



**New Mexico**  
**Department of Finance**  
**and Administration**

**407 Galisteo St,**  
**Santa Fe, NM 87501**  
**(505) 827-4985**

**Governor Michelle Lujan Grisham**  
**Cabinet Secretary Wayne Propst**

**Local Government Division**  
**Jeannette Gallegos, Acting Division Director**

August 26, 2024

The Honorable Denise Derkacs  
Los Alamos County  
1000 Central Ave.  
Los Alamos, NM 87544

Dear Commissioner Chair Derkacs:

The final budget for your local government entity for Fiscal Year 2024-2025, as approved by your governing body, has been examined and reviewed. The Department of Finance and Administration, Local Government Division (LGD) finds it has been developed in accordance with applicable statutes and budgeting guidelines, and sufficient resources appear to be available to cover budgeted expenditures. In addition, the *Budget Certification of Local Public Bodies* rule, 2.2.3 NMAC, requires that your entity's audit or "Agreed Upon Procedures" (per the *Tier System Reporting* rule, 2.2.2.16 NMAC) for Fiscal Year 2023 should have been submitted to the Office of the State Auditor as of this time. LGD's information indicates that you are in compliance with this requirement. Therefore, in accordance with Section 6-6-2E NMSA 1978, the LGD certifies your entity's final Fiscal Year 2024-2025 budget.

Please take note that state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is governed by Article 9, Section 14 of the Constitution of the State of New Mexico, commonly referred to as the anti-donation clause.

Budgets approved by the LGD are required to be made a part of the minutes of your governing body according to Section 6-6-5 NMSA 1978. In addition, Section 6-6-6 NMSA 1978 provides that the approved budget is binding on local officials and governing authorities; and any official or governing authority approving claims or paying warrants in excess of the approved budget or available funds will be liable for the excess amounts.

**Finally, as required by Section 6-6-2H NMSA 1978, LGD is required to approve all budget increases and transfers between funds not included in the final approved budget via submission on the Local Government Budget Management System (LGBMS).**

If you have questions regarding this matter, please call Kathleen Coates of my staff at 505-487-3907, or via email at [Kathleen.coates@dfa.nm.gov](mailto:Kathleen.coates@dfa.nm.gov)

Sincerely,  
DocuSigned by:

*Jeannette Gallegos*

02/26/2024  
Jeannette Gallegos, Acting Division Director  
Local Government Division

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