



New Mexico
Department of Finance
and Administration

OPERATING BUDGET INSTRUCTIONS

Dr. Andrew Miner, Director
State Budget Division
Fiscal Year 2026

OPERATING BUDGET DUE DATES AND SUBMISSION REQUIREMENTS

Budget submission is due Thursday, May 1 by statute

Important Announcement: Paper copies of your budget submission are NO LONGER REQUIRED.

Instead, follow this procedure:

1. Put together one complete submission of your operating budget per the checklist of required items.
2. Scan it in as a PDF and label as BU XXX FY26 Operating Budget Submission
3. Email to the following:
 - Your SBD analyst
 - DFA Submissions email
DFASBD.Submissions@dfa.nm.gov
 - Your LFC analyst
 - LFC Submissions lfc@nmlegis.gov
4. Submit budget request in BFM as normal

Deadlines in addition to budget submission

May 7, 2025 - submit Account Maintenance Form to FCD-Support Unit

May 7, 2025 - complete all position control transactions in SHARE

Operating Budget Instructions and Forms

<https://www.nmdfa.state.nm.us/budget-division/operating-budget-instructions>

NEW OPERATING BUDGET CHECKLIST VIA BFM

FY26 Operating Budget Checklist

Agency Name:

Business Unit:

Reports Generated from BFM

Report #	Title	
S-1	Certification	Agency Level
OPBUD S-8	Financial Summary (BFM)	Agency/Program Level
OPBUD S-8	Financial Summary S-8 by Fund Level and Column/Rows	Agency/Program Level
OPBUD S-9	Account Code Revenue / Expenditure Report	Agency/Program Level
S-13	Detail of Rate Line Items (see instructions)	Agency Level
OPBUD R-2	Transfer Report	Agency Level
FTE OPBUD	FTE Reconciliation Report	Program Level
OPBUD-3	Operating Budget Report	Program Level
GF Allotments	Allotment Report for Section 4 General Fund Approps	Program Level

Reports Generated Outside of BFM

Board Cert	Board or Commission Budget Certification	
S-2	Organizational Chart	Agency/Program Level
Other Recon	Reconciliation of federal and GAAP adjustments to OPBUD	
Allotments	Allotment forms for tobacco fund, LoE fund, GRO fund	Program Level
Section 9 Dist	Section 9 appropriation distribution by expenditure category	
GF Comp Dist	Distribution of general fund compensation among PCodes	
Position Ext	Position Extension Form for FY25 Term Positions	
PARF	PARF forms for proposed created or deleted positions	

Report 3

- Prepared by SBD for agencies to use as the foundation for developing the OPBUD-3s and budget submission



OPBUD-3, OPBUD-4 and General Fund Allotment Requests

- Produced by the agency for DFA approval as the official operating budget based on the GAA



Budget Journal Entries

- Entered in BFM by the agency and approved by DFA



FY26 Transactions

- Caution: Failure to have the operating budget submitted and approved in a timely manner will lead to problems processing FY26 fiscal transactions

OPERATING BUDGET PROCESS OVERVIEW

BFM IS NOW AVAILABLE FOR AGENCY
USE

REVIEW OF BFM STAGING WORKFLOW

Stage	Description
Stage 21	Initial Entry
Stage 22	Manager Review
Stage 23	Agency Management Changes
Stage 24	Submit to DFA

- Users are assigned different roles to facilitate workflow.
 - “Requestor” will have EDIT access to ONLY stage 21 and can SUBMIT to stage 22
 - “Manager” will have access to EDIT stages 21 and 22 but can submit to stage 23.
 - New budget forms are created at Stage 21, Initial Entry, and sent up the process.
- **Once a user submits a budget form they will not have access to that form any longer,** but the reviewer/manager has the authority to submit the request backwards in the process for edits/revisions.
- Remember that data can still be viewed via BFM Reporting, if a user no longer has form access
- **Every budget form must be submitted to Stage 23 to be included in your agency’s budget submission (Stage 24)**

Indian Affairs Department
BU
60900

Final Recommendation

Report 3

(Dollars in Thousands)

	General Fund	Other Funds	Internal Funds	Federal Funds	Total
Personal Services and Employee Benefits	2,840.8	0.0	0.0	0.0	2,840.8
Contractual services	630.1	0.0	0.0	0.0	630.1
Other	1,247.7	0.0	249.3	0.0	1,497
USES Totals:	4,718.6	0.0	249.3	0.0	4,967.9
Permanent	25.00				
FTE Totals:	25.00				

CATEGORY DETAIL OF APPROPRIATIONS (REPORT 3)

Produced by SBD from BFM and includes:

1. Recurring appropriations in HB2, Section 4: Agency appropriations
2. Approved FTE
3. A comment sheet detailing agency specific issues and language, nonrecurring appropriations, compensation amounts, and budget adjustment authority

SUBMITTING YOUR AGENCY'S OPERATING BUDGET IN BFM (FORM 9900)

- The Level 3 user will submit the agency operating budget submission when complete
- Users will only see your agency name and BU, click on Header button at right
- Enter in all information, there are fields to include board certification of submission, if applicable
- Click on Submit tab, then Submit Entire Budget
- Select Submit to DFA / Tech Review from Select a Stage dropdown and click Submit
 - Data entered here will populate S-1 Certification report in BFM Reporting
- DFA will conduct review of budget submissions after May 1st and work with agencies to fix any issues before final OPBUD-3s are uploaded into SHARE

SHERPA							
Home Budget Formulation Performance Measures Rec Cycle Forms PCF Chart of Accounts Administration							
Agency Budget Submission							
<input type="text"/>							
<input type="text" value="Search"/>							
Form ID	Agency Name	Stage	Business Unit	Form Rows	Last Update	Last User	Actions
55908	11100 - Legislative Council Service OpBud Submission	9922	11100	0	3/8/2024	ralph.vincent	Header
55909	11200 - Legislative Finance Committee OpBud Submission	9922	11200	0	3/8/2024	ralph.vincent	Header
55910	11400 - Senate Chief Clerk OpBud Submission	9922	11400	0	3/8/2024	ralph.vincent	Header
55911	11500 - House Chief Clerk OpBud Submission	9922	11500	0	3/8/2024	ralph.vincent	Header

EXPENDITURE RECONCILIATION: 7600 (PCODE) AND 7700 (DEPT) FORMS

- PCF Projection column: projected FY26 PSEB costs using March HR data uploaded from SHARE HCM. Primarily should be used for informational and planning purposes since PSEB appropriations cannot be changed.
- 2025-26 GAA Opbud: line-item budget as approved at final legislative stage
- Data Entry Fields
 - 2025-26 Account Transfers: Adjust line-item budgets as needed. Category totals must remain the same as in GAA (balances at top should be zero). Do not leave any amounts in category base line items 520000, 530000, 540000.
 - 2025-26 Comp Package: Enter line-item amounts to budget for FY26 compensation increases in the 200 category
 - 2025-26 Other Adjustments: Enter line-item expenditures for federal or GAAP adjustments

ID	Form	PCode	Form Name	GAA OpBud w/o Trsf	C200 Transfer Bal	C300 Transfer Bal	C400 Transfer Bal	Approp Adjustments	Approp to SHARE w/o r	OpBud Adjustments	Final OpBud w/o Trsf
56376	7700	P541-R - Policy Development, Fiscal	OpBud by DeptID (7700)	\$6,991,000	\$0	\$0	\$0	\$0	\$6,991,000	\$0	\$6,991,000

Row	Audit Trail	PCode/DeptID	Fund	Cat	Account	Account Name	2023-24 Final OpBuc W/O Transf	PCF Projection All Filled & Vacant Existing Positions	2024-25 GAA OpBud	2024-25 Account Transfers*	2024-25 OpBud with Transfers	2024-25 Comp Package*	2024-25 Other Adjustments*	2024-25 Final Approp to SHARE	2024-25 Recurring Adjustments*	2024-25 Final OpBud	Justification*		
108		P541	00000	C200	520100	Exempt Perm Positions P/	0	0	4,691,600	0	4,691,600	0	0	4,691,600	0	4,691,600			
109		P541	01000	C200	520100	Exempt Perm Positions P/	0	0	0	0	0	0	0	0	0	0			
110		P541	01000	C200	520200	Term Positions	0	0	0	0	0	0	0	0	0	0			
111		P541	01000	C200	520300	Classified Perm Positions	0	0	0	0	0	0	0	0	0	0			
112		P541	01000	C200	521100	Group Insurance Premiur	0	0	0	0	0	0	0	0	0	0			
113		P541	01000	C200	521200	Retirement Contributions	0	0	0	0	0	0	0	0	0	0			

EXPENDITURE RECONCILIATION: 7600 (PCODE) AND 7700 (DEPT) FORMS (CONTINUED)

- 2025-26 Final Approp to SHARE: Category totals here will populate OPBUD-3 report and journals
- 2025-26 Recurring Adjustments column
 - There should be no adjustments for FY26 in this column on the expenditure side.
- 2025-26 Final OpBud: Final numbers that will carry through in BFM for FY27 request
- Justification: Please document in text all “other” adjustments
- Reminder that all dollar amounts will be rounded to the nearest hundred (\$123,700 not \$123,741).

Budget Form Lines

✕ Close

↓ Export

↑ Import

🔄 Refresh

ID	Form	PCode	Form Name	GAA OpBud w/o Trsf	C200 Transfer Bal	C300 Transfer Bal	C400 Transfer Bal	Approp Adjustments	Approp to SHARE w/o	OpBud Adjustments	Final OpBud w/o Trsf
56376	7700	P541-R - Policy Development, Fiscal	OpBud by DeptID (7700)	\$6,991,000	\$0	\$0	\$0	\$0	\$6,991,000	\$0	\$6,991,000

+ Add New

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🔍 Search

Row	Audit Trail	PCode/DeptID	Fund	Cat	Account	Account Name	2023-24 Final OpBud W/O Transfers	PCF Projection All Filled & Vacant Existing Positions	2024-25 GAA OpBud	2024-25 Account Transfers*	2024-25 OpBud with Transfers	2024-25 Comp Package*	2024-25 Other Adjustments*	2024-25 Final Approp to SHARE	2024-25 Recurring Adjustments*	2024-25 Final OpBud	Justification*		
108	🔍	P541	00000	C200	520100	Exempt Perm Positions P/	0	0	4,691,600	0	4,691,600	0	0	4,691,600	0	4,691,600		✎	⬆
109	🔍	P541	01000	C200	520100	Exempt Perm Positions P/	0	0	0	0	0	0	0	0	0	0		✎	
110	🔍	P541	01000	C200	520200	Term Positions	0	0	0	0	0	0	0	0	0	0		✎	
111	🔍	P541	01000	C200	520300	Classified Perm Positions	0	0	0	0	0	0	0	0	0	0		✎	
112	🔍	P541	01000	C200	521100	Group Insurance Premiur	0	0	0	0	0	0	0	0	0	0		✎	
113	🔍	P541	01000	C200	521200	Retirement Contributions	0	0	0	0	0	0	0	0	0	0		✎	
114	🔍	P541	01000	C200	521300	FLICA	0	0	0	0	0	0	0	0	0	0		✎	

9

A close-up, slightly blurred photograph of a person's hands in a white shirt, sorting through a large binder or filing cabinet. The hands are positioned over a stack of papers, with one hand holding a sheet and the other reaching into the binder. The background is bright and out of focus.

BUDGETING PERSONNEL EXPENDITURES

- Remember that vacant positions are projected at midpoint and have single insurance plans.
- PCF: Personnel Cost Forecasting module in BFM. Note that HR data from SHARE HCM is loaded into this module for budgeting purposes, but will not go back into SHARE HCM
- HCM data in BFM will not include the 4% compensation increase for FY26.
- BFM Reporting: PCF Detail Agency/Individual under Personnel Reports to generate “E-1” report

FTE MAINTENANCE (FORMS 7900 AND 8000)

- FTE Counts by Pcode (7900) and Dept (8000): Reconcile FTE counts among PCF, current year OPBUD and next year's operating budget. Provide justification for differences such as transfers, reductions, or requested increases
 - PCF field is pulled from PCF module and not editable.
 - Input any needed adjustments in the "2025-26 OpBud Adjustments" column and provide written justification
 - Report: FTE by Pcode OPBUD and FTE by DeptID OPBUD

Budget Form Lines

✕ Close ↓ Export ↑ Import ↻ Refresh

ID	Form	PCode:	Form Name	Approp FTE Total	FTE Adjustments	Final OpBud FTE
56772	7900	P260-R - Tenth Judicial District Atto	OpBud FTE Counts by PCode (7900)	15.00	0.00	15.00

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Row	Audit Trail	PCode	Fund	Account	Account Name	2024-25 PCF Projection	2023-24 Final FTE OpBud	2024-25 FTE Request	2024-25 Final FTE Appropriation	2024-25 OpBud Adjustments*	2024-25 Final OpBud	Justification*	
1	🔍	P260	00000	810	Permanent	1.00	0.00	0.00	0.00	0.00	0.00		✎
2	🔍	P260	16400	810	Permanent	0.00	1.00	0.00	0.00	0.00	0.00		✎
3	🔍	P260	16401	810	Permanent	14.00	14.00	15.00	15.00	0.00	15.00		✎

Records per page: 50

- Records: 1 - 3 of 3 - Pages: 1

A close-up, slightly blurred photograph of a person's hands in a white lab coat. The hands are pulling a document from a filing cabinet. The cabinet has many drawers, and the document is partially visible. The lighting is soft and natural, coming from the left.

POLICY REGARDING FTE AND POSITION CONTROL

- FTE deviations from your appropriation request must be documented, justified and supported:
 1. Provide a reconciliation of any differences
 2. Provide evidence of available funding for new positions
 3. Delete additional positions where funding is not anticipated
- FTE should reconcile to Organizational Listing report.
- Term extensions: Complete (outside of BFM) Excel spreadsheet to reauthorize all term positions through FY26. Form on SBD website.

DETAIL OF GSD/DOIT EXPENDITURES

- Use the GSD and DoIT published rate schedules for Workers Compensation, Auto and Property Insurance, Liability Insurance, Unemployment Insurance, Telecommunications and Information Technology. For HCM assessment, use a rate of \$350/FTE.
- Agencies must budget the rates from GSD and DoIT rate sheets that were included in your appropriation request, or as changed via legislative action that affected these lines.
- Agencies must encumber the budgeted amounts for all rates on July 1, 2025.
- Be sure to use the appropriate account code for GSD/DoIT services to distinguish them from outside vendor costs.
- Include the Detail Report of GSD Line Items (S-13 report) as part of the operating budget submission. Create report in BFM Reporting at agency level with line items **521410, 521500, 521600, 535400, 542700, 542800, 543400, 545700, 545710, 545810, 546610**

TRANSFER RECONCILIATION: FORM 7400

- Information regarding transfers sent out by your agency in the 500 category (internal or external) that were enacted in the GAA have been brought forward in the 7400 Form
- Update as needed in a similar fashion to the 7600/7700 Forms, likely few changes will be needed
- Report: R-2 Transfer Report OPBUD receiving

Budget Form Lines

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🔄 Refresh

ID	Form	Business Unit	Form Name	GAA OpBud Trsf	C500 Transfer Bal	Approp Trsf Adjustmer	Approp Trsf to SHARE	ISF Transfers	OpBud Trsf Adjustmen	Final OpBud Trsf
57013	7400	34100 - Department of Finance anc	OpBud Transfers (7400)	\$110,909,600	\$0	\$0	\$110,909,600	0.00	\$0	\$110,909,600

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Sending

Row	Audit Trail	Send PCode	Send Fund	Send Acct
1	🔍	P544	89610	555100
2	🔍	P544	89610	555100
3	🔍	P544	89610	555100
4	🔍	P544	89610	555100
5	🔍	P544	89610	555100
6	🔍	P544	89610	555100

Receiving

Rec PCode	Rec Fund	Rec Acct
P002	00002	499905
P527	00002	499905
P531	00002	499905
P623	00002	499905
P766	00002	499905
P767	00002	499905

2023-24 Final OpBud Transfers	2024-25 GAA OpBud Transfers	2024-25 Account Transfers*	2024-25 Final OpBud with Transfers	2024-25 Comp Package*	2024-25 Other Adjustments*	2024-25 Final Approp to SHARE	2024-25 Recurring Adjustments*	2024-25 Final OpBud	Justification*
0	3,500,000	0	3,500,000	0	0	3,500,000	0	3,500,000	
0	200,000	0	200,000	0	0	200,000	0	200,000	
0	0	0	0	0	0	0	0	0	
0	1,000,000	0	1,000,000	0	0	1,000,000	0	1,000,000	
0	7,339,000	0	7,339,000	0	0	7,339,000	0	7,339,000	14
0	3,287,900	0	3,287,900	0	0	3,287,900	0	3,287,900	

OTHER FINANCING USES (500 CATEGORY)

There are three account codes that can be used in the 500 category (Other Financing Uses) to record non-reciprocal transfers:

- **Account code 555100** is used to budget non-reciprocal interagency transfers from one state agency to another agency when both agencies are budgeted in SHARE.
- **Account code 555106** is used to budget non-reciprocal transfers between funds within a state agency.
- **Account code 555200** is used to budget non-reciprocal transfers to a component unit of the state.
- Note: Agency must provide additional detail regarding the destination of transferred funds

BUDGETING LAND OF ENCHANTMENT PROGRAM FUND APPROPRIATIONS

- FY26 Land of Enchantment distributions should be budgeted normally in the appropriate P-code budget as outlined in HB2.
- During the fiscal year, agencies will be responsible for tracking use of these funds in SHARE through department codes, reporting categories or other markers
- 2 year distributions: At the beginning of the following fiscal year (FY27), agencies may submit a BAR to budget any remaining balance from the FY26 distribution.
- DFA strongly encourages agencies to treat LoE distributions as annual appropriations and spend as much as possible in the first year they are received.
- **Allotment Form**
 - Submit an allotment request form (created outside of BFM) for the Land of Enchantment Program Fund, which is distributed by DFA

REVENUE RECONCILIATION: 7800 FORM

- Only one form per agency, similar in format to 7600/7700 forms
- Account Transfers: move line-item budgets within same revenue category and P-code
- Comp Package: budget revenue for FY26 comp increases. General fund should be under revenue code 499905
- Other Adjustments: Mainly federal revenue, possibly GAAP adjustments
- Recurring Adjustments
 - Move GF compensation increases from 499905 to 499105

Budget Form Lines

Close Export Import Refresh

ID	Form	Business Unit	Form Name	GAA OpBud	C111Transfer Bal	C112 Transfer Bal	C120 Transfer Bal	C130 Transfer Bal	C150 Transfer Bal	Transfer Chgs
56455	7800	34100 - Department of Finance and	OpBud Revenues (7800)	\$226,664,000	\$0	\$0	\$0	\$0	\$0	\$

+ Add New Copy Search

Row	Audit Trail	BU	Fund	Cat	Account	Account Name	2023-24 Final OpBud	2024-25 GAA OpBud	2024-25 Account Transfers*	2024-25 OpBud with Transfer	2024-25 Comp Package*	2024-25 Other Adjustments*	2024-25 Final Approp to SHARE	2024-25 Recurring Adjustments*	2024-25 Final OpBud	Justification*	
5	Q	P541	01000	C111	499105	General Fd. Appropriator	28,454,200	6,991,000	0	6,991,000	0	0	6,991,000	0	6,991,000		
6	Q	P541	01000	C112	499905	Other Financing Sources	0	0	0	0	0	0	0	0	0		
7	Q	P542	01000	C111	499105	General Fd. Appropriator	2,588,900	2,935,500	0	2,935,500	0	0	2,935,500	0	2,935,500		
8	Q	P542	01000	C112	499905	Other Financing Sources	0	0	0	0	0	0	0	0	0		
9	Q	P543	01000	C111	499105	General Fd. Appropriator	3,548,100	4,239,000	0	4,239,000	0	0	4,239,000	0	4,239,000		



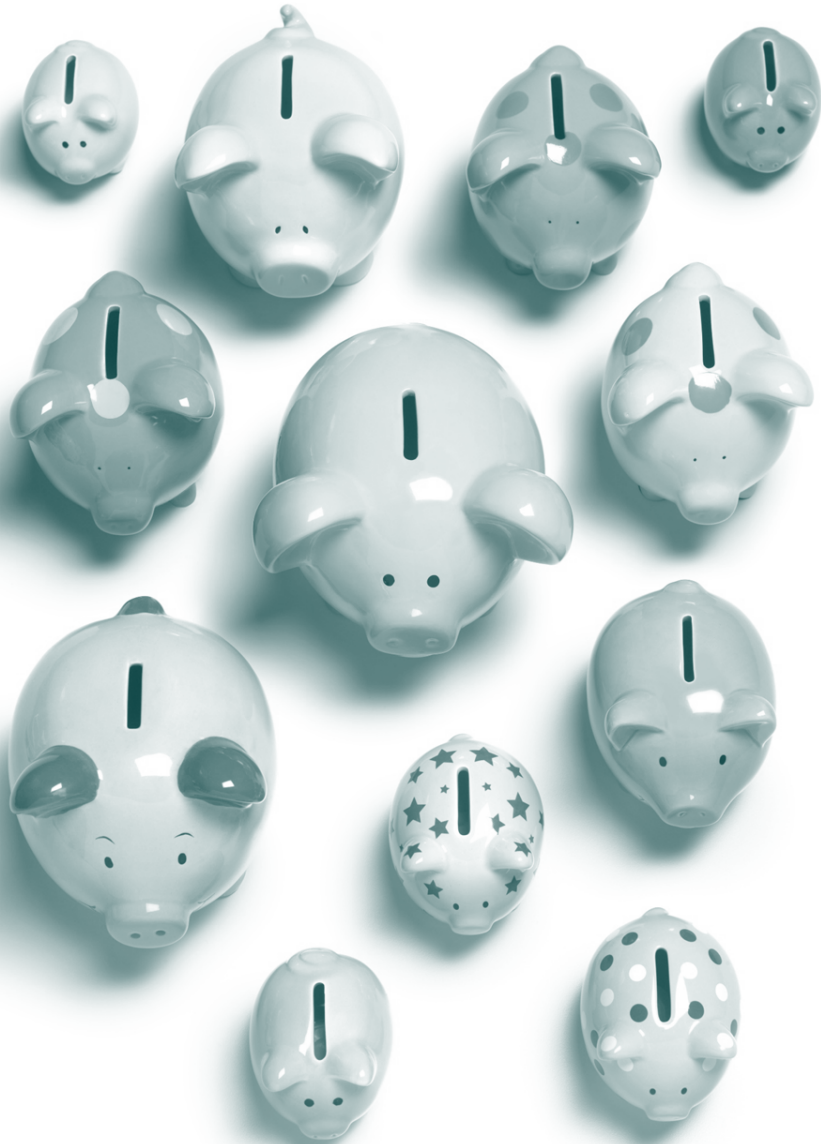
TYPES OF REVENUE: TRANSFERS FROM THE GENERAL FUND

- Include General Fund appropriations in the GAA as reported on your Report 3.
- General fund received from FY26 compensation appropriations should be budgeted as 499905 in the Compensation Package column but then moved to 499105 in the Recurring Adjustments column.
- May need to add a new line for 499905 for the comp adjustment.



TYPES OF REVENUE: FEDERAL REVENUE

- For revenue generated and collected directly from the federal government use revenue code **451903**.
- For revenue that has a federal source but is received indirectly through a city, county, federal contract or another state, use revenue code **452003**. Indirect from component unit: **452006**. Federal contracts and reimbursements such as Medicare: **453001**.
- Provide detail regarding grant names and purposes in justification field.
- Include all available funding, not only the amounts included on the Report 3 and in the GAA. **Include recon form.**
- Sub-awards of federal funds should be included as federal transfers (**451909**).

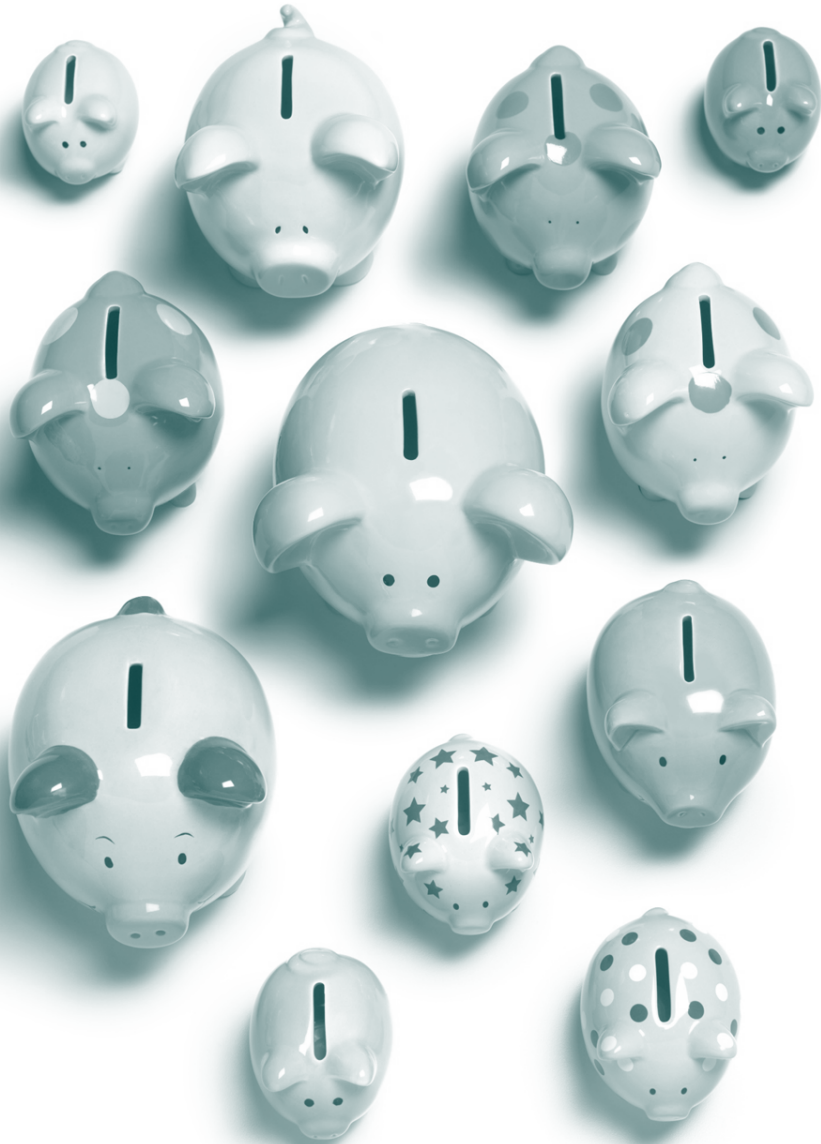


TYPES OF REVENUE:

NON-GENERAL FUND TRANSFERS

Non-reciprocal (non-exchange) Type Transfers:

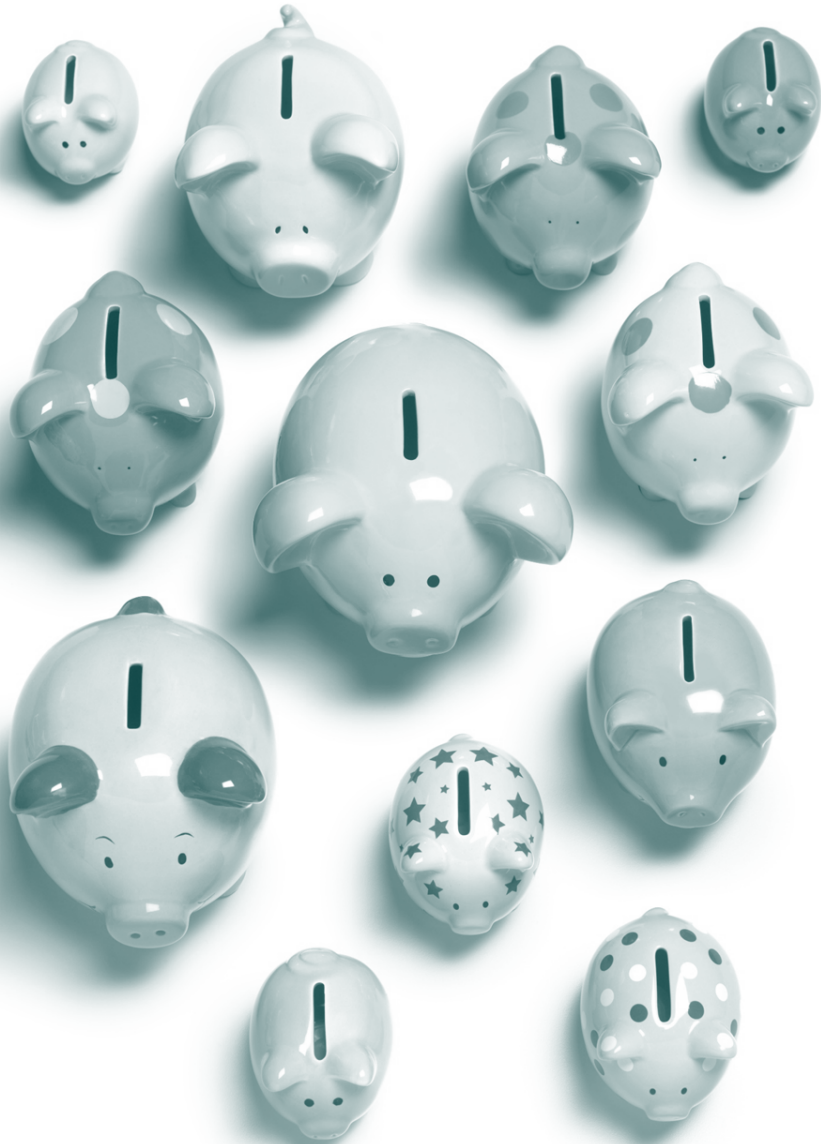
- If transfer is from another state agency use revenue code 499905.
- If transfer is between funds within an agency, use revenue code 499906.
- If transfer is from a component unit of the state, use revenue code 499999.
- Note: Please be sure that amounts budgeted as nonreciprocal transfer revenue equal the amounts budgeted as a “transfer out ” (Category 500) from the specific agency or fund that is transferring the funds.



TYPES OF REVENUE: NON-GENERAL FUND TRANSFERS

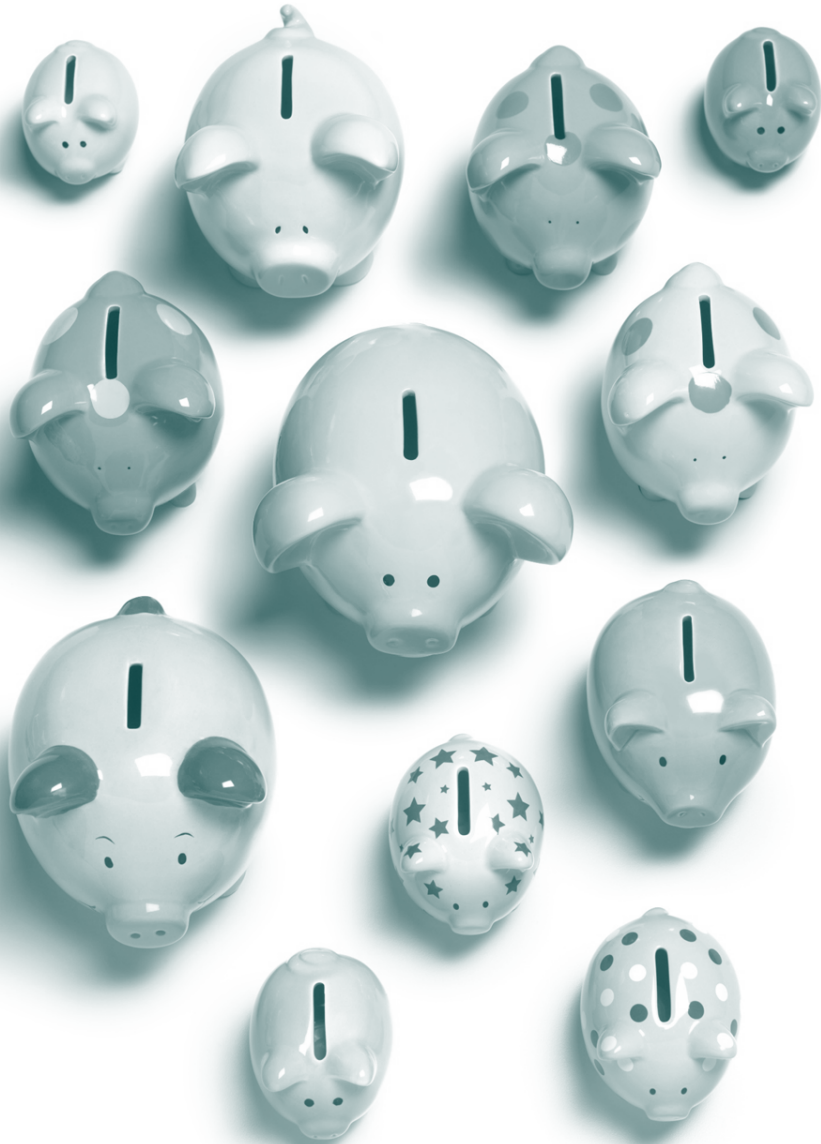
Reciprocal (exchange) Type Transfers:

- For federal sub-awards received from another state agency use revenue code 451909.
- For other revenue received from another state agency for services rendered use revenue code 425909.



TYPES OF REVENUE: **OTHER REVENUE**

- Include all revenue that does not meet the criteria for General Fund, Non-General Fund Transfers or Federal Revenue.
- Refer to Chart of Accounts for list of revenue codes.
- Include revenue generated by the program or agency.
- Revenue reported as Other Revenue and Fund Balance is reported as one combined amount under Other State Funds on the Report 3. Agency must divide this amount appropriately between Other Revenue and Fund Balance.



TYPES OF REVENUE: **NON-REVERTING FUND BALANCES**

- Include fund balances budgeted in the GAA or other legislation.
- Must reconcile with budgeted expenditures.
- Non-reverting fund balance must cite the source of the fund balance and statutory authority.
- Budget under appropriate equity code in BFM.

EQUITY CODES

The four most common equity codes are:

Restricted:
325900

Committed:
326900

Assigned:
327900

Unassigned:
328900

Note: Identify the correct equity code by referring to your independent financial audit or the SHARE trial balance report

FINANCIAL SUMMARY (S-8) AND ACCOUNT CODE EXPENDITURE SUMMARY (S-9)

- Generated from expenditure and FTE data entered into BFM forms previously covered.
- Total revenues must equal total expenditures.
- Should match amount provided on Report 3, adjusted for compensation, additional federal funds and/or GAAP adjustments.
- Include an S-8 and S-9 for each appropriated program and one for the agency summary.
- Include also S-8 by Fund Level and S-8 OPBUD by Fund Column/Rows Reports to ensure your revenues and expenditures by fund are balanced.

Indian Affairs Department

State of New Mexico

BU 60900 PCode 0000 Department 0000000000

S-8 OPBUD (FY24)

(Dollars in Thousands)

		FY23 OPBUD	FY24 PCF Projection	FY24 GAA OPBUD with Transfers	FY24 Comp Package	FY24 Other Adjustments	FY24 OPBUD-3	FY24 Other Recurring	Final FY24 OPBUD
111	General Fund Transfers	4,282.5	0.0	4,522.5	0.0	0.0	4,522.5	76.1	4,598.6
112	Other Transfers	249.3	0.0	249.3	76.1	0.0	325.4	(76.1)	249.3
REVENUE, TRANSFERS		4,511.8	0.0	4,771.8	76.1	0.0	4,847.9	0.0	4,847.9
REVENUE		4,511.8	0.0	4,771.8	76.1	0.0	4,847.9	0.0	4,847.9
EXPENSE									
200	Personal Services and Employee Benefits	2,384.7	2,476.8	2,644.7	76.1	0.0	2,720.8	0.0	2,720.8
300	Contractual services	630.1	0.0	630.1	0.0	0.0	630.1	0.0	630.1
400	Other	1,497.0	0.0	1,497.0	0.0	0.0	1,497.0	0.0	1,497.0
EXPENDITURES		4,511.8	2,476.8	4,771.8	76.1	0.0	4,847.9	0.0	4,847.9
EXPENSE		4,511.8	2,476.8	4,771.8	76.1	0.0	4,847.9	0.0	4,847.9
FTE POSITIONS									
810	Permanent	22.00	23.00	22.00	0.00	0.00	22.00	0.00	22.00
FTEs		22.00	23.00	22.00	0.00	0.00	22.00	0.00	22.00
FTE POSITIONS		22.00	23.00	22.00	0.00	0.00	22.00	0.00	22.00

OPERATING BUDGET REPORT (OPBUD-3)

- Using information entered on your revenue and expenditure reconciliation forms, as well as prepopulated fields such as budref and class code, BFM will automatically generate OPBUD-3 Reports in BFM Reporting
- Print OPBUD-3 reports for each P-code, verify accuracy, sign and include with budget submission
- After review by SBD, OPBUD-3 info will be used to generate budget journals in SHARE

Business Unit (Agency)	Class Code
60900	

Date	Budget Reference
7/1/2024	0

Agency Name Indian Affairs Department

State of New Mexico
Operating Budget Input Report
OPBUD-3 (FY24)

Fund	BU	PCode/Dept	Account	Source of Funds or Expenditure Category	Amounts
REVENUE (Budgeted Sources)					
General Fund Transfers					
SHARE Revenue Budget Journal					
04800	60900	P696	499105	General Fd. Appropriation	4,522,500
Subtotal of General Fund Transfers					4,522,500
Other Transfers					
SHARE Revenue Budget Journal					
04800	60900	P696	499905	Other Financing Sources	325,400
Subtotal of Other Transfers					325,400
TOTAL REVENUE					4,847,900
APPROPRIATION (Budgeted Expenditures)					
SHARE Appropriation Budget Journal					
04800	60900	P696	200	Personal Services and Employee Benefits	2,720,800
04800	60900	P696	300	Contractual services	630,100
04800	60900	P696	400	Other	1,497,000
TOTAL APPROPRIATIONS					4,847,900

For DFA Use Only	
Control Number	
SBD Analyst	
SBD Director	
Posted	

Signature: _____
Chief Financial Officer

OPERATING BUDGET REPORT (OPBUD-3)

Business Unit (Agency) 60900	Class Code
Date 7/1/2024	Budget Reference 0

State of New Mexico
Operating Budget Input Report
OPBUD-3 (FY24)

Agency Name Indian Affairs Department

Fund	BU	PCode/Dept	Account	Source of Funds or Expenditure Category	Amounts
------	----	------------	---------	---	---------

REVENUE (Budgeted Sources)

General Fund Transfers

SHARE Revenue Budget Journal

04800	60900	P696	499105	General Fd. Appropriation	4,522,500
Subtotal of General Fund Transfers					4,522,500

Other Transfers

SHARE Revenue Budget Journal

04800	60900	P696	499905	Other Financing Sources	325,400
Subtotal of Other Transfers					325,400

TOTAL REVENUE 4,847,900

APPROPRIATION (Budgeted Expenditures)

SHARE Appropriation Budget Journal

04800	60900	P696	200	Personal Services and Employee Benefits	2,720,800
04800	60900	P696	300	Contractual services	630,100
04800	60900	P696	400	Other	1,497,000

TOTAL APPROPRIATIONS 4,847,900

For DFA Use Only

Control Number _____

SBD Analyst _____

SBD Director _____

Posted _____

Signature: _____

Chief Financial Officer

- Amounts on the OPBUD-3s will always be in whole dollars **rounded to the nearest hundred** (to match SHARE).
- All FY26 Section 4 appropriations will use a journal date of **7/1/2025**, a class code of “**J0000**” and a budget reference code of “**126**”.
- Submit a corresponding Allotment Request form for each General Fund or Tobacco Fund appropriation on the OPBUD-3.

NEW: ALLOTMENT REQUEST FORM (6900) AND REPORT

- Used to create general fund allotment forms (other funds must still be created manually outside of BFM)
- Only one form per agency like revenue form 7800
- You will select one line with total amount to distribute. Select Copy for a PCODE.

Budget Form Lines

✕ Close ↓ Export ↑ Import ↻ Refresh

ID	Form	PCode:	Form Name	Amount to Allocate	Amount Allocated	Amount Unallocated
56607	6900	34100 - Department of Finance and	Allotment Request Form (6900)	\$34,985,100	\$0	\$34,985,100

☐ Copy **2. Select Copy**

Row	Audit Trail	PCode	Fund	Dept ID	Dept ID Name	2024-25 Appropriation with Transfers	2024-25 Allocation Amount*	Justification*	
1	🔍	P541	01000	0	Amount to Allocate -->	6,991,000	0		✎
2	🔍	P542	01000	0	Amount to Allocate -->	2,935,500	0		✎
3	🔍	P543	01000	0	Amount to Allocate -->	4,239,000	0		✎
4	🔍	P543	62400	0	Amount to Allocate -->	4,286,100	0		✎

NEW: ALLOTMENT REQUEST FORM (6900) AND REPORT

Budget Form Entry - Add New Line

New Screen will pop out.

Close Screen Configuration Action Configuration

Form ID	Form Definition
56607	6900

Select appropriate fund

Select appropriate department

PCode:* P541 Policy Development

Fund:* 01000 Dept of Fin & Adm - I

Dept ID:* 0 Amount to Allocate

Save Cancel

Justification:

Enter amount to distribute to this fund and dept.

2024-25 Allocation Amount*: 0

Audit Text:

The Budget Form Entry should show.

- You will need to select the following:
 1. Fund number
 2. Select Department ID
 3. Enter amount to designate to dept code and fund.
 4. Select save.

NEW: ALLOTMENT REQUEST FORM (6900) AND REPORT

Budget Form Lines

Budget Form Expense Lines Updated was successfully updated.

Close Export Import Refresh

ID	Form	PCode:	Form Name	Amount to Allocate	Amount Allocated	Amount Unallocated
56633	6900	55000 - State Engineer	Allotment Request Form (6900)	\$33,382,300	\$28,464,100	\$4,918,200

Copy Search

Row	Audit Trail	PCode	Fund	Dept ID	Dept ID Name	2024-25 Appropriation with Transfers	2024-25 Allocation Amount*	Indication*
1	Q	P551	21400	0	Amount to Allocate -->	18,693,700	0	
2	Q	P551	21400	0501000000-55000	WRAP Administrative Offi	0	18,693,700	
3	Q	P552	21400	0	Amount to Allocate -->	4,918,200	0	
4	Q	P552	21400	0610000000-55000	ISC Director	0	0	

Should net to zero

Allocate funding to department code

- When you complete this task from the prior slide. “Amount Allocated” in top box should = Amount to Allocate.
- Print Allotment Request Form report for each P-code from BFM reporting, sign and include with submission. Do not need to include agency rollup.

ALLOTMENT FORMS

You should submit only one department code for each allotment to a fund within a program code. For budgetary purposes SBD will no longer process multiple department codes for funds within a given P-code.

Agencies are free to allocate to multiple departments once budget has been established in SHARE.

Only allocate to high-level funds, not sub-funds.

New: Utilize multiple appropriation allotment form for Section 5 appropriations, corresponding to OPBUD-4 form

COMPENSATION APPROPRIATIONS

1. The 2025 GAA provides for a 4% salary increase for state employees in FY26. It provides General Fund amounts to fund these salary increases. It also provides an amount from the Health Care Affordability Fund to pay for costs associated with implementation of SB 376.

2. Agencies who fund compensation through non-General Fund sources will be provided a maximum amount they can increase their FY26 budgets to fund salary increases.

3. General Fund compensation allocations should be budgeted under revenue code 499905 on the OPBUD-3. They should then be transferred to revenue code 499105 in the “Recurring Adjustments” column on the 7800 Form.

4. The General Fund Compensation Distribution Form must be submitted to provide information required for DFA to distribute compensation appropriations included in Section 8 of the GAA.

SPECIAL COMPENSATION APPROPRIATIONS

- Executive agencies: There is no separate distribution for longevity pay. It is included in your 4% distribution.
- SB 376: To be funded from the Health Care Affordability Fund in FY26. You will receive a distribution amount to build into your budget from your analyst by April 21.
 - The related costs for SB 376 will need to be requested as general fund or other funds as part of your FY27 budget request.
- Classification and compensation study: Amounts to be distributed to agencies from this \$17 million appropriation have not been distributed yet. Once determined amount will be provided and FY26 operating budgets will be adjusted accordingly.

SHARE: DEPARTMENT LEVEL BUDGETS

- Agency option to set up budgets at the following lower levels (only when using a P-Code):
 1. Department (division or bureau)
 2. Appropriation Unit, Account or Sub account
 3. Using Agency specific chart fields
- Can only be established for budgets using a P-Code. Department level budgets cannot be used for budgets established under a Z-Code.
- Only appropriation level budget entries are approved by DFA. SBD will review entries to ensure they are consistent with approved agency structures.
- Once the determination is made to either use or not use department level budgets, it cannot be changed during the fiscal year.
- Department level budgets must be established using AGY ledger type and 10-digit department codes.
- BFM cannot produce dept-level OPBUD-3s at this time; however, it may be useful to extract the 7700 Form into Excel to help construct dept-level OPBUD-3 journals.

SPECIAL AND OTHER LEGISLATIVE APPROPRIATION INPUT FORM (OPBUD-4)

- Used to establish non-recurring appropriations under Sections 5-11 of the GAA or appropriations contained in other acts of the legislature. (Form & Instructions on SBD website.) EXCEPT Section 9 – see following instructions
- Amounts on the OPBUD-4 should be shown in **actual dollars**.
- Z-Codes for special appropriations in sections 5-11 of the GAA have been assigned and created by SBD. See budget code table on SBD website for Z-codes, class codes, budrefs, amounts, funding sources, and line-item vetoes.
- Agencies must submit OPBUD-4s on forms available on the DFA website. Attach SHARE Journal entries to the OPBUD-4 Form and submit to DFA.
- Note: Utilize multiple appropriation OPBUD-4 form to budget multiple Section 5 appropriations on the same form
- Submit a corresponding Allotment Request form for each General Fund, Tobacco Fund, or Computer Enhancement Fund Appropriation included on the OPBUD-4. A multiple appropriation allotment form is available to use for nonrecurring appropriations.

BUDGETING NONRECURRING APPROPRIATION REAUTHORIZATIONS

- **New requirement** for appropriation reauthorization extensions:
 - Submit budget decrease journals (revenue and expenditure) to zero out remaining balance in old class code and budref
 - Submit budget journals to budget under new class code and budref as usual
- **Optional:** You may budget reauthorizations before June 30. Ensure all transactions utilizing old class code and budref are complete before doing so.
- All reauthorizations for FY26 will have the budref 92524 to account for the possibility of budgeting the extension in the closing months of FY25.

DUE DATES FOR SUBMITTING NONRECURRING OPBUD-4S

Appropriations in Section 6 of 2025 GAA

- OPBUD-4 must be submitted by May 16, 2025

Appropriations in Section 5 of 2025 GAA

- OPBUD-4 must be submitted by September 1, 2025

Nonrecurring appropriations in 2025 GAA valid for FY26

- OPBUD-4 should be submitted between July 1 and Sept 1, 2025.

Appropriations in Section 7 of 2025 GAA

- Not subject to a deadline due to PCC process. To release project funds, the PCC committee will need to certify funding. Please reach out to DoIT for more information.

BUDGETING SECTION 9 GRO FUND APPROPRIATIONS

- Section 9A appropriations are valid in FY26.
- Section 9B appropriations are valid in FY27 and 9C in FY28 – not to be budgeted yet.
- Agencies who received GRO fund appropriations in the 2024 GAA will now budget the FY26 appropriations under Laws 2024, Second Session, Chapter 69, Section 9 B.
- Your analyst will provide you a list of GRO fund appropriations (in Excel) for your agency, including Z-codes and other info. You must break out each appropriation by expenditure category, consistent with appropriation language.
- Include copy of list in your budget submission and email Excel file back to your analyst. SBD will use this info to build journals for all GRO fund appropriations valid on July 1 – no further action in SHARE is required
- Revenue – budgeted under 499905 (transfer from the GRO program fund). Include allotment request forms for GRO fund appropriations in your budget submission.



OTHER REQUIRED FORMS

Certification (S-1 Report)

- Produced from BFM using info populated on 9900 Form. Will automatically indicate whether you use department-level budgeting depending on what you have set in BFM.

Organization Chart (S-2 Form)

- Generated outside of BFM. One at agency level and one for each P-code.

Position Extension Certification

- Position Extension Certification for term positions. **Use Excel spreadsheet posted on SBD website.** Do not submit a PARF for each term position being extended.

COMING ATTRACTIONS

Budget Adjustment Requests (BARs)

- End of Fiscal Year BAR submission deadline: June 6

Operating Budget Workshops

- April 22 – 8:30 AM to 4:30 PM in ABQ
- April 24 - 8:30 AM to 4:30 PM in Santa Fe
- Reach out to your analyst for additional information. Deadline to reserve your space is Friday, April 18, 2025

Future Training Opportunities

- Budget Boot Camp – between May and July
- Budget Projections - June
- FY26 BAR Training – Early July



THANK YOU!