



New Mexico
Department of Finance
and Administration



FY2028 Appropriation Request Instructions

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Appropriation Request Due Dates and Submission Requirements

Budget request is due Tuesday, September 1 by statute. BFM is now ready and available for use.

Important: Paper copies of your budget request are NO LONGER REQUIRED. Instead, follow this procedure:

1. Put together one complete submission of your budget request per the checklist of required items.
2. Scan it in as a PDF and label as BU XXX FY28 Appropriation Request
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

Submit E-BH form and related behavioral health expansion info to Carolee.Graham@hca.nm.gov



Performance and Accountability Deadlines

Deadline	Items Due
July 15, 2026	All agencies propose changes to Program Structure and Performance Measures for FY28
July 15, 2026	Key agencies propose Key Measures for FY26
July 15, 2026 – August 15, 2026	SBD will collaborate with LFC and the agencies to define measures
August 17, 2026	SBD will approve FY28 Program Reorganization Proposals, FY28 Performance Measures and FY27 Key Measures
September 1st, 2026	All agencies submit current Strategic Plan and FY28 Performance Based Program Budget Requests to SBD and LFC (4000 Form in BFM) • Include actual results of FY26 approved measures and annual report narrative • Include proposed target levels for FY28 approved Performance Measures • Include Performance Monitoring Plan for FY28 Measures • Submit both in PDF and BFM

Appropriation Request Checklist

		<i>Reports to Include in PDF Submission</i>	
	Form #	Title	
	Cvr Ltr	Cover Letter	<i>Agency Level</i>
	S-1	Certification	<i>Agency Level</i>
	S-2	Organizational Chart	<i>Agency/Program Level</i>
	S-8	Financial Summary (BFM)	<i>Agency/Program Level</i>
	GF	General Fund Budget Change Log	<i>Agency/Program Level</i>
	S-9	Account Code Revenue / Expenditure Report	<i>Agency/Program Level</i>
	S-10	Fund Balance Projection	<i>Fund Level</i>
	S-13	Detail of Rate Line Items (see instructions)	<i>Agency Level</i>
	P-1	Program Narrative	<i>Program Level</i>
	R-2	Transfer Report	<i>Agency Level</i>
	REV/EXP	Revenue-Expenditure Comparison Report	<i>Agency/Program Level</i>
	FFRW	Detail of Federal Funds Revenue Worksheet	<i>Agency/Program Level</i>
	EB-1	Expansion Justifications	<i>Program Level</i>
	EB-2	Expansion Fiscal Summary	<i>Program Level</i>
	EB-3	Expansion Line Item Detail	<i>Program Level</i>
	LFR	Legislating for Results Expansion Tool	<i>Program Level</i>
	E4	Pcode Detail	<i>Program Level</i>
	E5	Contract by Pcode	<i>Program Level</i>
	SAR	Special Appropriation Request Report	<i>Agency Level</i>
	APR	Annual Performance Report	<i>Program Level</i>
	Table 2	Table 2 Performance Measure Summary	<i>Program Level</i>
	SP	Strategic Plan	<i>Agency Level</i>
	ITP	Information Technology Plan	<i>Agency Level</i>
	C-1	Base Operating Budget	<i>Agency Level</i>
	C-2	IT Request Plan	<i>Agency Level</i>
	Perf Audit	Update to LFC Performance Audits (within last 2 years)	<i>Agency Level</i>
		<i>Documents to Attach in BFM (PDF Optional)</i>	<i>Where to Attach</i>
	Board Cert	Board or Commission Budget Certification	<i>Form 9900</i>
	E-6B	Leased Passenger-Related Vehicles	<i>Form 3300/4300</i>

NEW WORKSHEET: GENERAL FUND CHANGE LOG

CATEGORY TOTALS MUST RECONCILE WITH THE GENERAL FUND COLUMN OF THE **BFM REV EXP COMPARISON AGENCY REPORT**

TYPE IN GREEN CELLS ONLY

DEPARTMENT OF FINANCE AND ADMINISTRATION (34100)
FY28 RECURRING GENERAL FUND: AGENCY APPROPRIATION REQUEST
CHANGES BY PROGRAM AND CATEGORY

State Budget Division (P123)	Salaries and Benefits (200's)	Contractual Services (300's)	Other (400's)	Other Financing Uses (500's)	TOTAL
FY27 Operating Budget: General Fund	\$2,000.0	\$1,000.0	\$1,000.0	\$0.0	\$4,000.0
Increases (Decreases)					
DoIT/GSD internal service charges (IT provider rates, risk insurance)	\$50.0		\$25.0		\$75.0
Lease, utility, and other building operating costs			\$17.0		\$17.0
Software licenses for development of budget and performance dashboards			\$20.0		\$20.0
Audit rate		\$8.0			\$8.0
Budget neutral reallocation from the 400's (supplies and employee travel) to the 200's for compensation increases to improve employee recruitment/retention	\$30.0		(\$30.0)		\$0.0
Two additional budget analyst positions to support agency oversight and budget development	\$200.0				\$200.0
External fiscal, actuarial, economic, and evaluation services		\$75.0			\$75.0
General fund increase/decrease #8 description					\$0.0
General fund increase/decrease #9 description					\$0.0
General fund increase/decrease #10 description					\$0.0
General fund increase/decrease #11 description					\$0.0
General fund increase/decrease #12 description					\$0.0
General fund increase/decrease #13 description					\$0.0
General fund increase/decrease #14 description					\$0.0
General fund increase/decrease #15 description					\$0.0
FY28 Request: General Fund	\$2,280.0	\$1,083.0	\$1,032.0	\$0.0	\$4,395.0
\$ increase over FY27	\$280.0	\$83.0	\$32.0	\$0.0	\$395.0
% increase over FY27	14.0%	8.3%	3.2%	#DIV/0!	9.9%

The above is an illustrative example only; it does not represent an actual agency request

Your SBD analyst will send you your customized template to complete.

- ❖ New worksheet to clearly document the purpose of each requested General Fund increase at the program and category level
- ❖ FY27 General Fund Operating Budget row already pre-populated
- ❖ Enter FY28 requested **GENERAL FUND** Increases/(Decreases) in the green cells
- ❖ Verify that the FY28 General Fund Request totals reconcile with the General Fund column of the BVM REV EXP COMPARISON AGENCY REPORT in BFM
- ❖ DFA Goal: DFA will update General Fund Change Log at each stage of the budget process (Exec Rec, LFC Rec, HAFC, SFC, and Final Budget)

Review of BFM Staging Workflow

- Users are assigned different roles to facilitate workflow.
 - “Requestor” will have EDIT access to ONLY stage 1 and can SUBMIT to stage 2
 - “Manager” will have access to EDIT stages 1 and 2 but can submit to stage 3.
- New budget forms are created at Stage 1, 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 3 before your agency’s full budget request submission is submitted to DFA (Stage 4)**

Stage	Description
Stage 1	Initial Entry
Stage 2	Manager Review
Stage 3	Agency Management Changes
Stage 4	Submit to DFA

Submitting your Agency's Budget Request in BFM

Form 9900

- The Level 3 user will submit the agency budget request 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 technical review of request submissions after September 1st and work with agencies to fix any issues for approximately 2 weeks before submission is finalized, locked and sent to LFC.

Integration into BFM

Updating FY26 Actuals

As in prior years, BFM will be loaded with FY26 actual data from SHARE as of July 31, 2026.

Agencies will be able to adjust FY26 actuals on both the revenue and expenditure side from what is loaded to more accurately reflect actual data as of September 1 as well as how the agency is budgeted in the GAA.



Loaded actuals will appear in the 2025-2026 Actuals column on the base budget and revenue forms. Make any needed adjustments (positive or negative) in the 2025-2026 Actuals Adjustments* column.

- Agencies with internal transfers that are in SHARE but not the GAA should remove them in BFM.
- The adjusted actual amount will appear in the Actuals column on the S8 and S9 reports.



The FY27 OPBUD info is pulled from the FINAL FY27 OPBUD column completed during the operating budget process. Agencies should not need to adjust the FY27 OPBUD column and will not be able to.



Contact your SBD analyst if you see any irregularities.

Program Narrative

Form 2500

Enter info by Pcode, click on Header for each

Do not type in instruction boxes, only type in those with asterisk (*), then click save when done

Provide General Programmatic Information and Budget Justification

- Brief program description
- Identify primary services provided, primary beneficiaries and current service levels
- Highlight major issues, accomplishments, changes to program within base budget
- Provide a justification for any increase in the base budget request due to increased costs to continue FY27 level of services into FY28 and reasons why agency is unable to absorb additional costs in base budget
- **NOTE:** Narrative answers are required.

Can add attachments, if desired via Attachments tab

Base Budget Expenditure Forms

Form
3300/4300

Only used for 200 and 400 category line items – 300s and 500s entered in different forms

To enter at PCode level: Form 4300. To enter at Dept level: Form 3300.

- Agencies that enter at Dept level will see both forms

Please Note: Fund is included as a column for the budget request cycle

You will likely find it easier for data entry via import/export, but can do these directly:

- Edit row directly by double-clicking or clicking on pencil icon at right of row
- Add new row by clicking on Add New box in top left of Budget Form Lines page

BFM will automatically round entered numbers to the nearest 100

Expenditure Forms: Account Code Justifications

- Include a detailed justification for expenditure account codes where increases are being requested
- Personal services category should include detailed information about the agency's budgeted vacancy rate
- Break out requested amount for each account code by funding source
- Ensure amounts budgeted for GSD/DoIT services are included in the correct account code
- Amounts budgeted for GSD/DoIT services should reconcile to the estimated costs provided on the SBD website. Provide a detailed justification for any deviations from published costs.

NEW: Funding for base budget FTE requests can now be included on the base budget form.

The position tab for you to calculate costs of new base positions will be added soon as well as a corresponding report.

NEW: Report E-4 Pcode/Dept Detail is now REQUIRED as part of your submission

Budgeting Personnel Expenditures



- Column “PCF Proj Less Applied Vac Savings” in 4300/3300 form: projected cost for that 200-category line based on HR info entered into BFM and applied vacancy rate.
 - 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
- BFM Reporting: PCF Detail Agency/Individual under Personnel Reports to generate “E-1” report
- Form 3700 Vacancy Savings Application: Use to apply vacancy savings/rate by Pcode
 - Apply desired percent in Vacancy Savings Rate column, click Calc Vac Savings and run in popup window. Savings and net will then be shown at the top.
 - Savings amount deducted in 4300/3300 form

FTE Maintenance Forms

Vacancy Rate 3900 Form: Enter FY starting FTE and number of vacant FTE in each month by Pcode

FTE Counts by Pcode (2100) and Dept (3100): Reconcile FTE counts among PCF (E-1), current year OPBUD and next year request. Provide justification for differences such as transfers or reductions.

- PCF field is pulled from PCF module and not editable. OPBUD and request columns can be edited.
- **REMEMBER: You can now increase the FY28 request number on the 2100/3100 form to include new base requested FTE.**
- Report: FTE Count Requests by Pcode or DeptID under Personnel Reports

GSD Risk Rates for Employee Benefits

Budget requests should also include the following employee benefits according to established rates/schedules:

- GSD Risk Management Premiums – Workers' Compensation, Unemployment Compensation and Employee Liability
- Workers' Compensation Assessment - an additional \$10.20 per FTE due to the Workers' Compensation Administration Fund (Account #521400). There is no employer charge for the Employee Assistance Program (Account # 521900).
- HCM Assessment Fee in FY28: \$365/FTE

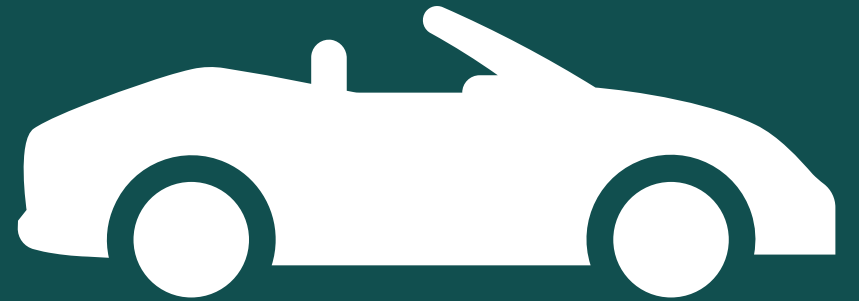
Other Fixed Costs

From Rate Schedules on SBD Website	Account Code
Independent Audit	535400
Vehicle Insurance	542800
Property Insurance	543400
Bond Premium	546200
Transportation Pool	542800
Human Capital Management Assessment	545710
DoIT Information Systems Charges	545700
Radio Communications Services	545800
DoIT Telecommunications	546610

Expenditure Forms:

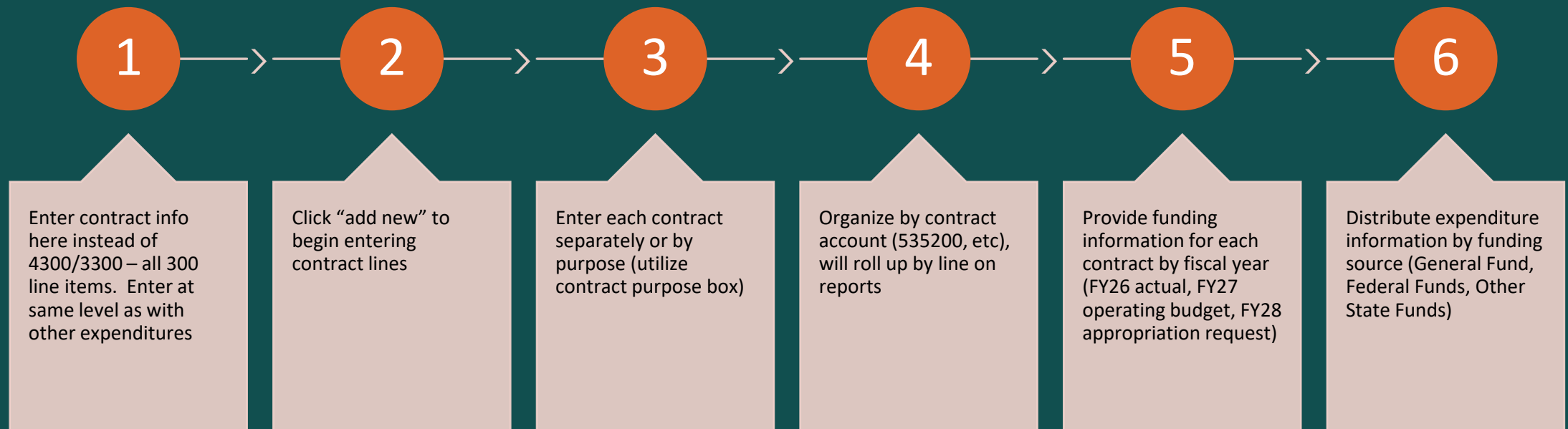
Leased Passenger Vehicles (E-6B)

- Include an inventory of all current leased vehicles, additional requested leases and lease replacements on Form E-6B
- Obtain rate schedule for vehicles on the SBD Website.
- Attach to 4300/3300 form in BFM, can also include in PDF



Contract Entry (300 Category Expenditures)

Form 4800 (Pcode) and 3800 (Dept)



NEW: Report “E-5 Contract by Pcode/Dept” now REQUIRED in your submission

Entering Transfer Expenditures

Form 2800

- Only the sending (expenditure side) agency/Pcode should enter transfer data. Once entered, receiving agency/Pcode will automatically be updated with entered data
 - **Exception:** Agencies with one-sided transfers in the GAA (expenditure side is not budgeted) may enter transfer revenue directly in revenue 3400 form.
- **Enter both reciprocal and nonreciprocal transfer expenditures on 2800 Form**
- Requires verification between agencies to ensure revenue and expenditure data are entered correctly
- Click on Add New and enter your (sending) agency's BU, give transfer(s) a name. Click on detail, then Add New to enter specific transfer data
- Enter in all needed info in popup window and click save
- Revenue and expenditure data will populate in appropriate places on sending and receiving agency/Pcode's S-8s and S-9s
- Also, R-2 Transfers report to list both sides of transfers. Receiving agencies may run Transfer Provider report to see source of transfers (not required to submit)

Reciprocal vs Nonreciprocal Transfers

500 Category - Other financing uses or nonreciprocal transfers. Applies:

- If the transfer between agencies does not reflect mutual consideration;
- If the transfer of cash is maintained in one fund for expenditure in another fund.

Reciprocal Transfers:

- Made to other agencies for mutual consideration (direct services, assistance or support). MOU, JPA, contract, grant, etc. outlines obligations of agency receiving funds
- Expenditure codes in either 300 or 400 category depending on type of arrangement: 535309, 535310, 535409, 546409, 546809, 547450

Other Financing Uses

Account Codes

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.

Budgeting Revenue

Form 3400

ALL sources of revenue except Transfers (unless one-sided) are entered on this form

Entry and import/export are very similar to expenditure side (through Detail)

Revenue form will show all Pcodes, funds, and 6-digit revenue accounts. Actual and OPBUD data will be loaded, enter request amount and justification (identify grants for federal sources).

As with expenditures, adjust FY26 actuals if needed. Remember that actual revenues must meet or exceed actual expenditures, otherwise you need to explain the deficit.

Report: No separate revenue report in BFM Reporting. Revenue data shown on S-8 (summary) and S-9 (each line item) reports.

Types of Revenue

General Fund

- Revenue account code **499105**

Nonreciprocal Transfers

- Balance to 500 category expenditures
- 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**

Reciprocal 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

Federal Revenue

- Include revenue generated and collected directly from the federal government using revenue code 451903
- Include indirect federal revenue received from non-state entities using revenue code 452003 (Federal Indirect)
- Include pass-through of federal funds received from another state agency that has originated from an indirect (non-state) source using revenue code 452009 (Federal Indirect: Interagency)
- **Note:** Include completed Federal Funds Revenue Worksheet with submission – tie to federal revenue in BFM

Other Revenue/Other State Funds

- Typically earned recurring revenue such as a fee for service
- Include all revenue that does not meet criteria as General Fund, Other Transfers, or Federal Funds
- Include revenue by specific revenue account codes

Types of Revenue

Fund Balance

- Budgeting nonrecurring funds from non-reverting special revenue funds under the statutory authority of your agency
 - **Restricted** (325900) funds that can only be spent for the specific purposes stipulated by external resource providers or through enabling legislation
 - **Committed** (326900) funds can only be used for the specific purposes determined by formal action of the government's highest authority
 - **Assigned** (327900) funds are intended to be used for specific purposes but do not meet criteria of restricted or committed.
 - **Unassigned** (328900) funds includes all spendable amounts not subject to other classification restriction

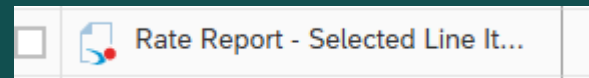
Fund Balance Projection S-10

Form 2900

- **Create one S-10 for every special revenue fund you are requesting budget from**
- Requested budget levels cannot exceed available balances reported on Form S-10
- Click on Add New, will need to search for fund you want to create S-10 for
- Can enter legal authority for fund if not prepopulated under Header tab
- Click on Detail tab to enter in all lines to complete S-10
- Lines essentially recreate an S-10 fund projection report. Can enter directly in BFM or via import/export
 - Create S-10s for special revenue funds to reflect the adjusted fund balance amount available at the end of prior fiscal year, as well as projected fund balances at the end of the current fiscal year, and the appropriation request for next fiscal year
- Report: S-10 Fund Balance Projection Report in BFM Reporting. May be helpful to print a blank report first to help you construct the form.

Other Financial Summary Reports

- Financial Summary S-8 Report
 - Print from BFM Reporting at agency and Pcode level
- S-9 Account Code Summary
 - Includes details for every expenditure and revenue line item requested (replaces prior revenue reports)
 - Print from BFM Reporting at agency and Pcode level
- Rev/Exp Comparison Report
- GSD/DoIT/Audit Line Item Report
 - **NEW:** Print Rate Report from BFM Reporting which lists these line items: 521410, 521500, 521600, 535400, 542800, 542800, 543400, 545700, 545710, 545810, 546610



Expansion Requests

Form 3200

- Click on Add New, select Pcode and give expansion request a name
- Enter brief description and rank (if you have multiple expansion requests) on Header Tab
 - Uncheck the “Include in request” box if you do NOT want to include this expansion in your budget request
- Enter numerical data for expansion request on Request Tab (or Detail page), click on Add New to add first row, can use export/import
 - **Important:** Enter rows for expenditures and revenues using the same Account field
- **NOTE: Base FTE requests will no longer be requested on the expansion form.**
- Enter new position requested for expansion on Positions Tab
 - Use position wizard to add specific job classes and project costs which will be displayed in PCF Projection column of Request Tab (then need to actually request funding)
 - After entering position details click on Calculate to project costs. Note this can take up to 45 seconds – click on Refresh to see results
- Attach additional info, data, narrative as needed for justification
- Submit with Submit button at top
- Report: EB Expansion Reports in BFM Reporting
- Refer to Core 3 BFM Training for demo and BFM Expansion Request Guide sheet for detailed directions.

Expansion Request

Explanation Tab

Base vs. Expansion Requests

- Base increase: Existing program is not changing in scope, requires increased resources to function effectively
- Expansion increase: Creating a new program or needs new FTE to perform services not currently offered
- Rule of thumb for an expansion: Are you requesting to do an activity you are not currently doing?

There are a few questions to answer on the tab itself – whether the expansion is a result of a legislative change or legal settlement (provide citations).

For all expansion requests, a complete Legislating for Results form must be attached in BFM and included in your PDF submission. Form available at https://www.nmlegis.gov/Entity/LFC/Information_For_State_Agencies and SBD website.

Examples of Items to Address

- What problem is the expansion attempting to address?
- How does the request fit in with the agency's strategic plan?
- What are the statewide needs / population to be served?
- Cost/Benefit analysis and possible future needs
- Implement, Measurement and Evaluation Plans

Nonrecurring Budget Requests

Nonrecurring Special, Deficiency, and Supplemental Requests; BAR and Section 4 language

- Special Appropriation Requests are now due September 1st
- Entered via BFM and report included in submission
- All other nonrecurring requests – supplemental and deficiency appropriations, reauthorizations, BAR and Section 4 language – will be due October 30
- Nonrecurring Appropriations – 3500 form
- BAR and Section 4 Language – 2600 Form

Capital Outlay

- Do not include capital improvement requests with the base appropriation request
- Capital Improvement requests directed to the Capital Outlay Unit of DFA, Infrastructure Planning and Development Division (refer to their website for instructions)
- Capital requests for IT must be included in the agency IT plan

Nonrecurring Appropriations – 3500 Form

- Answer narrative questions with data and information justifying appropriation (required). Please include language appropriate for GAA.
- Detail tab – Enter both revenue and expenditures for request. Select expenditure category for informational purposes
- Report to include – “Special Appropriation Requests Fillable Document”
- GRO Requests – now able to submit via the 3500 form
 - Complete as normal, identify GRO Request as Type. Revenue – 499905
 - Complete questions on GRO Request tab of 3500 form. Include total request amount on the Request/Detail tab and year-by-year breakouts on the GRO request tab.
 - Should also complete a Legislating for Results form for the GRO request and attach, include in PDF submission
 - Review 2026 HB 158 to understand new GRO evaluation and reporting requirements
- May also request Fund Transfers as a special request type. Please note that fund transfers in GAA generally **do not** automatically convey expenditure authority. Know your fund statutes.

Information Technology Requests

- Computer Systems Enhancement Fund Requests are non-recurring and are for system development >\$100,000. Should be included in the C-2 and entered via BFM (on 3500 form)
- CSEF requests are **Transfer Revenue** on the 3500 form
- Include any IT facility, or hardware infrastructure >\$100,000 and useful life over 10 years as a Capital Improvement Request
- Include requests for recurring, routine replacement of IT equipment or maintenance as Operating Budget request
- Include non-recurring IT equipment purchases as a special appropriation request
- Requests for funding must reconcile to those included in the agency's FY28 IT plan
- Requests must be consistent with Executive Order 2004-014 regarding IT purchases
- Include a copy of the IT Plan with the appropriation request (including C-1 and C-2), attached in BFM

SBD Open Office Hours – Next Tuesday 8/11 from 3:00 to 4:00

Budget Request Workshops

- Wednesday, August 19th at the State Library in Santa Fe
- Monday, August 24th at the Tiwa building in downtown ABQ

Notice was distributed in July - contact your analyst if you have questions or to arrange a specific meetup time.



Thank you!