-
RANCHO SANTA TERESA PID											
Rancho Santa Teresa PID	2024	112,125	112,125	112,125	112,125	112,125	-	-	-	-	-
Rancho Santa Teresa PID	2023	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2022	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2021	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2020	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2019	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2018	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2017	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2016	-	-	-	-	-	-	-	-	-	-
Rancho Santa Teresa PID	2015	-	-	-	-	-	-	-	-	-	-
TOTAL RANCHO SANTA TERESA PID		112,125	112,125	112,125	112,125	112,125	-	-	-	-	-
TOTAL NMST, DABCC & WSD		163,296,377	20,586,147	161,687,984	20,592,959	161,510,792	254	3,177	15,249	177,195	1,589,968
GRAND TOTALS											
	2024	181,176,086	174,086,893	174,086,892	172,888,088	173,311,453	-	-	67,348	775,442	7,021,848
	2023	172,245,521	3,535,192	169,480,784	4,682,401	169,392,921	-	1,489	26,250	87,862	2,737,001
	2022	161,686,432	1,482,737	160,481,393	1,425,278	160,335,903	2,617	2,908	11,418	145,489	1,190,717
	2021	151,178,884	344,537	150,371,513	508,707	150,364,420	-	1,106	7,661	7,094	798,603
	2020	147,142,466	176,020	146,696,823	186,814	146,693,224	-	1,620	4,217	3,598	439,804
	2019	142,231,410	70,930	141,855,745	73,882	141,853,199	-	2,816	3,545	2,545	369,306
	2018	136,540,867	46,930	136,103,609	50,156	136,102,379	-	21,381	3,953	1,229	411,926
	2017	126,146,720	29,211	125,677,875	30,884	125,677,456	-	2	4,453	420	464,389
	2016	123,960,806	18,272	123,739,990	18,945	123,739,644	-	3,101	2,069	348	215,642
	2015	121,305,958	15,978	121,124,604	17,327	121,124,310	-	(42)	1,722	296	179,672
TOTALS		$ 1,463,615,150	179,806,700	1,449,619,228	179,882,482	1,448,594,909	2,617	34,381	132,636	1,024,323	13,828,908

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title	Federal Assistance Listing (AL) Number	Project/ Pass-Through Number	Expenditures	Passed Through to Subrecipients
U.S. Department of the Interior				
Direct				
Bureau of Land Management:				
Law Enforcement Support Services (FY25- Base Year)	15.227	140L4024P0033	$ 12,863	-
Total U.S. Department of the Interior			12,863	-
U.S. Department of Justice				
Direct				
Public Safety Partnership and Community Policing Grants				
TECP-COPS	16.710	15JCOPS-22-GG-01527-TECP	54,255	-
LEMH-COP	16.710	15JCOPS-21-GG-04051-LEMH	40,507	-
Total Public Safety Partnership and Community Policing Grants			94,762	-
Edward Byrne Memorial Justice Assistance Grant				
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	23-JAG-LCPD-DASO	8,735	-
2021 BJA Collaborative Crisis Response	16.738	15PBJA-21-GG-03940-NTCP	48,284	-
Total Edward Byrne Memorial Justice Assistance Grant Program			57,019	-
Total U.S. Department of Justice			151,781	-
U.S. Department of Transportation				
Direct				
Federal Aviation Administration:				
Airport Improvements				
Taxilane D Planning FAA	20.106	DNA-24-01	55,666	-
Taxilane D Planning	20.106	#3-35-0055-031-2024	20,604	-
Total Airport Improvements			76,270	-
Regional Infrastructure Accelerator	20.233	693JJ32350005 RIAP	517,458	-
Hazardous Materials Emergency Preparedness Grant Program	20.703	HMEP-2023-00 2023 HMEP	55,956	-
Passed through NM State Highway and Transportation Department				
Highway Planning and Construction				
LC00540 Local Bridge Replacement	20.205	LC00540	350,846	-
Elks Drive Multiuse Trail	20.205	LC00390	23,646	-
Total Highway Planning and Construction			374,492	-
Highway Safety Cluster				
STEP GRANT/DNOS Grant	20.600	04-PT-02-031	9,294	-
STEP GRANT/DNOS Grant	20.600	05-PT-02-031	25,457	-
Total Highway Safety Cluster			34,751	-

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title		Federal Assistance Listing (AL) Number	Project/ Pass-Through Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation, Cont.					
Passed through NM State Highway and Transportation Department, Cont.					
Minimum Penalties for Repeat Offenders for Driving While Intoxicated					
ENDWI		20.608	04-AL-64-031	7,679	-
ENDWI		20.608	05-AL-64-031	15,020	-
Traffic and Criminal Software (TraCS)		20.608	16-HE-64-P01, P03, P04	174,154	-
BCKL-UP		20.608	04-OP-RF-031	7,259	-
BCKL-UP		20.608	05-OP-RF-031	4,184	-
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				208,296	-
Safe Streets & Roads		20.939	693JJ32340437	384,065	-
Total U.S. Department of Transportation				1,651,288	-
U.S. Department of the Treasury					
Direct					
COVID 19 - Emergency Rental Assistance II		21.023		3,714,483	-
COVID 19 - LATCF Local Assistance Tribal Consistency Fund		21.032		845,881	-
COVID 19 - Coronavirus State & Local Fiscal Recovery Fund (CSLFRF)					
Direct					
COVID 19 - CSLFRF	*	21.027		5,309,233	
Passed through New Mexico Economic Development Department					
COVID 19 - CSLFRF - Shalem Colony Trail Master Plan	*	21.027	Not Available	65,729	-
Passed through NM Department of Finance and Administration					
COVID 19 - CSLFRF - Santa Teresa Airport Runway Modifications	*	21.027	CSLFRF-DFA_DAC-22-ZG1024	8,503,788	-
Total COVID 19 - Coronavirus State & Local Fiscal Recovery Fund				13,878,750	-
Total U.S. Department of the Treasury				18,439,114	-
U.S. Department of Health and Human Services					
Direct					
COVID 19 - CDC CHW for Covid Response (Year 3)		93.495	1 NU58DP007036-03-00	316,146	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Direct					
Nuestras Emociones II (Year 3)		93.243	1 H79SM084521-01	23,663	-
Nuestras Emociones II (Year 4)		93.243	1 H79SM084521-04	97,328	
Passed Through New Mexico Department of Health					
Prevent Prescription Drug/Opioid Overdose Grant (Year 3)		93.243	PDO-BF30 GR 22-BF-30	127,869	-
Passed Through the NM Human Services Dept./Falling Colors					
Strategic Prevention Framework/Partnership For Success (Year 4)		93.243	SPF-PFS2020-BE90	128,284	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance				377,144	-

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title		Federal Assistance Listing (AL) Number	Project/ Pass-Through Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services, Cont.					
Passed Through the National Association of County and City Health Officials					
Medical Reserve Corps Small Grant Program					
National Association of County & City Health Officials OPS		93.008	MRC 24-0553 (Ops Ready)	9,967	-
National Association of County & City Health Officials OPS		93.008	MRC-25-0533(Ops Ready)	7,500	-
Total Medical Reserve Corps Small Grant Program				17,467	-
Total U.S. Department of Health and Human Services				710,757	-
U.S. Department of Homeland Security					
Passed Through the New Mexico Department of Homeland Security and Emergency Management					
State Homeland Security Grant EMPG		97.042	EMT-2024-EP-05014-DAC	176,112	-
FY21 Assistance to Firefighters Grants		97.044	FEMA EMW-2021-FG-01037	26,335	-
Homeland Security Grant Program					
State Homeland Security Grant		97.067	EMW-2023-SS-00015	267,947	-
Staffing for Adequate Fire and Emergency Response (SAFER)					
FY21 Staffing for Adequate Fire and Emergency Response (SAFER) Grant	*	97.083	FEMA EWM-2021-FF-00696	75,000	-
FY22 Staffing for Adequate Fire and Emergency Response (SAFER) Grant	*	97.083	FEMA EMW-2022-FF-01079	1,602,708	-
Total Staffing for Adequate Fire and Emergency Response (SAFER)				1,677,708	-
Total U.S. Department of Homeland Security				2,148,102	-
Total Federal Expenditures				$ 23,113,905	-

* denotes major federal program

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

Federal grant revenue per fund financials	$ 23,113,905
Federal expenditures per SEFA	23,113,905
Difference	$ -

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation
The accompanying schedule of expenditures of federal awards includes the federal grant expenditure activity for the financial statements of the organization.
The schedule is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance.

Note 2 - Non-Cash Federal Assistance
No non-cash federal assistance was received during the year ended June 30, 2025.

Note 3 - Indirect Cost Rate
The County did not elect to use the de minimis indirect cost rate (10% or 15%, as applicable) permitted under 2 CFR 200.414(f).

Note 4 - Loan and Loan Guarantees
The following is the outstanding principal balance of the Clean Water State Revolving Funds (CWSRF) program at June 30, 2025.
Because there are no continuing compliance requirements, the outstanding balance is not included in the Schedule of expenditures of federal awards.

Federal Grantor/Program Title	AL Number	Loan Number	June 30, 2025
Clean Water State Revolving Loan Funds	66.458	Loan #1438047	$ 1,103,798

INDEPENDENT AUDITOR'S 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*

The Board of County Commissioners
State of New Mexico, Doña Ana County
Joseph M. Maestas, CFE, PE, State Auditor
State of New Mexico, Office of the State Auditor

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, the business-type activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds of Doña Ana County (County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 10, 2026.

Report on Internal Control Over Financial Reporting

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

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 (2024-001) and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that are required to be reported per Section 12-6-5 NMSA 1978, that we have described in the Section 12-6-5 NMSA 1978 schedule of findings and questioned costs as items 2025-003, 2025-005, 2025-006, and 2025-007.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 results 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.

Hinkle + Landers, PC

Hinkle + Landers, PC
Albuquerque, NM
June 10, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of County Commissioners
State of New Mexico, Doña Ana County
Joseph M. Maestas, CFE, PE, State Auditor
State of New Mexico, Office of the State Auditor

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Doña Ana County's (the County) 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 County's major federal programs for the year ended June 30, 2025. The County'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 County complied, in all material respects, with the types of 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, 2025.

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; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and 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 County 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 County'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 County'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 to express an opinion on the County'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 generally accepted auditing standards, *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 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 County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, 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 of the County'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 County'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 County'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 2025-003 and 2025-004. 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 County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County'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.

Report on Internal Control Over Compliance

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 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses in internal control over compliance may exist that were not identified.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-004 to be a significant deficiency.

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 County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County'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.

Hinkle + Landers, PC

Hinkle + Landers, PC
Albuquerque, NM
June 10, 2026

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on financial statements — Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☒Yes ☐No
- Significant deficiency(ies) identified that are (is) not considered to be a material weakness(es)? ☐Yes ☒No
- Non-compliance material to the financial statements noted? ☐Yes ☒No

Federal Awards

Type auditor's report issued on compliance for major federal awards — Unmodified

Internal control over major federal programs:

- Material weakness(es) identified? ☐Yes ☒No
- Significant deficiency(ies) identified that are (is) not considered to be a material weakness(es)? ☒Yes ☐No

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a) ☒Yes ☐No

Identification of major federal programs:

Assistance Listing #	Name of Federal Programs or Cluster	Federal Funding Source
21.027	COVID 19 - Coronavirus State & Local Fiscal Recovery Fund (CSLFRF)	U.S. Department of the Treasury
97.083	Staffing for Adequate Fire and Emergency Response (SAFER) Grant	U.S. Department of Homeland Security

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? ☒Yes ☐No

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Findings

Reference #	Description	Status of Finding	Type of Finding*
Section II - Financial Statement Findings			
2025-001 (2024-001)	Financial Close and Timeliness of the Audit	Repeated/ Modified	A
2025-002	GASB 101: Compensated Absences Implementation	New	A
Section III - Major Federal Programs Findings			
2025-003	Late Data Collection Form Submission	New	G, H
2025-004	Noncompliance with Quarterly Reporting Requirements	New	F, G
Section IV - 12-6-5 NMSA 1978 Findings			
2025-005	Capital Asset Inventory Certification	New	H
2025-006	Late Audit Report Submittal	New	H
2025-007	Under Collateralization of Deposits Held with Financial Institution	New	H

*Legend for Type of Findings

A. Material Weakness in Internal Control Over Financial Reporting
B. Significant Deficiency in Internal Control Over Financial Reporting
C. Finding that Does Not Rise to the Level of a Significant Deficiency (Other Matters) Involving Internal Control Over Financial Reporting
D. Instance of Non-compliance Material to the Financial Statements
E. Material Weakness in Internal Control Over Compliance of Federal Awards
F. Significant Deficiency in Internal Control Over Compliance of Federal Awards
G. Instance of Non-compliance related to Federal Awards
H. Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

SECTION II: FINANCIAL STATEMENT FINDINGS

2025-001 (2024-001) — FINANCIAL CLOSE AND TIMELINESS OF THE AUDIT

Type of Finding: (A) Material Weakness in Internal Control Over Financial Reporting

Condition

During the fiscal year, the County implemented a new enterprise resource planning (ERP) system. As a result of the transition, accounting records and supporting schedules were not finalized and provided to the auditors in a timely manner. The initial trial balances and supporting

documentation submitted, including the Schedule of Expenditures of Federal Awards, were incomplete and required multiple revisions.

Significant adjustments were necessary to reconcile account balances to underlying supporting documentation, including subsidiary ledgers, the Schedule of Expenditures of Federal Awards, and other detailed records. These revisions resulted in material changes to certain account balances during the audit process and delayed the completion of audit procedures.

Management Progress Toward Prior Year Corrective Action Plan: During the current fiscal year, the County continued to experience growth in both the number and complexity of grants administered. Management made efforts to improve the tracking and reconciliation of grant activity; however, the implementation of a new enterprise resource planning (ERP) system significantly impacted the County's ability to fully implement corrective actions related to grant accounting.

As part of the ERP transition, grant-related balances were incorporated into the new system, and reconciliations between grant schedules, subsidiary records, and the general ledger were not completed timely. As a result, grant-related accruals continued to require adjustment during the audit process, consistent with the prior-year finding. In addition, the need for broader trial balance adjustments related to the ERP implementation further delayed the preparation and review of grant summary schedules.

Criteria

Management is responsible for maintaining accurate and complete accounting records and for preparing financial information in a timely manner to support the audit process. Effective internal controls require that account balances be reconciled and reviewed prior to submission for audit to ensure reliability and completeness.

Cause

The County's implementation of the new ERP system resulted in challenges related to system configuration, data conversion, and staff familiarity with the new system. Additionally, the County experienced significant staffing changes within the Finance Department during the transition period, which contributed to delays in completing reconciliations, reviewing accounting records, and finalizing financial information in a timely manner.

Effect

The delays and multiple revisions to accounting records increased audit effort and extended the audit timeline. Material adjustments were required to reconcile balances to supporting documentation, increasing the risk of errors or misstatements in the financial statements.

Recommendation

We recommend that the County continue to strengthen its financial close and reconciliation processes following the ERP implementation. This should include establishing and documenting formal month-end and year-end close procedures, completing timely reconciliations between the general ledger and subsidiary schedules (including grant summary schedules and the Schedule of Expenditures of Federal Awards), and ensuring all significant account balances are reviewed and supported prior to submission for audit.

Additionally, the County should develop standardized procedures for accounting within the ERP system, including timely identification and recording of accruals. Management should also ensure adequate staffing, training, and oversight are in place to support the effective use of the ERP system and the consistent application of grant accounting requirements.

Implementing these steps will help reduce the need for post-audit adjustments, improve the timeliness and accuracy of financial reporting, and support full remediation of the prior-year finding.

Views of Responsible Officials and Planned Corrective Action

Doña Ana County implemented Workday as new ERP system for the year ended June 30, 2025. There are configuration issues with grant module and revenue recognition and as a result, there has been a significant increase in the amount of time the county staff requires to generate reports, make journal entries and gather information related to the audit. We posted RFP for Workday re-implementation, and the contract will go to the Board of County Commissioners for approval in April 2026. We will contract with an audit and accounting firm and will use their services to correct the implementation issues. That will help resolve the issues we faced in 2025 audit.

Three members of the County’s Finance department, including the County Controller, retired at the end of July 2025, resulting in staffing transitions affecting the audit process. The county hired personnel, including a Controller, however, there was turnover in key audit-related positions. We

agree with the recommendation of adequate staffing, training, and oversight to support the effective use of Workday and the consistent application of grant accounting requirements. We filled most of the vacant positions. We will continue training and professional development of employees in current auditing and accounting standards.

The County recognizes its responsibility to maintain accurate and complete accounting records and effective internal controls. We agree with the recommendation to strengthen financial close reconciliation processes and develop standardized procedures for accounting within Workday. We are establishing and updating the procedures to strengthen controls and perform regular reconciliations.

The County is establishing a centralized grant office and will consistently train the grant administrators that will affect grant accounting reconciliations and oversight.

These steps will improve the timeliness and accuracy of financial reporting for grants and support full remediation of the findings.

Finding resolution timeline: December 1, 2026

Designation of employee position responsible for meeting this deadline: Controller, Financial Services Director, Grants Manager, and IT Assistant Director

2025-002 — GASB 101: COMPENSATED ABSENCES IMPLEMENTATION

Type of Finding: (A) Material Weakness in Internal Control Over Financial Reporting

Condition

During the fiscal year, the County engaged external consultants to assist with the implementation of GASB Statement No. 101. The compensated absence schedules and related calculations prepared to support the implementation required multiple revisions before conforming to the requirements of GASB 101. A portion of the revisions resulted from inaccuracies in reports generated from the County's newly implemented ERP system, which were used as source data for the initial calculations. As a result, material changes were made to the GASB 101 calculations during the audit process.

Criteria

Management is responsible for ensuring that new accounting standards are implemented accurately and that related schedules are complete, accurate, and reviewed prior to submission for audit. Effective internal controls require reliable system-generated reports and adequate review of work performed by external consultants to ensure compliance with applicable accounting standards.

Cause

The complexity of GASB Statement No. 101, combined with reliance on externally prepared calculations, resulted in delays in identifying and correcting errors. In addition, certain reports generated from the County's newly implemented ERP system were not accurate and were relied upon during the initial GASB 101 calculations. Internal review procedures over consultant-prepared schedules and underlying system-generated data were not fully effective during the implementation period.

Effect

Material adjustments were required to compensated absence balances during the audit process, increasing audit effort and extending the audit timeline. Reliance on inaccurate ERP-generated reports increased the risk that the GASB 101 liability could have been misstated if errors had not been identified and corrected during the audit.

Recommendation

We recommend that the County strengthen its oversight and review procedures related to the implementation of new accounting standards. This should include validating the accuracy of ERP-generated reports prior to use in financial reporting, performing documented internal reviews of consultant-prepared schedules, and involving knowledgeable County personnel earlier in the implementation process. These steps will help ensure accurate implementation of GASB 101 and reduce the likelihood of material audit adjustments in future periods.

Views of Responsible Officials and Planned Corrective Action

Doña Ana County implemented new ERP system, Workday, for the year ended June 30, 2025. There were configuration issues including inaccuracy of reports, such as missing information, and as a result, the reports initially provided by Workday had incomplete information. The County engaged external consultants to assist with compensated absence calculations. Part of the work needed to be redone due to inaccuracies in Workday generated reports.

Three members of the County's Finance department, including the County Controller, retired at the end of July 2025, resulting in staffing transitions affecting the audit process. Compensated absences were previously calculated by County employees, for 2025 we engaged with external consultants. The county employees were not well-versed with the calculation. We will continue training and professional development for the employees to be well-versed in current auditing and accounting standards including GASB 101 to review any inaccuracies if found in Workday reports.

We plan to contract with an accounting firm for Workday re-implementation services for correcting the implementation and reporting issues to help resolve 2025 audit issues.

Finding resolution timeline: June 30, 2026

Designation of employee position responsible for meeting this deadline: Controller, Financial Services Director, and IT Assistant Director

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION III: FEDERAL AWARDS FINDINGS

2025-003 — LATE DATA COLLECTION FORM SUBMISSION

Type of Finding: (G) Instance of Non-compliance related to Federal Awards and (H) Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

Funding Agency: U.S. Department of the Treasury
Program: COVID 19 - Coronavirus State & Local Fiscal Recovery Fund
AL #: 21.027
Award #: Not Applicable, Not Available, and CSLFRF-DFA_DAC-22-ZG1024
Award Period: July 16, 2024 – December 31, 2026, June 23, 2024 - October 31, 2026, and October 5, 2022 – June 30, 2025
Questioned Costs: None

Funding Agency: U.S. Department of Homeland Security
Program: Staffing for Adequate Fire and Emergency Response (SAFER) Grant
AL #: 97.083
Award #: FEMA EWM-2021-FF-00696 and FEMA EMW-2022-FF-01079
Award Period: June 23, 2023 – June 24, 2027, March 13, 2024 – March 27, 2027
Questioned Costs: None

Condition

For the County's year ended June 30, 2025, the data collection form was not submitted to the Federal Audit clearinghouse database by March 31, 2026.

Criteria

Per 2 CFR 200.512(a)(1), Report Submission: The audit must be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day.

Cause

The County's implementation of the new ERP system resulted in challenges related to system configuration, data conversion, and staff familiarity with the new system. Additionally, the County experienced significant staffing changes within the Finance Department during the transition period, which contributed to delays in completing reconciliations, reviewing accounting records, and finalizing financial information in a timely manner.

Effect

Not submitting the data collection form denies access to the public and grantor agencies which could lead in loss of funding needed.

Recommendation

The County should work with the auditors to ensure the audit is submitted within a time frame that allows the data collection form to be submitted prior to the nine-month period following the close of the fiscal year.

Views of Responsible Officials and Planned Corrective Action

Doña Ana County implemented Workday as new ERP system for the year ended June 30, 2025. There are several configuration issues and as a result, there has been a significant increase in the amount of time the county staff requires to provide information related to the audit. We posted RFP for Workday re-implementation, and the contract will go to the Board of County Commissioners for approval in April 2026. We will contract with an audit and accounting firm and will use their services to correct the implementation issues. That will help resolve the issues we faced in 2025 audit.

The County's Finance department had retirements and turnover in key audit-related positions. We will continue training and professional development of employees in current auditing and accounting standards.

The County is establishing a centralized grant office and will consistently train the grant administrators that will affect grant accounting reconciliations and oversight.

These steps will improve the timeliness and accuracy of financial reporting for audits and enable timely submission of reports.

Finding resolution timeline: December 1, 2026

Designation of employee position responsible for meeting this deadline: Controller, Financial Services Director, Grants Manager, and IT Assistant Director

2025-004 — NONCOMPLIANCE WITH QUARTERLY REPORTING REQUIREMENTS

Type of Finding: (F) Significant Deficiency in Internal Control Over Compliance of Federal Awards and (G) Instance of Non-compliance related to Federal Awards

Funding Agency: U.S. Department of the Treasury
Pass-through Entity: New Mexico Department of Finance and Administration (NMDFA)
Program: COVID 19 - Coronavirus State & Local Fiscal Recovery Fund
AL #: 21.027
Award #: CSLFRF-DFA_DAC-22-ZG1024
Award Period: October 5, 2022 – June 30, 2025
Type of Compliance Requirement: Reporting
Questioned Costs: None

Condition

For the audit period, the Jetport was unable to provide copies of the required quarterly report workbooks and/or evidence of submission to NMDFA (e.g., email confirmations, portal confirmations, or other documentation) for the quarters ended: September 30, 2024, December 31, 2024, March 31, 2025, and June 30, 2025. As a result, we could not verify that required quarterly reporting was completed and submitted timely in accordance with the subaward requirements.

Criteria

The NMDFA subaward agreement requires subrecipients to complete and submit the CSLFRF Subrecipient Quarterly Report Workbook to NMDFA within ten (10) days after quarter-end (September, December, March, and June). In addition, non-federal entities must establish and

maintain effective internal control over federal awards and retain records sufficient to demonstrate compliance with federal award requirements.

Cause

The grant administrator responsible for the project retired, and current staff were unable to locate historical records related to the quarterly reports. Additionally, there appears to have been insufficient record retention and oversight procedures to ensure continuity of compliance during personnel transitions.

Effect

The lack of documentation supporting quarterly reporting limits transparency and accountability over the use of federal funds and increases the risk that required reporting was incomplete, inaccurate, or untimely. It also impairs the pass-through entity's ability to support its reporting and monitoring responsibilities.

Recommendation

We recommend Jetport strengthen its internal controls over grant compliance by implementing formal procedures to ensure timely preparation, review, and submission of all required reports. Implement formal grant reporting controls including: (1) a compliance calendar with due dates; (2) documented supervisory review and sign-off prior to submission; (3) centralized electronic retention of submitted reports and submission evidence; and (4) cross-training/transition procedures for key grant compliance roles.

Views of Responsible Officials and Planned Corrective Action

The grant administrator for this project retired last year and the current Jetport staff were unable to locate past reports for the requested timeframe. DFA did not respond with any pertinent information. This project was completed in March 2025, and all drawdowns were completed by June 30, 2025.

The County agrees with the recommendation that Jetport strengthen its internal controls over grant compliance by implementing formal procedures to ensure timely preparation, review, and submission of all required reports. Current Jetport staff have reviewed the process of submitting these reports and will help ensure this does not occur in the future.

Management recognizes its responsibility to establish and maintain centralized record retention practices for all grant documentation and implement cross-training or supervisory review processes to mitigate the risk of noncompliance due to staff turnover. We agree with the recommendation and are establishing a centralized grant office and will consistently train the grant administrators that will affect grant accounting reconciliations and oversight.

Finding resolution timeline: December 1, 2026

Designation of employee position responsible for meeting this deadline: Jetport Manager, Grants Manager, Grant Accountant

SECTION IV: SECTION 12-6-5 NMSA 1978 FINDINGS

2025-005 — CAPITAL ASSET INVENTORY CERTIFICATION

Type of Finding: (H) Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

Condition

Due to the delay in finalizing the capital assets, the County did not certify its capital assets at the end of the fiscal year as required per section 12-6-10 NMSA 1978.

Criteria

Per Section 12-6-10 NMSA 1978: The governing authority of each agency shall, at the end of each fiscal year, conduct a physical inventory of movable chattels and equipment costing more than five thousand dollars ($5,000) and under the control of the governing authority.

Cause

Due to the implementation of the new ERP system, the capital asset list was not completed until January 2026, and a certification did not take place.

Effect

The County was not in compliance with the State's requirements for certifying its capital asset records.

Recommendation

We recommend that the County develop policies and procedures to ensure the certification of capital assets as of fiscal year end, is completed annually.

Views of Responsible Officials and Planned Corrective Action

Doña Ana County implemented new ERP system, Workday, for the year ended June 30, 2025. There were configuration issues including Fixed Assets module and conversion issues.

Three members of the County's Finance department, including the County Controller, and Senior Accountant overseeing capital asset inventory retired at the end of July 2025, resulting in staffing

transitions affecting the audit process. Prior to retirement, the Senior Accountant sent asset listing requests to departments however, they were not timely certified due to turnover and timing issues. We will develop and update policies and procedures to ensure certification of capital assets at fiscal year-end. We will continue professional development for the employees in current auditing and accounting standards including timely certification of capital assets.

We plan to contract with an accounting firm for Workday re-implementation services for correcting the implementation issues including fixed asset module to help resolve 2025 audit issues.

Finding resolution timeline: June 30, 2026

Designation of employee position responsible for meeting this deadline: Controller, Financial Services Director, Grants Manager, and IT Assistant Director

2025-006 — LATE AUDIT REPORT SUBMITTAL

Type of Finding: (H) Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

Condition

The audited financial statements of the County were submitted to the New Mexico State Auditor's Office after the deadline.

Criteria

Per Section 2.2.2.9 A(1)(g) NMAC, the audited financial statements of the County for the year ended June 30, 2025 were due to the New Mexico State Auditor's Office by December 1, 2025. Due to the late release of the Federal Compliance Supplement for entities requiring a Federal Single Audit, the due date for the County was extended through January 20, 2026.

Cause

The County implemented a new ERP system for the year ended June 30, 2025. As a result, there were difficulties creating reports and providing information to the auditors in a timely manner.

Additionally, the County went through significant staffing changes in the Finance Department. These two factors resulted in the late audit.

Effect

The County is not in compliance with the Report Due Dates prescribed in the New Mexico Administrative Code.

Recommendation

The County should work with its auditors to ensure that all information is submitted with sufficient time to complete the audit and submit the financial statements prior to the due date.

Views of Responsible Officials and Planned Corrective Action

Doña Ana County implemented Workday as new ERP system for the year ended June 30, 2025. There are configuration issues and full accrual book was not established. As a result, the county staff did several corrections and journal entries to resolve FY25 issues in Workday. We posted RFP and will contract with an audit and accounting firm to correct the implementation issues. That will help resolve the issues we faced in 2025 audit.

Three members of the County's Finance department, including the County Controller, retired at the end of July 2025, followed by turnover, resulting in staffing transitions affecting the audit process. We agree with the recommendation that County should ensure all information is submitted with sufficient time to complete the audit and submit the financial statements prior to the due date. We filled most of the vacant positions. We will continue training and professional development for the employees in current auditing and accounting standards. We will hire additional temporary accounting staff and engage with external consultants if needed during the audit to help us meet the timeline.

Finding resolution timeline: December 1, 2026

Designation of employee position responsible for meeting this deadline: Controller and Financial Services Director

2025-007 — UNDER COLLATERALIZATION OF DEPOSITS HELD WITH FINANCIAL INSTITUTION

Type of Finding: (H) Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

Condition

During testing of cash deposits and pledged collateral as of year-end, the County was undercollateralized at Nusenda Credit Union by $44 based on audit testing of deposits and pledged collateral.

Criteria

Pursuant to Section 6-10-17 NMSA, the pledged collateral for deposits in banks and savings and loan associations shall have an aggregate value equal to one-half of the amount of public money held by the depository.

Cause

The undercollateralization appears to have resulted from normal fluctuations in cash balances and timing differences between deposit levels and collateral monitoring procedures.

Effect

Noncompliance with state statutes governing pledged collateral exposes the County to potential custodial credit risk in the event of a financial institution failure and constitutes a violation of state law.

Recommendation

We recommend the County implement procedures to more closely monitor deposit balances and pledged collateral levels throughout the year to ensure compliance with the 50% collateralization requirement in Section 6-10-17 NMSA. Monitoring should include periodic reconciliations between uninsured deposits and pledged collateral amounts.

Views of Responsible Officials and Planned Corrective Action

The County acknowledges the under collateralization identified during the audit. The County funds are consistently over collateralized by millions of dollars. This occurred because the Treasurer's

Office did not withdrawal funds from a credit union bank account tied to a CD, prior to year-end, which resulted in deposits exceeding pledged collateral by $44. The Treasurer's Office recognizes the importance of maintaining compliance with Section 6-10-17 NMSA and will implement additional procedures to ensure that deposit activity, including planned withdrawals, is completed in a timely manner. Funds have been withdrawn; enhanced monitoring procedures will be in place before June 30th. Ongoing compliance will be reviewed monthly throughout the fiscal year.

Finding resolution timeline: June 30, 2026

Designation of employee position responsible for meeting this deadline: County Treasurer, Chief Deputy, Accounting Manager, Accountant II

STATE OF NEW MEXICO
DOÑA ANA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION V: SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

2024-001 – Financial Close Related to Grants: Repeated/Modified as 2025-001

STATE OF NEW MEXICO
DOÑA ANA COUNTY
EXIT CONFERENCE
FOR YEAR ENDED JUNE 30, 2025

A. PREPARATION OF FINANCIAL STATEMENTS

The accompanying financial statements are the responsibility of the County and are based on information from the County's financial records. Assistance was provided by Hinkle + Landers, PC to the County in preparing the financial statements.

B. EXIT CONFERENCE

An exit conference was held on June 10, 2026. The following individuals were in attendance:

Doña Ana County

Manuel Sanchez	Chair, County Commissioner - District 5
Marisol Richardson	County Treasurer
Scott Andrews	County Manager
Lucio L. Luttrell	Deputy County Manager
Asma Dawood	Financial Services Director
Mireya Hernandez	Accounting Manager, Treasurer
Monica Caro	Accountant III, Financial Services
Robert Placencio	Accountant III, Financial Services

Hinkle + Landers, PC

Farley Vener, CPA, CFE, CGMA	President & Managing Shareholder
Katelyn Constantin, CGFM	Senior Audit Manager

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Health and Human Services Department	July 28, 2026
Initiating Department	**Meeting Date**
Jamie Michael, HHS Director	10
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

PRESENTATION OF THE DOÑA ANA COUNTY HEALTH CARE ASSISTANCE PROGRAM STANDARD OPERATING PROCEDURES.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Following the passing of Resolution 2026-53, draft Standard Operating Procedures were developed for the Doña Ana County Health Care Assistance Program to establish administrative processes. This presentation provides the Board of County Commissioners with an overview of the draft procedures, explains how the resolution enabled their development, and seeks feedback prior to finalization.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Presentation
Doña Ana County Health Care Assistance Program Standard Operating Procedures

SUMMARY OF FINANCIAL IMPACT

None

ADMINISTRATIVE REVIEW AND APPROVAL

Anabel Canchola, Program Contract Administrator	Created/Initiated - 7/10/2026
Norberto Godina, Program Ops, Division Manager	Approved - 7/16/2026
Jamie Michael, HHS Director	Approved - 7/16/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Deborah Weir, Assistant County Manager	Final Approval - 7/24/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County

Health Care Assistance Program

Standard Operating Procedures

July 28, 2026
Board of County Commissioner Presentation

Section 1: General Provisions

1.1 Program Overview

1.2 Program Plans – Per encounter and new premium and other costs

1.3 Legal Authority

1.4 Definitions and Acronyms

Doña Ana County

Section 2: Eligibility Criteria

2.1 Payer of Last Resort – no change

- If person does not qualify for other insurance, the insurance is too expensive, or not for the same type of coverage they **are** eligible.

2.2 Identification Requirements – no change

2.3 Residency Requirements – no change

Doña Ana County

Section 2: Eligibility Criteria

2.4 Current Monthly Income & 2.5 Annual Income

- Added other allowable documents
- More options, but less accurate
- Tax return not required, can use 90-days of current income

2.6 Pilot Monthly Premium Assistance Plan Criteria - Pending

Doña Ana County

Section 3: Application and Determination Process

3.1 Application Process – upload documents

3.2 Screening and Eligibility Determination

3.3 Enrollment Period

3.4 Appeal Process

Doña Ana County

Section 4: Claims and Invoice Processing

4. 1 Out-of-State Hospital Claims

4.2 Invoice Processing

Doña Ana County

Section 5: Client and Provider Responsibilities

5.1 Client Responsibilities

5.2 Contracted Provider Responsibilities

Doña Ana County

Section 6: County Responsibilities

6.1 Program Oversight

6.2 Continuous Quality Improvement

6.3 Program Effectiveness

Doña Ana County

Section 7: Program Administration and Compliance

7.1 Reporting and Monitoring

7.2 Policy Review

Doña Ana County

Next Steps

- Update during training with contractors
- Inform BOCC of any changes
- Develop SOPs for premium assistance
- Fill program administrator and case manager positions
- Present output data to BOCC more frequently
- Conduct ongoing training

Doña Ana County

Standard Operating Procedures

Health Care Assistance Program

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DOÑA ANA COUNTY
Health & Human Services

Table of Contents

- General Provisions — Pages 3 - 7
- Eligibility Criteria — Pages 8 - 12
- Application and Determination Process — Page 13 - 14
- Claims and Invoice Processing — Pages 15 - 16
- Client and Provider Responsibilities — Pages 17 - 18
- County Responsibilities — Pages 19 - 20
- Program Administration and Compliance — Pages 21 - 22
- Providers — Pages 23 - 28
- Appendix — Pages 29-34
  - A. Resolution No. 2026-53 — Pages 29 -33
  - B. HCAP Enrollment Process — Page 34

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Section 1

General Provisions

1.1 Program Overview

1.1.1 Mission Statement

Improve access to health care for people who are under or uninsured through responsible use of public funds, adherence to applicable state law, and the implementation of fair, consistent, and transparent procedures.

1.1.2 Purpose

The purpose of this Standard Operating Procedures (SOPs) document is to establish clear and consistent standards for eligibility determination, enrollment, service authorization, and payment processes within the Doña Ana County Health Care Assistance Program. These procedures are intended to ensure compliance with state law, promote equitable access to healthcare services for indigent residents, and support the accountable and efficient administration of County healthcare funds.

1.1.3 Scope of Program

County Resolution 2026-53 establishes the policies governing the Health Care Assistance Program. The resolution updates eligibility requirements, defines the scope of per-encounter contract services, and creates the Pilot Monthly Premium Assistance Program in accordance with state law. There are two plans under the Health Care Assistance Program.

1. Per-encounter contract services. Under this plan, the county contracts with providers to deliver approved per-encounter contracted services at agreed upon rates not to exceed Medicaid or other applicable State or Federal rates, or at a negotiated lowest rate when no such rate exists.

2. Premium Assistance. Under this pilot plan, the county provides financial support to assist with the monthly cost of healthcare insurance premiums through a designated insurance plan, such as the NM Medical Insurance Pool for people who meet eligibility criteria and who are diagnosed with cancer requiring on-going specialty care not offered or available in the per-encounter service contracts.

3. This document establishes SOPs pertaining to eligibility, enrollment, documentation requirements, service authorization, and payment processes for the Doña Ana County Health Care Assistance Program. It applies to all County staff, contracted healthcare providers, enrollment personnel, and any other entities involved in administering or supporting the program.

4. These procedures encompass all services and activities conducted under HCAP, including verification of eligibility, authorization and delivery of per-encounter contracted services, claims processing, compliance monitoring, and criteria for a Pilot Monthly Premium Assistance Program. This document does not apply to programs, services, or payment systems outside the authority of the Health Care Assistance Program.

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1.2 Program Plans

The Health Care Assistance Program consists of two (2) plan options:

1.2.1 Plan 1: Fee-per-Encounter

The per-encounter contract services plan includes four types of coverage based on eligibility and scope of contracts.

1. **Full Coverage:** Includes primary healthcare services, behavioral health services, dental services, physical therapy, non-emergency transportation, and palliative or hospice services provided by contracted providers.

2. **Behavioral Health Only**: Coverage is limited to behavioral health services provided by contracted providers. Individuals may qualify if they meet HCAP eligibility criteria and have a documented gap in healthcare coverage.

3. **Dental Only:** Coverage limited to dental services provided by contracted providers. Individuals may qualify if they meet HCAP eligibility criteria and have a documented gap in healthcare coverage.

4. **Hospice Only:** Coverage limited to hospice services provided by contracted providers. Individuals may qualify if they meet HCAP eligibility criteria and have a documented gap in healthcare coverage.

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1.2.2 Plan 2: Pilot Monthly Premium Assistance, Deductible, Co-Pay, and Co-Insurance

The Pilot Monthly Premium Assistance Plan provides financial assistance for insurance premiums, deductibles, and co-payments through a designated insurance plan, such as the New Mexico Medical Insurance Pool (NMMIP). Eligibility requires meeting all HCAP criteria and having a diagnosed cancer requiring ongoing specialty care not covered in Plan 1 above.

Pilot Premium Assistance Program will be added to this SOP once approved.

1.3 Legal Authority

This SOP is authorized and governed by the following laws and regulations:

1. NMSA 1978, Section 27-5-1 et seq., Indigent Hospital and County Health Care Act
2. Doña Ana County Resolution No. 2026-53, Amending Health Care Assistance Program Criteria and Procedures
3. U.S. Department of Commerce, Per Capita Personal Income Data (Survey of Current Business)

1.4 Definitions and Acronyms

1.4.1 Definitions

1. **Applicant:** An individual applying for healthcare assistance under the Doña Ana County Health Care Assistance Program.
2. **Audit:** An independent review conducted by a qualified professional to verify compliance with eligibility criteria, financial controls, and procedural requirements.
3. **Contracted Healthcare Provider:** A medical, dental, behavioral health, or other healthcare provider under contract with the County to deliver services through HCAP.
4. **Documentation:** Records or evidence submitted to verify identity, residency, income, or other eligibility criteria.
5. **Eligibility:** A determination that an applicant meets all program requirements, including residency, income limits, and documentation standards.
6. E**nrollment:** The process by which an applicant submits required documentation and is approved for participation in HCAP.
7. **Indigent Patient:** A person unable to pay for medically necessary services based on income, assets, and necessary living expenses, as defined in NMSA 1978, Section 27-5-4(G), including minors whose parent or guardian qualifies as indigent, and as defined by County resolution.
8. **Payer of Last Resort:** The designation of HCAP as financially responsible for covered services only after all other payment sources have been exhausted or deemed unavailable.

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1.4.2 Acronyms

1. BOCC – Board of County Commissioners
2. CRS – Common Reporting Standard
3. HCAP – Health Care Assistance Program
4. ID – Identification
5. NM – New Mexico
6. NMMIP – New Mexico Medical Insurance Pool
7. NMSA – New Mexico Statutes Annotated
8. SOPs – Standard Operating Procedures
9. SSA – Social Security Administration
10. SSI – Supplemental Security Income
11. TANF – Temporary Assistance for Needy Families
12. VA – Veterans Affairs

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Section 2

Eligibility Criteria

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Eligibility criteria are listed below. Documentation for each category must be provided by the individual seeking services, collected by the contracted service provider, and uploaded to the county designated enrollment system. Submission of false or incorrect information shall result in denial of eligibility for a period of one (1) year from the date of discovery.

2.1 Payer of Last Resort

The Health Care Assistance Program functions as the payer of last resort. In order to ensure that HCAP is the payer of last resort, the contracted service provider must document that the applicant:

1. Is not eligible for coverage such as Medicare, Medicaid, employer-sponsored insurance, VA health insurance, NM Health Insurance Marketplace or other commercial insurance, **or**

2. The monthly premium for available coverage exceeds the Internal Revenue Services affordability threshold established under 26 U.S.C. § 36B(b)(3)(A)(i) of their monthly income, or

3. The available coverage or assistance from any other program does not provide the same type of assistance offered through HCAP.

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2.2 Identification Requirements

Applicants must provide one (1) of the following forms of photo identification:

1. U.S. Passport

2. Government-issued identification

3. School-issued identification

4. Dependents aged seventeen (17) and younger, or age eighteen (18) and enrolled in high school, may use a parent or guardian declaration of identity.

5. A declaration of identity by a healthcare provider may be accepted in lieu of photo identification if none of the above are available.

2.3 Residency Requirements

Applicants must reside in Doña Ana County. Residency must be verified using at least one of the acceptable documents listed below.

1. Rental, Lease, Dorm, or Residential Agreement
2. Property Tax Statement
3. Residential Utility Bill
4. Affidavit from Community of Hope or Gospel Rescue Mission
5. Current Government Issued ID such as Driver's License
6. Bank or Credit Card Statement
7. Pay Stub
8. Mortgage Statement
9. Insurance Bill, Card, or Binder

DRAFT

2.4 Current Monthly Income

Applicants must be indigent and provide at least one of the documents below to prove current monthly income. There is no minimum income, but there must be evidence of income.

1. Pay stub or pay voucher from employer
2. Letter from an employer showing wages, hours, or cash-based compensation
3. Self-employment record or CRS Forms
4. Personal wage record or written statement of cash-based income
5. Workers’ compensation statement
6. Short-term or long-term disability statement
7. Retirement income statement

8. SSA/SSI statement
9. Student financial aid statement
10. Temporary Assistance for Needy Families statement (TANF)
11. Unemployment benefits statement
12. Child support or alimony checks or statements
13. Department of Defense income statement

For applicants who may be unable to provide traditional monthly income documentation, the following may be acceptable:

1. A signed self-declaration of income describing the applicant's current financial situation, sources of income and support, and any cash-based or informal income
2. A verification of income or support from a shelter, community organization, case manager, or social service provider
3. A declaration from a healthcare provider or outreach worker familiar with the applicant's circumstances

2.5. Annual Income

An applicant or parent/guardian must not have household income exceeding fifty percent (50%) above the most recent New Mexico per capita personal income as published by the U.S. Department of Commerce.

Acceptable documentation includes the following:

1. Most recent federal or
2. State income tax return or
3. Annual income may be calculated using most recent ninety (90) days of current monthly income documentation listed in section 2.4 above

DRAFT

FY 27 Annual Income Guidlines

To qualify for the Health Care Assistance Program an applicant (or parent/guardian) shall not have annual household income that is fifty percent (50%) greater than the per capita personal income for New Mexico for the most recent year as published by the U.S. Department of Commerce (NMSA § 27-5-4G). https://apps.bea.gov/regional/bearfacts/

2025 =$61,645 * 1.5 = $92,467.50

*Table below is subject to change.

FAMILY SIZE	MONTHLY ESTIMATE	ANNUAL MAXIMUM
1	$7,830.62	$92,467.50
2	$7,830.63	$93,967.50
3	$7,955.63	$95,467.50
4	$8,080.63	$96,967.50
5	$8,205.63	$98,467.50
6+	Divide Annual Maximum by 12 months	For each additional family member add $1,500

DRAFT

2.6 Pilot Premium Assistance Plan Criteria

Pending

DRAFT

Section 3

Application and Determination Process

3.1 Application Process

Enrollment in HCAP may occur at any time during the calendar year through County-contracted providers using the designated County enrollment system. Contracted providers are responsible for assisting applicants with completing the application, collecting required documentation, uploading documentation into the designated County enrollment system, and entering all eligibility information into the enrollment system.

3.2 Screening and Eligibility Determination

Eligibility specialists shall review all available coverage options prior to enrollment and document their determinations in the designated enrollment system. Screening must confirm that the applicant meets all HCAP eligibility requirements, including identification, residency, income limits, and payer-of-last-resort criteria.

3.3 Enrollment Period

Enrollment remains valid through April 15 of each calendar year. A new application is required after April 15 to maintain eligibility. To maintain eligibility beyond this date, applicants must submit a new application and updated documentation. Eligibility specialists shall ensure that all reenrollments comply with the HCAP requirements.

3.4 Appeal Process

Applicants who are denied assistance may submit a written appeal within thirty (30) calendar days of the denial decision. Upon receipt of a timely appeal, the County shall conduct a secondary review of the application by personnel not involved in the original determination.

The secondary review shall include a comprehensive assessment of the application, supporting documentation, and the basis for the initial denial. The reviewer shall verify compliance with all eligibility criteria, documentation requirements, payer of last resort standards, and applicable policies. The reviewer may request additional information from the applicant or contracted provider if clarification is needed to complete the review.

Following completion of the secondary review, the County shall issue a written final determination within a reasonable timeframe. The final decision shall clearly state the outcome of the appeal, the rationale for the decision, and any applicable policy references. The determination shall be documented in the County’s enrollment system and is not subject to further administrative appeal.

DRAFT

Section 4

Claims and Invoice Processing

DRAFT

4.1 Out-of-State Hospital Claims

The County shall pay claims from out-of-state hospitals, their associated physician groups, and air ambulance providers that provide medically necessary care not available through an in-county Safety Net Care Pool qualifying hospital and with whom the County does not have a contract. Those claims that comply with Health Care Assistance Program criteria shall be paid at 36.1% of the current New Mexico Medicaid rate, up to a cumulative cap of $50,000.00 per person, per fiscal year. NMSA § 1978 27-5-4(B)

4.2 Invoice Processing

A. County-contracted vendors shall:

1. Submit client encounter service invoices through the County's designated invoice submission process
2. Ensure that each invoice corresponds to an approved, eligible service delivered to an enrolled HCAP participant
3. Verify that services were provided within the participant's enrollment period
4. Maintain supporting documentation, including encounter notes, billing records, and proof of service
5. Ensure that billed charges do not exceed contract rate limitations or other applicable rate ceilings established by the County

B. Invoices must be submitted within the timelines specified in the provider's contract. Late invoices may be denied unless good cause is demonstrated and approved by the County

C. Each per-encounter service invoice must include:

1. Participant identification number (HCAP number)
2. Date(s) of service
3. Description of services rendered
4. Provider identification and credentials
5. Applicable procedure codes
6. Any additional documentation required by the County or provider contract

D. Claims lacking required documentation shall be returned for correction or denied

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Section 5

Client and Provider Responsibilities

5.1 Client Responsibilities

Clients shall provide accurate, complete, and truthful information during the application and enrollment process. Clients must submit all required documentation in a timely manner, comply with prescribed treatment plans, maintain respectful conduct toward staff and contracted providers, and promptly report changes affecting eligibility, including changes in income, residency, household composition, or insurance status. Failure to provide accurate information may result in denial or termination of eligibility.

5.2 Contracted Provider Responsibilities

Contracted providers are responsible for verifying eligibility, assisting with enrollment, entering all required information into the County's designated enrollment system, uploading documents into the system and complying with all contract requirements.

DRAFT

Section 6

County Responsibilities

DRAFT

6.1 Program Oversight

The County is responsible for the overall administration and program oversight. This includes ensuring program integrity, maintaining the designated enrollment system, providing training and guidance to contracted providers, processing and adjusting claims, audit enforcement and compliance monitoring, and delivering patient navigation and support services as necessary.

6.2 Continuous Quality Improvement

The County shall conduct ongoing monitoring of eligibility determinations, documentation practices, and adherence to contractual requirements. The County is also responsible for implementing quality assurance activities, investigating suspected fraud or misuse of services, and ensuring compliance with the Indigent and Hospital Health Care Act and associated County resolution(s).

6.3 Program Effectiveness

The Health and Human Services Department shall report to the Board Of County Commissioners quarterly or when necessary, to review amendments to any parts of these SOPs and evaluate the effectiveness of the program.

DRAFT

Section 7

Program Administration and Compliance

DRAFT

7.1 Reporting and Monitoring

Contracted providers shall submit required enrollment, claims, and performance data as specified by the County and the terms of their contract. The County shall maintain oversight of reporting accuracy, timeliness, and compliance with HCAP requirements. Independent audits shall be conducted annually to verify compliance with program requirements.

1. Monitoring Requirements:
    a. Third-Party Audit Requirements- Contracted providers must engage a licensed, independent, third-party audit firm annually to:
        i. Conduct an alternative assessment of a random and statistically valid sample of applications
        ii. Verify compliance with indigent care criteria, payer of last resort requirements and documentation standards
        iii. Report any findings of non-compliance to the County
    b. Corrective Action - If the audit identifies an error or non-compliance rate exceeding two percent (2%), the County shall issue a 30-day cure notice to the provider
        i. The provider shall implement corrective actions and conduct a follow-up audit
        ii. The provider shall demonstrate to the County that the error rate has been reduced to below two percent (2%).
    c. The County's Health and Human Services department shall:
        i. Process and pay claims from non-contracted providers (e.g. air ambulance, out-of-state hospitals)
        ii. Ensure all submitted claims meet HCAP criteria and comply with all federal, state, and local rate limitations
        iii. Monitor cumulative caps and rate compliance

DRAFT

7.2 Policy Review

This policy shall be reviewed quarterly during the first year of implementation and annually thereafter. All Board-approved revisions shall be formally documented and communicated to relevant staff and providers.

DRAFT

Providers

Contracted providers list, including contract language and services offered.

Amador Health Center

Overview

Amador Health Center will provide primary health care, dental care, behavioral care, provider and patient education support to Doña Ana County Health Care Assistance Program. Amador Health Center will also provide community Booster Event for influenza (Flu) an COVID Vaccines, COVID testing, and provide COVID treatments. Through this amended Amador Health Center will onboard to FINDHELP as part of Connect Doña Ana in partnership with Yes New Mexico.

Services

- Primary Health Care
- Laboratory & Radiology
- Dental Care Services
- Provider Education
- Patient Individual Education
- Patient Community Education
- Prescription Dispensing
- Routine Vaccines
- COVID Treatment
- Community Booster Events (Influenza, COVID, & COVID screening)
- Behavioral Health & Comprehensive Substance Use (AcuDetox)

Ben Archer Health Center

Overview

Ben Archer Health Center will provide primary health care, dental care, behavioral care, and provider and patient education to support the Doña Ana Health Care Assistance program. Through this amendment, Ben Archer Health Center will onboard to FINDHELP as part of Connect Doña Ana in partnership with Yes New Mexico.

Services

- Primary Health Care
- Behavioral Health Care
- Dental Care Services
- Provider Education
- Patient Individual Education

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Elite Methadone Clinic

Overview

Elite Primary Care dba Elite Methadone Clinic will provide Opiate Use Disorder Treatment to the incarcerated population of Doña Ana County and for qualified indigent patients to support the Health Care Assistance Program (HCAP). Services will include opioid use disorder treatment, telehealth visits, telehealth counseling, and medication delivery.

Services

- Methadone Dosing
- Telehealth Counseling
- Telehealth Provider Follow-up Visit
- Medication Delivery

Harmony Road Recovery, LLC

Overview

Harmony Road Recovery, LLC shall provide outpatient substance abuse and mental health treatment within DAC for county residents referred to outpatient services by county contract provider(s), non-contracted provider(s), referred by county staff, and self-referrals. Services include Patrial Hospitalization programs, intensive outpatient program, individual mental health outpatient, alcohol/drug & Bio-Psycho-Social Assessments, Tele medicine Mental Health and Substance Abuse Counseling, Office-based Opiate Treatment, and Sober Living.

Services

- Partial Hospitalization Program
- Intensive Outpatient Program
- Individual Mental Health Counseling
- Sober Living Environment
- Assessments
- Telemedicine Mental Health & Substance Abuse Counseling
- Office-Based Opiate Treatment

DRAFT

Ideal Option

Overview

Ideal Option PLLC will provide Outpatient Behavioral Health Care Services for qualified indigent patients within Doña Ana for county residents referred to Outpatient Services by County contracted providers. Services will include accessible outpatient evidenced-based substance use treatment (ASAM Level 1: Outpatient) Specializing in the treatment of addiction to opioids to support thee Doña Ana County Health Care Assistance Program.

Services

- Outpatient Treatment

La Clínica de Familia

Overview

La Clinica de Familia provides primary health care, dental care, and provider/patient education services for qualified indigent residents to support the Doña Ana County Health Care Assistance Program (DACHCAP). Through this amendment, LCDF will onboard to FindHelp as part of Connect Doña Ana in partnership with Yes New Mexico.

Ls Clinica de Familia will provide Outpatient Behavioral Health Care Services for qualified indigent patients within Doña Ana County for residents referred to Outpatient Services by county contracted providers. Services will include Assertive Community Treatment (ACT) services a form of community-based mental health care to help people become independent and integrate in to the community to support the Doña Ana County Health Care Assistance Program.

Services

- Primary Health Care
- Dental Care
- Assertive Community Treatment
- Provider Education
- Patient Education

DRAFT

Memorial Medical Center

Overview

PHC-Las Cruces, Inc. Dba Memorial Medical Center shall provide outpatient cancer care services such as medical oncology and hematology, and radiation oncology to eligible patients within Doña Ana County who present to their facility for cancer treatment.

Services

- Cancer Care Services

Mesilla Valley Hospice

Overview

Since 1982, Mesilla Valley Hospice had provided end-of-life care 24 hours a day for patients that been diagnosed with an illness that limits their life expectancy to six months or less. Mesilla Valley Hospice will provide access to end-of-life and hospice services for residents who qualify under the indigent criteria to support the Doña Ana County Health Care Assistance Program.

Services

- General Inpatient Care
- Routine Hospice Care
- Room & Board

DRAFT

Mesilla Valley Hospital

Overview

BHC Mesilla Valley Hospital, LLC Will provide Psychiatric inpatient Care services for qualified indigent patients to support the Doña Ana County Health Care Assistance Program. Through this amendment Mesilla Valley Hospital will onboard to FindHelp as part of CONNECT Doña Ana in partnership with Yes New Mexico.

Mesilla Valley Hospital will provide Outpatient Behavioral Health Care Services for Qualified indigent patients within Doña Ana County for residents referred to Outpatient Services by County contracted providers. Services will include Partial Hospitalization Program's for adults to support the Doña Ana County Health Care Assistance Program.

Services

- General Inpatient Care
- Routine Hospice Care
- Psychiatric inpatient care transfer from DAC CTC

PEAK Behavioral Health

Overview

Peak Behavioral Health Services provides ACT services for people that are already in the AOT and LEAD programs and psychiatric inpatient care for Doña An County residents that are civilly committed to inpatient hospitalization by the Third Judicial District County to remin in the County and that qualify for the Doña Ana County Healthcare Assistance Program. Through this amendment Peak Behavioral health Services will onboard to FindHelp prior to December 31,2025 as part of CONNECT Doña Ana in partnership with Yes New Mexico.

Services

- Psychiatric inpatient care
- Psychiatric inpatient care transfer from DAC CTC

Southwest Sport & Spine

Overview

Southwest Sport & Spine Center, Inc. provides physical therapy services identified as an effective treatment for patients that qualify for the Health Care Assistance Program, suffer from physical pain after surgery. Benefits include pain management with reduced need for opioids; improved mobility and movement, fall prevention, and recovery from injury or trauma. Southwest Sport & Spine will also enroll track, and follow-up on patients on Connect Doña Ana Network.

Services

- Physical Therapy Services
- Physical Therapy Education

Summit BHC

Overview

Summit BHC, New Mexico CTC, LLC entered into this contract with Doña Ana County to license and operate the Doña Ana Crisis Triage Center and support a community-wide establishment of the Crisis Now Model. The operation shall utilize healthcare and communication technology, a recovery model, trauma informed care, peer staff an suicide prevention methods.

Services

- Annual Operation
- Reimbursement for Uninsured Guests

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Appendix A

STATE OF NEW MEXICO
COUNTY OF DOÑA ANA

RESOLUTION NO. 2026 -53

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DOÑA ANA COUNTY AMENDING HEALTH CARE ASSISTANCE PROGRAM CRITERIA AND PROCEDURES, AND CREATING THE PILOT HEALTH PREMIUM ASSISTANCE PROGRAM

WHEREAS, Doña Ana County is committed to improving the quality of life for all community members by anchoring its initiatives in the Strategic Plan and the Vital Condition for Basic Needs for Health and Safety, ensuring that every resident has access to the foundational requirements for well-being while maintaining a culture of continuous improvement through rigorous performance measurement and data-driven outcomes, and

WHEREAS, Doña Ana County is the responsible agency for ambulance transportation, hospital care, or the provision of health care to indigent patients domiciled in the county, as determined by resolution of the board of county commissioners, in addition to providing support for the state's Medicaid program (NMSA 1978 §27-5-2(A); and

WHEREAS, the law of the state of New Mexico defines indigent patients as a person to whom an ambulance service, a hospital or a health care provider has provided medical care, ambulance transportation or health care services and who can normally support the person's self and the person's dependents on present income and liquid assets available to the person but, taking into consideration the person's income, assets and requirements for other necessities of life for the person and the person's dependents, is unable to pay the cost of the ambulance transportation or medical care administered, or both; provided that if a definition of "indigent patient" is adopted by a county in a resolution, the definition shall not include any person whose annual income together with that person's spouse's annual income totals an amount that is fifty percent greater than the per capita personal income for New Mexico as shown for the most recent year available in the survey of current business published by the United States Department of Commerce. "Indigent patient" includes a minor who has received ambulance transportation or medical care or both and whose parent or the person having custody of that minor would qualify as an indigent patient if transported by ambulance, admitted to a hospital for care or treated by a health care provider (NMSA 1978 §27-5-4(G); and

WHEREAS, the law of the State of New Mexico defines "cost," which means all allowable costs of providing health care services, to the extent determined by resolution of a county, for an indigent patient (NMSA 1978 §27-5-4(B). The county will reimburse no more than the Medicaid rate. If there is no Medicaid rate, the County will reimburse based on the Federally approved rate for federally qualified health centers or other State or Federal rates, and if there is no other State or Federal rate, the County will negotiate the best and lowest rate; and

WHEREAS, Doña Ana County Resolution No. 2023-68 Amending the Health Care Assistance Program (HCAP) criteria and procedures was approved and executed on August 22, 2023; and

G2026-0106 APR 29, 2026 02:30:04 PM PAGES: 10
RESOLUTION Deputy: Jessica Hernandez
Amanda López Askin, County Clerk, Dona Ana, NM

WHEREAS, the New Mexico Senate Bill 45 (SB 45) from the 2025 regular session of the legislature, signed on April 10, 2025, amends NMSA 1978 §27-5-7.1 of the Indigent Hospital and County Health Care Act to expand the authorized uses of county health care assistance funds to include paying for insurance premiums, deductibles, co-pays, and co-insurance for indigent patients; and

WHEREAS, it is in the best interests of Doña Ana County to ensure that funding appropriated and dedicated to the provision of health care of the County's residents who qualify shall be expended strictly in accordance with state law and such criteria as may be established by the Board of County Commissioners;

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Doña Ana County. The criteria for the Health Care Assistance Program are as follows:

SECTION 1.
Resolution No. 2023-68 is hereby repealed and superseded by this resolution

SECTION 2.
ELIGIBILITY
Individuals must prove that they meet the following criteria:

a. They are residents of Doña Ana County.
b. They are not eligible for Medicaid, Medicare, New Mexico Health Insurance Marketplace, employer health insurance, or VA health insurance; or the monthly health insurance premium is more than the Internal Revenue Service's annual published rate pursuant to 26 U.S. *§ 36B(b)(3)(A)(i)*, or their coverage is not for the same type of care provided through HCAP.
c. Provide proof of current household income, and
d. Applicants (parent/guardian) shall not have annual household income that is fifty percent (50%) greater than the per capita personal income for New Mexico for the most recent year as published by the United States Department of Commerce (NMSA § 27-5-4G).

SECTION 3.
ENROLLMENT AND RE-ENROLLMENT PROCESS
Providers who participate in the HCAP shall use the County designated enrollment system to enter data indicating that the applicant has satisfied the eligibility criteria and provided the documentation. Once the healthcare provider has entered the data and uploaded the documentation, the enrollment system will issue an approval or denial letter. The enrollment and annual re-enrollment will be described in the Standard Operating Procedures.

SECTION 4.
IN COUNTY HOSPITAL COVERAGE

All providers who participate in HCAP will comply with the New Mexico Patients' Debt Collection Protection Act and applicable regulations. This includes but is not limited to

both the indigency screening requirements found in NMSA 1978 Section 57-32-3 and the notification requirement in Office of Superintendent of Insurance NMAC 13.10.29.9A (July 1, 2021).

SECTION 5.
OUT-OF-STATE HOSPITAL COVERAGE
The County shall pay claims from out-of-state hospitals, their associated physician groups, and air ambulance providers that provide medically necessary care not available through In-County Safety Net Care Pool qualifying hospitals and with whom the County does not have a contract. Those claims that comply with the Health Care Assistance Program criteria shall be paid at 36.l% of the current New Mexico Medicaid rate, up to a cumulative cap of $50,000.00 per person, per fiscal year. NMSA § 1978 27-5-4(B)

SECTION 6.
PER ENCOUNTER CONTRACT SERVICES
The Doña Ana County Health Care Assistance Program shall cover primary care, dental care, behavioral health, end-of-life care, physical therapy, and non-emergency transportation related to health care needs through contracted providers. The County may contract for diagnostic services not available through the primary care contracted providers for possible diagnosis of cancer for the purpose of accessing the pilot premium assistance plan.

NMSA 1978 § 27-5-4(B) "Health care services" means treatment and services designed to promote improved health in the county indigent population, including primary care, prenatal care, dental care, behavioral health care, alcohol or drug detoxification and rehabilitation, hospital care, provision of prescription drugs, preventive care or health outreach services, to the extent determined by resolution of the county; NMSA 1978 § 27-5-4(F).

SECTION 7.
PILOT MONTHLY PREMIUM ASSISTANCE, AND DEDUCTIBLE, CO-PAY, AND CO-INSURANCE PAYMENTS
The Doña Ana County Pilot Premium Assistance Plan is hereby created in accordance with the NMSA 1978 § 27-5-1 for individuals;

a. with annual income at or below 250% of the Federal Poverty Level, and
b. who are diagnosed with a cancer requiring on-going specialty care.

The Premium Assistance Plan will cover monthly health insurance premiums with the designated insurance plan, such as the New Mexico Medical Insurance Pool. The County will also cover co-payments, co-insurance, and deductibles.
The plan will also pay claims to cover the 20% co-insurance for people who have Medicare and meet the criteria above with an annual cap of $5,000 per individual for approved claims.

SECTION 8.
TRANSPARENCY AND ACCOUNTABILITY

Healthcare providers with whom the County has contracted for the Health Care Assistance Program shall require the following audit analysis and reporting;

a. At least once a fiscal year, the healthcare provider shall contract with a third party, professionally licensed, audit firm to conduct an alternative assessment of a random and statistically valid representative group of applications to verify compliance with the indigent criteria and documentation thereof.
b. The independent audit firm shall report to the County the findings of the alternative assessment.
c. If the findings indicate an error/non-compliance rate exceeding 2%, the County shall issue a 30-day cure notice.
d. Once the 30-day cure notice is issued, the healthcare provider shall have its independent audit firm perform another alternative assessment to report limited assurances that the healthcare provider's error rate is not exceeding 2%.
e. Quarterly data reports shall be provided to the Board of County Commission to track and analyze data for the Health Care Assistance Program to include:
    1. Number of patients served
    2. Cost of service
    3. What type of healthcare services were provided
    4. What type of diagnosis
    5. Number of patients who have been enrolled

SECTION 9.
STANDARD OPERATING PROCEEDURES

The Doña Ana Health and Human Services Department is hereby directed to develop and implement Standard Operating Procedures for the Health Care Assistance Program and present quarterly or when necessary, those procedures to the Board of County Commissioners of Doña Ana to review amendments to any parts of the procedures and evaluate the effectiveness of the program.

SECTION 10.
RESOLTUION

The Doña Ana Health and Human Services Department will provide a quarterly or as needed review of amendments to the Health Care Assistance Program resolution to the Board of County Commissioners for approval.

SECTION 11.
EFFECT DATE

This resolution shall take effect as follows:
Section 1 through 6 are effective on July 1, 2026.
Section 7 is effective contingent upon approval of County securing a third-party administrator.

Section 9 and 10 are effective April 28, 2026.

PASSED AND ADOPTED by the Board of County Commissioners of Doña Ana County during the Board session this 28TH of April 2026.

BOARD OF COUNTY COMMISSIONERS OF DOÑA ANA COUNTY, NEW MEXICO

COUNTY COMMISSIONERS DONA ANA COUNTY NEW MEXICO SEAL

Absent

Manuel A. Sanchez, District 5, Chair **For/Against**

Gloria Gameros, District 2, Vice Chair **For/Against**

Christopher Schaljo-Hernandez, District 1 **For/Against**

Patricia S. Kimble, District 3 **For/Against**

Absent

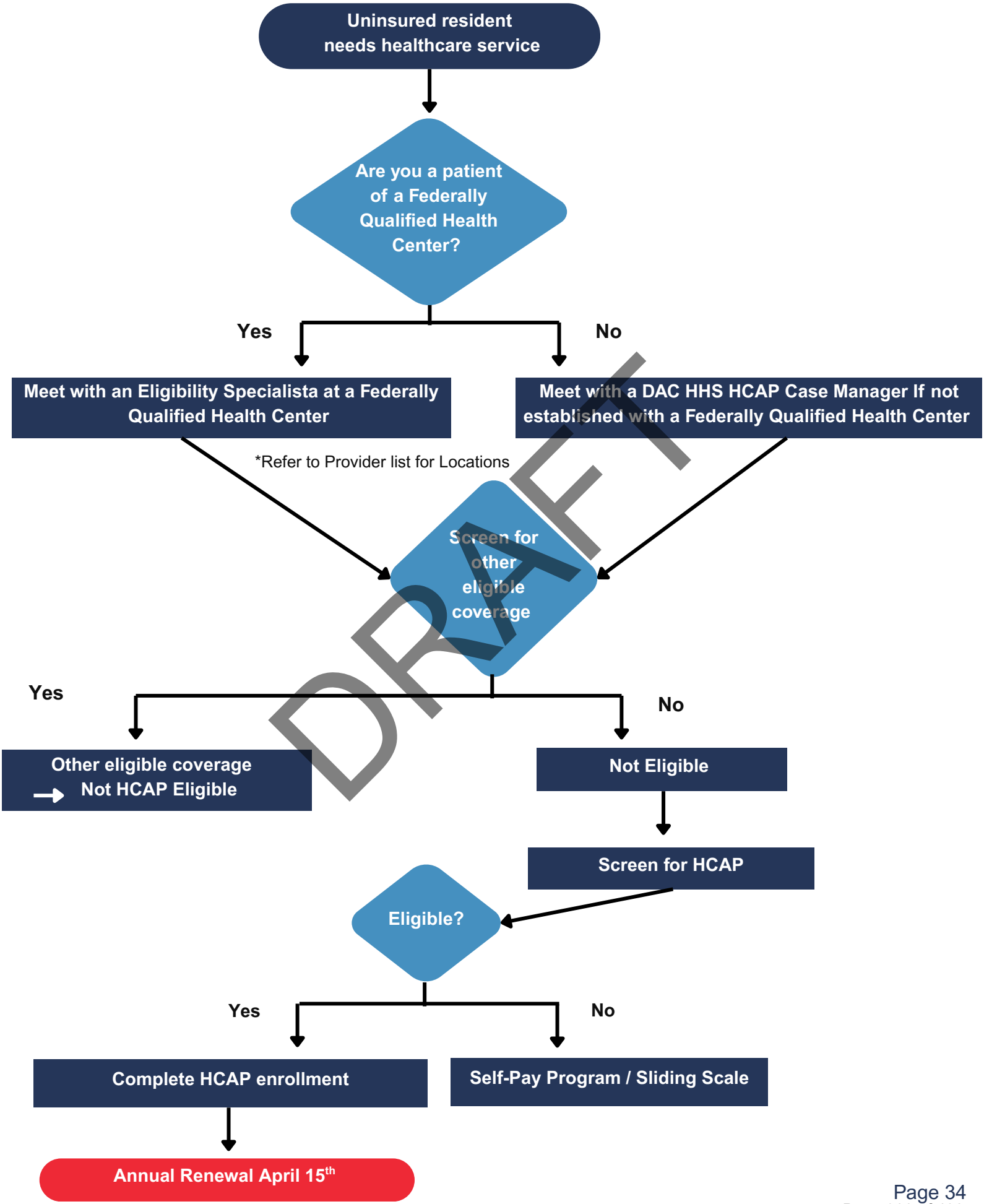
Susana Chaparro, District 4 **For/Against**

STATE OF NEW MEXICO COUNTY CLERK DONA ANA COUNTY

ATTEST:

Amanda López Askin, Ph.D.
County Clerk

HCAP Enrollment Process



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DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Health and Human Services Department	July 28, 2026
Initiating Department	**Meeting Date**
Jamie Michael, HHS Director	11
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

PRESENTATION OF SERVICES PROVIDED UNDER NEW MEXICO STATE UNIVERSITY, COOPERATIVE EXTENSION SERVICES

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

NMSU Cooperative Extension Services provides extension programs in Agriculture, Family & Consumer Sciences, 4-H youth development, and community/economic development. This presentation will go into detail of the services provided in Doña Ana County.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Presentation

SUMMARY OF FINANCIAL IMPACT

NONE

ADMINISTRATIVE REVIEW AND APPROVAL

Gloria Maldonado, Executive Administrative Assistant	Created/Initiated - 7/15/2026
Norberto Godina, Program Ops, Division Manager	Approved - 7/16/2026
Jamie Michael, HHS Director	Approved - 7/16/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Deborah Weir, Assistant County Manager	Final Approval - 7/17/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

DOÑA ANA COUNTY COOPERATIVE EXTENSION SERVICE

Educate. Empower. Grow.

July 28, 2026

What is Extension...really?

Research → Real Life

People → Impact

Communities → Change

WHY EXTENSION MATTERS

It creates real, lasting impact in our communities. This isn't just programming; it's about improving lives across New Mexico every single day.

- Stronger Agriculture
- Healthier Families
- Prepared Communities
- Future Leaders

NM STATE College of Agricultural, Consumer and Environmental Sciences
Cooperative Extension Service

Extension Program Areas

- 4-H Youth Development
- Ag & Natural Resources
- Family & Consumer Sciences
- Economic Development

NM STATE College of Agricultural, Consumer and Environmental Sciences

Traditional 4 - H

11 clubs that reach from Hatch to Santa Teresa

360 Members and 118 Volunteer Leaders

12 Youth serve on the County Leadership Team
6 Adult Leaders serve as Advisors

The largest 4-H project areas are:
Shooting Sports & Livestock

18 USC 707

School Enrichment & Special Interest

AgXplorer
Embryology
Career Fairs
Shattered Lives
Water Festival
STEAM Nights
Military Partnership

6,035

Agriculture and Natural Resources

- Yellowhorn Research
- Master Gardeners
- Hydroponics Education
- New World Screwworm

Family and Consumer Sciences

Doña Ana County's Family and Consumer Sciences (FCS) Extension programs empower individuals and families across the county to make informed decisions for healthier and more resilient lives. Through a diverse range of educational initiatives, FCS addresses key health, nutrition, and mental well -being needs in our communities.

- Kitchen Creations
- U54 Cancer Prevention
- QPR- Suicide Prevention
- Mind Matters

ICAN
Ideas for Cooking & Nutrition

Total Number of Graduates: 1077

- 527- EFNEP
  - 9 classes
- 550 SNAP
  - 4 classes

Education Site - 62

- Agencies - 24
- Schools - 19
- Senior Centers
- Childcare Centers
- Churches
- Community Centers

NM STATE
BE BOLD. Shape the Future.
College of Agricultural, Consumer and Environmental Sciences
Cooperative Extension Service

ican
Ideas for Cooking & Nutrition

EFNEP
Expanded Food and Nutrition Education Program

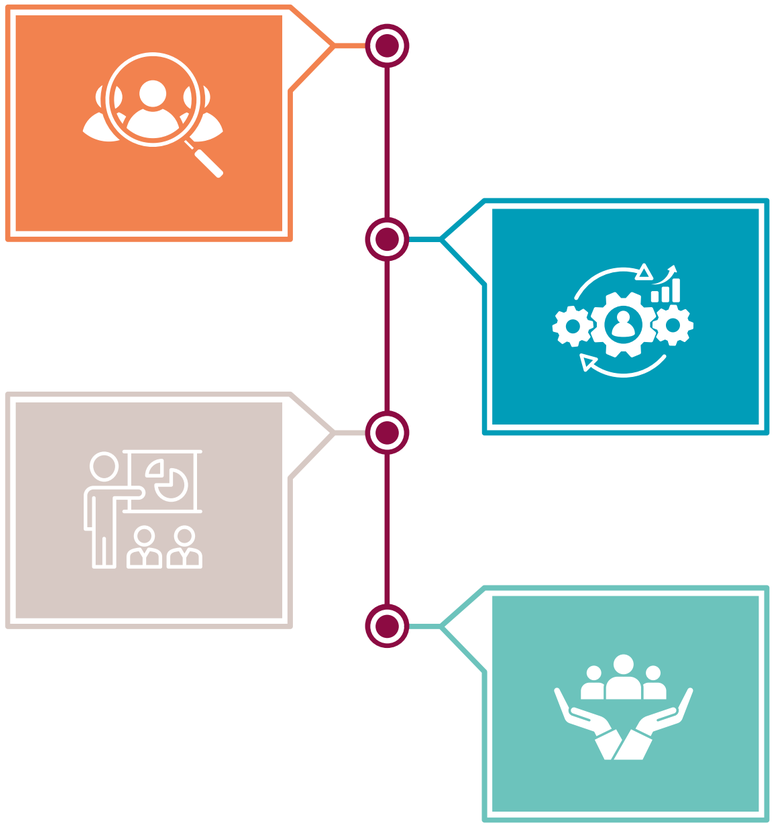
SNAP-Ed
New Mexico

Sophia, an 8th grader in EFNEP's EatFit program, recognized her poor eating habits and set goals for healthier meals. After learning about the importance of breakfast, she began eating in the morning, meal prepping with her mom, and packing nutritious lunches. Her family now plans meals together, improving their overall health.

Extension Collaborations

Community Resource Centers

School Districts



Community Agencies

Community Events

THANK YOU!

Questions?

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Doña Ana County Clerk's Office	July 28, 2026
Initiating Department	**Meeting Date**
Brandi Delgado, Administrative Assistant	12
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

REGULAR MEETING MINUTES FOR JULY 14, 2026 AND SPECIAL MEETING MINUTES FOR JULY 21, 2026

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Commission approval for draft minutes

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Draft Minutes

SUMMARY OF FINANCIAL IMPACT

NONE

ADMINISTRATIVE REVIEW AND APPROVAL

Gloria Maldonado, Executive Administrative Assistant — Created/Initiated - 7/17/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

REGULAR MEETING MINUTES

Chair Manuel Sanchez called the **Regular Meeting** of the Doña Ana County Board of County Commissioners to order **at 9:00 a.m., on Tuesday, July 14, 2026,** in the Doña Ana County Commission Chambers, 1st Floor, Doña Ana County Government Center, 845 North Motel Boulevard, Las Cruces, New Mexico

Time: 9:06:35

Invocation /Moment of Silence

Time: 9:06:40

Pledge of Allegiance

Time: 9:07:15

Led by Chair Sanchez

Roll Call of Commission Members Present and Determination of Quorum

Time: 9:07:40

Led by Brandi Delgado, Administrative Assistant

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Present
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Present
District 5: Manuel Sanchez, Chair- Present

COMMISSION CONVENES AS THE BOARD OF COUNTY COMMISSIONERS AND THE COUNTY BOARD OF FINANCE IN OPEN SESSION

CHANGES TO THE AGENDA: Scott Andrews, County Manager

Time: 9:08:05

To listen to Changes to the Agenda go to:
https://youtu.be/wjC_CDLqf5E?t=1223

Item number 23 was removed from the agenda

THE COMMISSION MAY CONVENE IN CLOSED SESSION, The Board may convene in closed session regarding attorney-client privilege pertaining to threatened or pending litigation involving the Sheriff's Office (DASO), as authorized by the Open Meetings Act, Section 10-15-1-(H) (7)

Time: 9:08:30

To listen to the motion to go into Closed Session go to:
https://youtu.be/wjC_CDLqf5E?t=1248

Motion to convene in closed session regarding attorney-client privilege pertaining to threatened or pending litigation involving the Sheriff's Office (DASO), as authorized by the Open Meetings Act, Section 10-15-1-(H) (7) by Chair Sanchez
Second by Vice Chair Gameros

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent

District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to go into closed session passed with a vote of 3-0

THE COMMISSION MAY CONVENE IN OPEN SESSION to take action, if any on the closed session items

Time: 9:48:40

To listen to the comment to convene in Open Session go to:
https://youtu.be/wjC_CDLqf5E?t=3657

Note: Let the record reflect that nothing was discussed in closed session other than the items identified in the motion to go into closed session

CONSENT AGENDA

Time: 9:48:55

To listen to Consent Agenda go to:
https://youtu.be/wjC_CDLqf5E?t=3672

1.	Doña Ana County Treasurer's Financial Report for the month of May 2026	Marisol Richardson, County Treasurer
2.	Use Sole Source contract with the National Fitness Campaign (NFC) to purchase fitness court equipment in the amount of $234,050.00 for the Delores Wright Community Center in Chaparral NM	Justin Weaver, Project Manager
3.	Approval of Increase for PO26-00000289 in the Amount of $25,000, Increasing the Total Purchase Order to $191,935.47, to Cover Additional Security Guard Services at the Government Center	Matthew Adam, Accountant I
4.	Approval of Use of Detention Center Contract 26-199 with Security Concepts, Inc. for Security Guard Services at the Doña Ana County Government Center in an Amount not to Exceed $250,000	Thomas Anderson, Contract Monitor
5.	Approve an extension of lease contract DAC01-0199 for lot F-01E-South at the Doña Ana County International Jetport between Doña Ana County and TAG Aviation. The first year lease payment will be $10,810.69	Jody Young, Jetport Manager
6.	Approval to apply for an FAA grant in the amount of $3,991,842 and an NMDOT Aviation Division grant in the amount of $2,100,000 to construct the extension of Taxilane D at the Doña Ana County International Jetport	Jody Young, Jetport Manager
7.	Approve an extension of lease contract DAC01-0198 for lot F-01E-North at the Doña Ana County International Jetport between Doña Ana County and TAG Aviation & Browncо Capital. The first year lease payment will be $5,599.81	Jody Young, Jetport Manager
8.	Approve a **Resolution** accepting the funding offer for County Line Drive Phase I from the New Mexico Department of Transportation (NMDOT) 2026-2027 Local Government Road Fund (LGRF) County Arterial Project (CAP) and delegate signature authority to the County Manager for all related documents	Dan Sambrano, Roads Superintendent

RESOLUTION NO. 2026-86

9.	Approve a **resolution** accepting the funding offer for County Line Drive Phase II from the New Mexico Department of Transportation (NMDOT) 2026-2027 Local Government Road Fund (LGRF) Cooperative Agreement Program (COOP) and delegate signature authority to the County Manager for all related documents	Dan Sambrano, Roads Superintendent

RESOLUTION NO. 2026-87

10. Approve a **resolution** accepting the funding offer for Cascade Avenue from the New Mexico Department of Transportation (NMDOT) 2026-2027 Local Government Road Fund (LGRF) School Bus Route Program (SBR), and delegate signature authority to the County Manager for all related documents — Dan Sambrano, Roads Superintendent

RESOLUTION NO. 2026-88

Motion to approve consent agenda items 1-10 by Vice Chair Gameros

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve consent agenda passed with a vote of 3-0

EMPLOYEE RECOGNITION

Time: 9:49:55

To listen to Employee Recognition go to:
https://youtu.be/wjC_CDLqf5E?t=3733

Name	Department	Years of Service
Sergeant Robert Brunhoeber	Sheriff's	25

EMPLOYEE SPECIAL RECOGNITION

Time: 9:50:35

To listen to Employee Special Recognition go to:
https://youtu.be/wjC_CDLqf5E?t=3773

Name	Department	Award
Tim Heidrick	Office of Emergency Management	Employee Special Recognition Award - May

PUBLIC INPUT

Time: 9:53:55

To listen to Public Input go to:
https://youtu.be/wjC_CDLqf5E?t=3971

COMMISSION INPUT

Time: 10:37:15

To listen to Commission Input go to:
https://youtu.be/wjC_CDLqf5E?t=6573

COUNTY ELECTED OFFICIALS' INPUT

Time: 10:45:35

To listen to County Elected Officials' Input go to:
https://youtu.be/wjC_CDLqf5E?t=7073

STAFF INPUT

Time: 10:47:45

To listen to Staff Input go to:
https://youtu.be/wjC_CDLqf5E?t=7203

COMMISSION-APPOINTED BOARD REPORT BACK

Time: 11:07:00

To listen to Commission Appointed Board Report Back go to:
https://youtu.be/wjC_CDLqf5E?t=8359

Break taken at 11:07:20
Back from break at 11:26:25

PRESENTATIONS

11. Doña Ana County's 250th Celebration Highlighting Attendance and Community Engagement — Gloria Maldonado, Executive Administrative Assistant

    Time: 11:26:40 — Travis Brown, 4B Events CEO

    To listen to Presentations go to:
    https://youtu.be/wjC_CDLqf5E?t=9537

12. County-Wide building signage — Justin Weaver, Project Manager

    Time: 11:42:50

    To listen to Presentations go to:
    https://youtu.be/wjC_CDLqf5E?t=10510

MINUTES

13. Regular Meeting Minutes for June 23, 2026 — Brandi Delgado, Administrative Assistant

    Time: 11:52:00

    To listen to the Minutes go to:
    https://youtu.be/wjC_CDLqf5E?t=11059

    Motion to approve the Regular Meeting Minutes for June 23, 2026 by Vice Chair Gameros

    Second by Commissioner Kimble

    District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
    District 3: Susie Kimble, Commissioner- Yes
    District 4: Susana Chaparro, Commissioner- Absent
    District 2: Gloria Gameros, Vice Chair- Yes
    District 5: Manuel Sanchez, Chair- Yes

    Motion to approve minutes passed with a vote of 3-0

ACTION ITEMS

14. Review and approve the recommended priorities in the regional behavioral health plan as part of the State's Behavioral Health Reform and Investment Act process — Jamie Michael, HHS Director

    Time: 11:52:30

    To listen to approval go to:
    https://youtu.be/wjC_CDLqf5E?t=11089

Motion to review and approve the recommended priorities in the regional behavioral health plan as part of the State's Behavioral Health Reform and Investment Act process by Commissioner Kimble

Second by Vice Chair Gameros

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve health plan passed with a vote of 3-0

15. Approve use of State Pricing Agreement #60-80500-26-17215 with Holly Frontier Corporation for asphalt emulsions in an amount not to exceed $600,000 from the time of award through June 30, 2027, and delegate signature authority to the County Manager for all related documents — Dan Sambrano, Roads Superintendent

Time: 12:11:20

To listen to Agreement go to:
https://youtu.be/wjC_CDLqf5E?t=12219

Motion to approve use of State Pricing Agreement #60-80500-26-17215 with Holly Frontier Corporation for asphalt emulsions in an amount not to exceed $600,000 from the time of award through June 30, 2027, and delegate signature authority to the County Manager for all related documents by Vice Chair Gameros

Second by Chair Sanchez

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve pricing agreement passed with a vote of 3-0

16. Approval of the Updated Doña Ana County All-Hazards Emergency Operations Plan — Amanda Bowen. OEM Manager

Time: 12:12:45

To listen to approval go to:
https://youtu.be/wjC_CDLqf5E?t=12304

Motion to approve the Updated Doña Ana County All-Hazards Emergency Operations Plan by Commissioner Kimble

Second by Vice Chair Gameros

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve plan passed with a vote of 3-0

17. Consideration and Approval of the FY2026 Year-End Budget Adjustments with Associated Budget Revision and **Resolution** — Erik Alvidrez, Performance and Budget Manager

Time: 12:25:20

To listen to Resolution go to:
https://youtu.be/wjC_CDLqf5E?t=13060

Motion to approve the FY2026 Year-End Budget Adjustments with Associated Budget Revision and Resolution by Vice Chair Gameros

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve resolution go to 3-0

RESOLUTION NO. 2026-89

18. Appoint two members to the Doña Ana County International Jetport Airport Advisory Board — Jody Young, Jetport Manager

Time: 12:32:15

To listen to the appointment go to:
https://youtu.be/wjC_CDLqf5E?t=13474

Motion to appoint 2 members to the Doña Ana County International Jetport Airport Advisory Board by Vice Chair Gameros

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to appoint Terry Sharpe and Paul Poirier to serve regular 3-year term expiring on June 30, 2029 passed with a vote of 3-0

19. **Resolution** Establishing Protocols for Receipt of Donations — Michael Perez, Purchasing Manager

Time: 12:42:05

To listen to the Resolution go to:
https://youtu.be/wjC_CDLqf5E?t=13945

Motion to approve a resolution establishing Protocols for Receipt of Donations by Vice Chair Gameros

Second by Chair Sanchez

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve resolution passed with a vote of 3-0

RESOLUTION NO. 2026-90

20. Award Change order in the amount of $765,796.51 (Option A) or $500,678.69 (Option B) to Jaynes Corp for the east parking lot of the OEM Facility Contract #25-197 — Justin Weaver, Project Manager

Time: 12:44:10

To listen to Change Order go to:
https://youtu.be/wjC_CDLqf5E?t=14189

Motion to award a change order in the amount of $765,796.51 (Option A) or $500,678.69 (Option B) to Jaynes Corp for the east parking lot of the OEM Facility Contract #25-197 by Vice Chair Gameros

Second by Commissioner Kimble

Motion to table item number 20 to the end of the meeting by Chair Sanchez

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to table item passed with a vote of 3-0

Time: 3:21:05

Motion to listen to Change Order go to:
https://youtu.be/wjC_CDLqf5E?t=23605

Motion to remove item 20, award an change order in the amount of $765,796.51 (Option A) or $500,678.69 (Option B) to Jaynes Corp for the east parking lot of the OEM Facility Contract #25-197 from the table by Chair Sanchez

Second by Vice Chair Gameros

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to remove the item from the table passed with a vote of 3-0
Motion to amend the original to award a change order in the amount of $765,796.51 (Option A) to Jaynes Corp for the east parking lot of the OEM Facility Contract #25-197 by Chair Sanchez

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to amend change order passed with a vote of 3-0

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes

District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to award change order as amended passed with a vote of 3-0

HEARINGS and ORDINANCES

21. A Public Hearing to Reconsider Resolution No. 2026-58 Designating the Property at 4045 Tellbrook Road as a Danger and Menace to the Health Safety and Welfare of the General Public — Christina Ainsworth, Community Development Director

Time: 12:51:10

To listen to the Hearing go to:
https://youtu.be/wjC_CDLqf5E?t=14606

Motion to Reconsider Resolution No. 2026-58 Designating the Property at 4045 Tellbrook Road as a Danger and Menace to the Health Safety and Welfare of the General Public by Vice Chair Gameros

Second by Commissioner Kimble

Motion to amend to Enforce Resolution No. 2026-58 Designating the Property at 4045 Tellbrook Road as a Danger and Menace to the Health Safety and Welfare of the General Public by Vice Chair Gameros

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to amend the resolution passed with a vote of 3-0

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion as amended to enforce the resolution passed with a vote of 3-0

22. Preliminary Plat Approval for a Type III Subdivision to be known as Organ Mountain Alpenglow Subdivision — Christina Ainsworth, Community Development Director

Time: 1:29:15

To listen to Plat Approval go to:
https://youtu.be/wjC_CDLqf5E?t=16894

Motion to approve a Preliminary Plat Approval for a Type III Subdivision to be known as Organ Mountain Alpenglow Subdivision by Vice Chair Gameros

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to approve preliminary plat passed with a vote of 3-0

23. Preliminary Plat Approval for a Type III Subdivision to be known as Plazuela Village at Picacho Hills Subdivision — Christina Ainsworth, Community Development Director

Note: Item number has been removed from the agenda

COMMISSION INPUT (FOLLOW-UP)

Time: 1:32:35

There was no Commission Input Follow-Up

CORRESPONDENCE

24. Correspondence received by Doña Ana County — Brandi Delgado, Administrative Assistant

Time: 1:32:40

To listen to Correspondence go to:
https://youtu.be/wjC_CDLqf5E?t=17098

1. Marie Alejo vs. DAC

THE COMMISSION MAY CONVENE IN CLOSED SESSION, The Board may convene in closed session regarding attorney-client privilege and bargaining strategy pertaining to bargaining updates with regards to International Union of Police Association (IUPA); acquisition or disposal of real property or water rights pertaining to the South Recreation Center; attorney-client privilege pertaining to threatened or pending litigation, including, but not limited to: • T.H. v. Martinez, et al 2:24-CV-00887-MIS-KRS • Lorenzo Rodriguez v. Government Center/Dona Ana County/CCMSI, WCA No.: 26-00321 • NM FOG v. Dona Ana County Board of Commissioners & Dona Ana County Records Custodian, D-307-CV-2026-01788 • U.S. v. NM et al, 1:26-cv-01471-KG-LF • Estate of Richard Guerra v. Dona Ana County Board of Commissioners, et al, D-307-CV-2024-01636 and Vanessa Loya v. Dona Ana County Sheriff's Department, D-307-CV-2022-02442 • Eric Flores v. Board of County Commissioners for Dona Ana County, D-307-CV-2024-00043 and Eden Flores v. Board of County Commissioners for Dona Ana County, D-307-CV-2024-00524 • In the Matter of the Application of El Paso Electric Company for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 317, Docket No. 25-00085-UT and Application for Approval of El Paso Electric Company's Renewable Energy Act Plan for 2027, and Tenth Revised Rate No. 38-RPS Cost Rider, El Paso Electric Company, Applicant, Docket No. 26-0000093 • Gamboa v. Board of County Commissioners for the County of Dona Ana, D-307-CV-2025-01906 • Brian Johnston v. Kim Stewart and Board of County Commissioners of Dona Ana County, No. 2:26-cv-978-GJF-KRS; As authorized by the Open Meetings Act, Sections 10-15-1-(H) (5), (7), and (8)

Time: 1:32:55

To listen to motion to go into Closed Session go to:
https://youtu.be/wjC_CDLqf5E?t=17116

Motion to convene in closed session regarding attorney-client privilege and bargaining strategy pertaining to bargaining updates with regards to International Union of Police Association (IUPA); acquisition or disposal of real property or water rights pertaining to the South Recreation Center; attorney-client privilege pertaining to threatened or pending litigation, including, but not limited to: • T.H. v. Martinez, et al 2:24-CV-00887-MIS-KRS • Lorenzo Rodriguez v. Government Center/Dona Ana County/CCMSI, WCA No.: 26-00321 • NM FOG v. Dona Ana County Board of Commissioners & Dona Ana County Records Custodian, D-307-CV-2026-01788 • U.S. v. NM et al, 1:26-cv-01471-KG-LF • Estate of Richard Guerra v. Dona Ana County Board of Commissioners, et al, D-307-CV-2024-01636 and Vanessa Loya v. Dona Ana County Sheriff's Department, D-307-CV-2022-02442 • Eric Flores v. Board of County Commissioners for Dona Ana County, D-307-CV-2024-00043 and Eden Flores v. Board of County Commissioners for Dona Ana County, D-307-CV-2024-00524 • In the Matter of the Application of El Paso Electric Company for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 317, Docket No. 25-00085-UT and Application for Approval of El Paso Electric Company's Renewable Energy Act Plan for 2027, and Tenth Revised Rate No. 38-RPS Cost Rider, El Paso Electric Company, Applicant, Docket No. 26-0000093 • Gamboa v. Board of County Commissioners for the County of Dona Ana, D-307-CV-2025-01906 • Brian Johnston v. Kim Stewart and Board of County Commissioners of Dona Ana County, No. 2:26-cv-978-GJF-KRS; As authorized by the Open Meetings Act, Sections 10-15-1-(H) (5), (7), and (8) by Chair Sanchez

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to go into closes session passed with a vote of 3-0

Note: Vice Chair Gameros attended the meeting after returning from Closed Session via WebEx

THE COMMISSION MAY CONVENE IN OPEN SESSION to take action, if any on the closed session items

Time: 3:19:50

To listen to the comment to convene in Open Session go to:
https://youtu.be/wjC_CDLqf5E?t=23529

Note: Let the record reflect that the only things discussed in closed session were the items discussed in the motion to go into closed session

Time: 3:20:10

To listen to the motion go to:
https://youtu.be/wjC_CDLqf5E?t=23550

Motion to approve the actions that were recommended by our legal department on the cases discussed in closed session by Chair Sanchez

Second by Commissioner Kimble

District 1: Christopher Schaljo-Hernandez, Commissioner- Absent
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Absent
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to move forward passed with a vote of 3-0

COMMISSION ADJOURNS AS THE BOARD OF COUNTY COMMISSIONERS AND THE COUNTY BOARD OF FINANCE IN OPEN SESSION
Time: 3:25:00

BOARD OF COUNTY COMMISSIONERS OF
DOÑA ANA COUNTY, NEW MEXICO

Manuel A. Sanchez, Chair, District 5	For/Against
Gloria Gameros, Vice Chair, District 2	For/Against
Christopher Schaljo-Hernandez, Commissioner, District 1	For/Against
Susie Kimble, District 3	For/Against
Susana Chaparro, Commissioner, District 4	For/Against

ATTEST:

_____
Amanda López Askin, Ph.D. County Clerk

SPECIAL MEETING MINUTES

Chair Manuel Sanchez called the **Special Meeting** of the Doña Ana County Board of County Commissioners to order **at 9:00 a.m., on Tuesday, July 21, 2026,** in the Doña Ana County Commission Chambers, 1st Floor, Doña Ana County Government Center, 845 North Motel Boulevard, Las Cruces, New Mexico

Time: 2:33:55

Invocation /Moment of Silence

Time: 2:34:10

Pledge of Allegiance

Time: 2:34:30

Led by Chair Sanchez

Roll Call of Commission Members Present and Determination of Quorum

Time: 2:35:00

Led by Brandi Delgado, Administrative Assistant

District 1: Christopher Schaljo-Hernandez, Commissioner- Present
District 3: Susie Kimble, Commissioner- Present
District 4: Susana Chaparro, Commissioner- Present
District 2: Gloria Gameros, Vice Chair- Present
District 5: Manuel Sanchez, Chair- Present

COMMISSION CONVENES AS THE BOARD OF COUNTY COMMISSIONERS AND THE COUNTY BOARD OF FINANCE IN OPEN SESSION

THE COMMISSION MAY CONVENE IN CLOSED SESSION, The Board may convene in closed session to discuss a limited personnel matter related to the County Manager, as allowed by §10-15-1 (H)(2), (NMSA 1978)

Time: 2:35:30

To listen to the motion to go into closed session go to:
https://youtu.be/z32kG9MWfyQ?t=903

Motion to convene in closed session to discuss a limited personnel matter related to the County Manager, as allowed by §10-15-1 (H)(2), (NMSA 1978) by Chair Sanchez

Second by Commissioner Chaparro

District 1: Christopher Schaljo-Hernandez, Commissioner- Yes
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Yes
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion to convene in closed session passed with a vote of 5-0

THE COMMISSION MAY CONVENE IN OPEN SESSION to take action, if any on the closed session item

Time: 4:52:50

To listen to the comment to convene in open session go to:
https://youtu.be/z32kG9MWfyQ?t=9143

Note: Let the record reflect that the only things discussed in closed session were the items discussed in the motion to go into closed session

Time: 4:53:10

To listen to the motion go to:
https://youtu.be/z32kG9MWfyQ?t=9160

Motion that effective immediately we terminate the employment agreement with County Manager Scott Andrews evoking section 51 termination for no cause 53 and 54 by Commissioner Schaljo-Hernandez

Second by Commissioner Chaparro

District 1: Christopher Schaljo-Hernandez, Commissioner- Yes
District 3: Susie Kimble, Commissioner- Yes
District 4: Susana Chaparro, Commissioner- Yes
District 2: Gloria Gameros, Vice Chair- Yes
District 5: Manuel Sanchez, Chair- Yes

Motion terminate County Manager passed with a vote of 5-0

COMMISSION ADJOURNS AS THE BOARD OF COUNTY COMMISSIONERS AND THE COUNTY BOARD OF FINANCE IN OPEN SESSION

Time: 4:54:30

BOARD OF COUNTY COMMISSIONERS OF
DOÑA ANA COUNTY, NEW MEXICO

Manuel A. Sanchez, Chair, District 5	For/Against
Gloria Gameros, Vice Chair, District 2	For/Against
Christopher Schaljo-Hernandez, Commissioner, District 1	For/Against
Susie Kimble, District 3	For/Against
Susana Chaparro, Commissioner, District 4	For/Against

ATTEST:

Amanda López Askin, Ph.D. County Clerk

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Legal/Risk Management Department	July 28, 2026
Initiating Department	**Meeting Date**
Alonzo Maestas, Deputy County Attorney	13
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVE RESOLUTION DELEGATING LIMITED CONTRACT AND GRANT APPROVAL AUTHORITY TO THE ASSISTANT COUNTY MANAGERS AND DEPUTY COUNTY MANAGER

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Requesting approval of a resolution delegating limited contract, grant, and signature authority to the Assistant County Managers and Deputy County Manager to ensure continuity of County operations following the termination of the County Manager's employment. The resolution authorizes approval and execution of eligible contracts, grants, change orders, task orders, and related documents with an annual value of up to $150,000, provided they are within approved budgets and comply with County purchasing policies and applicable laws, consistent with Board-established limitations, as well as signature authority for personnel actions to include hiring, terminations, and promotions.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Executive Summary
Resolution

SUMMARY OF FINANCIAL IMPACT

None

ADMINISTRATIVE REVIEW AND APPROVAL

Gloria Maldonado, Executive Administrative Assistant	Created/Initiated - 7/23/2026
Deborah Weir, Assistant County Manager	Approved - 7/24/2026
Stephen Lopez, Assistant County Manager	New -

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Approve Resolution Delegating Limited Contract, Grant, and Signature Authority to the Assistant County Managers and Deputy County Manager.

Type of Action: Approval of Resolution

Fiscal Impact: None

Strategic Plan Alignment: **Effective Government-** Supports continuity of County operations through efficient administration and timely execution of contracts and grants while maintaining Board oversight.

Overview:

This resolution delegates limited contract, grant, and signature authority to the Assistant County Managers and Deputy County Manager following the termination of the County Manager's employment agreement. The delegation is intended to ensure continuity of County operations by authorizing designated officials to expend County funds and approve and execute eligible contracts, grants, amendments, change orders, task orders, and related documents with an annual value of up to $150,000, provided they are within approved budgets and comply with County purchasing policies and applicable laws, as well as signature authority for personnel actions to include hiring, terminations, and promotions.

What Will BOCC Action Mean:

- **Vote "YES" =** This will approve the resolution and delegate limited contract, grant, and signature authority of up to **$150,000** to the Assistant County Managers and Deputy County Manager to ensure continuity of County operations.
- **Vote "NO" =** This will reject the resolution and all contracts, grants, and related documents requiring County Manager approval will continue to require Board direction or other authorized action until new authority is established.
- **Vote to "Amend" =** The BOCC will change the resolution if the amendment is approved.
- **Vote to "Table" =** The Resolution will not proceed, and will either be schedule for a future meeting ("tabled to a date certain") or will not be heard until the BOCC takes future action to bring it back ("tabled indefinitely")

RESOLUTION NO. 2024-134

Resolution Delegating to the County Manager Limited Contract and Grant Approval Authority

WHEREAS, the Board of Commissioners of Doña Ana County ("Board") is the fiscal agent for all County funds and for certain state and federal funds obtained via grants or other appropriations; and

WHEREAS, the Board desires to streamline the contracts process to enhance the efficiency of the system to the benefit of the County and those with whom the County does business; and

WHEREAS, the various County departments seek approval of a great number of contracts for their respective operations each fiscal year; and

WHEREAS, the Board relies on its staff to bring all matters involving policy making decisions or involving the expenditure of substantial County funds before it for consideration and approval; however, in other transactions which may be described as the "day to day operations" of the County, it is desirable to delegate authority to the County Manager to ensure the expeditious processing of same;

NOW, THEREFORE, the Board hereby resolves to supersede Doña Ana County Resolution No. 2024-24 and repeal Resolution No. 2024-37 with the provisions herein, to adjust the amount of contract authority granted to the County Manager and to continue to authorize the County Manager to take the administrative action necessary to implement direction previously provided by the Board in the following areas for all future fiscal years in the absence of a modifying or amending Resolution:

1. The County Manager is hereby authorized to approve and sign contracts, including intergovernmental agreements and leases of personal and real property, in the best interests of the County, with an annual cost to the County of $150,000.00 or less, plus any applicable Gross Receipts Tax (GRT), provided they are procured in accordance with the County's purchasing policies and procedures. The County Manager is further authorized to issue change orders, task orders, amendments, and modifications, except if such action results in the annual contract cost exceeding $150,000.00 any plus applicable GRT.

2. Once a bid, proposal, contract, or lease with an annual cost greater than $150,000.00 has been awarded to a specific person or business entity by the Board at one of its public meetings, the County Manager is authorized to negotiate and sign the final contract on behalf of the Board. The County Manager is further authorized to issue change orders, task orders, amendments, modifications, and renewals, subject only to any limitations imposed in the specific action item approved by the Board.

G2024-0282 OCT 24, 2024 03:59:51 PM PAGES: 3
RESOLUTION Deputy: Jessica Hernndez
Amanda López Askin, County Clerk, Dona Ana, NM

3. The County Manager is authorized to execute all documents necessary to finalize any real estate transactions for approved road improvement or other public works projects, provided the purchase price is less than $150,000.00 and is within the approved budget for the project, unless the Commission has specifically withheld the authority otherwise granted through this Resolution.

4. The County Manager is authorized to approve and sign grant applications and resultant grant agreements subject to the reservation of authority by the Board as set out in Paragraph 8 herein. Whenever a budget allocation is voted on by the Board in accordance with Paragraph 8 and approved as an external grant, and which is to be distributed pursuant to certain terms and conditions of a grant agreement to be formalized, and once the Department of Finance & Administration ("DFA") has approved the County's budget, the Manager is authorized to finalize and sign the external grant agreement on behalf of the Board.

5. The County Manager is authorized to sign and execute all Indigent Health Care and Health Services Fund external grant agreements pursuant to the Board's approval of the budget for those funds to those entities.

6. The County Manager is authorized to settle claims in matters where the County is either the claimant or the respondent where the value of the claim is $150,000.00 or less.

7. The County Manager is authorized to enter into and execute any mutual aid agreement which does not compromise the ability the ability of the Fire and Emergency Services, or the County generally in responding to calls for emergency response services.

8. **It is further resolved** that the Board shall retain all authority to review and approve the following types of contracts absent a specific delegation of such authority by the Board:

    a. Joint Powers Agreements;

    b. Deeds, Easements, and Contracts involving the purchase or sale of interests in real estate, unless such document meets the criteria set out in paragraph 3 above;

    c. Grant Agreements for state or federal funds which have a negative immediate or future financial impact on the County budget exceeding $150,000.00; such negative impacts may include the requirement for matching funds or the temporary funding of new positions for which the County may be obligated to maintain in the future;

    d. Franchise or Right-of-Way Agreements; and

e. Contracts and leases of personal and real property exceeding $150,000.00 annually.

9. In the event the count manager is going to be absent, the county manager may delegate the signature authority to an assistant county manager or director for the period of the county manager's absence.

ADOPTED this 22th day of October 2024 in Las Cruces, Doña Ana County, State of New Mexico.

BOARD OF COUNTY COMMISSIONERS OF DOÑA ANA COUNTY, NEW MEXICO

COUNTY COMMISSIONERS SEAL DONA ANA COUNTY NEW MEXICO

Christopher Schaljo-Hernandez, District 1 — **For/Against**

Diana Murillo, District 2 — **For/Against**

Shannon Reynolds, District 3 — **For/Against**

Absent

Susana Chaparro, District 4 — **For/Against**

Manuel A. Sanchez, District 5 — **For/Against**

ATTEST:

Amalia Lopez Ashin, P.H.D.
County Clerk

STATE OF NEW MEXICO COUNTY CLERK DONA ANA COUNTY

RESOLUTION NO. 2026-_____

A RESOLUTION DELEGATING LIMITED ADMINISTRATIVE CONTRACT, GRANT, AND SIGNATURE AUTHORITY TO THE ASSISTANT COUNTY MANAGERS AND DEPUTY COUNTY MANAGER

WHEREAS, the Board of County Commissioners ("BOCC") is responsible for the administration of County business and may delegate certain administrative authority consistent with applicable law; and

WHEREAS, the BOCC has previously adopted resolutions 2024-134 delegating limited contract, grant, and signature authority to the County Manager and, under certain circumstances, to the Assistant County Managers; and

WHEREAS, the employment of the County Manager has been terminated, creating the need to ensure continuity of County operations and the uninterrupted administration of County business; and

WHEREAS, the BOCC finds it necessary and appropriate to delegate limited administrative contract, grant, and signature authority to the Assistant County Managers and Deputy County Manager to ensure efficient administration of County operations until further action of the BOCC; and

WHEREAS, the BOCC desires to establish a single delegation of authority that supersedes all prior resolutions relating to the delegation of contract, grant, and signature authority.

NOW, THEREFORE, BE IT RESOLVED The Assistant County Managers and Deputy County Manager are authorized to take the administrative actions necessary to implement direction previously approved by the BOCC. The Assistant County Manager responsible for the requesting department shall approve the transaction, and a second approval shall be provided by the other Assistant County Manager or the Deputy County Manager before execution.

BE IT FURTHER RESOLVED that:

1. The authority granted by this Resolution is administrative only and does not delegate legislative or policy-making authority reserved to the BOCC.

2. Expenditures of County funds, and eligible contracts, grants, amendments, change orders, task orders, renewals, settlements, and related documents may be approved and

executed up to an annual amount of $150,000 per agreement purchase or contract, plus applicable Gross Receipts Tax, when procured in accordance with County policy and applicable law.

3. If and once the BOCC awards a contract exceeding $150,000, the Assistant County Managers and Deputy County Manager may negotiate and execute the final contract and subsequent amendments, renewals, task orders, and change orders within the limits established by the BOCC.

4. County expenditures, grant applications, and grant agreements previously authorized by the BOCC may be executed together with all related administrative documents.

5. This resolution also grants the Assistant County Managers and Deputy County Manager the signature authority for personnel actions to include hiring, terminations, and promotions. Such personnel actions require the signatures of at least two of these individuals to be valid.

6. All actions shall comply with the New Mexico Procurement Code, County Purchasing Policy, adopted budgets, grant requirements, and all applicable federal, state, and local laws.

7. Nothing in this Resolution waives required reviews by the County Attorney, Purchasing, Budget, Finance, Risk Management, or other departments required by County policy.

8. No contract or agreement shall be executed unless sufficient appropriated funding has been approved.

9. The BOCC retains sole authority over Joint Powers Agreements, real property transactions unless otherwise delegated, franchise and right-of-way agreements, contracts exceeding $150,000 unless previously approved by the BOCC, and any matter reserved by law or Board policy.

10. A monthly report identifying all actions taken under this Resolution shall be provided to the BOCC.

11. Officials exercising authority under this Resolution shall comply with all applicable ethics and conflict-of-interest laws and policies.

12. This Resolution supersedes all prior resolutions delegating contract, grant, or signature authority that are inconsistent with this Resolution.

13. This Resolution shall remain in effect until modified or rescinded by the BOCC.

RESOLVED this 28 day of July, 2026.

BOARD OF COUNTY COMMISSIONERS OF
DOÑA ANA COUNTY, NEW MEXICO

Manuel A. Sanchez, District 5, Chair	☐ For ☐ Against
Gloria Gameros, District 2, Vice Chair	☐ For ☐ Against
Christopher Schaljo-Hernandez, District 1	☐ For ☐ Against
Susie Kimble, District 3	☐ For ☐ Against
Susana Chaparro, District 4	☐ For ☐ Against

ATTEST:

_____

Amanda López Askin, Ph.D.
County Clerk

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Community Development	July 28, 2026
Initiating Department	**Meeting Date**
Christina Ainsworth, Community Development Director	14
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

SOLE SOURCE CONTRACT BETWEEN DOÑA ANA COUNTY AND ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE (ESRI) TO PURCHASE AN ENTERPRISE LICENSE FOR GRAPHICAL INFORMATION SYSTEMS (GIS) IN THE AMOUNT OF $586,070.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Requesting approval for the Sole Source purchase of an Enterprise License from Environmental Systems Research Institute Inc. (ESRI) for the County's Geographic Information Systems (GIS) needs. The licensing will allow unlimited use of ESRI software for all county employees. Request the Commission delegate signature authority to the county manager for all related documents.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Executive Summary
Agreement
Sole Source Justification
Sole Source Letter

SUMMARY OF FINANCIAL IMPACT

The total annual cost for the licensing per year, including all software and maintenance:
Year 1: $180,400 licensing, $15,176.25 training pass
Year 2: $180,400 licensing, $12,768.00 training pass
Year 3: $180,400 licensing, $13,452.00 training pass
Tax: $3,473.00

Total Costs: $586,069.71

ADMINISTRATIVE REVIEW AND APPROVAL

Christina Ainsworth, Community Development Director	Created/Initiated - 7/10/2026
Christina Ainsworth, Community Development Director	Approved - 7/14/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Perez, Purchasing Manager	Approved - 7/23/2026
Stephen Lopez, Assistant County Manager	Final Approval - 7/24/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
Community Development Department
Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Doña Ana County ARCGIS Enterprise License Agreement

Overview:

Doña Ana County currently operates under the Doña Ana County ArcGIS Enterprise License Agreement (ELA) with Enterprise License from Environmental Systems Research Institute, Inc. (ESRI) for their Geographic Information System (GIS) needs. The licensing allows unlimited use of ESRI software for all County employees.

Multiple departments within the County; including Community Development, Assessor, Flood Commission, Bureau of Elections, Health & Human Services, Office of Emergency Management, Utilities, Public Works, MVRDA and Communications, utilize the software. The Community Development Department is seeking approval for the renewal of the ELA for another 3-year period at a yearly cost of $180,400 with an additional cost for the training pass of $15,176 for year one, $12,768 for year two, and $13,452 for year three. The renewal of this ELA will be procured as Sole Source. The Sole Source justification form was posted for protest from May 7 through June 6, 2026. There was not any protest for this "Notice of Intent to Award" during this period. This "Small Government" term contract is for government jurisdictions whose population ranges from 150,000 to 250,000. The term of this ELA will be extended from September 16, 2026 to September 15, 2029.

Quotation # Q-563220

Date: June 15, 2026

Environmental Systems Research Institute, Inc.
380 New York St
Redlands, CA 92373-8100
Phone: (909) 793-2853
DUNS Number: 06-313-4175 CAGE Code: 0AMS3

Customer # 132337 **Contract #**

County of Dona Ana
Community Development Dept
845 N Motel Blvd
Las Cruces, NM 88007-8100

ATTENTION: Rebecca Martin
PHONE: (575) 525-5505
EMAIL: rebeccama@donaana.gov

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 12/4/2025 To: 9/20/2026

Small Government Enterprise Agreement

Material	Qty	Term	Unit Price	Total
193209	1	Year 1	$180,400.00	$180,400.00
Populations of 150,001 to 250,000 Small Government Enterprise Agreement Annual Subscription				
193209	1	Year 2	$180,400.00	$180,400.00
Populations of 150,001 to 250,000 Small Government Enterprise Agreement Annual Subscription				
193209	1	Year 3	$180,400.00	$180,400.00
Populations of 150,001 to 250,000 Small Government Enterprise Agreement Annual Subscription				

Training Pass Year 1

Material	Qty	Term	Unit Price	Total
174382	15		$1,011.75	$15,176.25
Esri Training Pass per Day				

Training Pass Year 2

Material	Qty	Term	Unit Price	Total
174382	12		$1,064.00	$12,768.00

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	**Email:**	**Phone:**
Collin O'Connor	coconnor@esri.com	(909) 793-2853 x5651

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at https://go.esri.com/MAPS apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, Esri may invoice at least 30 days in advance of each anniversary date without the issuance or a Purchase Order, and Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at https://www.esri.com/en-us/legal/terms/state-supplemental apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

Quotation # Q-563220

Date: June 15, 2026

Environmental Systems Research Institute, Inc.
380 New York St
Redlands, CA 92373-8100
Phone: (909) 793-2853
DUNS Number: 06-313-4175 CAGE Code: 0AMS3

Customer # 132337 **Contract #**

County of Dona Ana
Community Development Dept
845 N Motel Blvd
Las Cruces, NM 88007-8100

ATTENTION: Rebecca Martin
PHONE: (575) 525-5505
EMAIL: rebeccama@donaana.gov

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 12/4/2025 To: 9/20/2026

Material	Qty	Term	Unit Price	Total
Esri Training Pass per Day				

Training Pass Year 3

Material	Qty	Term	Unit Price	Total
174382	12		$1,121.00	$13,452.00
Esri Training Pass per Day				

Subtotal:	$582,596.25
Sales Tax:	$3,473.46
Estimated Shipping and Handling (2 Day Delivery):	$0.00
Contract Price Adjust:	$0.00
Total:	$586,069.71

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

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ATTENTION: Rebecca Martin
PHONE: (575) 525-5505
EMAIL: rebeccama@donaana.gov

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 12/4/2025 To: 9/20/2026

If you have made ANY alterations to the line items included in this quote and have chosen to sign the quote to indicate your acceptance, you must fax Esri the signed quote in its entirety in order for the quote to be accepted. You will be contacted by your Customer Service Representative if additional information is required to complete your request.

If your organization is a US Federal, state, or local government agency; an educational facility; or a company that will not pay an invoice without having issued a formal purchase order, a signed quotation will not be accepted unless it is accompanied by your purchase order.

In order to expedite processing, please reference the quotation number and any/all applicable Esri contract number(s) (e.g. MPA, ELA, SmartBuy, GSA, BPA) on your ordering document.

BY SIGNING BELOW, YOU CONFIRM THAT YOU ARE AUTHORIZED TO OBLIGATE FUNDS FOR YOUR ORGANIZATION, AND YOU ARE AUTHORIZING ESRI TO ISSUE AN INVOICE FOR THE ITEMS INCLUDED IN THE ABOVE QUOTE IN THE AMOUNT OF $_____, PLUS SALES TAXES IF APPLICABLE. DO NOT USE THIS FORM IF YOUR ORGANIZATION WILL NOT HONOR AND PAY ESRI'S INVOICE WITHOUT ADDITIONAL AUTHORIZING PAPERWORK.

Please check one of the following:

___ I agree to pay any applicable sales tax.

___ I am tax exempt, please contact me if exempt information is not currently on file with Esri.

_____ _____
Signature of Authorized Representative **Date**

_____
Name (Please Print)

_____
Title

The quotation information is proprietary and may not be copied or released other than for the express purpose of system selection and purchase/license. This information may not be given to outside parties or used for any other purpose without consent from Environmental Systems Research Institute, Inc. (Esri).

Any estimated sales and/or use tax reflected on this quote has been calculated as of the date of this quotation and is merely provided as a convenience for your organization's budgetary purposes. Esri reserves the right to adjust and collect sales and/or use tax at the actual date of invoicing. If your organization is tax exempt or pays state tax directly, then prior to invoicing, your organization must provide Esri with a copy of a current tax exemption certificate issued by your state's taxing authority for the given jurisdiction.

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	**Email:**	**Phone:**
Collin O'Connor	coconnor@esri.com	(909) 793-2853 x5651

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Esri Use Only:
Cust. Name _____
Cust. # _____
PO # _____
Esri Agreement # _____

SMALL ENTERPRISE AGREEMENT
COUNTY AND MUNICIPALITY GOVERNMENT
(E214-6)

This Agreement is by and between the organization identified in the Quotation (**"Customer"**) and **Environmental Systems Research Institute, Inc.** (**"Esri"**).

This Agreement sets forth the terms for Customer's use of Products and incorporates by reference (i) the Quotation and (ii) the Master Agreement. Should there be any conflict between the terms and conditions of the documents that comprise this Agreement, the order of precedence for the documents shall be as follows: (i) the Quotation, (ii) this Agreement, and (iii) the Master Agreement. This Agreement shall be governed by and construed in accordance with the laws of the state in which Customer is located without reference to conflict of laws principles, and the United States of America federal law shall govern in matters of intellectual property. The modifications and additional rights granted in this Agreement apply only to the Products listed in Table A.

Table A
List of Products

Uncapped Quantities (annual subscription)

ArcGIS Enterprise Software and Extensions ArcGIS Enterprise (Advanced and Standard) ArcGIS Monitor ArcGIS Enterprise Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Data Reviewer	**ArcGIS Enterprise Additional Capability Servers** ArcGIS Image Server **ArcGIS Online User Types** ArcGIS Online Viewer User Type **ArcGIS Enterprise User Types** ArcGIS Enterprise Viewer User Type

Capped Quantities (annual subscription)

ArcGIS Online User Types		**ArcGIS Enterprise User Types**	
ArcGIS Online Contributor User Type	100	ArcGIS Enterprise Contributor User Type	100
ArcGIS Online Mobile Worker User Type	300	ArcGIS Enterprise Mobile Worker User Type	300
ArcGIS Online Creator User Type	300	ArcGIS Enterprise Creator User Type	300
ArcGIS Online Professional User Type	70	ArcGIS Enterprise Professional User Type	70
ArcGIS Online Professional Plus User Type	70	ArcGIS Enterprise Professional Plus User Type	70
ArcGIS Pro (Add-on Apps) for ArcGIS Online Creator or Professional User Type		**ArcGIS Pro (Add-on Apps) for ArcGIS Enterprise Creator or Professional User Type**	
ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	70 each	ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	70 each
ArcGIS Online Apps and Other		**ArcGIS Enterprise Apps and Other**	
ArcGIS Location Sharing for ArcGIS Online	70	ArcGIS Location Sharing for ArcGIS Enterprise	70
ArcGIS Online Service Credits	175,000	ArcGIS Advanced Editing User Type Extension for ArcGIS Enterprise	100

Other Benefits

Number of Esri User Conference registrations provided annually	5
Number of Tier 1 Help Desk individuals authorized to call Esri	5
Five percent (5%) discount on all individual commercially available instructor-led training classes at Esri facilities purchased outside this Agreement	

Customer may accept this Agreement by signing and returning the whole Agreement with (i) the Quotation attached, (ii) a purchase order, or (iii) another document that matches the Quotation and references this Agreement ("**Ordering Document**"). **ADDITIONAL OR CONFLICTING TERMS IN CUSTOMER'S PURCHASE ORDER OR OTHER DOCUMENT WILL NOT APPLY, AND THE TERMS OF THIS AGREEMENT WILL GOVERN.** This Agreement is effective as of the date of Esri's receipt of an Ordering Document, unless otherwise agreed to by the parties ("**Effective Date**").

Term of Agreement: Three (3) years

This Agreement supersedes any previous agreements, proposals, presentations, understandings, and arrangements between the parties relating to the licensing of the Products. Except as provided in Article 4—Product Updates, no modifications can be made to this Agreement.

Accepted and Agreed:

_____
(Customer)

By: _____
Authorized Signature

Printed Name: _____

Title: _____

Date: _____

CUSTOMER CONTACT INFORMATION

Contact: _____

Address: _____

City, State, Postal Code: _____

Country: _____

Quotation Number (if applicable): _____

Telephone: _____

Fax: _____

E-mail: _____

1.0—Additional Definitions

In addition to the definitions provided in the Master Agreement, the following definitions apply to this Agreement:

"Case" means a failure of the Software or Online Services to operate according to the Documentation where such failure substantially impacts operational or functional performance.

"Deploy", "Deployed" and "Deployment" mean to redistribute and install the Products and related Authorization Codes within Customer's organization(s).

"Fee" means the fee set forth in the Quotation.

"Maintenance" means Tier 2 Support, Product updates, and Product patches provided to Customer during the Term of Agreement.

"Master Agreement" means the applicable master agreement for Esri Products incorporated by this reference that is (i) found at https://www.esri.com/en-us/legal/terms/full-master-agreement and available in the installation process requiring acceptance by electronic acknowledgment or (ii) a signed Esri master agreement or license agreement that supersedes such electronically acknowledged master agreement.

"Product(s)" means the products identified in Table A—List of Products and any updates to the list Esri provides in writing.

"Quotation" means the offer letter and quotation provided separately to Customer.

"Technical Support" means the technical assistance for attempting resolution of a reported Case through error correction, patches, hot fixes, workarounds, replacement deliveries, or any other type of Product corrections or modifications.

"Tier 1 Help Desk" means Customer's point of contact(s) to provide all Tier 1 Support within Customer's organization(s).

"Tier 1 Support" means the Technical Support provided by the Tier 1 Help Desk.

"Tier 2 Support" means the Esri Technical Support provided to the Tier 1 Help Desk when a Case cannot be resolved through Tier 1 Support.

2.0—Additional Grant of License

2.1 Grant of License. Subject to the terms and conditions of this Agreement, Esri grants to Customer a personal, nonexclusive, nontransferable license solely to use, copy, and Deploy quantities of the Products listed in Table A—List of Products for the Term of Agreement (i) for the applicable Fee and (ii) in accordance with the Master Agreement.

2.2 Consultant Access. Esri grants Customer the right to permit Customer's consultants or contractors to use the Products exclusively for Customer's benefit. Customer will be solely responsible for compliance by consultants and contractors with this Agreement and will ensure that the consultant or contractor discontinues use of Products upon completion of work for Customer. Access to or use of Products by consultants or contractors not exclusively for Customer's benefit is prohibited. Customer may not permit its consultants or contractors to install Software or Data on consultant, contractor, or third-party computers or remove Software or Data from Customer locations, except for the purpose of hosting the Software or Data on Contractor servers for the benefit of Customer.

3.0—Term, Termination, and Expiration

3.1 Term. This Agreement and all licenses hereunder will commence on the Effective Date and continue for the duration identified in the Term of Agreement, unless this Agreement is terminated earlier as provided herein. Customer is only authorized to use Products during the Term of Agreement. For an Agreement with a limited term, Esri does not grant Customer an indefinite or a perpetual license to Products.

3.2 No Use upon Agreement Expiration or Termination. All Product licenses, all Maintenance, and Esri User Conference registrations terminate upon expiration or termination of this Agreement.

3.3 Termination for a Material Breach. Either party may terminate this Agreement for a material breach by the other party. The breaching party will have thirty (30) days from the date of written notice to cure any material breach.

3.4 Termination for Lack of Funds. For an Agreement with government or government-

owned entities, either party may terminate this Agreement before any subsequent year if Customer is unable to secure funding through the legislative or governing body's approval process.

3.5 Follow-on Term. If the parties enter into another agreement substantially similar to this Agreement for an additional term, the effective date of the follow-on agreement will be the day after the expiration date of this Agreement.

4.0—Product Updates

4.1 Future Updates. Esri reserves the right to update the list of Products in Table A—List of Products by providing written notice to Customer. Customer may continue to use all Products that have been Deployed, but support and upgrades for deleted items may not be available. As new Products are incorporated into the standard program, they will be offered to Customer via written notice for incorporation into the Products schedule at no additional charge. Customer's use of new or updated Products requires Customer to adhere to applicable additional or revised terms and conditions in the Master Agreement.

4.2 Product Life Cycle. During the Term of Agreement, some Products may be retired or may no longer be available to Deploy in the identified quantities. Maintenance will be subject to the individual Product Life Cycle Support Status and Product Life Cycle Support Policy, which can be found at https://support.esri.com/en/other-resources/product-life-cycle. Updates for Products in the mature and retired phases may not be available. Customer may continue to use Products already Deployed, but Customer will not be able to Deploy retired Products.

5.0—Maintenance

The Fee includes standard maintenance benefits during the Term of Agreement as specified in the most current applicable Esri Maintenance and Support Program document (found at https://www.esri.com/en-us/legal/terms/maintenance). At Esri's sole discretion, Esri may make patches, hot fixes, or updates available for download. No Software other than the defined Products will receive Maintenance. Customer may acquire maintenance for other Software outside this Agreement.

a. Tier 1 Support

1. Customer will provide Tier 1 Support through the Tier 1 Help Desk to all Customer's authorized users.

2. The Tier 1 Help Desk will be fully trained in the Products.

3. At a minimum, Tier 1 Support will include those activities that assist the user in resolving how-to and operational questions as well as questions on installation and troubleshooting procedures.

4. The Tier 1 Help Desk will be the initial point of contact for all questions and reporting of a Case. The Tier 1 Help Desk will obtain a full description of each reported Case and the system configuration from the user. This may include obtaining any customizations, code samples, or data involved in the Case.

5. If the Tier 1 Help Desk cannot resolve the Case, an authorized Tier 1 Help Desk individual may contact Tier 2 Support. The Tier 1 Help Desk will provide support in such a way as to minimize repeat calls and make solutions to problems available to Customer's organization.

6. Tier 1 Help Desk individuals are the only individuals authorized to contact Tier 2 Support. Customer may change the Tier 1 Help Desk individuals by written notice to Esri.

b. Tier 2 Support

1. Tier 2 Support will log the calls received from Tier 1 Help Desk.

2. Tier 2 Support will review all information collected by and received from the Tier 1 Help Desk including preliminary documented troubleshooting provided by the Tier 1 Help Desk when Tier 2 Support is required.

3. Tier 2 Support may request that Tier 1 Help Desk individuals provide verification of information, additional information, or answers to additional questions to

supplement any preliminary information gathering or troubleshooting performed by Tier 1 Help Desk.

4. Tier 2 Support will attempt to resolve the Case submitted by Tier 1 Help Desk.

5. When the Case is resolved, Tier 2 Support will communicate the information to Tier 1 Help Desk, and Tier 1 Help Desk will disseminate the resolution to the user(s).

6.0—Endorsement and Publicity

This Agreement will not be construed or interpreted as an exclusive dealings agreement or Customer's endorsement of Products. Either party may publicize the existence of this Agreement.

7.0—Administrative Requirements

7.1 OEM Licenses. Under Esri's OEM or Solution OEM programs, OEM partners are authorized to embed or bundle portions of Esri products and services with their application or service. OEM partners' business model, licensing terms and conditions, and pricing are independent of this Agreement. Customer will not seek any discount from the OEM partner or Esri based on the availability of Products under this Agreement. Customer will not decouple Esri products or services from the OEM partners' application or service.

7.2 Annual Report of Deployments. At each anniversary date and ninety (90) calendar days prior to the expiration of this Agreement, Customer will provide Esri with a written report detailing all Deployments. Upon request, Customer will provide records sufficient to verify the accuracy of the annual report.

8.0—Ordering, Administrative Procedures, Delivery, and Deployment

8.1 Orders, Delivery, and Deployment

a. Upon the Effective Date, Esri will invoice Customer and provide Authorization Codes to activate the nondestructive copy protection program that enables Customer to download, operate, or allow access to the Products. If this is a multi-year Agreement, Esri may invoice the Fee up to thirty (30) calendar days before the annual anniversary date for each year.

b. Undisputed invoices will be due and payable within thirty (30) calendar days from the date of invoice. Esri reserves the right to suspend Customer's access to and use of Products if Customer fails to pay any undisputed amount owed on or before its due date. Esri may charge Customer interest at a monthly rate equal to the lesser of one percent (1.0%) per month or the maximum rate permitted by applicable law on any overdue fees plus all expenses of collection for any overdue balance that remains unpaid ten (10) days after Esri has notified Customer of the past-due balance.

c. Esri's federal ID number is 95-2775-732.

d. If requested, Esri will ship backup media to the ship-to address identified on the Ordering Document, FOB Destination, with shipping charges prepaid. Customer acknowledges that should sales or use taxes become due as a result of any shipments of tangible media, Esri has a right to invoice and Customer will pay any such sales or use tax associated with the receipt of tangible media.

8.2 Order Requirements. Esri does not require Customer to issue a purchase order. Customer may submit a purchase order in accordance with its own process requirements, provided that if Customer issues a purchase order, Customer will submit its initial purchase order on the Effective Date. If this is a multi-year Agreement, Customer will submit subsequent purchase orders to Esri at least thirty (30) calendar days before the annual anniversary date for each year.

a. All orders pertaining to this Agreement will be processed through Customer's centralized point of contact.

b. The following information will be included in each Ordering Document:

(1) Customer name; Esri customer number, if known; and bill-to and ship-to addresses
(2) Order number
(3) Applicable annual payment due

9.0—Mergers, Acquisitions, or Divestitures

If Customer is a commercial entity, Customer will notify Esri in writing in the event of (i) a consolidation, merger, or reorganization of Customer with or into another corporation or entity; (ii) Customer's acquisition of another entity; or (iii) a transfer or sale of all or part of Customer's organization (subsections i, ii, and iii, collectively referred to as "**Ownership Change**"). There will be no decrease in Fee as a result of any Ownership Change.

9.1 If an Ownership Change increases the cumulative program count beyond the maximum level for this Agreement, Esri reserves the right to increase the Fee or terminate this Agreement and the parties will negotiate a new agreement.

9.2 If an Ownership Change results in transfer or sale of a portion of Customer's organization, that portion of Customer's organization will transfer the Products to Customer or uninstall, remove, and destroy all copies of the Products.

9.3 This Agreement may not be assigned to a successor entity as a result of an Ownership Change unless approved by Esri in writing in advance. If the assignment to the new entity is not approved, Customer will require any successor entity to uninstall, remove, and destroy the Products. This Agreement will terminate upon such Ownership Change.

"SOLE SOURCE" PROCUREMENT JUSTIFICATION

Sole source purchases are goods and services available from only one vendor. There may be just one vendor because of patents or copyrights or simply because the vendor is the only one which supplies the good or service. Using Department must provide a written explanation as to why only this particular product/service is acceptable and why no other will be suitable or acceptable to meet the need. A quote must accompany this form.

Department name: Community Development

1. Name of product or service: GIS Software Enterprise License Agreement
2. Name of product manufacturer: Environmental Systems Research Inst, Inc. (ESRI)
3. Name of "sole" product supplier or service provider: Same
4. Describe in general terms the product/service you are requesting and the intended application.

   We are requesting a renewal of its Geographic Information System (GIS) Enterprise License Agreement (ELA) with ESRI under the Small Government term program. This agreement provides enterprise-wide access to ArcGIS software for use across all County departments. The requested renewal is for a three-year term beginning in September 2026.

5. Describe the unique features/capabilities/characteristics that distinguish it from other products/services.

   ESRI is the sole provider of the ArcGIS platform currently used by the County for enterprise Geographic Information System (GIS) operations. The County's GIS infrastructure is built on the ArcGIS Enterprise architecture, which integrates multiple proprietary components including ArcGIS Pro, ArcGIS Server, ArcGIS Online, ArcGIS Enterprise Portal, and ArcGIS mobile applications for field data collection and workforce management. These components function as a unified ecosystem and are designed specifically to operate together within the ArcGIS environment. The County's spatial databases, web services, and mapping applications are configured within this ArcGIS Enterprise framework. Core GIS services such as parcel mapping, addressing, spatial analysis, and internal and public web mapping applications rely on ArcGIS Server and associated Esri technologies. Because these systems use ESRI's proprietary software architecture, licensing structure, and data management framework, they cannot be supported or maintained by other vendors without significant redevelopment of the County's GIS infrastructure.

   ArcGIS also provides specialized capabilities required for County operations including advanced cartographic production, georeferencing, spatial analysis, image analysis, network analysis, and workflow automation. The platform supports enterprise geodatabases, web-based spatial data services, and mobile GIS workflows that integrate directly with the County's existing ArcGIS environment.

Additionally, ESRI is the exclusive provider of licensing, software maintenance, updates, and official training for the ArcGIS platform. The County's GIS staff and associated departments rely on Esri documentation, training resources, and technical support to maintain system functionality and ensure continuity of operations.

Due to the County's established ArcGIS Enterprise infrastructure and operational reliance on Esri's proprietary GIS platform, ESRI is the only vendor capable of providing the required software licensing, maintenance, and support services.

6. How did you determine there was only one source for the product or service? Provide information on the research that was performed to locate suppliers for this product(s) or service(s). (Please furnish names, addresses and other documentation).

The County has utilized the ArcGIS platform provided by ESRI for over 30 years to support its Geographic Information System (GIS) operations. The County's GIS infrastructure, applications, and spatial databases are built within the ArcGIS environment, which provides an integrated suite of tools for mapping, spatial analysis, data management, and web-based GIS services.

While other GIS platforms exist, such as QGIS (Open Source Geospatial Foundation) [14525 SW Millikan Way #42523 Beaverton, OR 97005] and Hexagon Geospatial [305 Intergraph Way Madison, AL 35758], the County's current systems, workflows, and data are configured specifically within the ArcGIS framework. These systems rely on ESRI's proprietary software architecture, data models, and licensing structure. As a result, the County's GIS operations, including those supporting Community Development, the Assessor's Office, the Flood Commission, and the Bureau of Elections, are dependent on continued access to ArcGIS software and services.

County staff are trained in the use of ArcGIS applications, and the platform is widely used within the GIS profession, supported by extensive documentation, training resources, and industry adoption. Renewal of the ArcGIS licensing is necessary to maintain continuity of operations, ensure compatibility with existing systems, and allow staff to continue providing essential mapping and GIS services.

7. What product supplier or service provider has your department used until now to satisfy similar requirements?

ESRI has been the County's primary provider of Geographic Information System (GIS) software and services for over 30 years. The ArcGIS platform is used across all County departments to support mapping, spatial data management, analysis, and web-based GIS applications.

5/7/26

Signature of Department Head — Date

(Attach Quote and Use Additional Sheets As Necessary)

**This form is used by Purchasing Department to determine if a "Sole Source" procurement criterion is met. Completing this form does not guarantee approval of this type of procurement.

SOLE SOURCE LETTER

Environmental Systems Research Institute, Inc. (Esri)
380 New York Street
Redlands, CA 92373

DATE: March 16, 2026

TO: County of Dona Ana, NM

FROM: Jackie Ricks, Contracts Specialist I, Contracts and Legal Services Dept.

RE: **Esri Sole Source Justification for Small Municipal and County Government Enterprise Agreement**

This letter confirms Esri, as owner and manufacturer, is the sole source provider of all U.S. domestic Small Municipal and County Government Enterprise Agreements (EA). The Small Municipal and County Government EA is a bundled package of term limited software licenses and maintenance that includes the right to copy.

Subject to the disclosures set forth below, Esri is the only source that can grant a right to copy and deploy Enterprise Software within your organization (Enterprise). Also, domestically Esri is the only source of maintenance (updates and technical support) for all Esri® software.

Esri has authorized certain resellers to resell Small Local Government Cloud-Based Enterprise Agreements for populations of less than 15,000.

If you have further questions, please feel free to call our Contracts and Legal Services Department at 909-793-2853, extension 1990.

J. Ricks
Jackie Ricks

Esri 380 New York St., Redlands, CA 92373-8100, USA • TEL 909-793-2853 • FAX 909-793-5953 • E-MAIL info@esri.com • WEB www.esri.com

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Information Technology Department	July 28, 2026
Initiating Department	**Meeting Date**
Kent English, IT Director	15
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVAL TO INCREASE THE NEW MEXICO STATE CONTRACT 60-00000-25-00021AD FOR AN AMOUNT NOT TO EXCEED $2,350.000.00 WITH CALIAN CORPORATION.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

The IT department is requesting approval to increase New Mexico State Agreement Contract 60-00000-25-00021AD with Calian Corporation for an amount not to exceed $2,350,000.00 for networking hardware, Wi-Fi equipment, professional services, structured cabling, security systems, and related infrastructure services. The Commission is asked to delegate signature authority to the County Manager for all contract-related amendments, change orders, and documents.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Executive Summary
NM Statewide Price Agreement 60-00000-25-00021

SUMMARY OF FINANCIAL IMPACT

There is no additional fiscal impact as the required funds have already been allocated to the various departments.

ADMINISTRATIVE REVIEW AND APPROVAL

Amanda Gomez, Division Manager, Executive Support Services	Created/Initiated - 7/15/2026
Kent English, IT Director	Approved - 7/15/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Perez, Purchasing Manager	Approved - 7/20/2026
Scott Andrews, County Manager	Final Approval - 7/21/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Approval to increase the New Mexico State Contract 60-00000-25-00021AD for an amount not to exceed $2,350.000.00 with Calian Corporation.

Type of Action: Request to approve increase on signature authority of cooperative agreement.

Fiscal Impact: There is no additional fiscal impact as the required funds have already been allocated to the various departments via operational funds.

Strategic Plan Alignment: Provide Doña Ana County employees with a strong administrative backbone to support quality work.

Overview:

The IT department is requesting approval to increase New Mexico State Agreement Contract 60-00000-25-00021AD with Calian Corporation for an amount not to exceed $2,350,000.00 for networking hardware, Wi-Fi equipment, professional services, structured cabling, security systems, and related infrastructure services. The Commission is asked to delegate signature authority to the County Manager for all contract-related amendments, change orders, and documents.

This amount includes approximately $1.9 million in grant-funded public Wi-Fi projects for County facilities, including community centers, fire stations, the Government Center, Fairgrounds, District Court, and other County buildings. The remaining amount will support technology infrastructure needs associated with construction projects, remodels, additional security cameras, and access control systems. Funding has already been allocated through existing grant, capital, and operational funds; no new funding is being requested. The Commission is asked to delegate signature authority to the County Manager for all contract-related amendments, change orders, and documents.

Docusign Envelope ID: BD14EB8F-D5A6-4DC2-83A4-4A79A64E0AC0

State of New Mexico
General Services Department
Purchasing Division

Statewide Price Agreement Amendment

Awarded Vendor:
0000051498
(AB) Advanced Network Management Inc.
P.O. Box 561489
Denver, CO 80256-1489

Contact: Peggy Castner
Email: bids@anm.com
Telephone No. (866) 527-8822

Number**: 60-00000-25-00021**

Amendment No.**: Two**

Term**: January 7, 2026 – January 6, 2030**

Ship To:
All State of New Mexico agencies, commissions, institutions, political subdivisions and local public bodies allowed by law.

Invoice:
As Requested.

Procurement Specialist**: Amber Sanchez** AS

Telephone No.**: (505) 670-1561**

Email: **Amber.Sanchez2@gsd.nm.gov**

Title**: Data Center, Wide Area Network (WAN) and/or Local Area Network (LAN) Equipment**

This amendment is to be attached to the respective Price Agreement and become a part thereof.

This amendment is issued to reflect the following effective immediately:

Change Item 001 Percent Discount under Cisco from 0% to 15% and update Manufacturer link. See Attached.

Except as modified by this amendment, the provisions of the Price Agreement shall remain in full force and effect.

Accepted for the State of New Mexico

Dorothy Mendonca
New Mexico State Purchasing Agent

Date: 3/16/2026

JM

Docusign Envelope ID: BD14EB8F-D5A6-4DC2-83A4-4A79A64E0AC0

From:

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<tr><th>Item</th><th>Approx. Qty.</th><th>UOM</th><th colspan="3">Article and Description</th></tr>
<tr><td>001</td><td>1</td><td>Each</td><td colspan="3"><u>Mandatory:</u> Discount from prices listed for Data Center, Wide Area Network (WAN) and/or Local Area Network Equipment <u>AND related software/software subscriptions</u> to include a One (1) year warranty.

Contractor shall provide a minimum percentage (%) discount off its MSRP/RSSP for the Data Center, Wide Area Network (WAN) and/or Local Area Network (LAN) Equipment <u>AND related software/software subscriptions</u> to include a One (1) Year Warranty at No Added Cost to the Purchase of the equipment Catalogs published by the manufacture they represent. A zero (0) discount is a valid discount only with a related vendor link or vendor uploaded catalog price listing with product pricing or a catalog price listing.

Percentage discounts shall only apply to the most current MSRP/RSSP published by manufacturer(s) the bidding company represents.</td></tr>
<tr><td colspan="3"></td><td><u>Manufacturer Name</u></td><td><u>Vendor Link or Catalog Price Listing:</u></td><td><u>% Discount</u></td></tr>
<tr><td colspan="3"></td><td>Aruba</td><td>http://anm.com/Pricelists/aruba-pricelist</td><td>15%</td></tr>
<tr><td colspan="3"></td><td>Cisco</td><td>http://anm.com/Pricelists/cisco-pricelist</td><td>36% All, 0% PSTN Toll Fees</td></tr>
<tr><td colspan="3"></td><td>Dell</td><td>http://anm.com/Pricelists/dellemc-pricelist</td><td>10%</td></tr>
<tr><td colspan="3"></td><td>HPE/Aruba</td><td>http://anm.com/Pricelists/aruba-pricelist</td><td>15%</td></tr>
<tr><td colspan="3"></td><td>Meraki</td><td>http://anm.com/Pricelists/meraki-pricelist</td><td>36%</td></tr>
<tr><td colspan="3"></td><td>Juniper</td><td>http://anm.com/Pricelists/juniper-pricelist</td><td>10%</td></tr>
<tr><td colspan="3"></td><td>Palo Alto</td><td>http://anm.com/Pricelists/paloalto-pricelist</td><td>8%</td></tr>
<tr><td colspan="3"></td><td>Ruckus</td><td>http://anm.com/Pricelists/ruckus-pricelist</td><td>10%</td></tr>
<tr><td colspan="3"></td><td>Extreme</td><td>http://anm.com/Pricelists/extreme-pricelist</td><td>10%</td></tr>
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<tr><td></td><td></td><td></td><td>Cisco</td><td>http://anm.com/Pricelists/cisco-pricelist</td><td>36% All
15% Cloud
0% PSTN
Toll Fees</td></tr>
<tr><td></td><td></td><td></td><td>Dell</td><td>http://anm.com/Pricelists/dellemc-pricelist</td><td>10%</td></tr>
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Certificate Of Completion

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Status: Completed
Subject: Please DocuSign: SPD SPA
Source Envelope:
Document Pages: 3
Signatures: 1
Certificate Pages: 5
Initials: 2
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Envelope Originator:
Amber Sanchez
1100 S Saint Francis Dr
Santa Fe, NM 87502
Amber.Sanchez2@gsd.nm.gov
IP Address: 164.64.62.10

Record Tracking

Status: Original
3/16/2026 1:14:01 PM
Holder: Amber Sanchez
Amber.Sanchez2@gsd.nm.gov
Location: DocuSign

Security Appliance Status: Connected
Pool: StateLocal

Storage Appliance Status: Connected
Pool: General Services Department
Location: Docusign

Signer Events	Signature	Timestamp
John Moya john.moya@gsd.nm.gov IT Senior Manager, Procurement Security Level: Email, Account Authentication (None), Login with SSO	 Signature Adoption: Pre-selected Style Using IP Address: 164.64.62.10	Sent: 3/16/2026 1:14:40 PM Viewed: 3/16/2026 1:20:58 PM Signed: 3/16/2026 1:34:24 PM
Electronic Record and Signature Disclosure: Not Offered via Docusign		
Amber Sanchez Amber.Sanchez2@gsd.nm.gov New Mexico General Services Security Level: Email, Account Authentication (None), Login with SSO	 Signature Adoption: Pre-selected Style Using IP Address: 164.64.62.10	Sent: 3/16/2026 1:34:25 PM Viewed: 3/16/2026 1:35:18 PM Signed: 3/16/2026 1:35:32 PM
Electronic Record and Signature Disclosure: Accepted: 6/12/2020 11:10:53 AM ID: 427f726f-e1ba-435b-8b57-72011b95ce93		
Dorothy Mendonca dorothy.mendonca@gsd.nm.gov SPD Division Director / State Purchasing Agent General Services Department Signing Group: 35000 - State Purchasing Agent Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 164.64.62.10	Sent: 3/16/2026 1:35:33 PM Viewed: 3/16/2026 1:47:46 PM Signed: 3/16/2026 1:47:52 PM
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In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/16/2026 1:14:40 PM
Certified Delivered	Security Checked	3/16/2026 1:47:46 PM
Signing Complete	Security Checked	3/16/2026 1:47:52 PM
Completed	Security Checked	3/16/2026 1:47:52 PM

Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

A. ELECTRONIC RECORD AND SIGNATURE DISCLOSURE (ERSD)

From time to time, New Mexico General Services Department (GSD), on behalf of the State of New Mexico (SONM), may be required by law to provide you with certain written notices or disclosures. Stated below are the terms and conditions for GSD's providing you such notices and disclosures electronically through the DocuSign system. Please read this information carefully. If you are able to access this information electronically and agree to **this Electronic Record and Signature Disclosure (ERSD)**, please confirm your agreement by selecting the check-box next to "I agree to use electronic records and signatures" before clicking "CONTINUE" within the DocuSign system.

B. Obtaining paper copies

At any time up to twenty (20) calendar days following your use of DocuSign to electronically sign a document, you may request a paper copy of any record provided or made available electronically to you by GSD. You will have the ability to download and print documents SONM sends you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a twenty (20) calendar day period after such documents are first sent to you. Following the twenty (20) day period, if you want GSD to send you paper copies of any such documents from GSD's office, you will be charged a $1.00 per-page fee plus postage. You may request delivery of such paper copies from GSD by following the procedure stated in Section H, below.

C. Withdrawing your consent

If you decide to receive notices and disclosures from GSD electronically, you may at any time change your mind and inform GSD you want to receive required notices and disclosures only in paper format. The procedure concerning how you may inform GSD of your decision to receive future notices and disclosures in paper format as well as withdraw your consent to receive notices and disclosures electronically is stated in Section D, immediately below.

D. Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed with which GSD will be able to complete certain steps in specific transactions and deliver paper copies to you. GSD will need: (1) to send the required notices or disclosures to you in paper format; and (2) wait until GSD receives your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from SONM or to electronically sign documents generated and sent to you from SONM.

E. All notices and disclosures will be sent to you electronically

Unless you inform GSD otherwise according to these procedures, GSD will electronically provide you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements and other documents that are required to be provided or made available to you during the course of your electronic signature relationship with SONM. To reduce the possibility of inadvertent non-receipt, GSD prefers to provide all required notices and disclosures by the same method and to the same email or physical address that you furnish to GSD. Thus, you may receive the disclosures and notices electronically or in paper form. If you do not agree with this procedure, please inform GSD according to the procedures stated in Section I, below. Please also refer to Section D, immediately above, which states the consequences resulting from your declination of electronic delivery of notices and disclosures.

F. How to contact GSD:

You may inform General Services Department (GSD) of any changes you select regarding State Purchasing Division's (SPD) electronic communications with you, to request paper copies of certain information from SPD, and to withdraw your prior consent to receive notices and disclosures electronically by emailing your request(s) to SPD at: *GSD.SPDinfo@state.nm.us*

G. To advise SPD of your new email address

To inform SPD of a change in the email address to which SPD sends you notices and disclosures electronically, you must send an email to SPD at *GSD.SPDinfo@state.nm.us* and in the body of such request you must include your previous and new email addresses.

H. To request paper copies from SPD

To request delivery of paper copies of electronic notices and disclosures that DocuSign and/or SPD have previously provided to you, you must send an email to SPD at *GSD.SPDinfo@state.nm.us* and in the body of your email request state your email address, full name, mailing address, and telephone number. SPD will charge you a $1.00 per page copy fee plus postage.

I. To withdraw your consent with SPD

To inform SPD that you no longer wish to receive notices and disclosures in electronic format you may:

(1) Decline to sign a document from within a signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may:

(2) Send SPD an email to *GSD.SPDinfo@state.nm.us* and in the body of your request state your email address, full name, mailing address, and telephone number.

J. Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current DocuSign system requirements may be found at:
https://support.docusign.com/guides/signer-guide-signing-system-requirements

K. Acknowledging your access and consent to receive and sign documents electronically

To confirm that you are able to electronically access the information contained in this Electronic Record and Signature Disclosure (ERSD), please confirm that you have: (1) read this ERSD, and either: (2) you are able to print on paper or electronically save this ERSD for your future reference and access; or (3) you are able to email this ERSD to an email address where you will be able to print this ERSD on paper and/or save this ERSD for your future reference and access. Further, if you consent to receiving notices and disclosures from DocuSign and/or SPD exclusively in electronic format, then select the check-box next to "I agree to use electronic records and signatures," before you click "CONTINUE" within the DocuSign system.

By selecting the check-box next to "I agree to use electronic records and signatures," you confirm that:

- You have read this Electronic Record and Signature Disclosure (ERSD); and
- You can print this ERSD on paper, or you can save and/ or send this ERSD to a location where you can print this ERSD, for your future reference and access; and
- Until or unless you notify SPD as stated in this ERSD, you consent to exclusively receive through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by SPD during the course of your electronic signature relationship with SPD.

Docusign Envelope ID: 34C0AE7D-A86E-4DAF-AC9D-07E24F845A8F

Awarded Vendors:

(AA) 0000051052
Abba Technologies Inc.
5301 Beverly Hills Ave. NE
Albuquerque, NM 87113
Contact Name: Ed Pena
Phone: (505) 889-3337
Email: nmstate@abbatech.com

Delivery: As Requested

(AB) 0000051498
Advanced Network Management Inc.
P.O. Box 561489
Denver, CO 80256-1489
Contact Name: Peggy Castner
Phone: (866) 527-8822
Email: bids@anm.com

Delivery: Delivery times vary by OEM. ANM will delivery times on receipt of purchase order.

(AC) 0000074720
Ardham Technologies Inc.
8100 Lang Ave. NE Suite 300
Albuquerque, NM 87109
Contact Name: Nicole Abreu
Phone: (505) 872-9040
Email: sales@ardham.com

Delivery: 8100 Lang Ave NE, Suite 300
Albuquerque, NM, 87109

(AD) 0000179410
Calian Corp.
P.O. Box 671369
Dallas, TX 75267-1369
Contact Name: Margie Rocha Sr.
Phone: (713) 780-7580
Email: orders.caliancorp@calian.com

Delivery: 5355 W Sam Houston Pkwy N Suite 390
Houston, TX 77041

(AE) 0000051787
Computer Assets Inc.
P.O. Box 1364
Espanola, NM 87532
Contact Name: Damon Salazar
Phone: (505) 365-7070
Email: damon@computerassets.com

Delivery: 3 - 7 days from Purchase Order receipt

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Office of Performance and Budget	July 28, 2026
Initiating Department	**Meeting Date**
Erik Alvidrez, Performance and Budget Manager	16
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

RESOLUTION APPROVING DOÑA ANA COUNTY'S FISCAL YEAR 2025-2026 FOURTH QUARTER FINANCIAL REPORT ENDING JUNE 30, 2026.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Approval of fiscal year 2025-2026 fourth quarter financial report ending June 30, 2026. The Department of Finance and Administration (DFA) requires that Doña Ana County submit the fourth quarter financial report to the Board of Commissioners for formal approval. This resolution is necessary to maintain compliance with DFA rules and regulations.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Presentation
Budget Resolution
DFA LGBMS Recapitulation Report

SUMMARY OF FINANCIAL IMPACT

N/A

ADMINISTRATIVE REVIEW AND APPROVAL

Gloria Maldonado, Executive Administrative Assistant	Created/Initiated - 7/17/2026
Lucio Luttrell, Deputy County Manager	Final Approval - 7/24/2026

DOCUMENT CONTROL

For Signature: No	**For Recording:** No	**Deadline for Return:**

STATE OF NEW MEXICO
COUNTY OF DOÑA ANA

RESOLUTION NO. 2026 _____

FY2026 FINAL QUARTER FINANCIAL REPORT
YEAR ENDING JUNE 30, 2026

WHEREAS, the governing body in and for the County of Doña Ana, State of New Mexico, has developed a budget for fiscal year 2025-2026; and

WHEREAS, the final quarterly report has been reviewed and approved to ensure the accuracy of the beginning balances used on the fiscal year 2026-2027 budget; and

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

NOW THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Doña Ana County, State of New Mexico, hereby approves the final quarterly report for fiscal year 2025-2026 and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Resolved in the Board session this 28th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS OF
DOÑA ANA COUNTY, NEW MEXICO

Manuel A. Sanchez, Chair, District 1	**For/Against**
Gloria Gameros, Vice-Chair, District 2	**For/Against**
Christopher Schaljo-Hernandez, District 1	**For/Against**
Susie Kimble, District 3	**For/Against**
Susana Chaparro, District 4	**For/Against**

ATTEST:

Amanda López Askin, Ph.D.
County Clerk

State of New Mexico Local Government Budget Management System (LGBMS)
Report Recap - Dona Ana County - FY2026 Q4
Printed from LGBMS on 2026-07-23 23:57:13

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserve	Adjusted Balance
11000 General Operating Fund	-10,474,172.83	92,029,358.65	153,191,380.94	-39,834,274.56	113,722,178.54	8,163,919.11	89,354,032.77	28,430,544.64	60,923,488.13
20100 Corrections	-44,059.43	229,673.89	8,950.57	0.00	0.00	16,277.58	210,842.61	0.00	210,842.61
20200 Environmental	-76,616.27	399,386.84	15,564.41	0.00	0.00	28,305.58	366,640.56	0.00	366,640.56
20300 County Property Valuation	-216,435.69	1,812,454.25	1,850,468.00	0.00	1,177,738.69	-604,899.24	1,663,848.63	0.00	1,663,848.63
20400 County Road	-412,962.28	2,323,613.94	3,720,508.72	5,763,465.00	9,078,011.55	-183,516.20	2,133,097.63	756,500.96	1,376,596.67
20600 Emergency Medical Services	320,741.50	322,210.20	1,224,163.91	0.00	918,064.25	-269,629.95	679,421.41	0.00	679,421.41
20800 Farm & Range	-6,994.65	63,134.94	13,563.57	20,000.00	7,656.49	-24,088.95	57,958.42	0.00	57,958.42
20900 Fire Protection	1,151,694.36	1,612,177.99	4,678,076.48	0.00	3,925,858.09	-1,903,907.47	1,612,183.27	0.00	1,612,183.27
20920 FY26-50%-Firefighter Recruitment Fund (Year 2)	567,370.67	0.00	675,000.00	0.00	675,000.00	-567,370.67	0.00	0.00	0.00
21100 Law Enforcement Protection	135,578.48	0.00	321,500.00	0.00	258,944.77	0.00	198,133.71	0.00	198,133.71
21300 DPS- Law Enforcement Retention	14,799.05	0.00	0.00	0.00	0.00	0.00	14,799.05	0.00	14,799.05
21400 Lodgers' Tax	0.00	0.00	34,196.91	0.00	0.00	0.00	34,196.91	0.00	34,196.91
21800 Intergovernmental Grants	-12,391,754.12	3,725,920.84	15,291,992.91	-200,000.00	17,909,411.29	12,884,984.75	1,401,733.09	0.00	1,401,733.09
22000 Indigent Fund	-1,084,752.51	8,721,674.60	12,914,531.08	-2,000,000.00	7,878,583.69	-2,666,297.00	8,006,572.48	0.00	8,006,572.48
22100 Hospital Gross Receipts Tax	-1,630,145.23	5,240,233.25	4,895,473.00	-375,000.00	10,121,123.28	7,116,803.75	5,126,241.49	0.00	5,126,241.49
22200 County Fire Gross Receipts Tax	-1,567,230.92	999,597.59	229,600.78	0.00	6,493,431.29	7,749,103.05	917,639.21	0.00	917,639.21
22300 DWI Fund	567,588.18	0.00	1,968,914.11	0.00	1,889,761.86	-359,250.13	287,490.30	0.00	287,490.30
22500 Clerks Recording & Filing Fund	-75,599.24	357,507.26	228,166.61	0.00	243,972.46	62,092.58	328,194.75	0.00	328,194.75
22600 Jail - Detention	-1,586,319.43	2,929,820.84	20,583,962.35	15,750,000.00	39,618,155.69	4,630,292.72	2,689,600.79	0.00	2,689,600.79
22900 County Water & Sanitation GRT	0.00	0.00	381,206.86	0.00	381,206.86	0.00	0.00	0.00	0.00
23000 Regional Spaceport GRT	35,759.77	0.00	18,516,553.13	0.00	17,184,618.11	0.00	1,367,694.79	0.00	1,367,694.79
26000 American Rescue Plan Act	10,032,710.94	0.00	7,937,912.59	0.00	7,937,912.59	-7,937,912.59	2,094,798.35	0.00	2,094,798.35
27000 LG Abatement Opioid Fund	5,388,936.36	0.00	1,027,677.23	0.00	163,560.67	0.00	6,253,052.92	0.00	6,253,052.92
28000 Cannabis Regulation Act	659,489.74	0.00	250,317.99	0.00	7,509.52	0.00	902,298.21	0.00	902,298.21

29000 Local Assistance Tribal Consistency Fund-LATCF	4,574,813.05	0.00	1,352,872.00	0.00	2,035,811.28	-1,352,872.00	2,539,001.77	0.00	2,539,001.77
29900 Other Special Revenue	-1,799,705.43	10,924,735.78	17,758,874.79	1,211,717.56	18,182,264.52	831,824.97	10,745,183.15	0.00	10,745,183.15
30400 Road/Street Projects	-1,674,142.44	5,544,636.13	0.00	847,372.00	3,428,715.03	3,800,873.11	5,090,023.77	0.00	5,090,023.77
30600 NMFA Project	13,827.30	0.00	613.01	0.00	0.00	0.00	14,440.31	0.00	14,440.31
39900 Other Capital Projects	5,371,890.04	3,523.15	730,694.73	2,075,927.88	3,577,214.17	1,455,847.00	6,060,668.63	0.00	6,060,668.63
40100 General Obligation Bond Debt Service	-94,880.30	482,428.33	491,648.72	0.00	483,542.16	47,218.78	442,873.37	0.00	442,873.37
40200 GRT Revenue Bond Debt Service	18.93	0.00	0.00	1,191,313.00	1,171,284.32	0.00	20,047.61	0.00	20,047.61
40400 NMFA Loan Debt Service	2,400.30	0.00	140,492.15	92,644.00	357,003.31	123,956.67	2,489.81	0.00	2,489.81
49900 Other Debt Service	289,884.12	0.00	0.00	0.00	0.00	0.00	289,884.12	0.00	289,884.12
50300 Wastewater/Sewer Enterprise	-200,736.45	3,434,609.84	13,544,865.88	5,506,835.12	15,437,951.81	-3,678,112.36	3,169,510.22	0.00	3,169,510.22
53400 Utility Reserve	-56,492.33	294,484.36	11,476.29	0.00	0.00	20,870.86	270,339.18	0.00	270,339.18
59900 Other Enterprise	0.00	0.00	13,820.00	1,100,000.00	421,075.59	-6,310.00	686,434.41	0.00	686,434.41
60200 Maintenance Services	-241,990.18	2,251,862.83	2,516,277.59	8,850,000.00	10,408,727.53	-900,193.22	2,067,229.49	0.00	2,067,229.49
70200 Property Taxes Held for Others	2,313,959.33	0.00	0.00	0.00	0.00	1,539,008.52	3,852,967.85	0.00	3,852,967.85
79900 Other Trust & Agency	99,434.53	0.00	0.00	0.00	0.00	33,248.38	132,682.91	0.00	132,682.91
Totals	**-2,094,093.08**	**143,703,045.50**	**286,521,317.31**	**0.00**	**295,096,289.41**	**28,050,267.63**	**161,084,247.95**	**29,187,045.60**	**131,897,202.35**

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Office of Performance and Budget	July 28, 2026
Initiating Department	**Meeting Date**
Erik Alvidrez, Performance and Budget Manager	17
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

RESOLUTION ADOPTING DOÑA ANA COUNTY'S FISCAL YEAR 2026-2027 FINAL BUDGET

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

Approve the FY2027 Final Budget for Submission to the Department of Finance and Administration.

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

Presentation
Budget Resolution
DAC Recapitulation Report
Schedule of Transfers

SUMMARY OF FINANCIAL IMPACT

This will establish the Final Budget for Fiscal Year 2027.

ADMINISTRATIVE REVIEW AND APPROVAL

Amanda Gomez, Division Manager, Executive Support Services	Created/Initiated - 7/23/2026
Lucio Luttrell, Deputy County Manager	New -

DOCUMENT CONTROL

For Signature: No	**For Recording:** No	**Deadline for Return:**

STATE OF NEW MEXICO
COUNTY OF DOÑA ANA

BUDGET RESOLUTION NO. 2026 _____

2026 – 2027 BUDGET RESOLUTION
(115th FISCAL YEAR)

WHEREAS, the governing body in and for the County of Doña Ana, State of New Mexico, has developed a final budget for the fiscal year 2026 –2027; and

WHEREAS, said final budget was developed on the basis of need of the County; and

WHEREAS, it is the majority opinion of this Board that the proposed final budget meets the requirements as currently determined for the fiscal year 2026 – 2027.

NOW THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Doña Ana County, State of New Mexico, hereby adopts this final budget attached hereto and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Resolved in the Board session this 28th of July, 2026.

BOARD OF COUNTY COMMISSIONERS OF
DOÑA ANA COUNTY, NEW MEXICO

Manuel A. Sanchez, Chair, District 1	**For/Against**
Gloria Gameros, Vice-Chair, District 2	**For/Against**
Christopher Schaljo-Hernandez, District 1	**For/Against**
Susie Kimble, District 3	**For/Against**
Susana Chaparro, District 4	**For/Against**

ATTEST:

_____
Amanda López Askin, Ph.D.
County Clerk

DONA ANA COUNTY
FISCAL YEAR 2026-2027
BUDGET RECAPITULATION

Fund Number & Description	Fund No.	Restriction Type	DFA Fund Type	Unaudited Beginning Cash	Budgeted Fund Revenue	Budgeted Operating Transfers	Budgeted Fund Expenditures	Estimated Ending Cash Balance	Reserve Requirement	Adjusted End Cash Balance
F-001 General Fund	F-001	Unrestricted	General Fund	40,745,060	83,675,820	(15,188,502)	82,984,552	26,247,826	20,746,138	5,501,688
F-002 DASO General Fund	F-002	Unrestricted	General Fund	16,947,767	773,027	24,350,000	33,257,607	8,813,188	8,314,402	498,786
F-003 Fire Chief - General Fund	F-003	Unrestricted	General Fund	6,133,043	2,013,992	20,752,298	23,009,334	5,889,999	5,752,334	137,665
F-004 Gross Receipts	F-004	Unrestricted	General Fund	5,139,380	70,576,232	(71,360,194)	1,261,318	3,094,101	315,329	2,778,772
F-005 Manager's Strategic Contingency Fd.	F-005	Unrestricted	General Fund	1,315,701	48,430	-	-	1,364,131	-	1,364,131
F-006 Environmental Expense Fund	F-006	Unrestricted	General Fund	1,488,485	640,398	1,950,000	3,213,922	864,960	803,481	61,480
F-007 Hospital Revenue	F-007	Unrestricted	General Fund	4,201,646	155,398	-	-	4,357,044	-	4,357,044
F-008 Payment in Lieu of Taxes	F-008	Unrestricted	General Fund	698,277	4,254,854	(4,350,000)	450,000	153,131	112,500	40,631
F-009 Road	F-009	Unrestricted	Special Revenue	2,133,098	3,544,305	5,500,000	10,281,597	895,805	856,800	39,006
F-010 Emergency Fund	F-010	Unrestricted	General Fund	114,698	15,980	76,000	165,000	41,678	41,250	428
F-011 Hospital Lease	F-011	Unrestricted	General Fund	9,691,712	270,216	-	-	9,961,928	-	9,961,928
F-012 Province Health Care Gt	F-012	Restricted	General Fund	1,025,917	42,122	-	60,000	1,008,039	15,000	993,039
F-013 Utility Department	F-013	Unrestricted	General Fund	991,289	8,914	(400,000)	397,512	202,691	99,378	103,313
F-014 Griggs/Walnut Superfund Project	F-014	Unrestricted	General Fund	730,317	27,006	-	-	757,323	-	757,323
F-015 Detention Center Fund	F-015	Unrestricted	Special Revenue	2,689,601	21,661,350	21,750,000	46,014,496	86,454	-	86,454
F-016 DAC Acquisition Fund	F-016	Unrestricted	General Fund	130,740	4,835	(100,000)	-	35,575	-	35,575
F-017 Community Services	F-017	Restricted	Special Revenue	9,978	-	-	-	9,978	-	9,978
F-018 County Clerk Equipment Recording	F-018	Restricted	Special Revenue	328,195	261,596	-	219,194	370,597	-	370,597
F-019 Cost to State/Treasurer	F-019	Restricted	Trust & Agency	-	-	-	-	-	-	-
F-020 County Treasurer's Fees	F-020	Restricted	Special Revenue	26,441	5,441	-	7,816	24,066	-	24,066
F-021 Environmental GRT Fund	F-021	Restricted	Special Revenue	366,641	23,055	(350,000)	-	39,696	-	39,696
F-022 LATCH Local Assistance and Tribal	F-022	Unrestricted	Special Revenue	2,539,002	-	-	1,013,624	1,525,378	-	1,525,378
F-023 Affordable Housing Loan Fund	F-023	Designated	Special Revenue	375,000	-	-	-	375,000	-	375,000
F-024 CARES Act	F-024	Restricted	Special Revenue	1,010	-	-	-	1,010	-	1,010
F-025 State Appropriations	F-025	Restricted	Special Revenue	3,081,880	21,830,100	-	21,785,076	3,126,904	-	3,126,904
F-026 Law Enforcement Fund	F-026	Restricted	Special Revenue	14,799	-	-	-	14,799	-	14,799
F-027 Civil Preparedness - State	F-027	Restricted	Special Revenue	240,819	3,431,675	787,358	4,459,852	-	-	-
F-028 Inmate Trust Fund	F-028	Restricted	Trust & Agency	131,233	-	-	-	131,233	-	131,233
F-029 Corrections Fees	F-029	Restricted	Special Revenue	210,843	11,933	-	222,776	-	-	-
F-030 Farm & Range	F-030	Restricted	Special Revenue	57,958	13,847	-	47,500	24,305	-	24,305
F-031 Fire Protection Excise Tax	F-031	Restricted	Special Revenue	-	-	-	-	-	-	-
F-032 Fire Protection Expense Fund	F-032	Restricted	Special Revenue	917,639	285,591	-	1,203,230	-	-	-
F-033 Flood Control	F-033	Restricted	Special Revenue	9,055,238	36,424,347	-	35,756,685	9,722,900	-	9,722,900
F-034 Health Services Fund	F-034	Designated	Special Revenue	4,075,399	4,993,785	675,000	9,692,628	51,556	-	51,556
F-035 Crisis Triage Center	F-035	Designated	Special Revenue	1,050,843	9,563	670,000	1,673,400	57,006	-	57,006
F-036 Health Care Assistance Fund	F-036	Restricted	Special Revenue	8,006,572	9,119,435	-	12,009,548	5,116,460	-	5,116,460
F-037 Reappraisal Administrative Fees	F-037	Restricted	Special Revenue	1,637,408	1,758,715	-	219,000	3,177,123	-	3,177,123
F-038 LG Abatement Opioid Fund	F-038	Restricted	Special Revenue	6,253,053	-	-	2,225,887	4,027,166	-	4,027,166
F-039 Cannabis Regulation Act	F-039	Unrestricted	Special Revenue	902,298	300,000	(902,298)	6,000	294,000	-	294,000
F-040 Spaceport Gross Receipts Tax	F-040	Restricted	Special Revenue	1,367,695	17,360,047	-	17,360,046	1,367,695	-	1,367,695
F-041 Water & Sanitation GRT	F-041	Restricted	Special Revenue	-	369,430	-	369,430	(0)	-	(0)
F-042 Confiscated Assets	F-042	Restricted	Special Revenue	11	-	-	-	11	-	11
F-043 Law Enforcement Protection	F-043	Restricted	Special Revenue	198,134	302,000	-	500,134	(0)	-	(0)
F-044 Anthony EMS	F-044	Restricted	Special Revenue	195	-	-	-	195	-	195
F-045 Chamberino EMS	F-045	Restricted	Special Revenue	571	-	-	-	571	-	571

DONA ANA COUNTY
FISCAL YEAR 2026-2027
BUDGET RECAPITULATION

Fund Number & Description	Fund No.	Restriction Type	DFA Fund Type	Unaudited Beginning Cash	Budgeted Fund Revenue	Budgeted Operating Transfers	Budgeted Fund Expenditures	Estimated Ending Cash Balance	Reserve Requirement	Adjusted End Cash Balance
F-046 Chaparral EMS	F-046	Restricted	Special Revenue	4,235	-	-	-	4,235	-	4,235
F-047 Doña Ana EMS	F-047	Restricted	Special Revenue	-	-	-	-	-	-	-
F-048 Fairacres EMS	F-048	Restricted	Special Revenue	2,047	-	-	-	2,047	-	2,047
F-049 Garfield EMS	F-049	Restricted	Special Revenue	3,229	-	-	-	3,229	-	3,229
F-050 Las Alturas EMS	F-050	Restricted	Special Revenue	85	-	-	-	85	-	85
F-051 La Mesa EMS	F-051	Restricted	Special Revenue	3,542	-	-	-	3,542	-	3,542
F-052 La Union EMS	F-052	Restricted	Special Revenue	-	-	-	-	-	-	-
F-053 Mesquite EMS	F-053	Restricted	Special Revenue	7,624	-	-	-	7,624	-	7,624
F-054 Organ EMS	F-054	Restricted	Special Revenue	-	-	-	-	-	-	-
F-055 Radium Springs EMS	F-055	Restricted	Special Revenue	3,814	-	-	-	3,814	-	3,814
F-056 Rincon EMS	F-056	Restricted	Special Revenue	2,700	-	-	-	2,700	-	2,700
F-057 Santa Teresa EMS	F-057	Restricted	Special Revenue	117	-	-	-	117	-	117
F-058 University EMS	F-058	Restricted	Special Revenue	-	-	-	-	-	-	-
F-059 EMS - Emergicare/Anthony	F-059	Restricted	Special Revenue	72,685	68,548	-	70,416	70,817	-	70,817
F-060 EMS - Emergicare/Las Cruces	F-060	Restricted	Special Revenue	105,388	99,453	-	-	204,841	-	204,841
F-061 EMS - Emergicare/Sunland	F-061	Restricted	Special Revenue	37,693	35,524	-	35,957	37,260	-	37,260
F-062 EMS - Emergicare/NASA	F-062	Restricted	Special Revenue	6,621	14,059	-	12,112	8,568	-	8,568
F-063 EMS - SW Ambulance-Chaparral	F-063	Restricted	Special Revenue	43,737	46,412	-	-	90,149	-	90,149
F-064 EMS - Southwest MediVac - Las Cruces	F-064	Restricted	Special Revenue	14	-	-	-	14	-	14
F-065 EMS - Americare/Hatch	F-065	Restricted	Special Revenue	3	46,000	-	46,000	3	-	3
F-066 DAC Fire Protection Admin	F-066	Restricted	Special Revenue	397,033	179,644	-	481,135	95,542	-	95,542
F-067 University Park Fire District	F-067	Restricted	Special Revenue	347,950	170,309	-	476,792	41,467	-	41,467
F-068 DACFES North District	F-068	Restricted	Special Revenue	358,219	198,000	-	198,000	358,219	-	358,219
F-069 DACFES South District	F-069	Restricted	Special Revenue	427,486	574,200	-	574,200	427,486	-	427,486
F-070 Santa Teresa Fire District	F-070	Restricted	Special Revenue	81,490	-	-	355	81,135	-	81,135
F-071 Debt Service South Central 28-52/02	F-071	Restricted	Enterprise	12	-	187,519	187,519	12	-	12
F-072 Debt Service La Union 30-61/02	F-072	Restricted	Enterprise	10,490	-	68,476	68,476	10,490	-	10,490
F-073 Debt Service Salem 29-53/02	F-073	Restricted	Enterprise	6,007	-	33,893	33,893	6,007	-	6,007
F-074 Debt Service - GO Bond Series 2013	F-074	Restricted	Debt Service	442,873	498,665	-	487,668	453,871	-	453,871
F-075 2014 Sub Lien GRT Ref Rev Bond	F-075	Restricted	Debt Service	20,036	-	754,150	754,150	20,036	-	20,036
F-076 1974-DW Drinking Water Loan	F-076	Restricted	Debt Service	2,490	-	92,644	92,644	2,490	-	2,490
F-077 DS-2020 Energy Savings LN#PPRF-5057	F-077	Restricted	Debt Service	-	272,414	2,500	273,401	1,513	-	1,513
F-078 DAC/Santa Teresa Airport	F-078	Restricted	Special Revenue	973,764	671,673	1,039,549	2,660,343	24,643	-	24,643
F-079 Salem/Ogas-Wastewater	F-079	Designated	Enterprise	1,281,102	534,870	(33,893)	644,234	1,137,844	-	1,137,844
F-080 South Central WWTP	F-080	Designated	Enterprise	923,062	2,717,690	3,212,481	6,776,837	76,395	-	76,395
F-081 Reserves - Utility	F-081	Designated	Enterprise	270,339	10,000	-	-	280,339	-	280,339
F-082 La Union	F-082	Designated	Enterprise	127,238	241,306	46,524	413,595	1,472	-	1,472
F-085 Rincon Wastewater	F-085	Designated	Enterprise	821,600	2,806,384	-	2,999,475	628,508	-	628,508
F-086 Chaparral WW System	F-086	Designated	Enterprise	-	6,450,220	-	5,062,355	1,387,865	-	1,387,865
F-087 Fleet	F-087	Unrestricted	Internal Service	2,067,229	2,686,344	9,750,000	14,410,721	92,853	-	92,853
F-088 Children's Trust Fund	F-088	Restricted	Trust & Agency	1,450	-	-	-	1,450	-	1,450
F-089 Property Tax Fund	F-089	Restricted	Trust & Agency	3,852,968	-	-	-	3,852,968	-	3,852,968
F-101 Airport FAA Projects	F-101	Restricted	Capital Projects	-	1,492,956	130,451	1,623,406	-	-	-
F-102 HH Capital Improvement Projects	F-102	Designated	Capital Projects	-	-	-	-	-	-	-
F-103 County Administrative Bldg-Project	F-103	Designated	Capital Projects	3,234	-	-	-	3,234	-	3,234

DONA ANA COUNTY
FISCAL YEAR 2026-2027
BUDGET RECAPITULATION

Fund Number & Description	Fund No.	Restriction Type	DFA Fund Type	Unaudited Beginning Cash	Budgeted Fund Revenue	Budgeted Operating Transfers	Budgeted Fund Expenditures	Estimated Ending Cash Balance	Reserve Requirement	Adjusted End Cash Balance
F-104 OEM Facility Cap. Proj.	F-104	Designated	Capital Projects	1,856,801	-	-	985,062	871,739	-	871,739
F-105 Road's Initiative	F-105	Designated	Capital Projects	5,090,024	-	-	4,000,000	1,090,024	-	1,090,024
F-106 Detention Energy Infrastructure	F-106	Designated	Capital Projects	14,440	535	-	-	14,975	-	14,975
F-107 BOE Warehouse	F-107	Designated	Capital Projects	177,490	-	-	-	177,490	-	177,490
F-151 Reserve- NMED CWSRL #1438047	F-151	Restricted	Debt Service	289,884	-	-	-	289,884	-	289,884
F-153 Debt Service-2012 GRT Ref Rev Bond	F-153	Restricted	Debt Service	12	-	406,044	406,044	12	-	12
F-201 Federal Grants	F-201	Restricted	Special Revenue	97,729	36,905,377	-	36,367,807	635,299	-	635,299
F-202 DWI Grant Fund	F-202	Restricted	Special Revenue	287,490	2,055,349	-	551,876	1,790,963	-	1,790,963
F-203 State Grants	F-203	Restricted	Special Revenue	-	615,011	-	341,759	273,251	-	273,251
F-204 Sheriffs Grants-State	F-204	Restricted	Special Revenue	-	1,243,693	-	926,224	317,469	-	317,469
F-205 Health Services Grant Fund	F-205	Restricted	Special Revenue	-	2,630,503	-	2,510,455	120,048	-	120,048
F-206 South Valley EMS	F-206	Restricted	Special Revenue	1,492	-	-	-	1,492	-	1,492
F-209 Doña Ana Fire District	F-209	Restricted	Special Revenue	5	-	-	-	5	-	5
F-211 Firefighter/EMT Recruitment Fund	F-211	Restricted	Special Revenue	-	-	-	-	-	-	-
F-212 Non-governmental Grant Funds	F-212	Restricted	Special Revenue	75,094	-	-	75,094	-	-	-
F-213 EMS Fund Act	F-213	Restricted	Special Revenue	383,630	768,394	-	781,922	370,102	-	370,102
F-215 Transitional Supportive Housing Facility	F-215	Designated	Capital Projects	928,038	-	-	928,038	-	-	-
F-216 Fire Rescue Administration Complex	F-216	Designated	Capital Projects	1,078,105	-	-	1,078,105	0	-	0
F-217 Lodger's Tax	F-217	Restricted	Special Revenue	34,197	22,000	-	34,197	22,000	-	22,000
F-219 Event Fund	F-219	Designated	Enterprise	686,434	-	-	686,434	-	-	-
F-220 Construction GO Bond 2026	F-220	Restricted	Capital Projects	17,000	10,000,000	-	9,983,000	34,000	-	34,000
F-224 Domestic Violence Campus	F-224	Designated	Capital Projects	2,000,000	-	-	2,000,000	0	-	0
F-225 Affordable Housing Fund	F-225	Designated	Special Revenue	331,193	-	450,000	748,690	32,502	-	32,502
F-226 Fire Protection Fund Law	F-226	Restricted	Special Revenue	-	2,239,312	-	2,219,051	20,261	-	20,261
F-227 ZH5077 Utilities Santa Teresa	F-227	Designated	Enterprise	-	800,000	-	800,000	-	-	-
				161,084,248	**361,308,285**	**0**	**413,674,609**	**108,717,924**	**37,056,611**	**71,661,313**

RECAP BY DFA FUND TYPE

DFA Fund Type	Unaudited Beginning Cash	Budgeted Fund Revenue	Budgeted Operating Transfers	Budgeted Fund Expenditures	Estimated Ending Cash Balance	Reserve Requirement	Adjusted End Cash Balance
General Fund	89,354,033	162,507,225	(44,270,398)	144,799,245	62,791,615	36,199,811	26,591,804
Special Revenue	49,630,624	170,289,677	29,619,609	214,180,306	35,359,604	856,800	34,502,804
Capital Projects	11,165,133	11,493,491	130,451	20,597,611	2,191,463	-	2,191,463
Debt Service	755,295	771,079	1,255,338	2,013,907	767,805	-	767,805
Enterprise	4,126,284	13,560,469	3,515,000	17,672,819	3,528,934	-	3,528,934
Internal Service	2,067,229	2,686,344	9,750,000	14,410,721	92,853	-	92,853
Trust & Agency	3,985,651	-	-	-	3,985,651	-	3,985,651
	161,084,248	**361,308,285**	**-**	**413,674,609**	**108,717,924**	**37,056,611**	**71,661,313**

DONA ANA COUNTY
FISCAL YEAR 2026-2027
BUDGET RECAPITULATION

Fund Number & Description	Fund No.	Restriction Type	DFA Fund Type	Unaudited Beginning Cash	Budgeted Fund Revenue	Budgeted Operating Transfers	Budgeted Fund Expenditures	Estimated Ending Cash Balance	Reserve Requirement	Adjusted End Cash Balance

RECAP BY RESTRICTION TYPE

Restriction Type	Unaudited Beginning Cash	Budgeted Fund Revenue	Budgeted Operating Transfers	Budgeted Fund Expenditures	Estimated Ending Cash Balance	Reserve Requirement	Adjusted End Cash Balance
Unrestricted	98,659,344	190,657,102	(8,172,696)	216,465,682	64,678,067	37,041,611	27,636,456
Designated	21,090,342	18,564,352	5,020,112	38,488,854	6,185,951	-	6,185,951
Restricted	41,334,563	152,086,831	3,152,584	158,720,072	37,853,906	15,000	37,838,906
	161,084,248	**361,308,285**	**-**	**413,674,609**	**108,717,924**	**37,056,611**	**71,661,313**

DOÑA ANA COUNTY

SCHEDULE OF TRANSFERS
FOR
FISCAL YEAR 2026 - 2027

Transfers Out of Fund

Description	Fund	Amount
General Fund	F-001	$ (15,420,800.18)
Gross Receipts Tax	F-004	$ (1,160,194.00)
Gross Receipts Tax	F-004	$ (70,200,000.00)
PILT Fund	F-008	$ (4,350,000.00)
South Central WWTP	F-080	$ (187,519.00)
La Union	F-082	$ (68,476.00)
Salem/Ogaz Wastewater	F-079	$ (33,893.00)
Health Services Fund	F-034	$ (670,000.00)
Cannabis Regulation Act	F-039	$ (902,298.21)
General Fund	F-001	$ (1,170,000.00)
DAC/Santa Teresa Airport	F-078	$ (130,450.89)
Environmental GRT Fund	F-021	$ (350,000.00)
DAC Acquisition Fund	F-016	$ (100,000.00)
Utility Department	F-013	$ (400,000.00)
	Total	$ (95,143,631.28)

Transfers Into Fund

Description	Fund	Amount
Civli Preparednes	F-027	$ 787,357.97
Road Fund	F-009	$ 500,000.00
FMO Fund	F-003	$ 902,298.21
Detention Fund	F-015	$ 1,250,000.00
1974-DW Drinking Water Loan	F-076	$ 92,644.00
La Union	F-082	$ 115,000.00
South Central WWTP	F-080	$ 3,400,000.00
Fleet	F-087	$ 6,500,000.00
DS-2020 Energy Savings LN#PPRF-5	F-077	$ 2,500.00
Health Services Fund	F-034	$ 1,345,000.00
Emergency Fund	F-010	$ 76,000.00
Affordable Housing Fund	F-225	$ 450,000.00
2012 GRT Ref Rev Bond	F-153	$ 406,044.00
2014 Sub Lien GRT Ref Rev Bond	F-075	$ 754,150.00
DASO Fund	F-002	$ 20,000,000.00
FMO Fund	F-003	$ 19,850,000.00
Environmental Fund	F-006	$ 1,600,000.00
Road Fund	F-009	$ 5,000,000.00
Detention Center Fund	F-015	$ 20,500,000.00
Fleet	F-087	$ 3,250,000.00
DASO Fund	F-002	$ 4,350,000.00
Debt Service South Central 28-52/02	F-071	$ 187,519.00
Debt Service La Union 30-61/02	F-072	$ 68,476.00
Debt Service Salem 29-53/02	F-073	$ 33,893.00
Crisis Triage Fund	F-035	$ 670,000.00
General Fund	F-001	$ 902,298.21
DAC/Santa Teresa Airport	F-078	$ 1,170,000.00
Airport FAA Projects	F-101	$ 130,450.89
Environmental Fund	F-006	$ 350,000.00
General Fund	F-001	$ 100,000.00
General Fund	F-001	$ 400,000.00
	Total	$ 95,143,631.28

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Fire and Emergency Services Department	July 28, 2026
Initiating Department	**Meeting Date**
Sean Heck, Interim Fire Chief	18
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVE A MEMORANDUM OF UNDERSTANDING (MOU) WITH THE TOWN OF MESILLA AND THE MESILLA FIRE DEPARTMENT TO PROVIDE A MINIMUM OF 48 HOURS OF EMERGENCY RESPONSE FROM DAFR STATION 13 ON SOUTH VALLEY FOR THE ANNUAL AMOUNT OF $600,000.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

SUMMARY OF FINANCIAL IMPACT

ADMINISTRATIVE REVIEW AND APPROVAL

Sean Heck, Interim Fire Chief	Created/Initiated - 7/10/2026
Sean Heck, Interim Fire Chief	Approved - 7/14/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Perez, Purchasing Manager	Approved - 7/20/2026
Stephen Lopez, Assistant County Manager	Final Approval - 7/24/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Approval of MOU with Doña Ana County and the Town of Mesilla for Ambulance Service Coverage, and Station Use

Type of Action: Approval of agreement

Fiscal Impact: The agreement provides **$600,000 annually**, paid through monthly invoices, with transport revenue generated outside Mesilla credited

Strategic Plan Alignment: Enhances ambulance coverage within the service area through cooperative staffing and places qualified personnel in underused County fire stations to improve emergency medical response.

Overview:

The Memorandum of Understanding (MOU) between Doña Ana County and the Town of Mesilla establishes a collaborative partnership to expand emergency medical services (EMS) capacity and strengthen regional emergency response through shared personnel, facilities, and resources. The agreement is centered on staffing Station 13 on South Valley with Mesilla Fire Department personnel for 48 hours each week, utilizing existing County infrastructure to improve ambulance availability and response times without constructing new facilities. The County provides access to the station and major maintenance, while Mesilla supplies personnel, apparatus, medical consumables, and daily operational support. The County will temporarily supply specialized EMS equipment. The agreement is funded through an annual program budget of $600,000, with monthly reimbursement. Once MFD begins transport billing, revenue generated from transports outside Mesilla's jurisdiction will be credited against the County's financial obligation. Beyond operational support, the MOU establishes a framework for long-term regional EMS development by promoting standardized response protocols, interoperable communications, data sharing, performance reporting, and participation in joint planning initiatives. It also recognizes this partnership as a foundation for future expansion of ambulance deployment, additional station utilization, and broader multi-agency collaboration. Collectively, the agreement advances a sustainable, integrated EMS system designed to improve emergency response capabilities, operational efficiency, and patient care throughout Doña Ana County.

What Will BOCC Action Mean:

- **Vote "YES" =** This will approve the agreement
- **Vote "NO" =** This will not approve the agreement
- **Vote to "Amend" =** The BOCC will change the reallocation

- **Vote to "Table" =** The planning will not proceed, and will either be schedule for a future meeting ("tabled to a date certain") or will not be heard until the BOCC takes future action to bring it back ("tabled indefinitely")

MEMORANDUM OF UNDERSTANDING

Between Doña Ana County and the Town of Mesilla
For Fire and Emergency Response, Coverage and Station Use

PREAMBLE

This Memorandum of Understanding ("Agreement") is entered into by and between **Doña Ana County, New Mexico** ("County") and the **Town of Mesilla, New Mexico** ("Mesilla").

WHEREAS, the County seeks to improve and expand ambulance coverage within the region; and

WHEREAS, the County has fire stations that are currently unoccupied or underused; and

WHEREAS, Mesilla Fire Department ("MFD") is capable of providing personnel and apparatus to support expanded ambulance coverage, improved response and station use; and

WHEREAS, both parties desire to cooperate for the benefit of public safety and emergency response;

NOW, THEREFORE, the parties agree as follows:

1. **PURPOSE**
    a. The purpose of this Agreement is:
        i. To enhance ambulance coverage through cooperative staffing and response;
        ii. To augment operations from underused County fire stations for EMS operations;
        iii. To improve regional emergency response capability.

2. **STRATEGIC VALUE**
    a. This partnership expands Emergency Response coverage using existing infrastructure, accelerates implementation, improves accountability, and provides an annually reviewed model tied to measurable performance.

3. **CONSOLIDATED FUNDING STRUCTURE**
    a. Total annual program budget: $600,000
        i. $550,000 annually to provide the emergency response services listed below.
        ii. $50,000 for required maintenance and station supplies for Station 13.
        iii. Payment will be done monthly via invoice from MFD.
    b. This funding shall continue annually unless or until the parties mutually determine the program is no longer effective, necessary, or in the public interest.

4. **DEPLOYMENT MODEL**
    a. Emergency response from Station 13 for forty-eight (48) hours per week. Staffing may consist of paid personnel, volunteer personnel, or a combination thereof, as determined by the operational needs of the Mesilla Fire Department.

5. **OPERATIONAL CONTRIBUTIONS AND EQUIPMENT**
    a. Town of Mesilla shall provide apparatus for response operations, to include:
        i. Type 1 Fire Engine or,
        ii. Transport capable medical rescue
        iii. Station supplies for their members operating out of Station 13
        iv. Report any maintenance issues related to Station 13 or Doña Ana Fire Rescue ("DAFR") apparatus immediately to on-duty DAFR Battalion Chief
    b. County shall:
        i. Allow authorized members of MFD use of Tender 13 for operational continuity
        ii. Temporarily loan one Zoll cardiac monitor
        iii. Temporarily loan one AutoPulse device
        iv. Provide access to Station 13 to authorized members of MFD
        v. Make any required repairs and maintenance to Station 13 or DAFR apparatus at Station 13
        vi. Temporary assignments or obligations will continue until replacement equipment is procured.

6. **ANNUAL REPORTING AND PERFORMANCE METRICS**
    a. Annual reports shall summarize program outcomes and continued need.
        i. Recommended metrics include:
            (A). Call volume and incident types
            (B). Response times
            (C). Mutual aid activity
            (D). Service demand trends
            (E). Strategic recommendations for continuation or modification
            (F). Documented Maintenance Expenditures

7. **CONTEMPLATED ACTION OF PARTIES**
    a. Approve consolidated tracking of EMS investments.
    b. Approve grant language and annual continuation framework.
    c. Continue implementation of Station 13 deployment model.
    d. Authorize operational equipment coordination as needed.

8. **SUPPLIES AND CONSUMABLES**
    a. Mesilla shall provide medical consumables, pharmaceuticals, and disposable supplies.
    b. Mesilla shall provide fuel for Mesilla apparatus.

9. **BILLING AND REVENUE**
    a. MFD shall administer all EMS billing and revenue collection processes for patients transported by MFD.
    b. Any revenue received by the MFD from the transport of patients originating outside of its established jurisdictional boundaries shall be credited against the total grant amount owed or payable under this Agreement.
        i. A revenue report will be generated by MFD 180 days after the beginning of the billing process. After the initial report, the report will be provided monthly to DAFR.
        ii. Any revenue will be deducted from the next months payment.
10. **LIABILITY, INSURANCE, AND RESPONSIBILITY**

A. Each party shall be responsible for the acts and omissions of its own officers, officials, employees, volunteers, agents, and contractors in the performance of this Agreement. Nothing contained herein shall be construed as creating or imposing liability upon one party for the acts or omissions of the other party.

B. Nothing contained herein shall be construed as a waiver of any defense, immunity, limitation of liability, or protection afforded under the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1 through 41-4-30, or any other applicable law.

C. Each party shall maintain, at its own expense:

i. Insurance or self-insurance coverage as authorized by law;
ii. Workers' compensation coverage as required by New Mexico law;
iii. Automobile liability coverage for vehicles used in connection with this Agreement;
iv. Any other insurance coverage required by law or maintained in the ordinary course of its governmental operations.

D. Nothing in this Agreement shall be construed as creating a joint venture, partnership, agency relationship, or employer-employee relationship between the parties. Each party shall retain exclusive control over its personnel, operations, and equipment.

11. **TERM AND RENEWAL**
    a. This Agreement shall continue unless terminated pursuant to Section 13 (Termination).
    b. This Agreement is subject to annual review and renegotiation.

12. **REPORTING REQUIREMENTS**
    a. Mesilla shall provide **monthly reports** including:
        i. Unit availability
        ii. Response volume
        iii. Transport data
        iv. Billing reports
    b. This will be submitted with the monthly invoice.

13. **TERMINATION**
    a. Either party may terminate this Agreement with **60 days prior written notice**.
    b. Upon termination:
        i. Mesilla shall vacate County facilities
        ii. Equipment shall be returned in reasonable condition
        iii. Both parties shall coordinate continuity of service

14. **ENTIRE AGREEMENT**
    a. This Agreement represents the entire understanding between the parties and may only be modified in writing.

15. **REGIONAL EMS SYSTEM DEVELOPMENT AND COORDINATION**
    a. The parties acknowledge that this Agreement is intended not only to address immediate Emergency Response coverage needs, but also to support the development of a coordinated, regional emergency medical services (EMS) system within Doña Ana County.

16. **REGIONAL INTENT**
    a. The County and Mesilla agree to work collaboratively toward a sustainable, integrated EMS delivery model that enhances service coverage, response efficiency, and patient care outcomes across jurisdictional boundaries.

17. **SYSTEM INTEGRATION**
    a. Services provided under this Agreement shall be aligned with regional EMS objectives, including:
        i. Standardized response protocols
        ii. Coordinated dispatch and deployment strategies
        iii. Interoperable communications
        iv. Participation in regional training and exercises

18. **PARTICIPATION IN REGIONAL PLANNING**
    a. Mesilla shall be included in:
        i. County EMS planning initiatives
        ii. System design discussions
        iii. Operational and deployment strategy development
        iv. Future expansion of ambulance coverage models
    b. Participation shall be **active, meaningful and ongoing**, not advisory only.

19. **FUTURE SYSTEM EXPANSION**
    a. The parties recognize that this Agreement may serve as a foundation for:
        i. Expanded ambulance deployment
        ii. Additional station use
        iii. Increased staffing models
        iv. Multi-agency EMS collaboration

b. Any expansion shall be subject to **separate written agreements**.

20. **DATA SHARING AND SYSTEM EVALUATION**
    a. Both parties agree to share relevant operational data to support:
        i. System performance evaluation
        ii. Response time analysis
        iii. Resource allocation decisions
        iv. Continuous improvement of EMS delivery

21. **NO EXCLUSIVITY**
    a. Nothing in this Agreement shall be construed to grant exclusivity to either party.
    b. The County retains the ability to enter into agreements with other agencies; however, Mesilla shall not be excluded from participation in future EMS system development efforts.

22. FORCE MAJEURE

a. Neither party shall be considered in default or liable for any failure or delay in performing its obligations under this Agreement when the failure or delay results from circumstances beyond the reasonable control of the affected party, including acts of God, severe weather, flood, wildfire, earthquake, epidemic or pandemic, public health emergency, war, civil disturbance, terrorism, labor disruption, governmental order, utility or communications failure, equipment failure not caused by a party's negligence, regional emergency, shortage of qualified personnel, or other similar event beyond the affected party's reasonable control.

SIGNATURES

DOÑA ANA COUNTY
Authorized Official: _____
Title: _____
Date: _____

TOWN OF MESILLA
Authorized Official: _____
Title: _____
Date: _____

FILE NO. ASSIGNED: _____

HAS THIS ISSUE/SIMILAR ISSUE BEEN SEEN BY LEGAL BEFORE: YES ☐ NO X

CONFIDENTIAL

REQUEST FOR LEGAL WORK

REQUESTING DEPARTMENT: Fire **CONTACT PERSON:** Sean Heck

DATE OF REQUEST: April 31, 2026 **PHONE NUMBER:** 575-6477921

PROVIDE ANY FIRM DEADLINE THAT MAY APPLY TO THIS PROJECT: None

PRIORITY: ____ **LOW** __X__ **MED** ____ **RUSH**

EXPLAIN RATIONALE FOR PRIORITY:

DESCRIPTION OF WORK: (Or Scope of Work, if Contract Request):

Please review this MOU between DAC and Mesilla Fire Department for MFD to provide coverage and response from Station 13 in South Valley and continued support of the EMS system in DAC.

DOCUMENTS SUBMITTED, IF ANY:

Draft MOU between DAC and Mesilla Fire Department.

SIGNATURE OF REQUESTING DEPARTMENT HEAD Sean Heck Signer ID: NPCUZDAJ17...

For Legal Department use: **Initials:**

ATTORNEY ASSIGNED: _____

NOTES FROM CA:

DATE WORK DONE: _____

Form Revised 01/01/17

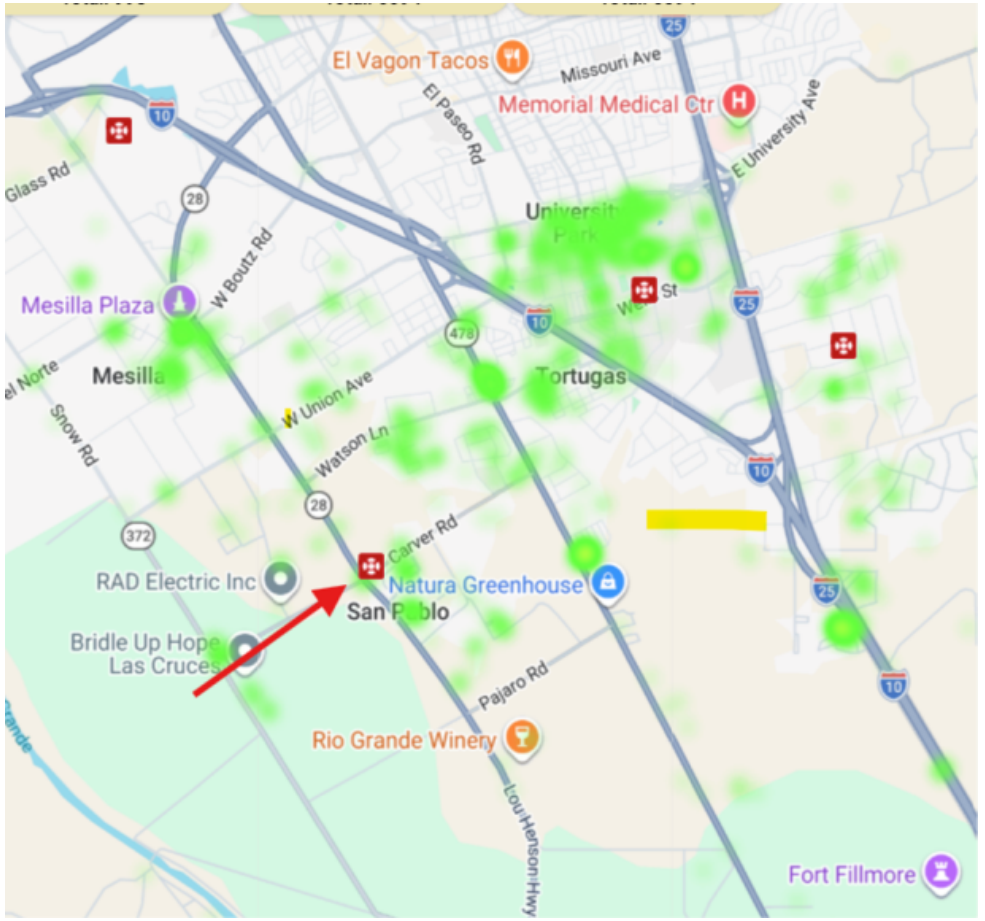
Doña Ana County
Fire And Rescue

Doña Ana County

Proposed MOU
Doña Ana County Fire Rescue & Mesilla Fire Department

Purpose

- Authorize a Memorandum of Understanding with the Mesilla Fire Department.
- Provide 48 hours per week of career emergency coverage from Station 13 in the South Valley.
- Coverage may include an ambulance, fire suppression unit, or both based on operational needs.



Why This Partnership?

- Provides immediate career staffing in an underserved response area.
- Improves emergency response reliability for South Valley residents and businesses.
- Strengthens regional cooperation between local governments.
- Supports a coordinated countywide emergency response system.

Financial Overview

- Initial annual cost: $600,000.
  - $550,000 for services
  - $50,000 for station supplies for DAFR Station #13
- When Mesilla Fire begins billing for transport, any collections generated from transporting patients from incidents that occur outside of the Town of Mesilla will be subtracted from the annual costs.
  - E.G. If, in the June of 2027, MFD collects $25,000 in billing from transports. This amount will be applied to the next month's payment.
- The use of Station 13 maintains main station state funding of approximately $250,000 to $275,000.

ISO Considerations

- Maintains documented response from Station 13.
- Helps reduce the risk of degraded fire protection in the South Valley.
- Supports stronger Insurance Services Office (ISO) outcomes for properties served by the station.
- Improved fire protection can positively influence insurance costs over time.

Why Not Simply Hire Staff?

- The cost of staffing a career station is about $1.2 million.
- Additional costs would remain for apparatus, supervision, overtime, training, leave coverage, equipment, and station operations.
- Hiring also requires recruitment, academy training, and time before personnel are deployable.

Operational Benefits

- Establishes a consistent career presence at Station 13.
- Improves response times throughout the South Valley.
- Enhances automatic aid and mutual support with neighboring jurisdictions.
- Provides surge capacity during major incidents.

Community Benefits

- Invests in local municipalities within Doña Ana County.
- Strengthens partnerships with neighboring governments.
- Improves service equity for South Valley residents.
- Supports economic development by improving public safety.

Questions?

DOÑA ANA COUNTY
BOARD OF COUNTY COMMISSIONERS

Doña Ana County Government Center
845 North Motel Boulevard
Las Cruces, New Mexico 88007
Telephone: (575) 647-7200
Toll-Free: (877) 827-7200

Fire and Emergency Services Department	July 28, 2026
Initiating Department	**Meeting Date**
Sean Heck, Interim Fire Chief	19
Contact Person	**Agenda Item Number**

TITLE OF AGENDA ITEM TO BE CONSIDERED

APPROVE MEMORANDUM OF UNDERSTANDING (MOU) WITH NEW MEXICO STATE UNIVERSITY (NMSU) FOR 24-HOUR FIRE RESPONSE FROM DAC STATION 17 AT NMSU CAMPUS AND 84 HOURS PER WEEK OF EMS RESPONSE FROM 17 AND FROM STATIONS 15, IN LAS ALTURAS, WHERE 48 HOURS PER WEEK OCCUR FROM STATION 15, FOR THE ANNUAL AMOUNT OF $400,000.

SUMMARY OF ITEM TO BE CONSIDERED
INCLUDING PRESENTATION OF OPTIONS FOR ACTION and ACTION REQUESTED

DESCRIPTION OF SUPPORTING DOCUMENTATION ATTACHED

SUMMARY OF FINANCIAL IMPACT

ADMINISTRATIVE REVIEW AND APPROVAL

Sean Heck, Interim Fire Chief	Created/Initiated - 7/10/2026
Sean Heck, Interim Fire Chief	Approved - 7/14/2026
Asma Dawood, Finance Director	Approved - 7/17/2026
Michael Perez, Purchasing Manager	Approved - 7/20/2026
Stephen Lopez, Assistant County Manager	Final Approval - 7/24/2026

DOCUMENT CONTROL

For Signature: No **For Recording:** No **Deadline for Return:**

Doña Ana County
BOCC Agenda Item Executive Summary

Meeting Date: July 28, 2026

Agenda Item Title: Approval of MOU with Doña Ana County and New Mexico State University (NMSU) for Fire Response, Ambulance Service Coverage, and Station and Apparatus Use

Type of Action: Approval of agreement

Fiscal Impact: $400,000 per year to provide ambulance and fire response.

Strategic Plan Alignment: Enhances ambulance coverage within the service area through cooperative staffing and places qualified personnel in underused County fire stations to improve emergency medical response.

Overview:

This Memorandum of Understanding (MOU) establishes a cooperative partnership between Doña Ana County and New Mexico State University (NMSU) to strengthen regional fire protection and emergency medical services through shared resources and coordinated operations. The agreement is designed to improve ambulance availability, enhance fire response capabilities, and maximize the use of underutilized County fire stations by placing NMSU personnel into County facilities. NMSU will provide 24/7 engine staffing at Station 17 and 84 hours of weekly ambulance coverage between Stations 17 and 15, while the County will supply facilities, apparatus, EMS equipment, operational support, and funding for major maintenance and capital needs. The agreement also integrates NMSU personnel into the County's regional response system through standardized operational procedures, communications, and joint planning. With an annual County investment of $400,000, the MOU creates a sustainable framework for expanding emergency response capacity, improving service delivery to the NMSU and Doña Ana Community College campuses, and enhancing public safety throughout the surrounding region. This MOU was reviewed and approved by DAC legal on May 7, 2026.

What Will BOCC Action Mean:

- **Vote "YES" =** This will approve the agreement
- **Vote "NO" =** This will not approve the agreement
- **Vote to "Amend" =** The BOCC will change the reallocation
- **Vote to "Table" =** The planning will not proceed, and will either be schedule for a future meeting ("tabled to a date certain") or will not be heard until the BOCC takes future action to bring it back ("tabled indefinitely")

MEMORANDUM OF UNDERSTANDING Between Doña Ana County and the Regents of New Mexico State University
For Fire Response, Ambulance Service Coverage, and Station and Apparatus Use

PREAMBLE

This Memorandum of Understanding, hereafter referred to as “Agreement,” is entered into by and between Doña Ana County, New Mexico, hereafter referred to as “County,” and the Regents of New Mexico State University, hereafter referred to as “NMSU”.

WHEREAS, the NMSU Main Campus and multiple Doña Ana Community College Campuses are located within the County’s fire protection districts; and

WHEREAS, NMSU and the County seek to provide fire response and Emergency Medical Services (“EMS”) to the NMSU Main Campus and surrounding areas of the County through a partnership to provide apparatus and staffing; and

WHEREAS, the County seeks to improve and expand ambulance coverage within the region; and

WHEREAS, the County has fire stations that are currently unoccupied or underused; and

WHEREAS, NMSU is able provide ambulance service and fire response and enhanced station use; and

WHEREAS, both parties desire to cooperate for the benefit of public safety and improved emergency medical service delivery within Doña Ana County;

NOW, THEREFORE, the parties agree as follows:

1. **PURPOSE**
   The purpose of this Agreement is:
   a. To establish criteria for providing fire and EMS services to the NMSU Main Campus and the Doña Ana Community College Espina Campus,
   b. To enhance and improve ambulance coverage within the service area through cooperative staffing and response, and

DRAFT

c. To place qualified personnel within currently unoccupied or underused County fire stations in order to provide greater operational presence and improved emergency medical response from those facilities.

2. SERVICES PROVIDED

a. NMSU shall provide fire and EMS staffing, and response services from NMSU and County facilities as outlined in this Agreement.

b. Personnel assigned under this Agreement shall operate from NMSU Station 17 at 1510 Wells St, Las Cruces 88003 and Las Alturas Station 15 at 4145 Cholla Rd, Las Cruces 88011.

1) Upon a mutual agreement between the County and NMSU, another unmanned station could be used in the fulfillment of the agreement.

c. When operating from a NMSU or County station, NMSU personnel shall respond using the assigned station number and function as part of the regional response system.

3. STAFFING

a. At NMSU Station 17, there shall be a minimum of three personnel to staff an engine/truck company. The rescue/ambulance may be cross staffed when the rescue/ambulance is not already staffed.

1) Coverage shall be provided seven days a week, twenty-four hours per day.

2) Additional personnel or expanded coverage may be provided upon mutual agreement of both parties.

4. AMBULANCE SERVICES

a. NMSU shall provide eighty-four (84) hours of ambulance response per week split between station 17 and 15.

1) A minimum of forty-eight (48) hours shall be provided from Station 15.

2) When operating from any of the assigned stations, NMSU personnel shall respond using the station designation assigned to that facility. For example, whenever a rescue unit is assigned to and operating from Station 15, it shall respond as “Rescue 15”.

5. OPERATIONS AND RESPONSIBILITIES

a. NMSU Responsibilities

1) Provide a senior officer at the rank of Deputy Chief to oversee NMSU personnel and operations at the assigned stations. The NMSU senior officer shall report to the County Fire Chief regarding any operational matters.

2) Provide qualified personnel for fire and ambulance operations.

DRAFT

3) Provide a fire station and required station supplies on the NMSU Main Campus, including performing any required maintenance on the NMSU station.
4) Provide necessary dedicated fire and EMS services at NMSU special events.
5) Daily station upkeep, including cleaning and general housekeeping at all assigned stations.
6) Provide routine supply management at the NMSU station 17.
7) Provide maintenance and supply needs at the assigned County station(s).
8) Perform operational and inventory checks of all apparatus at assigned County stations.
9) Report repair issues or supply needs to the County in a timely manner.
10) Comply with operational procedures, response protocols, and communication standards as coordinated between both agencies.

b. County Responsibilities

1) Provide use of the assigned County station facility.
2) Provide all required fire and EMS apparatus for all stations.
3) Provide all required EMS supplies.
4) Provide support and act as the fiscal agent of the Fire Protection Funds for the assigned stations to purchase the necessary equipment and supplies, repair the assigned apparatus, purchase fuel and vehicle maintenance supplies, train fire personnel, purchase uniforms and protective equipment, purchase radio equipment, etc.
5) Complete major repairs, remodeling, or capital improvements on assigned County fire station(s).
6) Pay utilities and structural maintenance costs at assigned County fire station(s), unless otherwise agreed upon.
7) Provide access to station 15 and computers for access to the record management system for incident reporting and inventory control.
8) Include the NMSU chief officer in County operational meetings and communications.
9) Coordinate operational integration with County services.

6. COMPENSATION

a. Compensation for Ambulance Service

1) Doña Ana County shall compensate NMSU as follows:

DRAFT

a) $400,000 per year for providing the ambulance service and fire response out of station 15 and 17.
b) Additional hours of service beyond the initial 84 hours may be added upon mutual written agreement of both parties, with compensation to be negotiated accordingly.

7. EVERGREEN AND RENEGOTIATION

a. This Agreement shall remain in effect until terminated or modified by mutual agreement of the parties.
b. The parties may renegotiate terms at any time upon written request by either party.

8. TERMINATION

a. Either party may terminate this Agreement upon sixty (60) days written notice to the other party.
    1) Upon termination, NMSU personnel shall vacate County facilities, and both parties shall coordinate transition of services.

9. LIABILITY AND COMPLIANCE

a. Each party shall remain responsible for its own personnel, insurance coverage, workers' compensation, and compliance with all applicable federal, state, and local laws and regulations.

10. ENTIRE AGREEMENT

a. This document constitutes the entire agreement between the parties and may be amended only in writing and signed by authorized representatives of both entities.

SIGNATURES

DOÑA ANA COUNTY

Authorized Official: _____
Title: _____
Date: _____

NEW MEXICO STATE UNIVERSITY

Authorized Official: _____
Title: _____
Date: _____

DRAFT

FILE NO. ASSIGNED: _____

HAS THIS ISSUE/SIMILAR ISSUE BEEN SEEN BY LEGAL BEFORE: YES ☐ NO X

CONFIDENTIAL

REQUEST FOR LEGAL WORK

REQUESTING DEPARTMENT: Fire **CONTACT PERSON:** Sean Heck

DATE OF REQUEST: April 31, 2026 **PHONE NUMBER:** 575-6477921

PROVIDE ANY FIRM DEADLINE THAT MAY APPLY TO THIS PROJECT: None

PRIORITY: ____ **LOW** __X__ **MED** ____ **RUSH**

EXPLAIN RATIONALE FOR PRIORITY:

DESCRIPTION OF WORK: (Or Scope of Work, if Contract Request):

Please review this MOU between DAC and NMSU Fire to provide fire and EMS services, with increased coverage and response from Station 15 in Las Alturas.

DOCUMENTS SUBMITTED, IF ANY:

Draft MOU between DAC and NMSU.

SIGNATURE OF REQUESTING DEPARTMENT HEAD Sean Heck Signer ID: NPCUZDAJ17...

For Legal Department use: **Initials:**

ATTORNEY ASSIGNED: _____

NOTES FROM CA:

DATE WORK DONE: _____

Form Revised 01/01/17

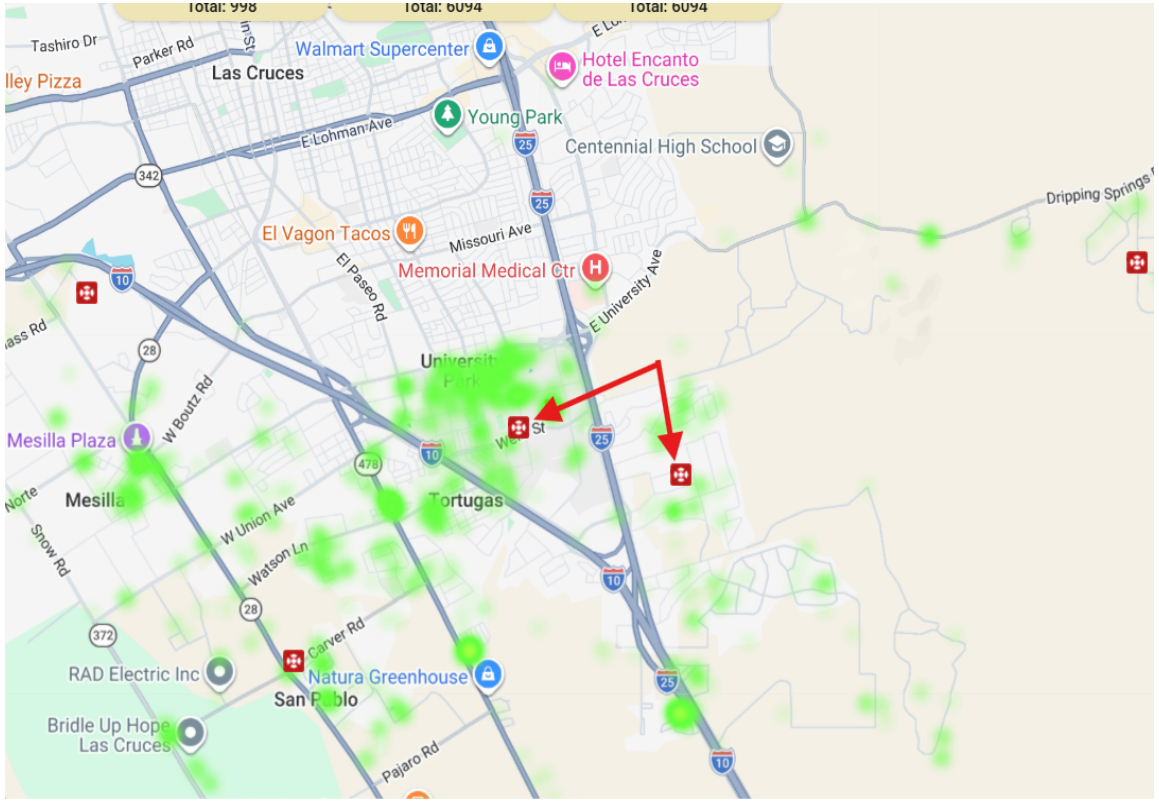
Doña Ana County
Fire And Rescue

Doña Ana County

Proposed MOU
Doña Ana County Fire Rescue & New Mexico State University

Purpose

- Authorize a Memorandum of Understanding with the Mesilla Fire Department.
- Provide 48 hours per week of career emergency coverage from Station 13 in the South Valley.
- Coverage may include an ambulance, fire suppression unit, or both based on operational needs.



Service Delivery

- 24/7 staffing of an engine/truck company at NMSU Station 17.
- Minimum of 48 ambulance hours each week from Station 15.
- Responses use the assigned County station designation.

Roles & Responsibilities

- NMSU provides personnel, supervision, station operations, and campus event coverage.
- County provides apparatus, EMS supplies, facilities, utilities, and major maintenance.
- Joint operational integration and communications.

Financial Overview

- County investment: $400,000 annually.
- Additional service hours may be negotiated if needed.
- Leverages an existing public safety partner instead of creating a new program.

Operational Benefits

- Expands ambulance availability across the region.
- Places career personnel in underutilized County stations.
- Improves response reliability and system resiliency.

Community Benefits

- Improves service to NMSU, DACC, nearby neighborhoods, and visitors.
- Strengthens intergovernmental collaboration.
- Supports public safety and future regional growth.

Questions?