TAXATION & REVENUE

NEW MEXICO

Appropriation Request

2028 Fiscal Year

2027 – 2028

Stephanie Schardin Clarke

Cabinet Secretary

FY28 Appropriation Request Checklist

Agency Name: *Taxation and Revenue Department* Business Unit: *33300*

Reports to Include in PDF Submission

	Form #	Title	
X	Cvr Ltr	Cover Letter	*Agency Level*
X	S-1	Certification	*Agency Level*
X	S-2	Organizational Chart	*Agency/Program Level*
X	S-8	Financial Summary (BFM)	*Agency/Program Level*
X	GF	General Fund Budget Change Log	*Agency/Program Level*
X	S-9	Account Code Revenue / Expenditure Report	*Agency/Program Level*
X	S-10	Fund Balance Projection	*Fund Level*
X	S-13	Detail of Rate Line Items (see instructions)	*Agency Level*
X	P-1	Program Narrative	*Program Level*
X	R-2	Transfer Report	*Agency Level*
X	REV/EXP	Revenue-Expenditure Comparison Report	*Agency/Program Level*
X	FFRW	Detail of Federal Funds Revenue Worksheet	*Agency/Program Level*
N/A	EB-1	Expansion Justfications	*Program Level*
N/A	EB-2	Expansion Fiscal Summary	*Program Level*
N/A	EB-3	Expansion Line Item Detail	*Program Level*
N/A	LFR	Legislating for Results Expansion Tool	*Program Level*
X	E4	Pcode Detail	*Program Level*
X	E5	Contract by Pcode	*Program Level*
X	SAR	Special Appropriation Request Report	*Agency Level*
X	APR	Annual Performance Report	*Program Level*
X	Table 2	Table 2 Performance Measure Summary	*Program Level*
X	SP	Strategic Plan	*Agency Level*
X	ITP	Information Technology Plan	*Agency Level*
X	C-1	Base Operating Budget	*Agency Level*
X	C-2	IT Request Plan	*Agency Level*
N/A	Perf Audit	Update to LFC Performance Audits (within last 2 years)	*Agency Level*

		Documents to Attach in BFM (PDF Optional)	*Where to Attach*
N/A	Board Cert	Board or Commission Budget Certification	*Form 9900*
X	E-6B	Leased Passenger-Related Vehicles	*Form 3300/4300*

Cover Letter

TAXATION & REVENUE
NEW MEXICO

Michelle Lujan Grisham
Governor

Stephanie Schardin Clarke
Cabinet Secretary

DIVISIONS

Office of the Secretary
(505) 827-0341
Administrative Services
(505) 827-0369
Audit and Compliance
(505) 827-0900
Motor Vehicle
(505) 827-2296
Property Tax
(505) 827-0870
Revenue Processing
(505) 827-0800
Tax Fraud Investigation
(505) 841-5578

To: Wayne Propst, Secretary of Finance and Administration
Charles Sallee, Director, Legislative Finance Committee

From: Stephanie Schardin Clarke, Secretary of Taxation and Revenue

RE: Taxation and Revenue Department FY2028 Appropriation Request

Date: September 1, 2026

Below is a summary of the Taxation and Revenue Department's base budget request with justifications.

BASE BUDGET:

The Department requests a $6,371.5 thousand or 6.9% General Fund increase in FY2028. The requested increase is as follows:

Program	Requested General Fund Change vs. FY2026 Operating Budget
P572 - Program Support (OOS, ASD & ITD)	$2,513.4
P573 – Tax Administration (ACD, RPD)	$3,498.9
P574 – Motor Vehicle Division (MVD)	$323.8
P575 – Property Tax Division (PTD)	$0.0
P579 - Compliance & Enforcement (TFID)	$35.4
Total	**$6,371.5**

P572 – Program Support (Office of the Secretary, Administrative Service Division, and Information Technology Division):
Program Support request is increased $2,513.4 thousand, of which the General Fund represents the full increase amount.

The Information Technology Division base increase includes $1,777.8 thousand in General Fund. The 200-category increased by $482.0 thousand compared to FY27, which includes funding to reduce the forced vacancy rate, and a 10% increase in insurance premium rates per DFA guidance. The 300-category increased by $1,149.0 thousand for recurring IT contract expenditures that had been approved as a nonrecurring special appropriation in prior years. The 400-category increase of $146.8 thousand is for IT maintenance and software license increases, needed hardware replacements, increased GSD and DOIT rates, and escalation of subscriptions and dues.

The Administrative Services Division and Office of the Secretary combined are requesting a $735.6 thousand increase in General Fund. In the 200 category, the requested $697.3 thousand increase compared to FY27 includes $370.1 to reduce the forced vacancy rate, a 10% increase to premium rates per DFA guidance, $248.8 thousand increase for executive funding and benefits, and $78.4 funding for the FY27 1.0 FTE transfer from P573 Tax Administration, Audit and Compliance Division. The 300-category contractual services increased by $3.5 thousand for economic forecasting and audit contracts. The remaining $34.8 thousand is for increased costs of training, subscriptions and dues, and GSD and DOIT rate increases in the 400-category.

P573 – Tax Administration Act Program (Audit & Compliance Division and Revenue Processing Division):
ACD's request is increased by $1,553.3 thousand, of which the General Fund represents $1,513.3 thousand. The 200-category request includes a $1,219.5 thousand increase to reduce the forced vacancy rate, a 10% increase to

insurance premiums per DFA guidelines, and weight distance salary adjustments. ACD federal revenue remained flat from FY27. OSF revenue increased by $40.0 thousand for weight distance salaries and benefits. The contractual services request increased by $62.8 thousand due to escalation from contractual increases. The 400-category increased by $271.0 thousand in General Fund due to escalation of IT services and licenses, building leases, subscriptions and dues, and GSD and DOIT rates.

RPD's request is increased by $1,996.3 thousand, of which General Fund represents $1,985.6 thousand. Other state funds increased by $10.7 thousand due to an increase in software agreement costs for the GMSS Web tracking system. The 200-category includes $827.0 thousand increase comprised of a $605.3 thousand reduction to the forced vacancy rate, $83.0 thousand for a 10% increase to premium rates per DFA guidance, and $138.7 thousand for overtime, comp time, and reclassifying one position. Contractual services increased by $133.3 thousand for contract escalation. The remaining $1,036.0 thousand increase in the 400-category is for GSD and DOIT rate increases, escalation of software maintenance and licenses, supplies, leased equipment, and postage. Postage expense represents $790.3 thousand of the increased costs in this category.

P574 – Motor Vehicle Division:
MVD's request decreased by $119.9 thousand, of which the General Fund request increased by $323.8 thousand. Other State Funds decreased by $614.4 thousand based on revenue projections for funds 17200 and 99400, while the use of fund balance increased by $170.7 thousand. The 200-category increase of $323.8 thousand is due to a 10% increase to insurance premium rates per DFA guidance. Contractual services increased by $1,184.4 thousand and the majority is due to information technology services for the MVD system of record. The 400-category increased by $1,577.4 thousand due to increased MVD forms production costs, printing services to align with current needs, supplies, negotiations and efficiency improvements for IT maintenance, and increasing DOIT and GSD rates.

P575- Property Tax Division:
The Property Tax Division is funded by Other State Funds consisting of state cost, penalty and interest collected on delinquent properties and retained by PTD. The request represents an increase of $1,058.2 thousand. The 200-category increased $850.3 thousand due to reduction of the forced vacancy rate equal to $660.8 thousand, 10% increase to premium rates per DFA guidance $125.8 thousand, remaining $63.7 thousand for leave payouts for planned employee retirements and costs . The 300-category increased by $175.7 thousand for escalation of existing professional contracts and file digitization. The 400-category increased by $32.2 thousand for increased advertising costs.

P579 – Compliance Enforcement Program:
Tax Fraud Investigations Division's request increased by $35.4 thousand in General Fund. The request includes reclassifying two positions at a cost of $19.6 thousand, and a 10% increase to insurance premium rates per DFA guidance for $19.8 thousand. The 300-category decreased by ($4.0) thousand for employee training. The 400 category remains flat from FY27.

The Department's base budget request will allow the Department to continue to improve customer service and support fair and consistent administration of New Mexico's tax and motor vehicle codes. Should you have any questions or concerns, please contact me at 505-690-8919 or Denise A. Irion, ASD Director, at (505) 819-8823.

Your support and consideration of the Department's request is much appreciated.

Sincerely,

Signed by:
25CC8B2A707E441
9/1/2026
Stephanie Schardin Clarke
Secretary of Taxation & Revenue

S-1

FORM S-1
CERTIFICATION

AGENCY NAME: New Mexico Taxation and Revenue Department

BUSINESS UNIT: 33300

FY28 BUDGET REQUEST CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numeric information has been verified.

[X] Yes, department-level budgets will be used this fiscal year

[ ] No, department-level budgets will not be used this fiscal year

Signed by:
Stephanie Schardin Clarke
25CC8B2A707E441...

AGENCY HEAD - Stephanie Schardin Clarke

Cabinet Secretary

TITLE

Signed by:
Denise Irion
499C196AB96248B...
8/31/2026

AGENCY CONTACT - Denise Irion

ASD Director/CFO

TITLE

Signed by:
Annette Reynolds
D2B373CA744E413...
8/31/2026

AGENCY CONTACT - Annette Reynolds

ASD Deputy Director/CFO

TITLE

Joseph Montoya Bldg. 1100 S. St. Francis Dr., Santa Fe, NM 87505

ADDRESS

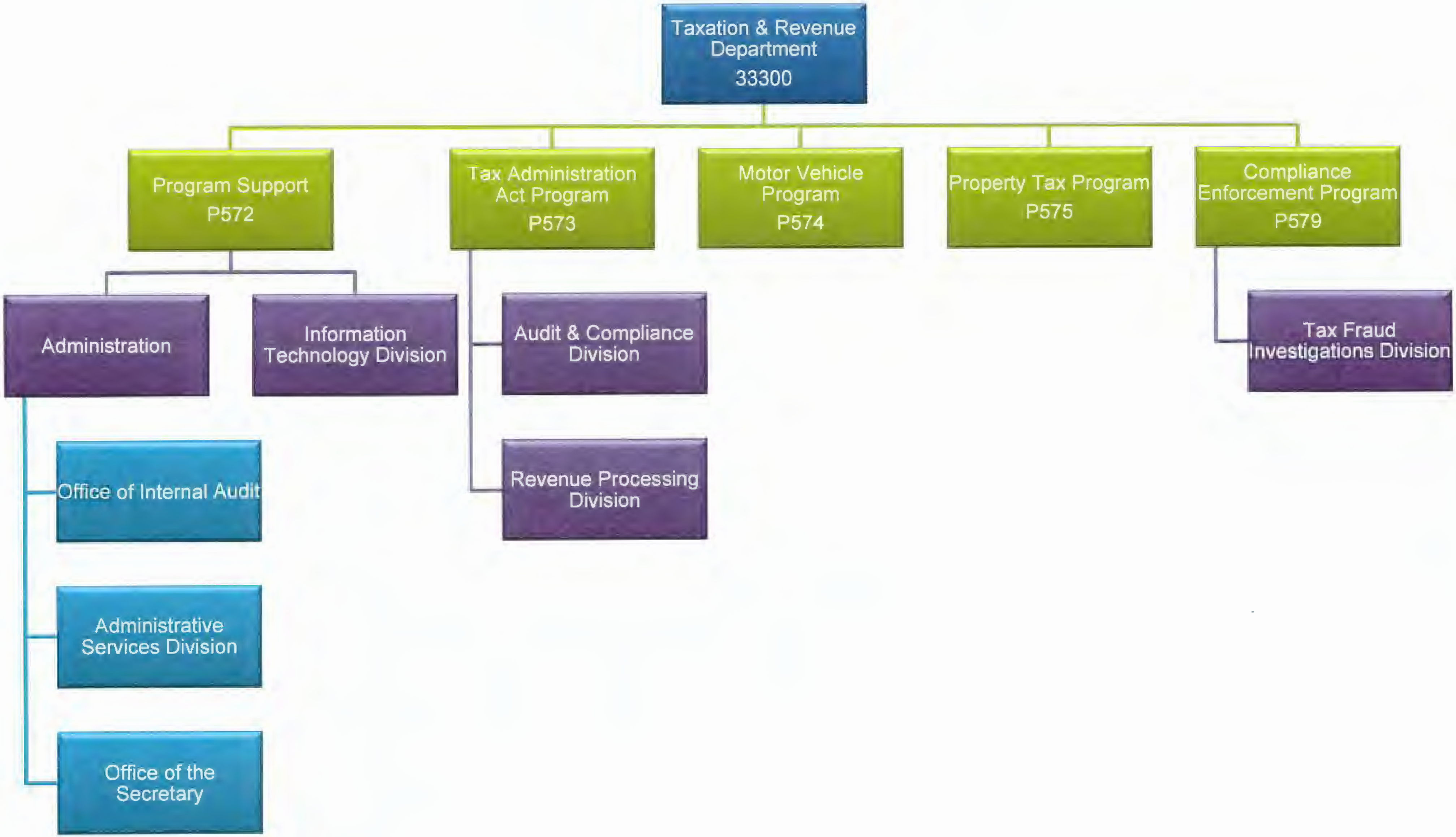
(505) 551-2987

PHONE NUMBER

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

Agency Rollup

Taxation & Revenue Department



S-8 Financial Summary

(Dollars in Thousands)

BU	PCode	Department
33300	0000	0000000000

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE								
111	General Fund Transfers	88,260.7	85,850.5	92,118.4	0.0	98,489.9	0.0	98,489.9
112	Other Transfers	0.0	7,136.6	0.0	0.0	0.0	0.0	0.0
120	Federal Revenues	2,738.6	1,812.6	2,426.2	0.0	2,426.2	0.0	2,426.2
130	Other Revenues	46,239.9	40,904.1	43,269.0	0.0	43,763.5	0.0	43,763.5
150	Fund Balance	5,503.1	(0.0)	5,148.3	0.0	5,319.0	0.0	5,319.0
REVENUE, TRANSFERS		**142,742.3**	**135,703.7**	**142,961.9**	**0**	**149,998.6**	**0.0**	**149,998.6**
REVENUE		**142,742.3**	**135,703.7**	**142,961.9**	**0**	**149,998.6**	**0.0**	**149,998.6**
EXPENSE								
200	Personal services and employee benefits	84,023.8	83,370.8	88,043.1	109,736.5	92,482.4	0.0	92,482.4
300	Contractual services	20,080.5	13,286.4	16,821.8	0.0	19,526.5	0.0	19,526.5
400	Other	28,543.5	23,425.3	26,197.0	0.0	29,295.2	0.0	29,295.2
EXPENDITURES		**132,647.8**	**120,082.5**	**131,061.9**	**109,736.5**	**141,304.1**	**0.0**	**141,304.1**
500	Other financing uses	10,094.5	10,094.5	11,900.0	0.0	8,694.5	0.0	8,694.5
OTHER FINANCING USES		**10,094.5**	**10,094.5**	**11,900.0**	**0**	**8,694.5**	**0.0**	**8,694.5**
EXPENSE		**142,742.3**	**130,177.0**	**142,961.9**	**109,736.5**	**149,998.6**	**0.0**	**149,998.6**
FTE POSITIONS								
810	Permanent	1,009.49	783.00	1,009.49	1,065.00	1,009.49	0.00	1,009.49
820	Term	28.17	0.00	28.17	0.00	28.17	0.00	28.17
830	Temporary	5.78	0.00	5.78	0.00	5.78	0.00	5.78
FTEs		**1,043.44**	**783.00**	**1,043.44**	**1,065.00**	**1,043.44**	**0.00**	**1,043.44**
FTE POSITIONS		**1,043.44**	**783.00**	**1,043.44**	**1,065.00**	**1,043.44**	**0.00**	**1,043.44**

Taxation and Revenue Departmer

BU	PCode	Department
33300	0000	0000000000

State of New Mexico
S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request Base	FY 2028 Agency Request Expansion	FY 2028 Agency Request Total
499105	General Fd. Appropriation	88,260.7	85,850.5	92,118.4	0.0	98,489.9	0.0	98,489.9
111	**General Fund Transfers**	**88,260.7**	**85,850.5**	**92,118.4**	**0.0**	**98,489.9**	**0.0**	**98,489.9**
499905	Other Financing Sources	0.0	5,509.1	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**5,509.1**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
451903	Federal Direct - Operating	2,738.6	1,812.6	2,426.2	0.0	2,426.2	0.0	2,426.2
120	**Federal Revenues**	**2,738.6**	**1,812.6**	**2,426.2**	**0.0**	**2,426.2**	**0.0**	**2,426.2**
401901	Special Levy - Other	7,376.7	6,645.6	7,975.7	0.0	9,033.9	0.0	9,033.9
405801	Unclaimed Property (GRT)	421.9	421.9	424.8	0.0	435.5	0.0	435.5
406101	Alcoholic Beverages	75.5	61.0	75.5	0.0	75.5	0.0	75.5
406401	Cannabis Admin Fee	0.0	449.1	421.4	0.0	421.4	0.0	421.4
411102	Registrations & Certificates	5,274.0	4,356.1	4,100.0	0.0	4,100.0	0.0	4,100.0
411702	Weight-Distance Admin Fee	10,673.4	9,332.4	12,500.0	0.0	9,334.5	0.0	9,334.5
411802	Motor Vehicle Admin Fees	5,274.0	3,650.2	3,500.0	0.0	3,500.0	0.0	3,500.0
411902	Other M. V. Licenses	3,456.7	3,083.1	3,000.0	0.0	2,800.0	0.0	2,800.0
422902	Other Fees	3,651.8	1,793.6	1,600.0	0.0	4,900.0	0.0	4,900.0
429902	Other Current Services	8,445.5	8,633.8	8,600.9	0.0	8,100.0	0.0	8,100.0
433102	License Plates	303.7	166.0	200.0	0.0	192.0	0.0	192.0
441201	Interest On Investments	0.0	13.0	0.0	0.0	0.0	0.0	0.0
442209	Rent of Land/Buildings Intera	0.0	5.3	0.0	0.0	0.0	0.0	0.0
496302	Workers' Comp. Assessmer	566.0	547.8	567.7	0.0	567.7	0.0	567.7
496901	Miscellaneous Revenue	0.0	260.3	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	720.7	131.2	303.0	0.0	303.0	0.0	303.0
130	**Other Revenues**	**46,239.9**	**39,550.5**	**43,269.0**	**0.0**	**43,763.5**	**0.0**	**43,763.5**
325900	Restricted FB - Gov	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
328900	Unassigned FB - Gov	5,503.1	0.0	5,148.3	0.0	5,319.0	0.0	5,319.0
150	**Fund Balance**	**5,503.1**	**(0.0)**	**5,148.3**	**0.0**	**5,319.0**	**0.0**	**5,319.0**
TOTAL REVENUE		**142,742.3**	**132,722.7**	**142,961.9**	**0**	**149,998.6**	**0.0**	**149,998.6**
520100	Exempt Perm Positions P/T8	1,486.8	1,464.6	1,487.3	1,766.7	1,723.9	0.0	1,723.9
520200	Term Positions	2,076.9	1,620.0	2,204.3	13.4	2,244.3	0.0	2,244.3
520300	Classified Perm Positions F/	56,924.4	53,139.0	57,992.4	73,916.6	59,731.6	0.0	59,731.6

520400	Classified Perm Positions P/	134.0	43.8	184.0	0.4	184.0	0.0	184.0
520500	Temporary Positions F/T & F	92.0	59.9	95.9	0.8	102.5	0.0	102.5
520600	Paid Unused Sick Leave	38.9	44.2	38.2	0.0	41.9	0.0	41.9
520700	Overtime & Other Premium I	118.2	748.7	490.6	0.0	342.4	0.0	342.4
520710	Longevity Pay	0.0	0.1	0.0	0.0	223.2	0.0	223.2
520800	Annl & Comp Paid At Separ:	134.7	237.1	151.5	0.0	181.5	0.0	181.5
520900	Differential Pay	2.4	0.0	2.4	0.0	2.4	0.0	2.4
521100	Group Insurance Premium	7,632.4	9,193.4	9,705.1	12,528.0	11,106.7	0.0	11,106.7
521200	Retirement Contributions	10,030.9	10,946.5	10,072.8	15,184.4	10,555.8	0.0	10,555.8
521300	F I C A	3,757.0	4,237.1	3,757.0	4,657.4	3,903.8	0.0	3,903.8
521400	Workers' Comp Assessment	10.8	8.2	11.2	0.0	11.2	0.0	11.2
521410	GSD Work Comp Insur Prer	186.7	186.6	112.8	0.0	155.1	0.0	155.1
521500	Unemployment Comp Premi	11.8	11.8	82.0	0.0	54.8	0.0	54.8
521600	Employee Liability Ins Premi	290.3	290.2	565.9	0.0	777.1	0.0	777.1
521700	RHC Act Contributions	1,095.6	1,137.9	1,089.7	1,668.8	1,140.2	0.0	1,140.2
523200	COVID Related Time Worke	0.0	1.5	0.0	0.0	0.0	0.0	0.0
200	**Personal services and emp**	**84,023.8**	**83,370.8**	**88,043.1**	**109,736.5**	**92,482.4**	**0.0**	**92,482.4**
535100	Medical Services	2.6	1.4	4.6	0.0	4.6	0.0	4.6
535200	Professional Services	2,239.9	1,398.4	1,798.1	0.0	2,208.2	0.0	2,208.2
535300	Other Services	1,794.8	217.4	1,494.2	0.0	544.1	0.0	544.1
535400	Audit Services	354.9	278.6	389.9	0.0	336.8	0.0	336.8
535500	Attorney Services	207.9	110.3	222.9	0.0	397.1	0.0	397.1
535600	IT Services	15,480.4	11,280.4	12,912.1	0.0	16,035.7	0.0	16,035.7
300	**Contractual services**	**20,080.5**	**13,286.4**	**16,821.8**	**0.0**	**19,526.5**	**0.0**	**19,526.5**
542100	Employee I/S Mileage & Far	111.3	5.7	41.0	0.0	35.9	0.0	35.9
542200	Employee I/S Meals & Lodgi	409.6	247.2	364.7	0.0	395.2	0.0	395.2
542300	Brd & Comm Mbr Meals & L	25.0	16.8	36.0	0.0	25.0	0.0	25.0
542310	Brd & Comm Mbr Mileage &	0.0	1.6	0.0	0.0	0.0	0.0	0.0
542500	Transp - Fuel & Oil	104.2	39.4	79.7	0.0	96.6	0.0	96.6
542600	Transp - Parts & Supplies	25.2	7.4	10.6	0.0	26.4	0.0	26.4
542700	Transp - Transp Insurance	0.6	0.6	0.6	0.0	0.4	0.0	0.4
542800	State Transp Pool Charges	309.2	291.2	366.7	0.0	348.8	0.0	348.8
543100	Maint - Grounds & Roadway	1.0	0.0	1.0	0.0	1.0	0.0	1.0
543200	Maint - Furn, Fixt, Equipmen	647.4	189.4	383.9	0.0	350.9	0.0	350.9
543300	Maint - Buildings & Structure	17.1	9.3	12.1	0.0	17.1	0.0	17.1
543400	Maint - Property Insurance	0.1	0.0	0.1	0.0	0.1	0.0	0.1
543820	Maintenance IT	38.5	4.2	38.5	0.0	40.8	0.0	40.8

543830	IT HW/SW Agreements	3,535.8	3,008.8	2,953.8	0.0	2,932.0	0.0	2,932.0
544000	Supply Inventory IT	1,412.2	388.7	339.7	0.0	447.5	0.0	447.5
544100	Supplies-Office Supplies	184.0	212.5	132.8	0.0	154.8	0.0	154.8
544200	Supplies-Medical,Lab,Perso	1.0	1.8	1.0	0.0	5.0	0.0	5.0
544400	Supplies-Field Supplies	9.0	6.2	9.0	0.0	10.5	0.0	10.5
544700	Supplies-Clothng,Unifrms,Li	2.0	1.7	2.0	0.0	2.2	0.0	2.2
544900	Supplies-Inventory Exempt	159.1	103.8	35.0	0.0	54.0	0.0	54.0
545600	Reporting & Recording	44.8	6.9	79.8	0.0	82.5	0.0	82.5
545700	ISD Services	593.7	690.8	849.5	0.0	1,017.5	0.0	1,017.5
545710	DOIT HCM Assessment Fee	373.3	365.2	389.8	0.0	380.9	0.0	380.9
545810	GCD Radio Communication:	21.5	21.5	23.2	0.0	22.6	0.0	22.6
545900	Printing & Photo Services	7,807.5	5,630.3	6,556.4	0.0	7,771.6	0.0	7,771.6
546100	Postage & Mail Services	2,168.8	2,897.2	2,408.9	0.0	3,297.1	0.0	3,297.1
546310	Utilities - Sewer/Garbage	0.0	0.5	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	5,705.5	4,856.0	5,947.8	0.0	6,011.5	0.0	6,011.5
546409	Rent Expense - Interagency	33.0	22.9	39.6	0.0	39.6	0.0	39.6
546500	Rent Of Equipment	533.8	592.3	550.3	0.0	678.4	0.0	678.4
546600	Communications	158.5	261.8	325.5	0.0	782.2	0.0	782.2
546610	DOIT Telecommunications	1,560.5	1,474.0	1,643.5	0.0	1,505.4	0.0	1,505.4
546700	Subscriptions/Dues/License	1,468.3	1,224.9	1,484.7	0.0	1,557.0	0.0	1,557.0
546709	Subscription & Due Interage	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Educa	246.9	185.7	288.8	0.0	298.2	0.0	298.2
546809	Emp Train & Edu InterSt Ag	0.0	0.8	0.0	0.0	0.0	0.0	0.0
546900	Advertising	327.0	265.7	289.3	0.0	339.3	0.0	339.3
547000	Legal Settlements	0.0	7.5	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	10.1	55.1	14.7	0.0	15.7	0.0	15.7
547999	Request to Pay Prior Year	0.0	35.6	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	158.9	211.2	160.9	0.0	240.2	0.0	240.2
548800	Automotive & Aircraft	100.0	0.0	100.0	0.0	110.0	0.0	110.0
549600	Employee O/S Mileage & Fa	140.2	26.8	143.7	0.0	105.3	0.0	105.3
549700	Employee O/S Meals & Lod	97.9	56.3	91.4	0.0	95.0	0.0	95.0
549900	Brd & Comm O/S Meals & L	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**28,543.5**	**23,425.3**	**26,197.0**	**0.0**	**29,295.2**	**0.0**	**29,295.2**
555100	Other Financing Uses	10,094.5	10,094.5	11,900.0	0.0	8,694.5	0.0	8,694.5
500	**Other financing uses**	**10,094.5**	**10,094.5**	**11,900.0**	**0.0**	**8,694.5**	**0.0**	**8,694.5**
TOTAL EXPENSE		**142,742.3**	**130,177.0**	**142,961.9**	**109736.499**	**149,998.6**	**0.0**	**149,998.6**

810	Permanent	1,009.49	783.00	1,009.49	1,065.00	1,009.49	0.00	1,009.49
810	**Permanent**	**1,009.49**	**783.00**	**1,009.49**	**1,065.00**	**1,009.49**	**0.00**	**1,009.49**
820	Term	28.17	0.00	28.17	0.00	28.17	0.00	28.17
820	**Term**	**28.17**	**0.00**	**28.17**	**0.00**	**28.17**	**0.00**	**28.17**
830	Temporary	5.78	0.00	5.78	0.00	5.78	0.00	5.78
830	**Temporary**	**5.78**	**0.00**	**5.78**	**0.00**	**5.78**	**0.00**	**5.78**
TOTAL FTE POSITIONS		**1,043.44**	**783.00**	**1,043.44**	**1,065.00**	**1,043.44**	**0.00**	**1,043.44**

REV EXP COMPARISON

(Dollars in Thousands)

33300 - Taxation and Revenue Department

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES	**98,489.9**	**49,082.5**	**0.0**	**2,426.2**	**149,998.6**
Personal services and employee benefits	75,695.8	14,527.8	0.0	2,258.8	92482.4
Contractual services	10,890.5	8,627.6	0.0	8.4	19526.5
Other	11,903.6	17,232.6	0.0	159.0	29295.2
Other financing uses	0.0	8,694.5	0.0	0.0	8694.5
USES Total:	**98,489.9**	**49,082.5**	**0.0**	**2,426.2**	**149,998.6**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

GF Budget Change Log

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

TYPE IN GREEN CELLS ONLY

TAXATION AND REVENUE DEPARTMENT (33300)
FY28 RECURRING GENERAL FUND: AGENCY APPROPRIATION REQUEST
CHANGES BY PROGRAM AND CATEGORY

Program Support (P572)	Salaries and Benefits (200's)		Contractual Services (300's)		Other (400's)	TOTAL
FY27 Operating Budget: General Fund	19,064.80		8,199.20		3,246.40	30,510.40
Increases (Decreases) 200		Increases (Decreases) 300		Increases (Decreases) 400		Increases (Decreases) Total
$175k Executive Funding; Secretary increase of 3.17x2088= Total $6,600; plus benefits	248.80	Tax preparation assistance RFP unsuccessful for 3 years	(89.80)	Increase in IS travel costs for OOS $3k and Legal Services $4k	$7.00	166.00
Funding for PN 1605 trasnferred from ACD	78.40	Brooksource ADA Compliance	60.00	Increase in Leased Vehicle repair and maintenance costs	$1.60	140.00
Total to reduce vacancy rate from 20.3% to 16.5% for salaries and benefits	280.60	David Markwardt training to occur if savings in FY28	(6.00)	Alien Vault maintenance renewal - This was previously paid for out of ITD and will now become an ASD expenditure 10% escalation	$1.40	276.00
Added 10% to 521100 Insurance Premium per DFA guidelines	89.50	Miller Stratvert General Counsel is on board contract not used past 2 years	(15.00)	Nessus Professional - support/update renewal for computer program used for IT vulnerability scanning 10% escalation	$0.10	74.60
Increase in Perm/FT position costs and benefits to support decrease in vacancy rate (3 positions)	396.50	Contractual request is to assist the Department in providing economic research and forecasting, legislative research, costs associated with the Agency's annual audit, legal advice and also to provide software maintenance. Tax 85 DOT 15 percent	47.00	Tenable.io - support/update renewal for computer program used for IT vulnerability scanning 10% escalation	$0.10	443.60
Added 10% to 521100 Insurance Premium per DFA guidelines	85.40	Contract is for the Department's annual financial audit as well as anticipated costs for the next fiscal years pre audit. Amount per RFP	(46.90)	IT Maintenance cost shortfall	$0.40	38.90
	-	Audit Services for GASB 96 Lease accounting consulting services, for GASB 87 lease calculations	(23.50)	AD Audit Plus- Support/update renewal for computer program to audit active directory 10% escalation	$0.20	(23.30)
	-	Immigration Attorney	50.00	Pro fx licenses cancelled; external auditors will create financial statements	$0.80	50.80
	-	Realtime Solutions 10% escalation	19.70	Increase in cost for Brightspace / D2L	$1.60	21.30
	-	Annual Security Assessment	8.00	Increase in cost for SANS/ ACLP - Security Awareness	$0.30	8.30

		-	Professional Services - Consulting services for applications and systems support. Consulting, testing, and training to support the GenTax Bureau	34.90	Increase in cost for Linked In Learning - 50 accounts	$0.20	35.10
		-	IT Services - FAST Enterprises - FY28 rates, includes 950k recurring cost for FIVS/FCS which was funded by special appropriations. 805,564 and 447,572 total= 1,156,100	1,109.00	Increase in cost for Articulate Authoring Software - 3 accounts	$0.30	1,109.30
		-	IT Services - BVM TECH. ASSOC. INC - Business Analyst Services, Implementation coordinator to help in collecting requirements, test scenarios and testing.	0.10	Increase in cost for Techsmith - Camtasia - 3 accounts	$0.10	0.20
		-	IT Services - Real Time Solutions annual Web site hosting and management	5.00	Increase in cost for SHI Inventory license renewal for GSB (Amanda Maez)	$0.20	5.20
		-		-	Increase in cost for COTS GRC (Governance, Risk and Compliance) Software Licenses - OIO, Jay Siegel	$6.00	6.00
		-		-	Toner cartridges for Central Supply for all MVD Field offices, ACD offices and TRD operations. Phasing out desk top printers	($7.80)	(7.80)
		-		-	Replacement of computers to meet IT plan 5 year replacement	$35.40	35.40
		-		-	Toner cartridges for ASD staff printers phasing out desk top printers	($4.00)	(4.00)
		-		-	Supplies request is based on $50 per 102 FTE 10% escalation cost	$0.60	0.60
		-		-	Badge Machine supplies - ink, badge blanks, holders	$0.20	0.20
		-		-	Central Supply stock; Copy paper for entire Department, folders, binders, tabs, covers, batteries, small office supplies.	$3.30	3.30
		-		-	Annual replacement of safety boots for the warehouse staff, 4 @$170 ea.	$0.20	0.20
		-		-	Fingerprinting for new employees increase in hirings	$0.50	0.50
		-		-	Central Supply Envelopes for entire department, used to mail MVD materials	$7.00	7.00
		-		-	Copper Pointe-Office of Internal Oversight, Albuquerque location 5% escalation cost	$5.40	5.40
		-		-	Multistate Tax Commission Membership Assessment	$15.00	15.00

	-		-	FTA Dues	($4.80)	(4.80)
	-		-	NM Society of CPAs Dues, 1 ea. Added CGFM dues 1 each $500	$0.50	0.50
	-		-	Certified Fraud Examiner Membership dues - (3-FY24 / 1-FY25 / 3 - FY28)	$0.50	0.50
	-		-	WestLaw EDGE--access to copyrighted data. 10% increase	$3.60	3.60
	-		-	Thomson Reuters - Legal library access 10% increase	$1.70	1.70
	-		-	Decrease in cost of HR and procurement Tracking System	($51.80)	(51.80)
	-		-	The Department is committed to a highly professional staff including professional licensure and the ability to obtain an advanced education.	$5.00	5.00
	-		-	OIO and OOS training cost increase @ $1k/ea	$2.00	2.00
	-		-	To allow more attendance to GFOA professional conference	$2.00	2.00
	-			IT Mtc and Svcs - Increase to maintain status quos per current renewals, not all items come up yearly, but will be covered by warranty or require replacement	$65.30	65.30
	-			Telecomm - Telephone expenses not covered by DoIT	($2.80)	(2.80)
	-			Subs and Dues - To maintain current technical subscriptions	$3.90	3.90
	-			Operating Costs	$1.10	1.10
	-			IT Equipment	$79.30	79.30
FY28 Request: General Fund	**$20,244.0**		**$9,351.7**		**$3,428.0**	**$33,023.7**
$ increase over FY27	$1,179.2		$1,152.5		$181.6	$2,513.3
% increase over FY27	6.2%		14.1%		5.6%	8.2%

Tax Administration (P573)	Salaries and Benefits (200's)		Contractual Services (300's)		Other (400's)	TOTAL
FY27 Operating Budget: General Fund	**$32,341.0**		**$1,329.3**		**$6,860.2**	**$40,530.5**
Increases (Decreases) 200		**Increases (Decreases) 300**		**Increases (Decreases) 400**		**Increases (Decreases) Total**
Reduce forced vacancy rate from 32.4% to 22.5% to hire additonal employees in high ROI Bureaus (17 positions)	$904.2	Escalation increase of 3% for Carasoft - Call Center Evaluation	$12.0	6% escalation increase for Call Center Five 9's Licenses (carasoft)	$9.6	$925.8
Added 10% to 521100 Insurance Premium per DFA guidelines	$275.3	Escalation increase of 3% for Executive Information Systems, LLC	$3.6	6% escalation increase Five9 - Long Distance rates (carasoft)	$7.8	$286.7
Reduce forced vacancy rate from 27.5% to 21% (9 positions)	$605.3	Escalation increase of 3% for FAST Enterprises LLC	$0.2	6% escalation increase for SHI Annual Microsoft Licenses GF	$15.6	$621.1
Added 10% to 521100 Insurance Premium per DFA guidelines	$83.0	Work Management software licensing	$40.0	MTC increase	$21.2	$144.2

Reclass 1 Position from C3 to C8 (PN 1251); Reclass 1 Position from C5 to C7 (PN 22794)	$52.6	Zebra assets management software licensing	$7.0	6% escalation increase Technical Communities Inc	$1.3	$60.9
Increase for Sick Leave payout based on FY26 Actuals	$8.6	Increase for Vendor annual increase Mavro Imaging LLC	$40.3	Increase per Lease for Albuquerque (MW Development)	$206.2	$255.1
Increase Overtime based on FY26 Actuals	$38.7	Increase for Vendor annual increase State Records Center & Archives	$0.1	3% escalation increase for Farmington (Middle Fork Square)	$3.3	$42.1
Increase Annual/Comp time payout based on FY26 Actuals and possible retirements	$38.8	Increase for Vendor annual increase Work Quest film shredding and electronic media destruction	$0.4	3% escalation increase for Las Cruces (McCaslin, James W)	$6.0	$45.2
		Increase for Vendor annual increase Work Quest bin rental	$0.1	Increase for In State mileage and fairs	$0.3	$0.4
		Add IBML as it was expensed in 300 Category in FY26	$92.4	Decrease In State meals and lodging	($6.4)	$86.0
				Increase trans fuel/oil	$1.2	$1.2
				Increase trans parts	$5.6	$5.6
				Increase for Vendor annual increase for Quadient	$6.5	$6.5
				Increase for Avenu;	$6.2	$6.2
				Increase Supply-Inv Exempt IT supplies	$47.4	$47.4
				Increase for Office Supplies	$31.5	$31.5
				Increase Invent Exempt	$7.0	$7.0
				Increase Rep/Recording for fingerprinting employees	$0.2	$0.2
				Increase Printing/Photo ($1,750 increase for Taxed cigarette stamps orders; $1K increase for Ricoh C86245859 additional images; $1K increase for Ricoh C86166410)	$3.8	$3.8
				Increase Mailing and Postage due to extra mailings for MVD and ACD and increaes in postage rates	$790.3	$790.3
				Increase for Rent of Equipment ($10K increase for Ricoh copiers; $86.9K for General Mailing shipping finance postage machines; $17.3K for Quadient - GMSS - Postage machines)	$114.2	$114.2
				Increase Subs and Dues ($500 increase for FTA; $1,487 increase for NAUPA)	$2.0	$2.0
				Increase for employee training and education	$8.0	$8.0
				Increase funds for Out of State travel mileage and fares	$7.5	$7.5
FY28 Request: General Fund	**$34,347.5**		**$1,525.4**		**$8,156.5**	**$44,029.4**
$ increase over FY27	$2,006.5		$196.1		$1,296.3	**$3,498.9**
% increase over FY27	6.2%		14.8%		18.9%	**8.6%**

Motor Vehicle Division (P574)	Salaries and Benefits (200's)		Contractual Services (300's)		Other (400's)	TOTAL
FY27 Operating Budget: General Fund	$18,597.0		$0.0		$0.0	$18,597.0
Increases (Decreases) 200		Increases (Decreases) 300		Increases (Decreases) 400		Increases (Decreases) Total
Added 10% to 521100 Insurance Premium per DFA guidelines	$323.8		$0.0		$0.0	$323.8
FY28 Request: General Fund	$18,920.8		$0.0		$0.0	$18,920.8
$ increase over FY27	$323.8		$0.0		$0.0	$323.8
% increase over FY27	1.7%		0.0%		0.0%	1.7%

Compliance Enforcement (P579)	Salaries and Benefits (200's)		Contractual Services (300's)		Other (400's)	TOTAL
FY27 Operating Budget: General Fund	$2,149.2		$17.4		$313.9	$2,480.5
Increases (Decreases) 200		Increases (Decreases) 300		Increases (Decreases) 400		Increases (Decreases) Total
Reclass 2 Positions (PN 67427 & 1192) from C8 to C9	$19.6	Employee training from David Markwardt no longer needed	($6.0)		$0.0	$13.6
Added 10% to 521100 Insurance Premium per DFA guidelines	$19.8	Annual maintenance and repair for four safes	$0.5		$0.0	$20.3
		Subpoenas	$1.5			$1.5
FY28 Request: General Fund	$2,188.6		$13.4		$313.9	$2,515.9
$ increase over FY27	$39.4		($4.0)		$0.0	$35.4
% increase over FY27	1.8%		-23.0%		0.0%	1.4%

AGENCY TOTAL (33300)	Salaries and Benefits (200's)		Contractual Services (300's)		Other (400's)	TOTAL
FY27 Operating Budget: General Fund	$72,152.0		$9,545.9		$10,420.5	$92,118.4
Increases (Decreases)	$3,548.9		$1,344.6		$1,477.9	$6,371.4
FY28 Request: General Fund	$75,700.9		$10,890.5		$11,898.4	$98,489.8
$ increase over FY27	$3,548.9		$1,344.6		$1,477.9	$6,371.4
% increase over FY27	4.9%		14.1%		14.2%	6.9%

S-10

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Taxation and Revenue Department — Business Unit: 33300
Fund Name: TRD - Operating Fund — Fund Number: 17200
Legal Auth. Laws of 2009, Chapter 156, Section 1 through 7
Agency: Taxation and Revenue Department — Business Unit: 33300
Fund Name: TRD - Operating Fund — Fund Number: 17200
Legal Auth. NMSA 1978 7-38-62

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		32,060,700

ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY26	0	
Other (explain in detail)	0	

Deduct:

Liabilities not reflected in FCD Reports at close of FY26	0	
Fund balance designated by law for future expenditure (non-reverting funds)	0	
Amount due to State General Fund or other fund designated by statute	0	
Other (explain in detail)	0	
FY26 revision not reflected in liabilities	0	
Total Adjustments		0
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY26		32,060,700

Add:

Projected revenue/sources (less fund balance budgeted) for FY27	23,424,300	

Deduct:

Projected total expenditures for FY27	(27,803,600)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		27,681,400

Add:

Projected revenue/sources (less fund balance requested) for FY28	25,273,000	

Deduct:

Total expenditures budgeted in appropriation request	(32,625,900)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		20,328,500

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Taxation and Revenue Department	Business Unit:	33300
Fund Name:	TRD Operating Fund-(Property Tax Division)	Fund Number:	17200
Legal Auth.	NMSA 1978 7-38-62		

BEGINNING BALANCE

1. Unreserved, undesignated fund balance (**not cash balance**) from *SHARE NMS006GL Balance Sheet Report at close of prior fiscal year*		20,356,735
ADJUSTMENTS		
Add:		
2. Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of prior fiscal year		
Other (explain in detail)		
Deduct:		
3. Liabilities at close of prior fiscal year not reflected in FCD Reports	( )	
Fund balance designated by law for future expenditure (non-reverting funds	( )	
Amount due to State General Fund or other fund designated by statute	( )	
Other (explain in detail)	( )	
4. Prior fiscal year reversion not reflected in liabilities	( )	
Total Adjustments		0
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of prior fiscal year		20,356,735
Add:		
5. Projected revenue/sources for current fiscal year (less fund balance budgeted)	6,771,674	
Deduct:		
6. Projected total expenditures for current fiscal year	(6,002,748)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of current fiscal yea		21,125,661
Add:		
7. Projected revenue/sources for next fiscal year (less fund balance requested)	7,000,000	
Deduct:		
8. Total expenditures budgeted in appropriation request	(9,033,900)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of next fiscal year		19,091,761

Check________if this form is a revision Revison No.________Date__________________

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Taxation and Revenue Department	Business Unit:	33300
Fund Name:	TRD Operating Fund-(Motor Vehicle Division)	Fund Number:	17200
Legal Auth.	Laws of 2009, Chapter 156, Section 1 through 7		

BEGINNING BALANCE

1. Unreserved, undesignated fund balance (**not cash balance**) from *SHARE NMS006GL Balance Sheet Report at close of prior fiscal year*		11,703,981
ADJUSTMENTS		
Add:		
2. Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of prior fiscal year		
Other (explain in detail)		
Deduct:		
3. Liabilities at close of prior fiscal year not reflected in FCD Reports	( )	
Fund balance designated by law for future expenditure (non-reverting funds	( )	
Amount due to State General Fund or other fund designated by statute	( )	
Other (explain in detail)	( )	
4. Prior fiscal year reversion not reflected in liabilities	( )	
Total Adjustments		0
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of prior fiscal year		11,703,981
Add:		
5. Projected revenue/sources for current fiscal year (less fund balance budgeted)	16,652,600	
Deduct:		
6. Projected total expenditures for current fiscal year	(21,800,900)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of current fiscal yea		6,555,681
Add:		
7. Projected revenue/sources for next fiscal year (less fund balance requested)	18,273,000	
Deduct:		
8. Total expenditures budgeted in appropriation request	(23,592,000)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of next fiscal year		1,236,681

Check________if this form is a revision Revison No.________Date___________________

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Taxation and Revenue Department — Business Unit: 33300

Fund Name: Weight Distance Tax Permit Fee — Fund Number: 99400

Legal Auth. NMSA 1978 7-15A-14

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		1,216,100
ADJUSTMENTS		
Add:		
Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY26	0	
Other (explain in detail)	0	
Deduct:		
Liabilities not reflected in FCD Reports at close of FY26	0	
Fund balance designated by law for future expenditure (non-reverting funds)	0	
Amount due to State General Fund or other fund designated by statute	0	
Other (explain in detail)	0	
FY26 revision not reflected in liabilities	0	
Total Adjustments		0
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY26		1,216,100
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	13,401,200	
Deduct:		
Projected total expenditures for FY27	(12,500,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		2,117,300
Add:		
Projected revenue/sources (less fund balance requested) for FY28	9,677,600	
Deduct:		
Total expenditures budgeted in appropriation request	(9,334,500)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		2,460,400

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Taxation and Revenue Department	Business Unit:	33300
Fund Name:	Weight Distance Tax Permit Fee	Fund Number:	99400
Legal Auth.	NMSA 1978 7-15A-14		

BEGINNING BALANCE		
1. Unreserved, undesignated fund balance (**not cash balance**) from *SHARE NMS006GL Balance Sheet Report at close of prior fiscal year*		1,822,680
ADJUSTMENTS		
Add:		
2. Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of prior fiscal year	0	
	0	
Other (explain in detail)		
Deduct:		
3. Liabilities at close of prior fiscal year not reflected in FCD Reports	(0)	
Fund balance designated by law for future expenditure (non-reverting funds	(0)	
Amount due to State General Fund or other fund designated by statute	(0)	
Other (explain in detail)	(0)	
4. Prior fiscal year reversion not reflected in liabilities	( )	
Total Adjustments		0
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of prior fiscal year		1,822,680
Add:		
5. Projected revenue/sources for current fiscal year (less fund balance budgeted)	9,677,635	
Deduct:		
6. Projected total expenditures for current fiscal year	(10,284,265)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of current fiscal yea		1,216,051
Add:		
7. Projected revenue/sources for next fiscal year (less fund balance requested)	9,677,635	
Estimated reverted amount to Fund 99400 for ZH9002	3,723,607	
Deduct:		
8. Total expenditures budgeted in appropriation request	(12,500,000)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of current fiscal yea		2,117,293
Add:		
7. Projected revenue/sources for next fiscal year (less fund balance requested)	9,677,635	
Deduct:		
8. Total expenditures budgeted in appropriation request	(9,334,500)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of next fiscal year		2,460,429

Check_______if this form is a revision   Revison No.______Date______________

S-13

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
33300	P572-R	Program Support	520100	Exempt Perm Positions P/T&F/T	957.51453	880.5	1062.1	0	0	0	0.0
			520300	Classified Perm Positions F/T	12113.91462	13882.9	14336.1	0	0	0	0.0
			520500	Temporary Positions F/T & P/T	10.33632	0	0	0	0	0	0.0
			520600	Paid Unused Sick Leave	21.44899	23.5	23.5	0	0	0	0.0
			520700	Overtime & Other Premium Pay	169.27076	113.5	1	0	0	0	0.0
			520710	Longevity Pay	0	0	112.5	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	54.54146	28.6	28.6	0	0	0	0.0
			521100	Group Insurance Premium	1515.9826	1735.8	1962.4	0	0	0	0.0
			521200	Retirement Contributions	2570.5355	2045	2263.3	0	0	0	0.0
			521300	F I C A	999.17533	935.8	983.3	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	1.37261	1.6	1.6	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	31.4795	17.1	26.3	0	0	0	0.0
			521500	Unemployment Comp Premium	1.98307	15.6	9.3	0	0	0	0.0
			521600	Employee Liability Ins Premium	48.94143	102.4	131.8	0	0	0	0.0
			521700	RHC Act Contributions	267.20872	237.2	257	0	0	0	0.0
			535200	Professional Services	448.73524	371.1	402.2	0	0	0	0.0
			535300	Other Services	65.29646	68.5	21.3	0	0	0	0.0
			535400	Audit Services	278.57784	333.3	328.4	0	0	0	0.0
			535500	Attorney Services	0	94.3	144.3	0	0	0	0.0
			535600	IT Services	6299.33568	7332	8455.5	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	1.81394	2	2	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	2.80563	13.1	20.1	0	0	0	0.0
			542500	Transp - Fuel & Oil	3.66668	3.5	3.5	0	0	0	0.0
			542600	Transp - Parts & Supplies	5.99778	0.4	2	0	0	0	0.0
			542700	Transp - Transp Insurance	0.09365	0.1	0.1	0	0	0	0.0
			542800	State Transp Pool Charges	42.1456	53.2	42.4	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	4.17225	22.3	22.3	0	0	0	0.0
			543300	Maint - Buildings & Structures	0.1266	2.1	2.1	0	0	0	0.0
			543400	Maint - Property Insurance	0	0.1	0.1	0	0	0	0.0
			543820	Maintenance IT	4.23134	38.5	40.8	0	0	0	0.0
			543830	IT HW/SW Agreements	1652.80354	1248.2	1323.2	0	0	0	0.0

				544000	Supply Inventory IT	288.28351	150.1	175.8	0	0	0	0.0
				544100	Supplies-Office Supplies	120.58264	49.8	53.7	0	0	0	0.0
				544200	Supplies-Medical,Lab,Personal	0.40642	0	0	0	0	0	0.0
				544700	Supplies-Clothng,Unifrms,Linen	0.46063	0.5	0.7	0	0	0	0.0
				544900	Supplies-Inventory Exempt	46.60587	3	3	0	0	0	0.0
				545600	Reporting & Recording	1.15833	0.5	1	0	0	0	0.0
				545700	ISD Services	246.57128	150.4	172.6	0	0	0	0.0
				545710	DOIT HCM Assessment Fees	61.6	66.5	64.6	0	0	0	0.0
				545900	Printing & Photo Services	150.58774	143.2	150.2	0	0	0	0.0
				546100	Postage & Mail Services	60	0	0	0	0	0	0.0
				546310	Utilities - Sewer/Garbage	0.46531	0	0	0	0	0	0.0
				546400	Rent Of Land & Buildings	172.05786	204.4	209.7	0	0	0	0.0
				546500	Rent Of Equipment	52.16559	38.1	52	0	0	0	0.0
				546600	Communications	18.57816	12.8	10	0	0	0	0.0
				546610	DOIT Telecommunications	206.79532	280.8	255.4	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	396.58576	470.6	439.2	0	0	0	0.0
				546709	Subscription & Due Interagency	0	1	1	0	0	0	0.0
				546800	Employee Training & Education	60.93559	65.2	72.2	0	0	0	0.0
				546900	Advertising	1.73776	1	1	0	0	0	0.0
				547000	Legal Settlements	7.5	0	0	0	0	0	0.0
				547900	Miscellaneous Expense	13.03981	3	3	0	0	0	0.0
				548300	Information Tech Equipment	157.07819	160.9	240.2	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	11.42725	39.6	41.6	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	22.48726	21.5	22.5	0	0	0	0.0
Subtotal for:	**33300**	**P572-R**	**Program Support**			**29670.61795**	**31465.1**	**33978.5**	**0**	**0**	**0**	**0.0**

					2025-26	2026-27	Request		Recommendation		
BusUnit			Line Item		Actuals	Opbud	Base	Expansion	Base	Expansion	Opbud
33300	P573-R	Tax Administration	520100	Exempt Perm Positions P/T&F/T	173.0277	273.9	288.9	0	0	0	0.0
			520200	Term Positions	1488.43924	2051.5	2091.5	0	0	0	0.0
			520300	Classified Perm Positions F/T	20912.4543	22879.8	23831.5	0	0	0	0.0
			520400	Classified Perm Positions P/T	43.7966	184	184	0	0	0	0.0
			520500	Temporary Positions F/T & P/T	49.6013	95.9	102.5	0	0	0	0.0
			520600	Paid Unused Sick Leave	14.40325	7.4	7.4	0	0	0	0.0
			520700	Overtime & Other Premium Pay	333.1876	193.9	253.9	0	0	0	0.0
			520710	Longevity Pay	0.08077	0	0	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	92.60373	61.7	86.7	0	0	0	0.0
			520900	Differential Pay	0	2.4	2.4	0	0	0	0.0
			521100	Group Insurance Premium	4051.85698	3427.2	3980.5	0	0	0	0.0
			521200	Retirement Contributions	4382.04296	3913.9	4097.4	0	0	0	0.0
			521300	F I C A	1691.7728	1472.3	1542.2	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	3.38372	6	6	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	84.67984	57.6	70.2	0	0	0	0.0
			521500	Unemployment Comp Premium	5.33443	31.7	24.8	0	0	0	0.0
			521600	Employee Liability Ins Premium	131.65244	235.6	351.9	0	0	0	0.0
			521700	RHC Act Contributions	455.51503	406.1	425.6	0	0	0	0.0
			535200	Professional Services	201.7146	930	982.3	0	0	0	0.0
			535300	Other Services	10.9519	81.3	90.1	0	0	0	0.0
			535400	Audit Services	0	16.6	8.4	0	0	0	0.0
			535500	Attorney Services	0	1.8	1.8	0	0	0	0.0
			535600	IT Services	102.31958	308	451.2	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	1.22922	3	3.3	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	0.60993	11.1	4.7	0	0	0	0.0
			542500	Transp - Fuel & Oil	3.14263	8.1	9.3	0	0	0	0.0
			542600	Transp - Parts & Supplies	0.5229	2.7	8.3	0	0	0	0.0
			542700	Transp - Transp Insurance	0.25188	0.3	0.2	0	0	0	0.0
			542800	State Transp Pool Charges	68.28864	78.2	75.4	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	59.58492	160.1	166.7	0	0	0	0.0
			543300	Maint - Buildings & Structures	8.88528	0	0	0	0	0	0.0
			543830	IT HW/SW Agreements	719.87797	852.9	925.1	0	0	0	0.0
			544000	Supply Inventory IT	64.79762	80	145.1	0	0	0	0.0
			544100	Supplies-Office Supplies	47.45843	19.1	50.6	0	0	0	0.0
			544200	Supplies-Medical,Lab,Personal	1.06482	0	0	0	0	0	0.0
			544900	Supplies-Inventory Exempt	44.44169	12	19	0	0	0	0.0

				545600	Reporting & Recording	0.88775	8.3	8.5	0	0	0	0.0
				545700	ISD Services	223.5307	364.3	460.7	0	0	0	0.0
				545710	DOIT HCM Assessment Fees	165.704	175.2	172.5	0	0	0	0.0
				545900	Printing & Photo Services	54.16764	121.5	72.8	0	0	0	0.0
				546100	Postage & Mail Services	2276.13889	2056.7	2847	0	0	0	0.0
				546400	Rent Of Land & Buildings	1772.72326	2033.8	2249.3	0	0	0	0.0
				546500	Rent Of Equipment	328.43915	232.5	346.7	0	0	0	0.0
				546600	Communications	180.18147	51.4	51.4	0	0	0	0.0
				546610	DOIT Telecommunications	298.84665	737.5	681.6	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	239.26851	260	262	0	0	0	0.0
				546800	Employee Training & Education	60.37609	90.7	98.7	0	0	0	0.0
				546900	Advertising	3.45379	83.3	83.3	0	0	0	0.0
				547900	Miscellaneous Expense	17.856	1.7	1.7	0	0	0	0.0
				547999	Request to Pay Prior Year	4.1506	0	0	0	0	0	0.0
				548200	Furniture & Fixtures	0.0002	0	0	0	0	0	0.0
				548300	Information Tech Equipment	54.13147	0	0	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	8.35231	39.9	47.4	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	14.38318	51.5	51.5	0	0	0	0.0
Subtotal for:	**33300**	**P573-R**	**Tax Administration**			**40951.56636**	**44174.4**	**47724**	**0**	**0**	**0**	**0.0**

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
33300	P574-R	Motor Vehicle Division	520100	Exempt Perm Positions P/T&F/T	163.04346	136.5	136.5	0	0	0	0.0
			520200	Term Positions	131.56639	152.8	152.8	0	0	0	0.0
			520300	Classified Perm Positions F/T	16204.50014	16905.3	16844.9	0	0	0	0.0
			520600	Paid Unused Sick Leave	7.86749	5.4	5.4	0	0	0	0.0
			520700	Overtime & Other Premium Pay	194.20535	151.1	40.4	0	0	0	0.0
			520710	Longevity Pay	0	0	110.7	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	67.8703	42	42	0	0	0	0.0
			521100	Group Insurance Premium	3107.9377	3238.4	3562.2	0	0	0	0.0
			521200	Retirement Contributions	3201.93847	3322.7	3322.7	0	0	0	0.0
			521300	F I C A	1237.58276	1052	1052	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	2.95667	3	3	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	59.20292	32	49.2	0	0	0	0.0
			521500	Unemployment Comp Premium	3.7295	29.2	17.4	0	0	0	0.0
			521600	Employee Liability Ins Premium	92.04325	191.5	246.5	0	0	0	0.0
			521700	RHC Act Contributions	332.85852	343.6	343.6	0	0	0	0.0
			523200	COVID Related Time Worked	1.50002	0	0	0	0	0	0.0
			535200	Professional Services	556.60137	61	333.7	0	0	0	0.0
			535300	Other Services	139.75567	1155.8	204.9	0	0	0	0.0
			535400	Audit Services	0	40	0	0	0	0	0.0
			535500	Attorney Services	0	1	1	0	0	0	0.0
			535600	IT Services	4544.11185	4692.4	6595	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0.27836	27.6	22.2	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	12.9496	3.6	32.6	0	0	0	0.0
			542500	Transp - Fuel & Oil	7.45811	12	26	0	0	0	0.0
			542600	Transp - Parts & Supplies	0.379	3	12.1	0	0	0	0.0
			542700	Transp - Transp Insurance	0.1761	0.2	0.1	0	0	0	0.0
			542800	State Transp Pool Charges	83.87856	108.1	105	0	0	0	0.0
			543100	Maint - Grounds & Roadways	0	1	1	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	125.63316	200	160.4	0	0	0	0.0
			543300	Maint - Buildings & Structures	0	10	15	0	0	0	0.0
			543830	IT HW/SW Agreements	578.50913	802.7	633.7	0	0	0	0.0
			544000	Supply Inventory IT	10.64392	12.5	30.9	0	0	0	0.0
			544100	Supplies-Office Supplies	30.86362	40.7	30	0	0	0	0.0

				544200	Supplies-Medical,Lab,Personal	0	1	5	0	0	0	0.0
				544400	Supplies-Field Supplies	0.38741	1	2.5	0	0	0	0.0
				544900	Supplies-Inventory Exempt	1.30059	20	30	0	0	0	0.0
				545600	Reporting & Recording	2.32502	10	12	0	0	0	0.0
				545700	ISD Services	178.8452	281.3	322.7	0	0	0	0.0
				545710	DOIT HCM Assessment Fees	115.85	124.4	120.8	0	0	0	0.0
				545900	Printing & Photo Services	5414.77476	6285.4	7541.3	0	0	0	0.0
				546100	Postage & Mail Services	438.89787	201.3	299.2	0	0	0	0.0
				546400	Rent Of Land & Buildings	2736.58906	3499.6	3342.5	0	0	0	0.0
				546409	Rent Expense - Interagency	22.921	39.6	39.6	0	0	0	0.0
				546500	Rent Of Equipment	162.69333	205	205	0	0	0	0.0
				546600	Communications	60.88213	260	719.5	0	0	0	0.0
				546610	DOIT Telecommunications	917.87214	525.2	477.5	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	536.31159	622.3	724.2	0	0	0	0.0
				546800	Employee Training & Education	7.464	55.4	49.8	0	0	0	0.0
				546900	Advertising	0	5	5	0	0	0	0.0
				547900	Miscellaneous Expense	22.319	10	10	0	0	0	0.0
				547999	Request to Pay Prior Year	31.45194	0	0	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	0.31369	24.2	6.3	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	10.18023	18.4	6	0	0	0	0.0
				555100	Other Financing Uses	10094.5	11900	8694.5	0	0	0	0.0
Subtotal for:	**33300**	**P574-R**	**Motor Vehicle Division**			**51655.92035**	**56866.2**	**58746.3**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
33300	P575-R	Property Tax Division	520100	Exempt Perm Positions P/T&F/T	142.03072	102.4	142.4	0	0	0	0.0
			520300	Classified Perm Positions F/T	2710.4004	2841.6	3225.3	0	0	0	0.0
			520600	Paid Unused Sick Leave	0.52314	1.9	5.6	0	0	0	0.0
			520700	Overtime & Other Premium Pay	37.02968	17.1	32.1	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	21.93852	15	20	0	0	0	0.0
			521100	Group Insurance Premium	397.5414	1106	1384.1	0	0	0	0.0
			521200	Retirement Contributions	553.77038	568.6	646.9	0	0	0	0.0
			521300	F I C A	215.95632	204.4	232.6	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.37486	0.4	0.4	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	7.33329	4	6.1	0	0	0	0.0
			521500	Unemployment Comp Premium	0.46196	3.6	2.1	0	0	0	0.0
			521600	Employee Liability Ins Premium	11.40113	23.7	30.5	0	0	0	0.0
			521700	RHC Act Contributions	57.56415	79.3	90.2	0	0	0	0.0
			535200	Professional Services	191.33152	430	490	0	0	0	0.0
			535300	Other Services	0.76776	183.8	223	0	0	0	0.0
			535500	Attorney Services	110.26637	125.8	250	0	0	0	0.0
			535600	IT Services	334.41601	577.7	530	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	2.35368	8	8	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	228.97755	333.9	334.8	0	0	0	0.0
			542300	Brd & Comm Mbr Meals & Lodging	16.80616	36	25	0	0	0	0.0
			542310	Brd & Comm Mbr Mileage & Fares	1.60396	0	0	0	0	0	0.0
			542500	Transp - Fuel & Oil	22.86914	53.3	55	0	0	0	0.0
			542600	Transp - Parts & Supplies	0.46929	2.5	2	0	0	0	0.0
			542700	Transp - Transp Insurance	0.02181	0	0	0	0	0	0.0
			542800	State Transp Pool Charges	84.08406	110.3	111.9	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0.045	0	0	0	0	0	0.0
			543300	Maint - Buildings & Structures	0.29719	0	0	0	0	0	0.0
			543830	IT HW/SW Agreements	32.04759	50	50	0	0	0	0.0
			544000	Supply Inventory IT	23.67855	68.7	63.2	0	0	0	0.0
			544100	Supplies-Office Supplies	12.31538	22.7	20	0	0	0	0.0
			544400	Supplies-Field Supplies	0.08356	0	0	0	0	0	0.0
			544900	Supplies-Inventory Exempt	2.69172	0	2	0	0	0	0.0
			545600	Reporting & Recording	0.38973	60	60	0	0	0	0.0
			545700	ISD Services	28.13325	34.8	40	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	14.35	15.4	15	0	0	0	0.0
			545900	Printing & Photo Services	8.231	5	6	0	0	0	0.0
			546100	Postage & Mail Services	117.74861	150	150	0	0	0	0.0
			546400	Rent Of Land & Buildings	65.01451	70	70	0	0	0	0.0

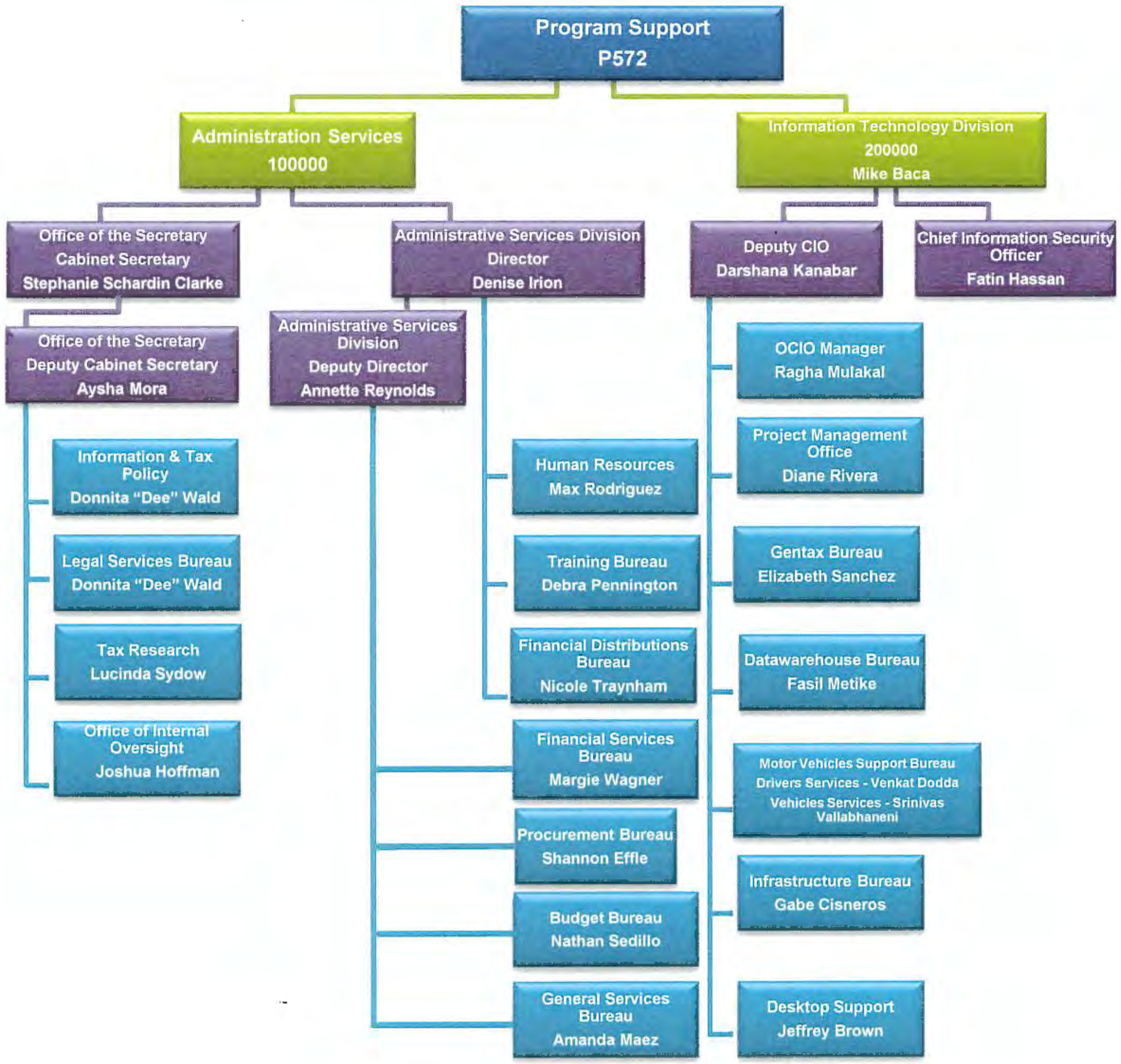
				546500	Rent Of Equipment	45.1374	70	70	0	0	0	0.0
				546600	Communications	0.73176	0	0	0	0	0	0.0
				546610	DOIT Telecommunications	34.48917	65.1	59.2	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	48.88925	124.7	124.5	0	0	0	0.0
				546800	Employee Training & Education	44.98178	70	70	0	0	0	0.0
				546900	Advertising	260.5116	200	250	0	0	0	0.0
				547900	Miscellaneous Expense	0.6887	0	1	0	0	0	0.0
				548800	Automotive & Aircraft	0	100	110	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	5.02925	40	10	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	7.52912	0	15	0	0	0	0.0
Subtotal for:	**33300**	**P575-R**	**Property Tax Division**			**5903.30738**	**7975.7**	**9033.9**	**0**	**0**	**0**	**0.0**
33300						**57559.22773**	**64841.9**	**65780.2**	**0**	**0**	**0**	**0.0**

					2025-26	2026-27	Request		Recommendation		
BusUnit			Line Item		Actuals	Opbud	Base	Expansion	Base	Expansion	Opbud
33300	P579-R	Compliance Enforcement	520100	Exempt Perm Positions P/T&F/T	28.97884	94	94	0	0	0	0.0
			520300	Classified Perm Positions F/T	1197.73013	1482.8	1493.8	0	0	0	0.0
			520700	Overtime & Other Premium Pay	15.02563	15	15	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	0.17385	4.2	4.2	0	0	0	0.0
			521100	Group Insurance Premium	120.12328	197.7	217.5	0	0	0	0.0
			521200	Retirement Contributions	238.21815	222.6	225.5	0	0	0	0.0
			521300	F I C A	92.6379	92.5	93.7	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.1552	0.2	0.2	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	3.93494	2.1	3.3	0	0	0	0.0
			521500	Unemployment Comp Premium	0.24788	1.9	1.2	0	0	0	0.0
			521600	Employee Liability Ins Premium	6.11768	12.7	16.4	0	0	0	0.0
			521700	RHC Act Contributions	24.7487	23.5	23.8	0	0	0	0.0
			535100	Medical Services	1.40323	4.6	4.6	0	0	0	0.0
			535200	Professional Services	0	6	0	0	0	0	0.0
			535300	Other Services	0.61946	4.8	4.8	0	0	0	0.0
			535600	IT Services	0.19149	2	4	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0.02089	0.4	0.4	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	1.82892	3	3	0	0	0	0.0
			542500	Transp - Fuel & Oil	2.3	2.8	2.8	0	0	0	0.0
			542600	Transp - Parts & Supplies	0.02078	2	2	0	0	0	0.0
			542700	Transp - Transp Insurance	0.0117	0	0	0	0	0	0.0
			542800	State Transp Pool Charges	12.80256	16.9	14.1	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0	1.5	1.5	0	0	0	0.0
			543830	IT HW/SW Agreements	25.55677	0	0	0	0	0	0.0
			544000	Supply Inventory IT	1.32198	28.4	32.5	0	0	0	0.0
			544100	Supplies-Office Supplies	1.29877	0.5	0.5	0	0	0	0.0
			544200	Supplies-Medical,Lab,Personal	0.29789	0	0	0	0	0	0.0
			544400	Supplies-Field Supplies	5.68313	8	8	0	0	0	0.0
			544700	Supplies-Clothng,Unifrms,Linen	1.19582	1.5	1.5	0	0	0	0.0
			544900	Supplies-Inventory Exempt	8.8044	0	0	0	0	0	0.0
			545600	Reporting & Recording	2.13062	1	1	0	0	0	0.0
			545700	ISD Services	13.67459	18.7	21.5	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	7.7	8.3	8	0	0	0	0.0
			545810	GCD Radio Communications Svc:	21.516	23.2	22.6	0	0	0	0.0
			545900	Printing & Photo Services	2.54964	1.3	1.3	0	0	0	0.0
			546100	Postage & Mail Services	4.376	0.9	0.9	0	0	0	0.0

			546400	Rent Of Land & Buildings	109.6261	140	140	0	0	0	0.0
			546500	Rent Of Equipment	3.89844	4.7	4.7	0	0	0	0.0
			546600	Communications	1.45728	1.3	1.3	0	0	0	0.0
			546610	DOIT Telecommunications	16.03993	34.9	31.7	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	3.80494	7.1	7.1	0	0	0	0.0
			546800	Employee Training & Education	11.92829	7.5	7.5	0	0	0	0.0
			546809	Emp Train & Edu InterSt Agency	0.8	0	0	0	0	0	0.0
			547900	Miscellaneous Expense	1.197	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	1.67773	0	0	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	1.7526	0	0	0	0	0	0.0
Subtotal for:	**33300**	**P579-R**	**Compliance Enforcement**		**1995.57913**	**2480.5**	**2515.9**	**0**	**0**	**0**	**0.0**
33300					**72617.7634**	**78120**	**84218.4**	**0**	**0**	**0**	**0.0**

P572
Program Support

Taxation & Revenue Department
Program Support



State of New Mexico
P-1 Program Overview

Program Description:

The purpose of Program Support is to provide internal services including information system resources, human resources (including training), finance and accounting, internal audit, revenue forecasting, tax policy and legal to equip agency personnel with the resources needed to meet departmental objectives. For the general public, the program participates in hearings about resolving taxpayer protests and provides stakeholders with reliable information regarding the state's tax programs. The Tax Information and Policy Office issues the Department's revenue rulings, manages the bill analysis process, promulgates the Department's regulations, and publishes tax forms. Program Support consists of the Office of the Secretary, Administrative Services and Information Technology (includes the GenTax and Tapestry support for various tax programs and motor vehicle programs).

Primary Services:

Program Support assures the Department meets its vision, mission and objectives by providing Department management and guidance; sound tax policy and accurate information; administrative and fiscal management support; and taxpayer customer service. This program ensures the Department meets statutory/regulatory and internal administrative requirements by performing effectively, efficiently and in a positive fashion. Program Support assists the four other programs of the Department to meet their respective goals and objectives. Customer service and retaining FTE levels are important to meet performance measures not only for Program Support but for Tax & Rev as a whole.

The Information Technology Division (ITD) supports the mission, strategic goals, strategic actions, and project initiatives necessary for effective management of Tax & Rev. ITD supports all technology and systems collecting revenues and distributing over $20 billion of state, local and tribal revenue annually; and supports Motor Vehicle Systems & services with over $400 million in annual revenues. These systems provide technology-based solutions for the collection of taxes and for processing transactions related to the Motor Vehicle Department. Additionally, the Property Tax system supports the local government with administration of ad valorem taxes in the state.

Major Issues and Accomplishments:

- Successful implementation of legislative changes, version upgrades, service packs, and mandated security requirements
- Successful implementation of Mobile Driver's License (MDL) and Non-Traditional Communication Registry
- Millions of frauds prevented with Fast Identity Verification Services (FIVS)
- Multiple improvements with federal partners in MVD systems
- Implementation of voter rights act changes including new point of sale devices that streamlined voter registration and improved payment channels by replacing signature pads.
- Improved Cybersecurity with Managed Detection and Response (MDR) that provides 24x7 monitoring of IT systems to detect, respond, and recover from cyber-attacks.
- Increased website accessibility
- Resolved IT outstanding findings in IRS safeguard report, continued payment card industry data security (PCI-DSS) compliance, and met all deadlines in response to 2025 IRS IT audits with minimal findings.
- Met all statutory interagency data sharing requirements including the Family Income Index, Easy Enrollment, and Health Care Quality Surcharge.

Overview of Request: Program Support requests an increase of 8.2% in General Fund. This includes the final transition amount of $1,000.0 thousand in IT costs from non-recurring to recurring (licensing for Fast collection and fraud prevention services implemented) and $697.0 thousand to reduce the forced vacancy rate. Excluding the base budget increase of $1,697,300, the General Fund increase is 2.7% for increased costs associated with 10% health insurance premium increase, contracts, GSD rates, DOIT rates, audit rates and purchase of small IT hardware and equipment to maintain status quo operations.

The ITD request is increased by $1,777.8 thousand, of which the General Fund represents the total increase. The base increase for ITD represents $1,777.8 thousand. The increases in all categories will allow daily operations to meet all statutorily mandated initiatives for tax programs and addresses budget shortfall that was covered in Special appropriation in the last three years to meet licensing and services costs associated with FIVS and Fast Compliance Services (FCS).

Programmatic Changes: Program Support will continue to support related priorities, policies, mandates, and programmatic changes related to revenue generation.

The Department continues to require additional technology growth and support due to legislative mandates. ITD will continue to achieve these through staff, contractual support, and infrastructure.

Base Budget Justification The most significant increase is the final transition amount for IT costs from nonrecurring to recurring (licensing for Fast Collection Services (FCS) and Fast Identity Verification System (FIVS)) in the amount of $1,000.0 thousand. Prioritizing staffing to reduce the vacancy rate represents the next increase for the P-Code at $697.3 thousand.

Program Support

BU	PCode	Department
33300	P572	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE								
111	General Fund Transfers	29,522.6	28,716.4	30,510.4	0.0	33,023.8	0.0	33,023.8
112	Other Transfers	0.0	1,537.4	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	951.0	1,035.5	954.7	0.0	954.7	0.0	954.7
150	Fund Balance	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS		**30,473.6**	**31,289.3**	**31,465.1**	**0.0**	**33,978.5**	**0.0**	**33,978.5**
REVENUE		**30,473.6**	**31,289.3**	**31,465.1**	**0.0**	**33,978.5**	**0.0**	**33,978.5**
EXPENSE								
200	Personal services and employee benefits	19,028.0	18,763.7	20,019.5	24,251.1	21,198.8	0.0	21,198.8
300	Contractual services	8,199.2	7,091.9	8,199.2	0.0	9,351.7	0.0	9,351.7
400	Other	3,246.4	3,815.0	3,246.4	0.0	3,428.0	0.0	3,428.0
EXPENDITURES		**30,473.6**	**29,670.6**	**31,465.1**	**24251.06**	**33,978.5**	**0.0**	**33,978.5**
EXPENSE		**30,473.6**	**29,670.6**	**31,465.1**	**24251.06**	**33,978.5**	**0.0**	**33,978.5**
FTE POSITIONS								
810	Permanent	176.00	131.70	177.00	174.70	177.00	0.00	177.00
FTEs		**176.00**	**131.70**	**177.00**	**174.70**	**177.00**	**0.00**	**177.00**
FTE POSITIONS		**176.00**	**131.70**	**177.00**	**174.70**	**177.00**	**0.00**	**177.00**

Program Support

BU	PCode	Department
33300	P572	000000

State of New Mexico
S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2025-26	2025-26	2026-27	2027-28	-------- FY 2028 Agency Request --------		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	29,522.6	28,716.4	30,510.4	0.0	33,023.8	0.0	33,023.8
111	**General Fund Transfers**	**29,522.6**	**28,716.4**	**30,510.4**	**0.0**	**33,023.8**	**0.0**	**33,023.8**
499905	Other Financing Sources	0.0	1,537.4	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**1,537.4**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
406401	Cannabis Admin Fee	0.0	449.1	421.4	0.0	421.4	0.0	421.4
496302	Workers' Comp. Assessmer	230.3	195.0	230.3	0.0	230.3	0.0	230.3
496901	Miscellaneous Revenue	0.0	260.3	0.0	0.0	0.0	0.0	0.0
496902	Miscellaneous Revenue	720.7	131.2	303.0	0.0	303.0	0.0	303.0
130	**Other Revenues**	**951.0**	**1,035.5**	**954.7**	**0.0**	**954.7**	**0.0**	**954.7**
325900	Restricted FB - Gov	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
150	**Fund Balance**	**0.0**	**(0.0)**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL REVENUE		**30,473.6**	**31,289.3**	**31,465.1**	**0.0**	**33,978.5**	**0.0**	**33,978.5**
520100	Exempt Perm Positions P/T&	880.5	957.5	880.5	1,107.6	1,062.1	0.0	1,062.1
520300	Classified Perm Positions F/	13,541.6	12,113.9	13,882.9	16,313.8	14,336.1	0.0	14,336.1
520500	Temporary Positions F/T & F	0.0	10.3	0.0	0.3	0.0	0.0	0.0
520600	Paid Unused Sick Leave	23.5	21.4	23.5	0.0	23.5	0.0	23.5
520700	Overtime & Other Premium I	22.1	169.3	113.5	0.0	1.0	0.0	1.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	112.5	0.0	112.5
520800	Annl & Comp Paid At Separ:	28.6	54.5	28.6	0.0	28.6	0.0	28.6
521100	Group Insurance Premium	1,229.6	1,516.0	1,735.8	2,041.4	1,962.4	0.0	1,962.4
521200	Retirement Contributions	2,045.0	2,570.5	2,045.0	3,348.9	2,263.3	0.0	2,263.3
521300	F I C A	935.8	999.2	935.8	1,071.9	983.3	0.0	983.3
521400	Workers' Comp Assessmeni	1.6	1.4	1.6	0.0	1.6	0.0	1.6
521410	GSD Work Comp Insur Prer	31.5	31.5	17.1	0.0	26.3	0.0	26.3
521500	Unemployment Comp Premi	2.0	2.0	15.6	0.0	9.3	0.0	9.3
521600	Employee Liability Ins Premi	49.0	48.9	102.4	0.0	131.8	0.0	131.8
521700	RHC Act Contributions	237.2	267.2	237.2	367.2	257.0	0.0	257.0
200	**Personal services and em;**	**19,028.0**	**18,763.7**	**20,019.5**	**24,251.1**	**21,198.8**	**0.0**	**21,198.8**
535200	Professional Services	406.1	448.7	371.1	0.0	402.2	0.0	402.2
535300	Other Services	68.3	65.3	68.5	0.0	21.3	0.0	21.3

535400	Audit Services	298.3	278.6	333.3	0.0	328.4	0.0	328.4
535500	Attorney Services	79.3	0.0	94.3	0.0	144.3	0.0	144.3
535600	IT Services	7,347.2	6,299.3	7,332.0	0.0	8,455.5	0.0	8,455.5
300	**Contractual services**	**8,199.2**	**7,091.9**	**8,199.2**	**0.0**	**9,351.7**	**0.0**	**9,351.7**
542100	Employee I/S Mileage & Far	2.0	1.8	2.0	0.0	2.0	0.0	2.0
542200	Employee I/S Meals & Lodgi	13.1	2.8	13.1	0.0	20.1	0.0	20.1
542500	Transp - Fuel & Oil	3.5	3.7	3.5	0.0	3.5	0.0	3.5
542600	Transp - Parts & Supplies	0.4	6.0	0.4	0.0	2.0	0.0	2.0
542700	Transp - Transp Insurance	0.1	0.1	0.1	0.0	0.1	0.0	0.1
542800	State Transp Pool Charges	42.0	42.1	53.2	0.0	42.4	0.0	42.4
543200	Maint - Furn, Fixt, Equipmen	22.3	4.2	22.3	0.0	22.3	0.0	22.3
543300	Maint - Buildings & Structure	2.1	0.1	2.1	0.0	2.1	0.0	2.1
543400	Maint - Property Insurance	0.1	0.0	0.1	0.0	0.1	0.0	0.1
543820	Maintenance IT	38.5	4.2	38.5	0.0	40.8	0.0	40.8
543830	IT HW/SW Agreements	1,360.6	1,652.8	1,248.2	0.0	1,323.2	0.0	1,323.2
544000	Supply Inventory IT	151.4	288.3	150.1	0.0	175.8	0.0	175.8
544100	Supplies-Office Supplies	49.8	120.6	49.8	0.0	53.7	0.0	53.7
544200	Supplies-Medical,Lab,Perso	0.0	0.4	0.0	0.0	0.0	0.0	0.0
544700	Supplies-Clothng,Unifrms,Li	0.5	0.5	0.5	0.0	0.7	0.0	0.7
544900	Supplies-Inventory Exempt	3.0	46.6	3.0	0.0	3.0	0.0	3.0
545600	Reporting & Recording	0.5	1.2	0.5	0.0	1.0	0.0	1.0
545700	ISD Services	100.1	246.6	150.4	0.0	172.6	0.0	172.6
545710	DOIT HCM Assessment Fee	63.0	61.6	66.5	0.0	64.6	0.0	64.6
545900	Printing & Photo Services	143.2	150.6	143.2	0.0	150.2	0.0	150.2
546100	Postage & Mail Services	0.0	60.0	0.0	0.0	0.0	0.0	0.0
546310	Utilities - Sewer/Garbage	0.0	0.5	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	204.4	172.1	204.4	0.0	209.7	0.0	209.7
546500	Rent Of Equipment	38.1	52.2	38.1	0.0	52.0	0.0	52.0
546600	Communications	12.8	18.6	12.8	0.0	10.0	0.0	10.0
546610	DOIT Telecommunications	263.2	206.8	280.8	0.0	255.4	0.0	255.4
546700	Subscriptions/Dues/License	459.6	396.6	470.6	0.0	439.2	0.0	439.2
546709	Subscription & Due Interage	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Educa	50.7	60.9	65.2	0.0	72.2	0.0	72.2
546900	Advertising	1.0	1.7	1.0	0.0	1.0	0.0	1.0
547000	Legal Settlements	0.0	7.5	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	3.0	13.0	3.0	0.0	3.0	0.0	3.0
548300	Information Tech Equipment	158.9	157.1	160.9	0.0	240.2	0.0	240.2

549600	Employee O/S Mileage & Fa	36.0	11.4	39.6	0.0	41.6	0.0	41.6
549700	Employee O/S Meals & Lodg	21.5	22.5	21.5	0.0	22.5	0.0	22.5
400	**Other**	**3,246.4**	**3,815.0**	**3,246.4**	**0.0**	**3,428.0**	**0.0**	**3,428.0**
TOTAL EXPENSE		**30,473.6**	**29,670.6**	**31,465.1**	**24,251.1**	**33,978.5**	**0.0**	**33,978.5**
810	Permanent	176.00	131.70	177.00	174.70	177.00	0.00	177.00
810	**Permanent**	**176.00**	**131.70**	**177.00**	**174.70**	**177.00**	**0.00**	**177.00**
TOTAL FTE POSITIONS		**176.00**	**131.70**	**177.00**	**174.70**	**177.00**	**0.00**	**177.00**

REV EXP COMPARISON

(Dollars in Thousands)

33300 - Taxation and Revenue Department

P572 - Program Support

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals:	**33,023.8**	**954.7**	**0.0**	**0.0**	**33,978.5**
Personal services and employee benefits	20,244.1	954.7	0.0	0.0	21198.8
Contractual services	9,351.7	0.0	0.0	0.0	9351.7
Other	3,428.0	0.0	0.0	0.0	3428
USES Total:	**33,023.8**	**954.7**	**0.0**	**0.0**	**33,978.5**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Program Support

BU	PCode	Department
33300	P572	000000

State of New Mexico

E4/E5 Summary

(Dollars in Thousands)

	2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
520100 Exempt Perm Positions P/T&F/T	957.5	880.5	1,062.1	0.0	0.0	0.0	1,062.1
520300 Classified Perm Positions F/T	12,113.9	13,882.9	13,650.9	685.2	0.0	0.0	14,336.1
520500 Temporary Positions F/T & P/T	10.3	0.0	0.0	0.0	0.0	0.0	0.0
520600 Paid Unused Sick Leave	21.4	23.5	23.5	0.0	0.0	0.0	23.5
520700 Overtime & Other Premium Pay	169.3	113.5	1.0	0.0	0.0	0.0	1.0
520710 Longevity Pay	0.0	0.0	112.5	0.0	0.0	0.0	112.5
520800 Annl & Comp Paid At Separation	54.5	28.6	28.6	0.0	0.0	0.0	28.6
521100 Group Insurance Premium	1,516.0	1,735.8	1,883.2	79.2	0.0	0.0	1,962.4
521200 Retirement Contributions	2,570.5	2,045.0	2,141.0	122.3	0.0	0.0	2,263.3
521300 F I C A	999.2	935.8	931.2	52.1	0.0	0.0	983.3
521400 Workers' Comp Assessment Fee	1.4	1.6	1.6	0.0	0.0	0.0	1.6
521410 GSD Work Comp Insur Premium	31.5	17.1	26.3	0.0	0.0	0.0	26.3
521500 Unemployment Comp Premium	2.0	15.6	9.3	0.0	0.0	0.0	9.3
521600 Employee Liability Ins Premium	48.9	102.4	131.8	0.0	0.0	0.0	131.8
521700 RHC Act Contributions	267.2	237.2	241.1	15.9	0.0	0.0	257.0
200 Personal services and employee ben	**18,763.7**	**20,019.5**	**20,244.1**	**954.7**	**0.0**	**0.0**	**21,198.8**
535200 Professional Services	448.7	371.1	402.2	0.0	0.0	0.0	402.2
535300 Other Services	65.3	68.5	21.3	0.0	0.0	0.0	21.3
535400 Audit Services	278.6	333.3	328.4	0.0	0.0	0.0	328.4
535500 Attorney Services	0.0	94.3	144.3	0.0	0.0	0.0	144.3
535600 IT Services	6,299.3	7,332.0	8,455.5	0.0	0.0	0.0	8,455.5
300 Contractual services	**7,091.9**	**8,199.2**	**9,351.7**	**0.0**	**0.0**	**0.0**	**9,351.7**
542100 Employee I/S Mileage & Fares	1.8	2.0	2.0	0.0	0.0	0.0	2.0
542200 Employee I/S Meals & Lodging	2.8	13.1	20.1	0.0	0.0	0.0	20.1
542500 Transp - Fuel & Oil	3.7	3.5	3.5	0.0	0.0	0.0	3.5
542600 Transp - Parts & Supplies	6.0	0.4	2.0	0.0	0.0	0.0	2.0
542700 Transp - Transp Insurance	0.1	0.1	0.1	0.0	0.0	0.0	0.1
542800 State Transp Pool Charges	42.1	53.2	42.4	0.0	0.0	0.0	42.4
543200 Maint - Furn, Fixt, Equipment	4.2	22.3	22.3	0.0	0.0	0.0	22.3
543300 Maint - Buildings & Structures	0.1	2.1	2.1	0.0	0.0	0.0	2.1
543400 Maint - Property Insurance	0.0	0.1	0.1	0.0	0.0	0.0	0.1

543820	Maintenance IT	4.2	38.5	40.8	0.0	0.0	0.0	40.8
543830	IT HW/SW Agreements	1,652.8	1,248.2	1,323.2	0.0	0.0	0.0	1,323.2
544000	Supply Inventory IT	288.3	150.1	175.8	0.0	0.0	0.0	175.8
544100	Supplies-Office Supplies	120.6	49.8	53.7	0.0	0.0	0.0	53.7
544200	Supplies-Medical,Lab,Personal	0.4	0.0	0.0	0.0	0.0	0.0	0.0
544700	Supplies-Clothng,Unifrms,Linen	0.5	0.5	0.7	0.0	0.0	0.0	0.7
544900	Supplies-Inventory Exempt	46.6	3.0	3.0	0.0	0.0	0.0	3.0
545600	Reporting & Recording	1.2	0.5	1.0	0.0	0.0	0.0	1.0
545700	ISD Services	246.6	150.4	172.6	0.0	0.0	0.0	172.6
545710	DOIT HCM Assessment Fees	61.6	66.5	64.6	0.0	0.0	0.0	64.6
545900	Printing & Photo Services	150.6	143.2	150.2	0.0	0.0	0.0	150.2
546100	Postage & Mail Services	60.0	0.0	0.0	0.0	0.0	0.0	0.0
546310	Utilities - Sewer/Garbage	0.5	0.0	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	172.1	204.4	209.7	0.0	0.0	0.0	209.7
546500	Rent Of Equipment	52.2	38.1	52.0	0.0	0.0	0.0	52.0
546600	Communications	18.6	12.8	10.0	0.0	0.0	0.0	10.0
546610	DOIT Telecommunications	206.8	280.8	255.4	0.0	0.0	0.0	255.4
546700	Subscriptions/Dues/License Fee	396.6	470.6	439.2	0.0	0.0	0.0	439.2
546709	Subscription & Due Interagency	0.0	1.0	1.0	0.0	0.0	0.0	1.0
546800	Employee Training & Education	60.9	65.2	72.2	0.0	0.0	0.0	72.2
546900	Advertising	1.7	1.0	1.0	0.0	0.0	0.0	1.0
547000	Legal Settlements	7.5	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	13.0	3.0	3.0	0.0	0.0	0.0	3.0
548300	Information Tech Equipment	157.1	160.9	240.2	0.0	0.0	0.0	240.2
549600	Employee O/S Mileage & Fares	11.4	39.6	41.6	0.0	0.0	0.0	41.6
549700	Employee O/S Meals & Lodging	22.5	21.5	22.5	0.0	0.0	0.0	22.5
400	*Other*	*3,815.6*	*3,246.4*	**3,428.0**	**0.0**	**0.0**	**0.0**	**3,428.0**
TOTAL EXPENSE		**29,670.6**	**31,465.1**	**33,023.8**	**954.7**	**0.0**	**0.0**	**33,978.5**

P572

Administrative Services Division

Program Support

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

BU	PCode	Department
3330(	P572	1000000000-33300

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	10,801.8	10,238.7	11,338.7	13,224.3	12,036.0	0.0	12,036.0
300 Contractual services	862.8	530.7	862.8	0.0	866.3	0.0	866.3
400 Other	1,225.1	1,291.9	1,225.1	0.0	1,259.9	0.0	1,259.9
EXPENDITURES	**12,889.7**	**12,061.4**	**13,426.6**	**13224.26**	**14,162.2**	**0.0**	**14,162.2**
EXPENSE	**12,889.7**	**12,061.4**	**13,426.6**	**13224.26**	**14,162.2**	**0.0**	**14,162.2**
FTE POSITIONS							
810 Permanent	102.00	77.00	103.00	101.00	103.00	0.00	103.00
FTEs	**102.00**	**77.00**	**103.00**	**101.00**	**103.00**	**0.00**	**103.00**
FTE POSITIONS	**102.00**	**77.00**	**103.00**	**101.00**	**103.00**	**0.00**	**103.00**

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	880.5	957.5	880.5	1,110.2	1,062.1	0.0	1,062.1
520300	Classified Perm Positions F/T	7,296.6	6,039.4	7,462.6	8,301.4	7,766.4	0.0	7,766.4
520500	Temporary Positions F/T & P/T	0.0	10.3	0.0	0.4	0.0	0.0	0.0
520600	Paid Unused Sick Leave	3.5	7.2	3.5	0.0	3.5	0.0	3.5
520700	Overtime & Other Premium Pay	0.0	100.0	49.4	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	49.4	0.0	49.4
520800	Annl & Comp Paid At Separation	15.0	39.9	15.0	0.0	15.0	0.0	15.0
521100	Group Insurance Premium	609.9	972.4	900.6	1,243.2	1,022.9	0.0	1,022.9
521200	Retirement Contributions	1,229.4	1,383.1	1,229.4	1,794.8	1,274.2	0.0	1,274.2
521300	F I C A	569.3	536.6	569.3	577.7	590.0	0.0	590.0
521400	Workers' Comp Assessment Fee	0.9	0.8	0.9	0.0	0.9	0.0	0.9
521410	GSD Work Comp Insur Premium	18.3	18.2	10.0	0.0	15.3	0.0	15.3
521500	Unemployment Comp Premium	1.2	1.1	9.1	0.0	5.4	0.0	5.4
521600	Employee Liability Ins Premium	28.4	28.4	59.6	0.0	76.7	0.0	76.7
521700	RHC Act Contributions	148.8	143.8	148.8	196.5	154.2	0.0	154.2
200	**Personal services and employee ben**	**10,801.8**	**10,238.7**	**11,338.7**	**13,224.3**	**12,036.0**	**0.0**	**12,036.0**
535200	Professional Services	341.0	187.9	306.0	0.0	302.2	0.0	302.2
535300	Other Services	65.6	61.5	65.6	0.0	18.4	0.0	18.4
535400	Audit Services	298.3	278.6	333.3	0.0	328.4	0.0	328.4
535500	Attorney Services	66.3	0.0	66.3	0.0	116.3	0.0	116.3
535600	IT Services	91.6	2.8	91.6	0.0	101.0	0.0	101.0
300	**Contractual services**	**862.8**	**530.7**	**862.8**	**0.0**	**866.3**	**0.0**	**866.3**
542100	Employee I/S Mileage & Fares	2.0	1.1	2.0	0.0	2.0	0.0	2.0
542200	Employee I/S Meals & Lodging	10.0	1.9	10.0	0.0	17.0	0.0	17.0
542500	Transp - Fuel & Oil	3.5	2.1	3.5	0.0	3.5	0.0	3.5
542600	Transp - Parts & Supplies	0.4	6.0	0.4	0.0	2.0	0.0	2.0
542700	Transp - Transp Insurance	0.1	0.1	0.1	0.0	0.1	0.0	0.1
542800	State Transp Pool Charges	31.3	30.8	41.2	0.0	30.4	0.0	30.4
543200	Maint - Furn, Fixt, Equipment	19.0	3.9	19.0	0.0	19.0	0.0	19.0
543300	Maint - Buildings & Structures	0.0	0.1	0.0	0.0	0.0	0.0	0.0

543400	Maint - Property Insurance	0.1	0.0	0.1	0.0	0.1	0.0	0.1
543820	Maintenance IT	38.5	0.0	38.5	0.0	40.8	0.0	40.8
543830	IT HW/SW Agreements	159.5	237.4	159.5	0.0	169.1	0.0	169.1
544000	Supply Inventory IT	76.3	79.4	34.4	0.0	58.0	0.0	58.0
544100	Supplies-Office Supplies	39.7	120.2	39.7	0.0	43.6	0.0	43.6
544200	Supplies-Medical,Lab,Personal	0.0	0.4	0.0	0.0	0.0	0.0	0.0
544700	Supplies-Clothng,Unifrms,Linen	0.5	0.5	0.5	0.0	0.7	0.0	0.7
544900	Supplies-Inventory Exempt	3.0	22.8	3.0	0.0	3.0	0.0	3.0
545600	Reporting & Recording	0.5	0.9	0.5	0.0	1.0	0.0	1.0
545700	ISD Services	58.0	72.7	87.5	0.0	100.4	0.0	100.4
545710	DOIT HCM Assessment Fees	36.5	35.7	38.7	0.0	37.6	0.0	37.6
545900	Printing & Photo Services	143.2	150.5	143.2	0.0	150.2	0.0	150.2
546100	Postage & Mail Services	0.0	60.0	0.0	0.0	0.0	0.0	0.0
546310	Utilities - Sewer/Garbage	0.0	0.5	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	144.3	119.8	144.3	0.0	149.6	0.0	149.6
546500	Rent Of Equipment	30.1	43.7	30.1	0.0	44.0	0.0	44.0
546600	Communications	10.0	17.7	10.0	0.0	10.0	0.0	10.0
546610	DOIT Telecommunications	152.5	91.9	163.4	0.0	148.6	0.0	148.6
546700	Subscriptions/Dues/License Fee	193.9	103.2	168.8	0.0	133.5	0.0	133.5
546800	Employee Training & Education	30.7	52.2	45.2	0.0	52.2	0.0	52.2
546900	Advertising	1.0	1.7	1.0	0.0	1.0	0.0	1.0
547000	Legal Settlements	0.0	7.5	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	3.0	12.8	3.0	0.0	3.0	0.0	3.0
549600	Employee O/S Mileage & Fares	26.0	6.0	26.0	0.0	28.0	0.0	28.0
549700	Employee O/S Meals & Lodging	11.5	8.6	11.5	0.0	11.5	0.0	11.5
400	**Other**	**1,225.1**	**1,291.9**	**1,225.1**	**0.0**	**1,259.9**	**0.0**	**1,259.9**
TOTAL EXPENSE		**12,889.7**	**12,061.4**	**13,426.6**	**13,224.3**	**14,162.2**	**0.0**	**14,162.2**
810	Permanent	102.00	77.00	0.00	101.00	103.00	0.00	103.00
810	**Permanent**	**102.00**	**77.00**	**0.00**	**101.00**	**103.00**	**0.00**	**103.00**
TOTAL FTE POSITIONS		**102.00**	**77.00**	**0.00**	**101.00**	**103.00**	**0.00**	**103.00**

Program Support

BU	PCode	Department
33300	P572	1000000000-33300

State of New Mexico

E4 DeptID Detail

(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	288.865	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	24.552	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	55.153	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	17.773	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	7.166	0.0	0.0	0.0	0.0	0.0	
17200	520100	Exempt Perm Positions P/T&F/T	957.5	880.5	1110.177	1,062.1	0.0	0.0	0.0	1,062.1	FY28
17200	520300	Classified Perm Positions F/T	6,039.4	7,462.6	7993.065	7,373.3	393.1	0.0	0.0	7,766.4	FY28
17200	520500	Temporary Positions F/T & P/T	10.3	0.0	0.432	0.0	0.0	0.0	0.0	0.0	FY28
17200	520600	Paid Unused Sick Leave	7.2	3.5	0	3.5	0.0	0.0	0.0	3.5	FY28
17200	520700	Overtime & Other Premium Pay	100.0	49.4	0	0.0	0.0	0.0	0.0	0.0	FY28
17200	520710	Longevity Pay	0.0	0.0	0	49.4	0.0	0.0	0.0	49.4	FY28
17200	520800	Annl & Comp Paid At Separation	39.9	15.0	0	15.0	0.0	0.0	0.0	15.0	FY28
17200	521100	Group Insurance Premium	972.4	900.6	1218.626	984.9	38.0	0.0	0.0	1,022.9	FY28
17200	521200	Retirement Contributions	1,383.1	1,229.4	1739.687	1,202.2	72.0	0.0	0.0	1,274.2	FY28
17200	521300	F I C A	536.6	569.3	559.944	559.5	30.5	0.0	0.0	590.0	FY28
17200	521400	Workers' Comp Assessment Fee	0.8	0.9	0	0.9	0.0	0.0	0.0	0.9	FY28
17200	521410	GSD Work Comp Insur Premium	18.2	10.0	0	15.3	0.0	0.0	0.0	15.3	FY28
17200	521500	Unemployment Comp Premium	1.1	9.1	0	5.4	0.0	0.0	0.0	5.4	FY28
17200	521600	Employee Liability Ins Premium	28.4	59.6	0	76.7	0.0	0.0	0.0	76.7	FY28
17200	521700	RHC Act Contributions	143.8	148.8	189.328	144.2	10.0	0.0	0.0	154.2	FY28
	200	**Personal services and employee benefits**	**10,238.7**	**11,338.7**	**13204.768**	**11,492.4**	**543.6**	**0.0**	**0.0**	**12,036.0**	
17200	542100	Employee I/S Mileage & Fares	1.1	2.0	0	2.0	0.0	0.0	0.0	2.0	FY28
17200	542200	Employee I/S Meals & Lodging	1.9	10.0	0	17.0	0.0	0.0	0.0	17.0	FY28
17200	542500	Transp - Fuel & Oil	2.1	3.5	0	3.5	0.0	0.0	0.0	3.5	FY28
17200	542600	Transp - Parts & Supplies	6.0	0.4	0	2.0	0.0	0.0	0.0	2.0	FY28
17200	542700	Transp - Transp Insurance	0.1	0.1	0	0.1	0.0	0.0	0.0	0.1	FY28
17200	542800	State Transp Pool Charges	30.8	41.2	0	30.4	0.0	0.0	0.0	30.4	FY28
17200	543200	Maint - Furn, Fixt, Equipment	3.9	19.0	0	19.0	0.0	0.0	0.0	19.0	FY28
17200	543300	Maint - Buildings & Structures	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	543400	Maint - Property Insurance	0.0	0.1	0	0.1	0.0	0.0	0.0	0.1	FY28
17200	543820	Maintenance IT	0.0	38.5	0	40.8	0.0	0.0	0.0	40.8	FY28

17200	543830	IT HW/SW Agreements	237.4	159.5	0	169.1	0.0	0.0	0.0	169.1	FY28
17200	544000	Supply Inventory IT	79.4	34.4	0	58.0	0.0	0.0	0.0	58.0	FY28
17200	544100	Supplies-Office Supplies	120.2	39.7	0	43.6	0.0	0.0	0.0	43.6	FY28
17200	544200	Supplies-Medical,Lab,Personal	0.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	544700	Supplies-Clothng,Unifrms,Linen	0.5	0.5	0	0.7	0.0	0.0	0.0	0.7	FY28
17200	544900	Supplies-Inventory Exempt	22.8	3.0	0	3.0	0.0	0.0	0.0	3.0	FY28
17200	545600	Reporting & Recording	0.9	0.5	0	1.0	0.0	0.0	0.0	1.0	FY28
17200	545700	ISD Services	72.7	87.5	0	100.4	0.0	0.0	0.0	100.4	FY28
17200	545710	DOIT HCM Assessment Fees	35.7	38.7	0	37.6	0.0	0.0	0.0	37.6	FY28
17200	545900	Printing & Photo Services	150.5	143.2	0	150.2	0.0	0.0	0.0	150.2	FY28
17200	546100	Postage & Mail Services	60.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	546310	Utilities - Sewer/Garbage	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	546400	Rent Of Land & Buildings	119.8	144.3	0	149.6	0.0	0.0	0.0	149.6	FY28
17200	546500	Rent Of Equipment	43.7	30.1	0	44.0	0.0	0.0	0.0	44.0	FY28
17200	546600	Communications	17.7	10.0	0	10.0	0.0	0.0	0.0	10.0	FY28
17200	546610	DOIT Telecommunications	91.9	163.4	0	148.6	0.0	0.0	0.0	148.6	FY28
17200	546700	Subscriptions/Dues/License Fee	103.2	168.8	0	133.5	0.0	0.0	0.0	133.5	FY28
17200	546800	Employee Training & Education	52.2	45.2	0	52.2	0.0	0.0	0.0	52.2	FY28
17200	546900	Advertising	1.7	1.0	0	1.0	0.0	0.0	0.0	1.0	FY28
17200	547000	Legal Settlements	7.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	547900	Miscellaneous Expense	12.8	3.0	0	3.0	0.0	0.0	0.0	3.0	FY28
17200	549600	Employee O/S Mileage & Fares	6.0	26.0	0	28.0	0.0	0.0	0.0	28.0	FY28
17200	549700	Employee O/S Meals & Lodging	8.6	11.5	0	11.5	0.0	0.0	0.0	11.5	FY28
	400	**Other**	**1,291.9**	**1,225.1**	**0**	**1,259.9**	**0.0**	**0.0**	**0.0**	**1,259.9**	
	TOTAL EXPENSE		**11,530.6**	**12,563.8**	**13204.768**	**12,752.3**	**543.6**	**0.0**	**0.0**	**13,295.9**	

Program Support

BU	PCode	Department
33300	P572	1000000000-33300

E5 Contract by DeptID Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
17200	535200	Professional Services	1000		187.9	302.2	0.0	0.0	0.0	302.2	FY28
17200	535300	Other Services	1000		61.5	18.4	0.0	0.0	0.0	18.4	FY28
17200	535400	Audit Services	1000		278.6	328.4	0.0	0.0	0.0	328.4	FY28
17200	535500	Attorney Services	1000		0.0	116.3	0.0	0.0	0.0	116.3	FY28
17200	535600	IT Services	1000		2.8	101.0	0.0	0.0	0.0	101.0	FY28
	TOTAL EXPENSE				**530.7**	**866.3**	**0.0**	**0.0**	**0.0**	**866.3**	

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/19/2026

Agency Name: Taxation & Revenue Department

Program Name: Administrative Services Division

Business Unit: 33300

Program Code: P572

Item No.	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/19/2026	Lease Type Operational (O) or Standard (S)	A FY27 Monthly Rate S= Rate Schedule	B Number of months to lease	A x B = C Total cost Rate FY27	D Daily Rate Based On Vehicle Type	E No. of Days	D x E = F Total Lease Rate	Put (x) if Fed $
	LONG TERM LEASES ONLY							Long Term Only			SHORT TERM ONLY			
1	2020	CHEVY BOLT	02BO	C	008062SG	3,061	Operational (O)	293.22	12	3,518.6			-	
2	2024	NISSAN ALTIMA	02BA	C	009949SG	12,446	Standard (S)	704.00	12	8,448.0			-	
3	2024	NISSAN ROGUE	06AM	C	010449SG	17,649	Standard (S)	773.00	12	9,276.0			-	
4	2025	HONDA ACCORD	02BH	C	011543SG	2,152	Standard (S)	766.00	12	9,192.0			-	
5										-			-	
6										-			-	
7										-			-	
8										-			-	
9										-			-	
10										-			-	
11										-			-	
12										-			-	
13										-	-		-	
14										-			-	
15										-			-	
16										-			-	
17										-			-	
18										-			-	
19										-			-	
									TOTAL LONG TERM:	30,434.6	TOTAL SHORT TERM:		-	

Operational(O) rate for FY27 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

P572

Information Technology Division

Program Support

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

BU	PCode	Department
3330(	P572	2100000000-33300

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	8,226.2	8,525.0	8,680.8	11,068.0	9,162.8	0.0	9,162.8
300 Contractual services	7,336.4	6,561.2	7,336.4	0.0	8,485.4	0.0	8,485.4
400 Other	2,021.3	2,523.1	2,021.3	0.0	2,168.1	0.0	2,168.1
EXPENDITURES	**17,583.9**	**17,609.2**	**18,038.5**	**11067.972**	**19,816.3**	**0.0**	**19,816.3**
EXPENSE	**17,583.9**	**17,609.2**	**18,038.5**	**11067.972**	**19,816.3**	**0.0**	**19,816.3**
FTE POSITIONS							
810 Permanent	74.00	54.70	74.00	73.70	74.00	0.00	74.00
FTEs	**74.00**	**54.70**	**74.00**	**73.70**	**74.00**	**0.00**	**74.00**
FTE POSITIONS	**74.00**	**54.70**	**74.00**	**73.70**	**74.00**	**0.00**	**74.00**

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520300	Classified Perm Positions F/T	6,245.0	6,074.5	6,420.3	8,050.8	6,569.7	0.0	6,569.7
520600	Paid Unused Sick Leave	20.0	14.2	20.0	0.0	20.0	0.0	20.0
520700	Overtime & Other Premium Pay	22.1	69.2	64.1	0.0	1.0	0.0	1.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	63.1	0.0	63.1
520800	Annl & Comp Paid At Separation	13.6	14.7	13.6	0.0	13.6	0.0	13.6
521100	Group Insurance Premium	619.7	543.6	835.2	798.1	939.5	0.0	939.5
521200	Retirement Contributions	815.6	1,187.5	815.6	1,554.1	989.1	0.0	989.1
521300	F I C A	366.5	462.6	366.5	494.2	393.3	0.0	393.3
521400	Workers' Comp Assessment Fee	0.7	0.6	0.7	0.0	0.7	0.0	0.7
521410	GSD Work Comp Insur Premium	13.2	13.2	7.1	0.0	11.0	0.0	11.0
521500	Unemployment Comp Premium	0.8	0.8	6.5	0.0	3.9	0.0	3.9
521600	Employee Liability Ins Premium	20.6	20.6	42.8	0.0	55.1	0.0	55.1
521700	RHC Act Contributions	88.4	123.4	88.4	170.7	102.8	0.0	102.8
200	**Personal services and employee ben**	**8,226.2**	**8,525.0**	**8,680.8**	**11,068.0**	**9,162.8**	**0.0**	**9,162.8**
535200	Professional Services	65.1	260.8	65.1	0.0	100.0	0.0	100.0
535300	Other Services	2.7	3.8	2.9	0.0	2.9	0.0	2.9
535500	Attorney Services	13.0	0.0	28.0	0.0	28.0	0.0	28.0
535600	IT Services	7,255.6	6,296.6	7,240.4	0.0	8,354.5	0.0	8,354.5
300	**Contractual services**	**7,336.4**	**6,561.2**	**7,336.4**	**0.0**	**8,485.4**	**0.0**	**8,485.4**
542100	Employee I/S Mileage & Fares	0.0	0.7	0.0	0.0	0.0	0.0	0.0
542200	Employee I/S Meals & Lodging	3.1	1.0	3.1	0.0	3.1	0.0	3.1
542500	Transp - Fuel & Oil	0.0	1.6	0.0	0.0	0.0	0.0	0.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	10.7	11.4	12.0	0.0	12.0	0.0	12.0
543200	Maint - Furn, Fixt, Equipment	3.3	0.3	3.3	0.0	3.3	0.0	3.3
543300	Maint - Buildings & Structures	2.1	0.0	2.1	0.0	2.1	0.0	2.1
543820	Maintenance IT	0.0	4.2	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	1,201.1	1,415.4	1,088.7	0.0	1,154.1	0.0	1,154.1
544000	Supply Inventory IT	75.1	208.9	115.7	0.0	117.8	0.0	117.8
544100	Supplies-Office Supplies	10.1	0.4	10.1	0.0	10.1	0.0	10.1

544900	Supplies-Inventory Exempt	0.0	23.8	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545700	ISD Services	42.1	173.8	62.9	0.0	72.2	0.0	72.2
545710	DOIT HCM Assessment Fees	26.5	25.9	27.8	0.0	27.0	0.0	27.0
545900	Printing & Photo Services	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	60.1	52.3	60.1	0.0	60.1	0.0	60.1
546500	Rent Of Equipment	8.0	8.5	8.0	0.0	8.0	0.0	8.0
546600	Communications	2.8	0.9	2.8	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	110.7	114.9	117.4	0.0	106.8	0.0	106.8
546700	Subscriptions/Dues/License Fee	265.7	293.4	301.8	0.0	305.7	0.0	305.7
546709	Subscription & Due Interagency	1.0	0.0	1.0	0.0	1.0	0.0	1.0
546800	Employee Training & Education	20.0	8.7	20.0	0.0	20.0	0.0	20.0
547900	Miscellaneous Expense	0.0	0.3	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	158.9	157.1	160.9	0.0	240.2	0.0	240.2
549600	Employee O/S Mileage & Fares	10.0	5.4	13.6	0.0	13.6	0.0	13.6
549700	Employee O/S Meals & Lodging	10.0	13.9	10.0	0.0	11.0	0.0	11.0
400	**Other**	**2,021.3**	**2,523.1**	**2,021.3**	**0.0**	**2,168.1**	**0.0**	**2,168.1**
TOTAL EXPENSE		**17,583.9**	**17,609.2**	**18,038.5**	**11,068.0**	**19,816.3**	**0.0**	**19,816.3**
810	Permanent	74.00	54.70	0.00	73.70	74.00	0.00	74.00
810	**Permanent**	**74.00**	**54.70**	**0.00**	**73.70**	**74.00**	**0.00**	**74.00**
TOTAL FTE POSITIONS		**74.00**	**54.70**	**0.00**	**73.70**	**74.00**	**0.00**	**74.00**

Program Support

BU	PCode	Department
33300	P572	2100000000-33300

State of New Mexico
E4 DeptID Detail
(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	464.303	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	31.687	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	98.936	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	28.567	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	12.588	0.0	0.0	0.0	0.0	0.0	
17200	520300	Classified Perm Positions F/T	6,074.5	6,420.3	7567.52	6,277.6	292.1	0.0	0.0	6,569.7	FY28
17200	520600	Paid Unused Sick Leave	14.2	20.0	0	20.0	0.0	0.0	0.0	20.0	FY28
17200	520700	Overtime & Other Premium Pay	69.2	64.1	0	1.0	0.0	0.0	0.0	1.0	FY28
17200	520710	Longevity Pay	0.0	0.0	0	63.1	0.0	0.0	0.0	63.1	FY28
17200	520800	Annl & Comp Paid At Separation	14.7	13.6	0	13.6	0.0	0.0	0.0	13.6	FY28
17200	521100	Group Insurance Premium	543.6	835.2	766.459	898.3	41.2	0.0	0.0	939.5	FY28
17200	521200	Retirement Contributions	1,187.5	815.6	1455.16	938.8	50.3	0.0	0.0	989.1	FY28
17200	521300	F I C A	462.6	366.5	465.605	371.7	21.6	0.0	0.0	393.3	FY28
17200	521400	Workers' Comp Assessment Fee	0.6	0.7	0	0.7	0.0	0.0	0.0	0.7	FY28
17200	521410	GSD Work Comp Insur Premium	13.2	7.1	0	11.0	0.0	0.0	0.0	11.0	FY28
17200	521500	Unemployment Comp Premium	0.8	6.5	0	3.9	0.0	0.0	0.0	3.9	FY28
17200	521600	Employee Liability Ins Premium	20.6	42.8	0	55.1	0.0	0.0	0.0	55.1	FY28
17200	521700	RHC Act Contributions	123.4	88.4	158.139	96.9	5.9	0.0	0.0	102.8	FY28
	200	**Personal services and employee benefits**	**8,525.0**	**8,680.8**	**11048.964**	**8,751.7**	**411.1**	**0.0**	**0.0**	**9,162.8**	
17200	542100	Employee I/S Mileage & Fares	0.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	542200	Employee I/S Meals & Lodging	1.0	3.1	0	3.1	0.0	0.0	0.0	3.1	FY28
17200	542500	Transp - Fuel & Oil	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	542700	Transp - Transp Insurance	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	542800	State Transp Pool Charges	11.4	12.0	0	12.0	0.0	0.0	0.0	12.0	FY28
17200	543200	Maint - Furn, Fixt, Equipment	0.3	3.3	0	3.3	0.0	0.0	0.0	3.3	FY28
17200	543300	Maint - Buildings & Structures	0.0	2.1	0	2.1	0.0	0.0	0.0	2.1	FY28
17200	543820	Maintenance IT	4.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	543830	IT HW/SW Agreements	1,415.4	1,088.7	0	1,154.1	0.0	0.0	0.0	1,154.1	FY28
17200	544000	Supply Inventory IT	208.9	115.7	0	117.8	0.0	0.0	0.0	117.8	FY28
17200	544100	Supplies-Office Supplies	0.4	10.1	0	10.1	0.0	0.0	0.0	10.1	FY28
17200	544900	Supplies-Inventory Exempt	23.8	0.0	0	0.0	0.0	0.0	0.0	0.0	

17200	545600	Reporting & Recording	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	545700	ISD Services	173.8	62.9	0	72.2	0.0	0.0	0.0	72.2	FY28
17200	545710	DOIT HCM Assessment Fees	25.9	27.8	0	27.0	0.0	0.0	0.0	27.0	FY28
17200	545900	Printing & Photo Services	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	546400	Rent Of Land & Buildings	52.3	60.1	0	60.1	0.0	0.0	0.0	60.1	FY28
17200	546500	Rent Of Equipment	8.5	8.0	0	8.0	0.0	0.0	0.0	8.0	FY28
17200	546600	Communications	0.9	2.8	0	0.0	0.0	0.0	0.0	0.0	
17200	546610	DOIT Telecommunications	114.9	117.4	0	106.8	0.0	0.0	0.0	106.8	FY28
17200	546700	Subscriptions/Dues/License Fee	293.4	301.8	0	305.7	0.0	0.0	0.0	305.7	FY28
17200	546709	Subscription & Due Interagency	0.0	1.0	0	1.0	0.0	0.0	0.0	1.0	FY28
17200	546800	Employee Training & Education	8.7	20.0	0	20.0	0.0	0.0	0.0	20.0	FY28
17200	547900	Miscellaneous Expense	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	548300	Information Tech Equipment	157.1	160.9	0	240.2	0.0	0.0	0.0	240.2	FY28
17200	549600	Employee O/S Mileage & Fares	5.4	13.6	0	13.6	0.0	0.0	0.0	13.6	FY28
17200	549700	Employee O/S Meals & Lodging	13.9	10.0	0	11.0	0.0	0.0	0.0	11.0	FY28
	400	**Other**	**2,523.1**	**2,021.3**	**0**	**2,168.1**	**0.0**	**0.0**	**0.0**	**2,168.1**	
	TOTAL EXPENSE		**11,048.0**	**10,702.1**	**11048.964**	**10,919.8**	**411.1**	**0.0**	**0.0**	**11,330.9**	

Program Support

BU	PCode	Department
33300	P572	2100000000-33300

E5 Contract by DeptID Detail

(Dollars in Thousands)

						------------------------- FY 2028 Agency Request -------------------------						
Fund	Account		#	Contract Purpose	Actuals	GF	OSF	ISF/IAT	FF	Total		Justification
17200	535200	Professional Services	1000		260.8	100.0	0.0	0.0	0.0	100.0	FY28	
17200	535300	Other Services	1000		3.8	2.9	0.0	0.0	0.0	2.9	FY28	
17200	535500	Attorney Services	1000		0.0	28.0	0.0	0.0	0.0	28.0	FY28	
17200	535600	IT Services	1000		6,296.6	8,354.5	0.0	0.0	0.0	8,354.5	FY28	
	TOTAL EXPENSE				**6,561.2**	**8,485.4**	**0.0**	**0.0**	**0.0**	**8,485.4**		

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/19/2026

Agency Name: Taxation & Revenue Department
Program Name: Information Technology Division

Business Unit: 33300
Program Code: P572

Item No.	LONG TERM LEASES ONLY						Lease Type	Long Term Only			SHORT TERM ONLY			Put (x) if Fed $
	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/19/2026	Operational (O) or Standard (S)	A FY27 Monthly Rate S= Rate Schedule	B Number of months to lease	A x B = C Total cost Rate FY27	D Daily Rate Based On Vehicle Type	E No. of Days	D x E = F Total Lease Rate	
1	2024	DODGE DURANGO	06A	C	010733SG	26,561	Standard (S)	707.00	12	8,484.0			-	
2	2005	FORD F150	04DO	C	G59096	110,463	Operational (O)	293.22	12	3,518.6			-	
3										-			-	
4										-			-	
5										-			-	
6										-			-	
7										-			-	
8										-			-	
9										-			-	
10										-			-	
11										-			-	
12										-			-	
13										-	-		-	
14										-			-	
15										-			-	
16										-			-	
17										-			-	
18										-			-	
19										-			-	
									TOTAL LONG TERM:	12,002.6	TOTAL SHORT TERM:		-	

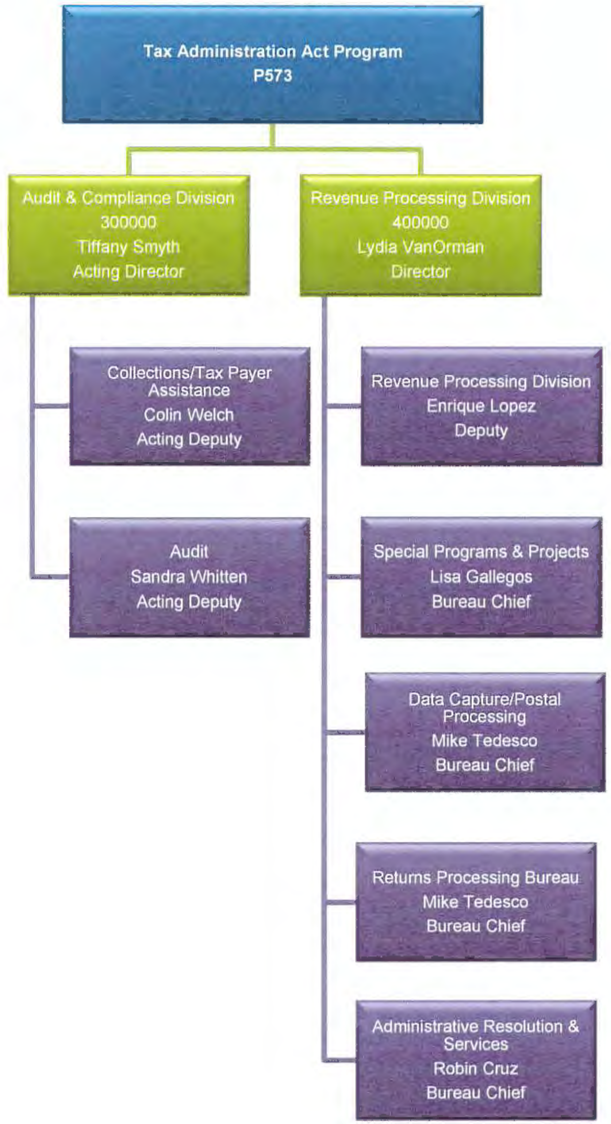
Operational(O) rate for FY27 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

P573

Tax Administration Act

Taxation & Revenue Department
Tax Administration Act Program



Program Description:

The mission of the Tax Administration (TAA) Program is to collect revenues for the State of New Mexico. Through fair and consistent application of New Mexico tax laws and by implementing effective collection and auditing activities, the Department fulfills its mission to the highest standards. The TAA program consists of the Audit and Compliance Division (ACD) and the Revenue Processing Division (RPD). These divisions are responsible for return processing, deposits, data integrity, auditing, collecting, and taxpayer assistance.

ACD is responsible for auditing, collecting, and providing taxpayer assistance through five locations statewide. RPD is responsible for processing tax returns and MVD fees, depositing related revenue, and assisting taxpayers in their filing and payment of over 40 tax programs. RPD also services all TRD divisions with mail and document management.

Customers include taxpayers, businesses, and all New Mexico residents who rely on efficient, accurate tax administration to fund essential public services.

Major Issues and Accomplishments:

ACD collections increased from $335 million in FY25 to $338 million in FY26, exceeding the $304 million goal. ACD's annual output measure is the average return on investment for every dollar invested in ACD. The goal for FY26 was 13:1, actual ratio collected was 15.2:1.
The first outcome measure for ACD is collections as a percent of collectible outstanding balances from the end of the prior fiscal year. The target was 23% for FY26, the actual was 21.9%.
The second outcome measure for ACD is collections as a percentage of collectible audit assessments generated in the prior year assessments. The target was 55% for FY26, the actual was 53.8%
ACD's auditors assessed $316.3 million in FY26, above the goal of $185.7 million. The goal of 40% of this revenue resulting from managed audits in FY26 was not exceeded, the actual was 33.9%.
ACD's accounts receivables balance has grown steadily in recent years, as audit assessments historically exceed collections. While the audit goals of increasing managed audits and decreasing abatements have helped collections achieve most of their measures, the historical assessments continue to be a challenge to collect. ACD implemented FAST Collection Services (FCS) in FY24. This is a new data-driven collections analytics project that will assist in reducing the receivables balance by enabling collections to outpace assessments, and has been used to apply over 116,000 recommendations, of which 48% have been successful. ACD will continue to work on mitigation strategies to reduce the AR balance in FY26 and FY27. However, increased assessments in FY26 caused an increase in receivables. Collections will continue to expand initiatives to begin to keep up and outpace assessments.

In FY26, RPD processed and deposited $19.298 billion across 39 tax programs and motor vehicle fees. RPD also printed and mailed over 3 million items including letters, refunds, MVD registrations, vehicle titles, and parking placards.
RPD achieved significant progress in operational efficiency and taxpayer service:
Dark Site Testing: Completed quarterly testing of the dark site located at the Copper Pointe Building in Albuquerque in the event of an outage at the Santa Fe Lujan Building.
Backlog Reduction: RPD continues to clear the long-standing return processing backlogs, reducing taxpayer wait times for refunds.
Data Dashboard Development: Deployed dashboards for monitoring of returns in error, refund volumes, and processing performance enhancing RPD' ability to make data-driven decisions.
Outreach Initiatives: Completed eleven outreach activities, including job fairs, property tax auctions, film credit events.
Workforce Improvements: Reduced attrition rates and improved resiliency through cross-training across bureaus. Capacity Expansion: Filled both Data Analysts to strengthen data- driven decision-making and organizational support.

Overview of Request:

FY28 request reflects known increases to recurring services and fees.
Recurring services cost increases include building leases, GSD vehicle leases, GSD rates, DOIT rates, other crucial software service subscriptions/licenses, and postage.
Additionally, longevity pay and a 10% increase in insurance premium rates have led to increases in requested amounts for weight distance and federal funding.

Programmatic Changes:	There are no programmatic changes requested for FY28 for ACD. For FY27, RPD continues to work on several organizational and programmatic shifts: Bureau Consolidation: Returns Processing Bureau and the Postal Processing/Data Capture Bureau consolidation to streamline operations and reduce duplication. This change supports the C2 funding project initiatives and supports process efficiency. Customer Service Unit: Establish a centralized customer service unit to improve taxpayer assistance within Administrative Resolution Services Bureau. Technology Investment: $5.6 million C2 project started in July 2026, to replace an antiquated process of entering paper returns and correspondence into the system of record. The replacement of old in-house built software will reduce risk, improve compliance, and modernize operations.
Base Budget Justification	$420K - Increases in weight distance and Federal funding due to employee longevity pay and increased healthcare premiums for employers $790.3K - Rising USPS postage rates and high-volume correspondence $206.2K – Office lease rate increases These increases are tied directly to maintaining service levels, strengthening program resiliency, and supporting the state's revenue collection mission.

Tax Administration

BU	PCode	Department
33300	P573	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE								
111	General Fund Transfers	38,904.5	37,842.1	40,530.5	0.0	44,029.4	0.0	44,029.4
112	Other Transfers	0.0	2,339.4	0.0	0.0	0.0	0.0	0.0
120	Federal Revenues	2,149.1	1,803.5	2,426.2	0.0	2,426.2	0.0	2,426.2
130	Other Revenues	1,205.9	841.0	1,217.7	0.0	1,268.4	0.0	1,268.4
REVENUE, TRANSFERS		**42,259.5**	**42,826.0**	**44,174.4**	**0.0**	**47,724.0**	**0.0**	**47,724.0**
REVENUE		**42,259.5**	**42,826.0**	**44,174.4**	**0.0**	**47,724.0**	**0.0**	**47,724.0**
EXPENSE								
200	Personal services and employee benefits	33,386.0	33,913.8	35,300.9	48,682.0	37,347.4	0.0	37,347.4
300	Contractual services	1,337.7	315.0	1,337.7	0.0	1,533.8	0.0	1,533.8
400	Other	7,535.8	6,722.7	7,535.8	0.0	8,842.8	0.0	8,842.8
EXPENDITURES		**42,259.5**	**40,951.6**	**44,174.4**	**48681.992**	**47,724.0**	**0.0**	**47,724.0**
EXPENSE		**42,259.5**	**40,951.6**	**44,174.4**	**48681.992**	**47,724.0**	**0.0**	**47,724.0**
FTE POSITIONS								
810	Permanent	445.49	320.00	444.49	493.00	444.49	0.00	444.49
820	Term	22.17	0.00	22.17	0.00	22.17	0.00	22.17
830	Temporary	5.78	0.00	5.78	0.00	5.78	0.00	5.78
FTEs		**473.44**	**320.00**	**472.44**	**493.00**	**472.44**	**0.00**	**472.44**
FTE POSITIONS		**473.44**	**320.00**	**472.44**	**493.00**	**472.44**	**0.00**	**472.44**

Tax Administration

BU	PCode	Department
33300	P573	000000

State of New Mexico
S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2025-26	2025-26	2026-27	2027-28	-------- FY 2028 Agency Request --------		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	38,904.5	37,842.1	40,530.5	0.0	44,029.4	0.0	44,029.4
111	**General Fund Transfers**	**38,904.5**	**37,842.1**	**40,530.5**	**0.0**	**44,029.4**	**0.0**	**44,029.4**
499905	Other Financing Sources	0.0	2,339.4	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**2,339.4**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
451903	Federal Direct - Operating	2,149.1	1,803.5	2,426.2	0.0	2,426.2	0.0	2,426.2
120	**Federal Revenues**	**2,149.1**	**1,803.5**	**2,426.2**	**0.0**	**2,426.2**	**0.0**	**2,426.2**
405801	Unclaimed Property (GRT)	421.9	421.9	424.8	0.0	435.5	0.0	435.5
406101	Alcoholic Beverages	75.5	61.0	75.5	0.0	75.5	0.0	75.5
411702	Weight-Distance Admin Fee	372.8	0.0	380.0	0.0	420.0	0.0	420.0
442209	Rent of Land/Buildings Interag	0.0	5.3	0.0	0.0	0.0	0.0	0.0
496302	Workers' Comp. Assessment	335.7	352.8	337.4	0.0	337.4	0.0	337.4
130	**Other Revenues**	**1,205.9**	**841.0**	**1,217.7**	**0.0**	**1,268.4**	**0.0**	**1,268.4**
TOTAL REVENUE		**42,259.5**	**42,826.0**	**44,174.4**	**0.0**	**47,724.0**	**0.0**	**47,724.0**
520100	Exempt Perm Positions P/T&F/T	273.4	173.0	273.9	250.8	288.9	0.0	288.9
520200	Term Positions	1,766.9	1,488.4	2,051.5	16.0	2,091.5	0.0	2,091.5
520300	Classified Perm Positions F/T	22,245.6	20,912.5	22,879.8	32,920.7	23,831.5	0.0	23,831.5
520400	Classified Perm Positions P/T	134.0	43.8	184.0	0.6	184.0	0.0	184.0
520500	Temporary Positions F/T & P/T	92.0	49.6	95.9	0.6	102.5	0.0	102.5
520600	Paid Unused Sick Leave	7.3	14.4	7.4	0.0	7.4	0.0	7.4
520700	Overtime & Other Premium Pay	46.6	333.2	193.9	0.0	253.9	0.0	253.9
520710	Longevity Pay	0.0	0.1	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	61.2	92.6	61.7	0.0	86.7	0.0	86.7
520900	Differential Pay	2.4	0.0	2.4	0.0	2.4	0.0	2.4
521100	Group Insurance Premium	2,798.3	4,051.9	3,427.2	5,735.5	3,980.5	0.0	3,980.5
521200	Retirement Contributions	3,859.2	4,382.0	3,913.9	6,947.1	4,097.4	0.0	4,097.4
521300	F I C A	1,462.7	1,691.8	1,472.3	2,037.2	1,542.2	0.0	1,542.2
521400	Workers' Comp Assessment Fee	5.6	3.4	6.0	0.0	6.0	0.0	6.0
521410	GSD Work Comp Insur Premium	84.8	84.7	57.6	0.0	70.2	0.0	70.2
521500	Unemployment Comp Premium	5.4	5.3	31.7	0.0	24.8	0.0	24.8
521600	Employee Liability Ins Premium	131.7	131.7	235.6	0.0	351.9	0.0	351.9
521700	RHC Act Contributions	408.9	455.5	406.1	773.5	425.6	0.0	425.6

200	**Personal services and employee ben**	**33,386.0**	**33,913.8**	**35,300.9**	**48,682.0**	**37,347.4**	**0.0**	**37,347.4**
535200	Professional Services	930.0	201.7	930.0	0.0	982.3	0.0	982.3
535300	Other Services	81.3	11.0	81.3	0.0	90.1	0.0	90.1
535400	Audit Services	16.6	0.0	16.6	0.0	8.4	0.0	8.4
535500	Attorney Services	1.8	0.0	1.8	0.0	1.8	0.0	1.8
535600	IT Services	308.0	102.3	308.0	0.0	451.2	0.0	451.2
300	**Contractual services**	**1,337.7**	**315.0**	**1,337.7**	**0.0**	**1,533.8**	**0.0**	**1,533.8**
542100	Employee I/S Mileage & Fares	3.1	1.2	3.0	0.0	3.3	0.0	3.3
542200	Employee I/S Meals & Lodging	14.3	0.6	11.1	0.0	4.7	0.0	4.7
542500	Transp - Fuel & Oil	9.7	3.1	8.1	0.0	9.3	0.0	9.3
542600	Transp - Parts & Supplies	4.3	0.5	2.7	0.0	8.3	0.0	8.3
542700	Transp - Transp Insurance	0.3	0.3	0.3	0.0	0.2	0.0	0.2
542800	State Transp Pool Charges	64.1	68.3	78.2	0.0	75.4	0.0	75.4
543200	Maint - Furn, Fixt, Equipment	160.1	59.6	160.1	0.0	166.7	0.0	166.7
543300	Maint - Buildings & Structures	0.0	8.9	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	983.6	719.9	852.9	0.0	925.1	0.0	925.1
544000	Supply Inventory IT	140.0	64.8	80.0	0.0	145.1	0.0	145.1
544100	Supplies-Office Supplies	17.8	47.5	19.1	0.0	50.6	0.0	50.6
544200	Supplies-Medical,Lab,Personal	0.0	1.1	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	12.0	44.4	12.0	0.0	19.0	0.0	19.0
545600	Reporting & Recording	8.3	0.9	8.3	0.0	8.5	0.0	8.5
545700	ISD Services	269.4	223.5	364.3	0.0	460.7	0.0	460.7
545710	DOIT HCM Assessment Fees	169.3	165.7	175.2	0.0	172.5	0.0	172.5
545900	Printing & Photo Services	121.1	54.2	121.5	0.0	72.8	0.0	72.8
546100	Postage & Mail Services	2,056.7	2,276.1	2,056.7	0.0	2,847.0	0.0	2,847.0
546400	Rent Of Land & Buildings	1,973.6	1,772.7	2,033.8	0.0	2,249.3	0.0	2,249.3
546500	Rent Of Equipment	230.0	328.4	232.5	0.0	346.7	0.0	346.7
546600	Communications	51.4	180.2	51.4	0.0	51.4	0.0	51.4
546610	DOIT Telecommunications	708.1	298.8	737.5	0.0	681.6	0.0	681.6
546700	Subscriptions/Dues/License Fee	260.0	239.3	260.0	0.0	262.0	0.0	262.0
546800	Employee Training & Education	80.6	60.4	90.7	0.0	98.7	0.0	98.7
546900	Advertising	83.3	3.5	83.3	0.0	83.3	0.0	83.3
547900	Miscellaneous Expense	1.7	17.9	1.7	0.0	1.7	0.0	1.7
547999	Request to Pay Prior Year	0.0	4.2	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	0.0	54.1	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	55.0	8.4	39.9	0.0	47.4	0.0	47.4

549700	Employee O/S Meals & Lodging	58.0	14.4	51.5	0.0	51.5	0.0	51.5
400	**Other**	**7,535.8**	**6,722.7**	**7,535.8**	**0.0**	**8,842.8**	**0.0**	**8,842.8**
TOTAL EXPENSE		**42,259.5**	**40,951.6**	**44,174.4**	**48,682.0**	**47,724.0**	**0.0**	**47,724.0**
810	Permanent	445.49	320.00	444.49	493.00	444.49	0.00	444.49
810	**Permanent**	**445.49**	**320.00**	**444.49**	**493.00**	**444.49**	**0.00**	**444.49**
820	Term	22.17	0.00	22.17	0.00	22.17	0.00	22.17
820	**Term**	**22.17**	**0.00**	**22.17**	**0.00**	**22.17**	**0.00**	**22.17**
830	Temporary	5.78	0.00	5.78	0.00	5.78	0.00	5.78
830	**Temporary**	**5.78**	**0.00**	**5.78**	**0.00**	**5.78**	**0.00**	**5.78**
TOTAL FTE POSITIONS		**473.44**	**320.00**	**472.44**	**493.00**	**472.44**	**0.00**	**472.44**

REV EXP COMPARISON

(Dollars in Thousands)

33300 - Taxation and Revenue Department

P573 - Tax Administration

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals:	**44,029.4**	**1,268.4**	**0.0**	**2,426.2**	**47,724.0**
Personal services and employee benefits	34,342.3	746.3	0.0	2,258.8	37347.4
Contractual services	1,525.4	0.0	0.0	8.4	1533.8
Other	8,161.7	522.1	0.0	159.0	8842.8
USES Total:	**44,029.4**	**1,268.4**	**0.0**	**2,426.2**	**47,724.0**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Tax Administration

BU	PCode	Department
33300	P573	000000

State of New Mexico
E4/E5 Summary
(Dollars in Thousands)

	2025-26 Actuals	2026-27 Opbud	---- FY 2028 Agency Request ---- GF	OSF	ISF/IAT	FF	Total
520100 Exempt Perm Positions P/T&F/T	173.0	273.9	288.9	0.0	0.0	0.0	288.9
520200 Term Positions	1,488.4	2,051.5	0.0	378.2	0.0	1,713.3	2,091.5
520300 Classified Perm Positions F/T	20,912.5	22,879.8	23,578.2	253.3	0.0	0.0	23,831.5
520400 Classified Perm Positions P/T	43.8	184.0	184.0	0.0	0.0	0.0	184.0
520500 Temporary Positions F/T & P/T	49.6	95.9	102.5	0.0	0.0	0.0	102.5
520600 Paid Unused Sick Leave	14.4	7.4	7.4	0.0	0.0	0.0	7.4
520700 Overtime & Other Premium Pay	333.2	193.9	253.9	0.0	0.0	0.0	253.9
520710 Longevity Pay	0.1	0.0	0.0	0.0	0.0	0.0	0.0
520800 Annl & Comp Paid At Separation	92.6	61.7	86.7	0.0	0.0	0.0	86.7
520900 Differential Pay	0.0	2.4	2.4	0.0	0.0	0.0	2.4
521100 Group Insurance Premium	4,051.9	3,427.2	3,811.0	34.3	0.0	135.2	3,980.5
521200 Retirement Contributions	4,382.0	3,913.9	3,772.1	53.4	0.0	271.9	4,097.4
521300 F I C A	1,691.8	1,472.3	1,407.4	22.1	0.0	112.7	1,542.2
521400 Workers' Comp Assessment Fee	3.4	6.0	4.3	0.3	0.0	1.4	6.0
521410 GSD Work Comp Insur Premium	84.7	57.6	70.0	0.0	0.0	0.2	70.2
521500 Unemployment Comp Premium	5.3	31.7	24.1	0.1	0.0	0.6	24.8
521600 Employee Liability Ins Premium	131.7	235.6	348.2	0.6	0.0	3.1	351.9
521700 RHC Act Contributions	455.5	406.1	401.2	4.0	0.0	20.4	425.6
200 Personal services and employee ben	**33,913.8**	**35,300.9**	**34,342.3**	**746.3**	**0.0**	**2,258.8**	**37,347.4**
535200 Professional Services	201.7	930.0	982.3	0.0	0.0	0.0	982.3
535300 Other Services	11.0	81.3	90.1	0.0	0.0	0.0	90.1
535400 Audit Services	0.0	16.6	0.0	0.0	0.0	8.4	8.4
535500 Attorney Services	0.0	1.8	1.8	0.0	0.0	0.0	1.8
535600 IT Services	102.3	308.0	451.2	0.0	0.0	0.0	451.2
300 Contractual services	**315.0**	**1,337.7**	**1,525.4**	**0.0**	**0.0**	**8.4**	**1,533.8**
542100 Employee I/S Mileage & Fares	1.2	3.0	3.3	0.0	0.0	0.0	3.3
542200 Employee I/S Meals & Lodging	0.6	11.1	4.7	0.0	0.0	0.0	4.7
542500 Transp - Fuel & Oil	3.1	8.1	9.0	0.0	0.0	0.3	9.3
542600 Transp - Parts & Supplies	0.5	2.7	7.7	0.0	0.0	0.6	8.3
542700 Transp - Transp Insurance	0.3	0.3	0.2	0.0	0.0	0.0	0.2
542800 State Transp Pool Charges	68.3	78.2	75.4	0.0	0.0	0.0	75.4

543200	Maint - Furn, Fixt, Equipment	59.6	160.1	107.2	59.3	0.0	0.2	166.7
543300	Maint - Buildings & Structures	8.9	0.0	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	719.9	852.9	737.0	188.1	0.0	0.0	925.1
544000	Supply Inventory IT	64.8	80.0	122.7	15.0	0.0	7.4	145.1
544100	Supplies-Office Supplies	47.5	19.1	45.0	3.0	0.0	2.6	50.6
544200	Supplies-Medical,Lab,Personal	1.1	0.0	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	44.4	12.0	19.0	0.0	0.0	0.0	19.0
545600	Reporting & Recording	0.9	8.3	8.5	0.0	0.0	0.0	8.5
545700	ISD Services	223.5	364.3	447.7	0.0	0.0	13.0	460.7
545710	DOIT HCM Assessment Fees	165.7	175.2	166.2	0.0	0.0	6.3	172.5
545900	Printing & Photo Services	54.2	121.5	44.6	27.3	0.0	0.9	72.8
546100	Postage & Mail Services	2,276.1	2,056.7	2,730.2	116.8	0.0	0.0	2,847.0
546400	Rent Of Land & Buildings	1,772.7	2,033.8	2,195.2	2.0	0.0	52.1	2,249.3
546500	Rent Of Equipment	328.4	232.5	318.2	25.3	0.0	3.2	346.7
546600	Communications	180.2	51.4	51.4	0.0	0.0	0.0	51.4
546610	DOIT Telecommunications	298.8	737.5	667.2	0.0	0.0	14.4	681.6
546700	Subscriptions/Dues/License Fee	239.3	260.0	257.5	4.5	0.0	0.0	262.0
546800	Employee Training & Education	60.4	90.7	74.0	0.0	0.0	24.7	98.7
546900	Advertising	3.5	83.3	2.5	80.8	0.0	0.0	83.3
547900	Miscellaneous Expense	17.9	1.7	1.6	0.0	0.0	0.1	1.7
547999	Request to Pay Prior Year	4.2	0.0	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	54.1	0.0	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	8.4	39.9	37.7	0.0	0.0	9.7	47.4
549700	Employee O/S Meals & Lodging	14.4	51.5	28.0	0.0	0.0	23.5	51.5
400	**Other**	**6,722.7**	**7,535.8**	**8,161.7**	**522.1**	**0.0**	**159.0**	**8,842.8**
TOTAL EXPENSE		**40,951.6**	**44,174.4**	**44,029.4**	**1,268.4**	**0.0**	**2,426.2**	**47,724.0**

P573

Audit and Compliance Division

Tax Administration

BU **PCode** **Department**

3330(P573 3000000000-33300

State of New Mexico

S-8 Financial Summary

(Dollars in Thousands)

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	22,440.0	22,998.3	23,512.2	33,406.4	24,691.7	0.0	24,691.7
300 Contractual services	1,136.2	178.9	1,136.2	0.0	1,199.0	0.0	1,199.0
400 Other	4,061.2	3,446.5	4,104.2	0.0	4,375.2	0.0	4,375.2
EXPENDITURES	**27,637.4**	**26,623.7**	**28,752.6**	**33406.386**	**30,265.9**	**0.0**	**30,265.9**
EXPENSE	**27,637.4**	**26,623.7**	**28,752.6**	**33406.386**	**30,265.9**	**0.0**	**30,265.9**
FTE POSITIONS							
810 Permanent	318.49	208.03	317.49	321.03	317.49	0.00	317.49
FTEs	**318.49**	**208.03**	**317.49**	**321.03**	**317.49**	**0.00**	**317.49**
FTE POSITIONS	**318.49**	**208.03**	**317.49**	**321.03**	**317.49**	**0.00**	**317.49**

Tax Administration

BU PCode Department
3330(P573 3026000000-33300

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	372.8	317.2	445.3	619.4	485.3	0.0	485.3
EXPENDITURES	**372.8**	**317.2**	**445.3**	**619.376**	**485.3**	**0.0**	**485.3**
EXPENSE	**372.8**	**317.2**	**445.3**	**619.376**	**485.3**	**0.0**	**485.3**
FTE POSITIONS							
810 Permanent	0.00	3.00	0.00	6.00	0.00	0.00	0.00
820 Term	4.00	0.00	4.00	0.00	4.00	0.00	4.00
FTEs	**4.00**	**3.00**	**4.00**	**6.00**	**4.00**	**0.00**	**4.00**
FTE POSITIONS	**4.00**	**3.00**	**4.00**	**6.00**	**4.00**	**0.00**	**4.00**

Tax Administration

BU PCode Department
3330(P573 3099100000-33300

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	1,938.7	1,897.3	2,258.8	1,854.8	2,258.8	0.0	2,258.8
300 Contractual services	8.4	0.0	8.4	0.0	8.4	0.0	8.4
400 Other	202.0	73.5	159.0	0.0	159.0	0.0	159.0
EXPENDITURES	**2,149.1**	**1,970.8**	**2,426.2**	**1854.837**	**2,426.2**	**0.0**	**2,426.2**
EXPENSE	**2,149.1**	**1,970.8**	**2,426.2**	**1854.837**	**2,426.2**	**0.0**	**2,426.2**
FTE POSITIONS							
810 Permanent	0.00	15.97	0.00	15.97	0.00	0.00	0.00
820 Term	18.17	0.00	18.17	0.00	18.17	0.00	18.17
FTEs	**18.17**	**15.97**	**18.17**	**15.97**	**18.17**	**0.00**	**18.17**
FTE POSITIONS	**18.17**	**15.97**	**18.17**	**15.97**	**18.17**	**0.00**	**18.17**

Tax Administration

BU	PCode	Department
33300	P573	3000000000-33300

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	142.4	24.3	137.5	99.7	137.5	0.0	137.5
520200	Term Positions	0.0	73.8	0.0	0.7	0.0	0.0	0.0
520300	Classified Perm Positions F/T	16,223.8	15,105.3	16,519.7	22,683.7	17,098.0	0.0	17,098.0
520400	Classified Perm Positions P/T	134.0	43.8	184.0	0.6	184.0	0.0	184.0
520500	Temporary Positions F/T & P/T	0.0	30.7	0.0	0.4	0.0	0.0	0.0
520600	Paid Unused Sick Leave	6.0	12.0	6.0	0.0	6.0	0.0	6.0
520700	Overtime & Other Premium Pay	16.6	241.3	162.6	0.0	162.6	0.0	162.6
520710	Longevity Pay	0.0	0.1	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	50.5	63.0	50.5	0.0	50.5	0.0	50.5
520900	Differential Pay	2.4	0.0	2.4	0.0	2.4	0.0	2.4
521100	Group Insurance Premium	1,904.0	2,797.4	2,488.6	3,863.8	2,866.5	0.0	2,866.5
521200	Retirement Contributions	2,585.9	2,991.3	2,531.1	4,821.5	2,641.6	0.0	2,641.6
521300	F I C A	947.9	1,151.3	911.9	1,398.6	952.4	0.0	952.4
521400	Workers' Comp Assessment Fee	3.0	2.2	3.0	0.0	3.0	0.0	3.0
521410	GSD Work Comp Insur Premium	57.7	57.7	32.6	0.0	50.3	0.0	50.3
521500	Unemployment Comp Premium	3.7	3.6	29.4	0.0	17.1	0.0	17.1
521600	Employee Liability Ins Premium	89.7	89.7	193.4	0.0	249.3	0.0	249.3
521700	RHC Act Contributions	272.4	310.9	259.5	537.4	270.5	0.0	270.5
200	**Personal services and employee ben**	**22,440.0**	**22,998.3**	**23,512.2**	**33,406.4**	**24,691.7**	**0.0**	**24,691.7**
535200	Professional Services	930.0	165.1	930.0	0.0	942.0	0.0	942.0
535300	Other Services	69.0	5.4	69.0	0.0	77.2	0.0	77.2
535400	Audit Services	8.2	0.0	8.2	0.0	0.0	0.0	0.0
535600	IT Services	129.0	8.5	129.0	0.0	179.8	0.0	179.8
300	**Contractual services**	**1,136.2**	**178.9**	**1,136.2**	**0.0**	**1,199.0**	**0.0**	**1,199.0**
542100	Employee I/S Mileage & Fares	0.5	0.4	0.5	0.0	0.5	0.0	0.5
542200	Employee I/S Meals & Lodging	2.0	0.3	2.0	0.0	2.0	0.0	2.0
542500	Transp - Fuel & Oil	4.0	1.7	4.0	0.0	4.0	0.0	4.0
542600	Transp - Parts & Supplies	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542700	Transp - Transp Insurance	0.2	0.2	0.2	0.0	0.1	0.0	0.1
542800	State Transp Pool Charges	45.2	51.2	64.9	0.0	57.4	0.0	57.4

543300	Maint - Buildings & Structures	0.0	8.9	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	702.9	371.4	572.2	0.0	627.7	0.0	627.7
544000	Supply Inventory IT	100.0	16.0	55.0	0.0	72.7	0.0	72.7
544100	Supplies-Office Supplies	10.0	2.7	10.0	0.0	10.0	0.0	10.0
544200	Supplies-Medical,Lab,Personal	0.0	1.1	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	12.0	39.0	12.0	0.0	12.0	0.0	12.0
545600	Reporting & Recording	5.0	0.8	5.0	0.0	5.0	0.0	5.0
545700	ISD Services	183.5	151.6	275.7	0.0	318.2	0.0	318.2
545710	DOIT HCM Assessment Fees	115.3	112.9	121.4	0.0	117.7	0.0	117.7
545900	Printing & Photo Services	14.0	14.4	14.0	0.0	14.0	0.0	14.0
546100	Postage & Mail Services	47.0	219.4	47.0	0.0	47.0	0.0	47.0
546400	Rent Of Land & Buildings	1,922.6	1,720.4	1,979.7	0.0	2,195.2	0.0	2,195.2
546500	Rent Of Equipment	45.4	55.6	46.7	0.0	46.7	0.0	46.7
546600	Communications	50.7	179.9	50.7	0.0	50.7	0.0	50.7
546610	DOIT Telecommunications	482.3	198.1	524.5	0.0	475.6	0.0	475.6
546700	Subscriptions/Dues/License Fee	251.0	236.0	251.0	0.0	251.0	0.0	251.0
546800	Employee Training & Education	36.0	34.3	36.0	0.0	36.0	0.0	36.0
546900	Advertising	2.5	0.0	2.5	0.0	2.5	0.0	2.5
547900	Miscellaneous Expense	0.0	16.8	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	4.2	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	15.1	4.8	15.2	0.0	15.2	0.0	15.2
549700	Employee O/S Meals & Lodging	13.0	4.3	13.0	0.0	13.0	0.0	13.0
400	**Other**	**4,061.2**	**3,446.5**	**4,104.2**	**0.0**	**4,375.2**	**0.0**	**4,375.2**
TOTAL EXPENSE		**27,637.4**	**26,623.7**	**28,752.6**	**33,406.4**	**30,265.9**	**0.0**	**30,265.9**
810	Permanent	318.49	208.03	0.00	321.03	317.49	0.00	317.49
810	**Permanent**	**318.49**	**208.03**	**0.00**	**321.03**	**317.49**	**0.00**	**317.49**
TOTAL FTE POSITIONS		**318.49**	**208.03**	**0.00**	**321.03**	**317.49**	**0.00**	**317.49**

Tax Administration

BU	PCode	Department
33300	P573	3026000000-33300

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520200	Term Positions	372.8	215.2	338.2	2.2	378.2	0.0	378.2
520300	Classified Perm Positions F/T	0.0	0.0	0.0	428.1	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	5.3	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	0.0	33.6	26.6	58.7	26.6	0.0	26.6
521200	Retirement Contributions	0.0	42.4	53.4	93.3	53.4	0.0	53.4
521300	F I C A	0.0	16.2	22.1	26.4	22.1	0.0	22.1
521400	Workers' Comp Assessment Fee	0.0	0.0	0.3	0.0	0.3	0.0	0.3
521500	Unemployment Comp Premium	0.0	0.0	0.1	0.0	0.1	0.0	0.1
521600	Employee Liability Ins Premium	0.0	0.0	0.6	0.0	0.6	0.0	0.6
521700	RHC Act Contributions	0.0	4.4	4.0	10.7	4.0	0.0	4.0
200	**Personal services and employee ben**	**372.8**	**317.2**	**445.3**	**619.4**	**485.3**	**0.0**	**485.3**
TOTAL EXPENSE		**372.8**	**317.2**	**445.3**	**619.4**	**485.3**	**0.0**	**485.3**
810	Permanent	0.00	3.00	0.00	6.00	0.00	0.00	0.00
810	**Permanent**	**0.00**	**3.00**	**0.00**	**6.00**	**0.00**	**0.00**	**0.00**
820	Term	4.00	0.00	0.00	0.00	4.00	0.00	4.00
820	**Term**	**4.00**	**0.00**	**0.00**	**0.00**	**4.00**	**0.00**	**4.00**
TOTAL FTE POSITIONS		**4.00**	**3.00**	**0.00**	**6.00**	**4.00**	**0.00**	**4.00**

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520200	Term Positions	1,394.1	1,199.4	1,713.3	13.1	1,713.3	0.0	1,713.3
520300	Classified Perm Positions F/T	0.0	201.6	0.0	1,296.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	0.0	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	149.4	144.4	135.2	190.1	135.2	0.0	135.2
521200	Retirement Contributions	259.2	230.5	271.9	249.4	271.9	0.0	271.9
521300	F I C A	106.7	88.8	112.7	80.4	112.7	0.0	112.7
521400	Workers' Comp Assessment Fee	1.4	0.2	1.4	0.0	1.4	0.0	1.4
521410	GSD Work Comp Insur Premium	3.3	3.2	0.2	0.0	0.2	0.0	0.2
521500	Unemployment Comp Premium	0.2	0.2	0.6	0.0	0.6	0.0	0.6
521600	Employee Liability Ins Premium	5.1	5.1	3.1	0.0	3.1	0.0	3.1
521700	RHC Act Contributions	19.3	24.0	20.4	25.9	20.4	0.0	20.4
200	**Personal services and employee ben**	**1,938.7**	**1,897.3**	**2,258.8**	**1,854.8**	**2,258.8**	**0.0**	**2,258.8**
535400	Audit Services	8.4	0.0	8.4	0.0	8.4	0.0	8.4
300	**Contractual services**	**8.4**	**0.0**	**8.4**	**0.0**	**8.4**	**0.0**	**8.4**
542100	Employee I/S Mileage & Fares	0.1	0.0	0.0	0.0	0.0	0.0	0.0
542200	Employee I/S Meals & Lodging	3.2	0.0	0.0	0.0	0.0	0.0	0.0
542500	Transp - Fuel & Oil	1.9	0.0	0.3	0.0	0.3	0.0	0.3
542600	Transp - Parts & Supplies	2.2	0.0	0.6	0.0	0.6	0.0	0.6
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	5.6	0.0	0.0	0.0	0.0	0.0	0.0
543200	Maint - Furn, Fixt, Equipment	0.2	0.0	0.2	0.0	0.2	0.0	0.2
544000	Supply Inventory IT	22.4	0.0	7.4	0.0	7.4	0.0	7.4
544100	Supplies-Office Supplies	1.3	0.0	2.6	0.0	2.6	0.0	2.6
545700	ISD Services	10.3	4.9	13.0	0.0	13.0	0.0	13.0
545710	DOIT HCM Assessment Fees	6.5	6.4	6.3	0.0	6.3	0.0	6.3
545900	Printing & Photo Services	0.5	0.0	0.9	0.0	0.9	0.0	0.9
546400	Rent Of Land & Buildings	49.0	52.3	52.1	0.0	52.1	0.0	52.1
546500	Rent Of Equipment	2.0	1.9	3.2	0.0	3.2	0.0	3.2
546610	DOIT Telecommunications	27.2	8.0	14.4	0.0	14.4	0.0	14.4

546800	Employee Training & Education	14.6	0.0	24.7	0.0	24.7	0.0	24.7
547900	Miscellaneous Expense	0.1	0.0	0.1	0.0	0.1	0.0	0.1
549600	Employee O/S Mileage & Fares	24.9	0.0	9.7	0.0	9.7	0.0	9.7
549700	Employee O/S Meals & Lodging	30.0	0.0	23.5	0.0	23.5	0.0	23.5
400	**Other**	**202.0**	**73.5**	**159.0**	**0.0**	**159.0**	**0.0**	**159.0**
TOTAL EXPENSE		**2,149.1**	**1,970.8**	**2,426.2**	**1,854.8**	**2,426.2**	**0.0**	**2,426.2**
810	Permanent	0.00	15.97	0.00	15.97	0.00	0.00	0.00
810	**Permanent**	**0.00**	**15.97**	**0.00**	**15.97**	**0.00**	**0.00**	**0.00**
820	Term	18.17	0.00	0.00	0.00	18.17	0.00	18.17
820	**Term**	**18.17**	**0.00**	**0.00**	**0.00**	**18.17**	**0.00**	**18.17**
TOTAL FTE POSITIONS		**18.17**	**15.97**	**0.00**	**15.97**	**18.17**	**0.00**	**18.17**

(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	1326.917	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	142.555	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	360.336	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	81.641	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	44.042	0.0	0.0	0.0	0.0	0.0	
17200	520100	Exempt Perm Positions P/T&F/T	24.3	137.5	99.691	137.5	0.0	0.0	0.0	137.5	
17200	520200	Term Positions	73.8	0.0	0.747	0.0	0.0	0.0	0.0	0.0	
17200	520300	Classified Perm Positions F/T	15,105.3	16,519.7	21303.601	17,098.0	0.0	0.0	0.0	17,098.0	FY28
17200	520400	Classified Perm Positions P/T	43.8	184.0	0.561	184.0	0.0	0.0	0.0	184.0	
17200	520500	Temporary Positions F/T & P/T	30.7	0.0	0.432	0.0	0.0	0.0	0.0	0.0	
17200	520600	Paid Unused Sick Leave	12.0	6.0	0	6.0	0.0	0.0	0.0	6.0	
17200	520700	Overtime & Other Premium Pay	241.3	162.6	0	162.6	0.0	0.0	0.0	162.6	
17200	520710	Longevity Pay	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	520800	Annl & Comp Paid At Separation	63.0	50.5	0	50.5	0.0	0.0	0.0	50.5	
17200	520900	Differential Pay	0.0	2.4	0	2.4	0.0	0.0	0.0	2.4	
17200	521100	Group Insurance Premium	2,797.4	2,488.6	3721.204	2,866.5	0.0	0.0	0.0	2,866.5	
17200	521200	Retirement Contributions	2,991.3	2,531.1	4461.198	2,641.6	0.0	0.0	0.0	2,641.6	
17200	521300	F I C A	1,151.3	911.9	1316.925	952.4	0.0	0.0	0.0	952.4	
17200	521400	Workers' Comp Assessment Fee	2.2	3.0	0	3.0	0.0	0.0	0.0	3.0	
17200	521410	GSD Work Comp Insur Premium	57.7	32.6	0	50.3	0.0	0.0	0.0	50.3	FY28
17200	521500	Unemployment Comp Premium	3.6	29.4	0	17.1	0.0	0.0	0.0	17.1	FY28
17200	521600	Employee Liability Ins Premium	89.7	193.4	0	249.3	0.0	0.0	0.0	249.3	FY28
17200	521700	RHC Act Contributions	310.9	259.5	493.363	270.5	0.0	0.0	0.0	270.5	
	200	**Personal services and employee benefits**	**22,998.3**	**23,512.2**	**33353.213**	**24,691.7**	**0.0**	**0.0**	**0.0**	**24,691.7**	
17200	542100	Employee I/S Mileage & Fares	0.4	0.5	0	0.5	0.0	0.0	0.0	0.5	
17200	542200	Employee I/S Meals & Lodging	0.3	2.0	0	2.0	0.0	0.0	0.0	2.0	
17200	542500	Transp - Fuel & Oil	1.7	4.0	0	4.0	0.0	0.0	0.0	4.0	
17200	542600	Transp - Parts & Supplies	0.0	1.0	0	1.0	0.0	0.0	0.0	1.0	
17200	542700	Transp - Transp Insurance	0.2	0.2	0	0.1	0.0	0.0	0.0	0.1	FY28
17200	542800	State Transp Pool Charges	51.2	64.9	0	57.4	0.0	0.0	0.0	57.4	FY28
17200	543300	Maint - Buildings & Structures	8.9	0.0	0	0.0	0.0	0.0	0.0	0.0	

17200	543830	IT HW/SW Agreements	371.4	572.2	0	627.7	0.0	0.0	0.0	627.7	
17200	544000	Supply Inventory IT	16.0	55.0	0	72.7	0.0	0.0	0.0	72.7	FY28
17200	544100	Supplies-Office Supplies	2.7	10.0	0	10.0	0.0	0.0	0.0	10.0	
17200	544200	Supplies-Medical,Lab,Personal	1.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	544900	Supplies-Inventory Exempt	39.0	12.0	0	12.0	0.0	0.0	0.0	12.0	
17200	545600	Reporting & Recording	0.8	5.0	0	5.0	0.0	0.0	0.0	5.0	
17200	545700	ISD Services	151.6	275.7	0	318.2	0.0	0.0	0.0	318.2	FY28
17200	545710	DOIT HCM Assessment Fees	112.9	121.4	0	117.7	0.0	0.0	0.0	117.7	FY28
17200	545900	Printing & Photo Services	14.4	14.0	0	14.0	0.0	0.0	0.0	14.0	
17200	546100	Postage & Mail Services	219.4	47.0	0	47.0	0.0	0.0	0.0	47.0	
17200	546400	Rent Of Land & Buildings	1,720.4	1,979.7	0	2,195.2	0.0	0.0	0.0	2,195.2	
17200	546500	Rent Of Equipment	55.6	46.7	0	46.7	0.0	0.0	0.0	46.7	
17200	546600	Communications	179.9	50.7	0	50.7	0.0	0.0	0.0	50.7	
17200	546610	DOIT Telecommunications	198.1	524.5	0	475.6	0.0	0.0	0.0	475.6	FY28
17200	546700	Subscriptions/Dues/License Fee	236.0	251.0	0	251.0	0.0	0.0	0.0	251.0	
17200	546800	Employee Training & Education	34.3	36.0	0	36.0	0.0	0.0	0.0	36.0	
17200	546900	Advertising	0.0	2.5	0	2.5	0.0	0.0	0.0	2.5	
17200	547900	Miscellaneous Expense	16.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	547999	Request to Pay Prior Year	4.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	548200	Furniture & Fixtures	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	548300	Information Tech Equipment	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	549600	Employee O/S Mileage & Fares	4.8	15.2	0	15.2	0.0	0.0	0.0	15.2	
17200	549700	Employee O/S Meals & Lodging	4.3	13.0	0	13.0	0.0	0.0	0.0	13.0	
	400	**Other**	**3,446.5**	**4,104.2**	**0**	**4,375.2**	**0.0**	**0.0**	**0.0**	**4,375.2**	
TOTAL EXPENSE			**26,444.8**	**27,616.4**	**33353.213**	**29,066.9**	**0.0**	**0.0**	**0.0**	**29,066.9**	

Tax Administration

BU	PCode	Department
33300	P573	3026000000-33300

State of New Mexico
E4 DeptID Detail
(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	71.711	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	6.138	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	13.692	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	4.412	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	1.779	0.0	0.0	0.0	0.0	0.0	
99400	520200	Term Positions	215.2	338.2	2.194	0.0	378.2	0.0	0.0	378.2	FY28
99400	520300	Classified Perm Positions F/T	0.0	0.0	355.847	0.0	0.0	0.0	0.0	0.0	
99400	520700	Overtime & Other Premium Pay	5.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
99400	521100	Group Insurance Premium	33.6	26.6	52.573	0.0	26.6	0.0	0.0	26.6	
99400	521200	Retirement Contributions	42.4	53.4	79.578	0.0	53.4	0.0	0.0	53.4	
99400	521300	F I C A	16.2	22.1	21.996	0.0	22.1	0.0	0.0	22.1	
99400	521400	Workers' Comp Assessment Fee	0.0	0.3	0	0.0	0.3	0.0	0.0	0.3	
99400	521500	Unemployment Comp Premium	0.0	0.1	0	0.0	0.1	0.0	0.0	0.1	
99400	521600	Employee Liability Ins Premium	0.0	0.6	0	0.0	0.6	0.0	0.0	0.6	
99400	521700	RHC Act Contributions	4.4	4.0	8.958	0.0	4.0	0.0	0.0	4.0	
	200	**Personal services and employee benefits**	**317.2**	**445.3**	**618.878**	**0.0**	**485.3**	**0.0**	**0.0**	**485.3**	
	TOTAL EXPENSE		**317.2**	**445.3**	**618.878**	**0.0**	**485.3**	**0.0**	**0.0**	**485.3**	

Tax Administration

BU	PCode	Department
33300	P573	3099100000-33300

State of New Mexico
E4 DeptID Detail
(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
17200	520200	Term Positions	1,199.4	1,713.3	13.057	0.0	0.0	0.0	1,713.3	1,713.3	
17200	520300	Classified Perm Positions F/T	201.6	0.0	1296.012	0.0	0.0	0.0	0.0	0.0	
17200	520700	Overtime & Other Premium Pay	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	520800	Annl & Comp Paid At Separation	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	521100	Group Insurance Premium	144.4	135.2	190.145	0.0	0.0	0.0	135.2	135.2	
17200	521200	Retirement Contributions	230.5	271.9	249.353	0.0	0.0	0.0	271.9	271.9	
17200	521300	F I C A	88.8	112.7	80.35	0.0	0.0	0.0	112.7	112.7	
17200	521400	Workers' Comp Assessment Fee	0.2	1.4	0	0.0	0.0	0.0	1.4	1.4	
17200	521410	GSD Work Comp Insur Premium	3.2	0.2	0	0.0	0.0	0.0	0.2	0.2	
17200	521500	Unemployment Comp Premium	0.2	0.6	0	0.0	0.0	0.0	0.6	0.6	
17200	521600	Employee Liability Ins Premium	5.1	3.1	0	0.0	0.0	0.0	3.1	3.1	
17200	521700	RHC Act Contributions	24.0	20.4	25.92	0.0	0.0	0.0	20.4	20.4	
	200	**Personal services and employee benefits**	**1,897.3**	**2,258.8**	**1854.837**	**0.0**	**0.0**	**0.0**	**2,258.8**	**2,258.8**	
17200	542500	Transp - Fuel & Oil	0.0	0.3	0	0.0	0.0	0.0	0.3	0.3	
17200	542600	Transp - Parts & Supplies	0.0	0.6	0	0.0	0.0	0.0	0.6	0.6	
17200	542700	Transp - Transp Insurance	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	543200	Maint - Furn, Fixt, Equipment	0.0	0.2	0	0.0	0.0	0.0	0.2	0.2	
17200	544000	Supply Inventory IT	0.0	7.4	0	0.0	0.0	0.0	7.4	7.4	
17200	544100	Supplies-Office Supplies	0.0	2.6	0	0.0	0.0	0.0	2.6	2.6	
17200	545700	ISD Services	4.9	13.0	0	0.0	0.0	0.0	13.0	13.0	
17200	545710	DOIT HCM Assessment Fees	6.4	6.3	0	0.0	0.0	0.0	6.3	6.3	
17200	545900	Printing & Photo Services	0.0	0.9	0	0.0	0.0	0.0	0.9	0.9	
17200	546400	Rent Of Land & Buildings	52.3	52.1	0	0.0	0.0	0.0	52.1	52.1	
17200	546500	Rent Of Equipment	1.9	3.2	0	0.0	0.0	0.0	3.2	3.2	
17200	546610	DOIT Telecommunications	8.0	14.4	0	0.0	0.0	0.0	14.4	14.4	
17200	546800	Employee Training & Education	0.0	24.7	0	0.0	0.0	0.0	24.7	24.7	
17200	547900	Miscellaneous Expense	0.0	0.1	0	0.0	0.0	0.0	0.1	0.1	
17200	549600	Employee O/S Mileage & Fares	0.0	9.7	0	0.0	0.0	0.0	9.7	9.7	
17200	549700	Employee O/S Meals & Lodging	0.0	23.5	0	0.0	0.0	0.0	23.5	23.5	
	400	**Other**	**73.5**	**159.0**	**0**	**0.0**	**0.0**	**0.0**	**159.0**	**159.0**	
	TOTAL EXPENSE		**1,970.8**	**2,417.8**	**1854.837**	**0.0**	**0.0**	**0.0**	**2,417.8**	**2,417.8**	

Tax Administration

BU	PCode	Department
33300	P573	3000000000-33300

E5 Contract by DeptID Detail

(Dollars in Thousands)

						---------------------- FY 2028 Agency Request ----------------------						
Fund	Account		#	Contract Purpose	Actuals	GF	OSF	ISF/IAT	FF	Total		Justification
17200	535200	Professional Services	1000		165.1	942.0	0.0	0.0	0.0	942.0	FY28	
17200	535300	Other Services	1000		5.4	77.2	0.0	0.0	0.0	77.2	FY28	
17200	535400	Audit Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	FY28	
17200	535600	IT Services	1000		8.5	179.8	0.0	0.0	0.0	179.8	FY28	
	TOTAL EXPENSE				**178.9**	**1,199.0**	**0.0**	**0.0**	**0.0**	**1,199.0**		

Tax Administration

BU	PCode	Department
33300	P573	3099100000-33300

E5 Contract by DeptID Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	GF	OSF	ISF/IAT	FF	Total	Justification
					FY 2028 Agency Request						
17200	535400	Audit Services	1000		0.0	0.0	0.0	0.0	8.4	8.4	FY28
	TOTAL EXPENSE				**0.0**	**0.0**	**0.0**	**0.0**	**8.4**	**8.4**	

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/21/26

Agency Name: Taxation and Revenue Department
Program Name: Taxation Administration Act - Audit and Compliance Division

Business Unit: 33300
Program Code: P573/3000

Item No.	LONG TERM LEASES ONLY: Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/21/2026	Lease Type Operational (O) or Standard (S)	Long Term Only: A FY28 Monthly Rate S= Rate Schedule	B Number of months to lease	A x B = C Total cost Rate FY28	SHORT TERM ONLY: D Daily Rate Based On Vehicle Type	E No. of Days	D x E = F Total Lease Rate	Put (x) if Fed $
1	2024	Nissan Altima	02BA	C	009950SG	867	Standard (S)	704.00	12	8,448.0			-	
2	2020	Chevy Bolt	02B	C	007796SG	3,699	Standard (S)	293.00	12	3,516.0			-	
3	2024	Dodge Durango	06A	C	011022SG	9,169	Standard (S)	707.00	12	8,484.0				
4		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.0			-	
5		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.0			-	
6		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.0			-	
7		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.0			-	
8										-			-	
9										-			-	
10										-	-		-	
11										-			-	
12										-			-	
13										-			-	
14										-			-	
									TOTAL LONG TERM:	57,360.0	TOTAL SHORT TERM:		-	

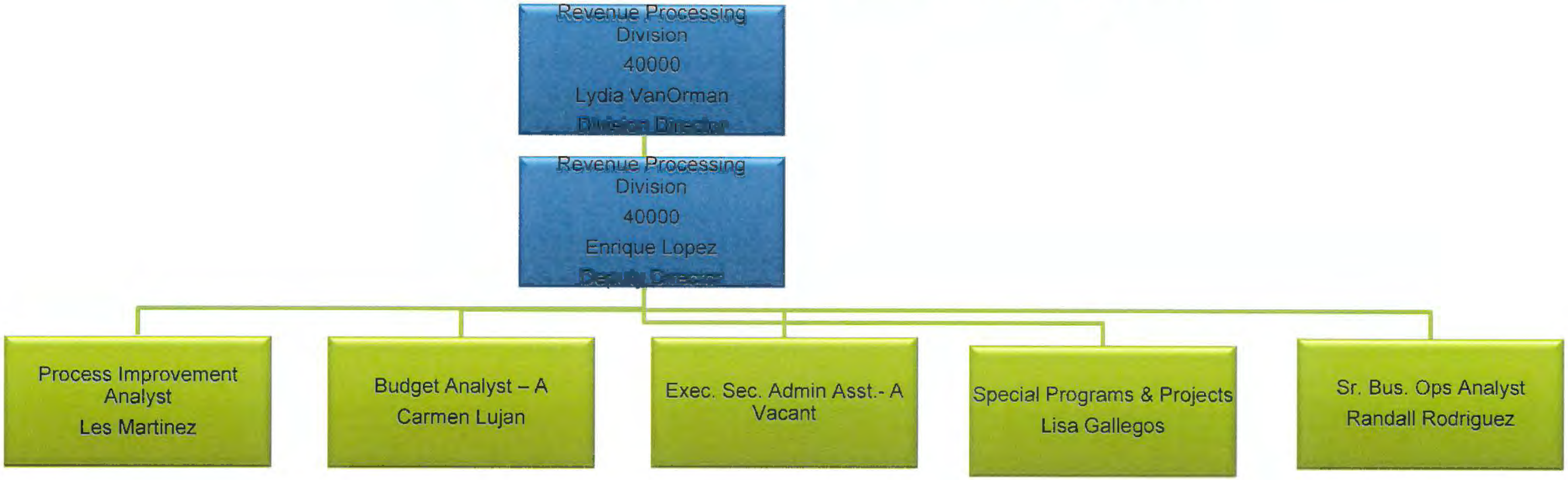
Operational(O) rate for FY24 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

P573

Revenue Processing Division

Taxation & Revenue Department
Tax Administration Act Program



Tax Administration

BU **PCode** **Department**
3330(P573 4000000000-33300

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	8,634.5	8,700.9	9,084.6	12,801.4	9,911.6	0.0	9,911.6
300 Contractual services	193.1	136.0	193.1	0.0	326.4	0.0	326.4
400 Other	3,272.6	3,202.8	3,272.6	0.0	4,308.6	0.0	4,308.6
EXPENDITURES	**12,100.2**	**12,039.8**	**12,550.3**	**12801.393**	**14,546.6**	**0.0**	**14,546.6**
EXPENSE	**12,100.2**	**12,039.8**	**12,550.3**	**12801.393**	**14,546.6**	**0.0**	**14,546.6**
FTE POSITIONS							
810 Permanent	127.00	93.00	127.00	150.00	127.00	0.00	127.00
830 Temporary	5.78	0.00	5.78	0.00	5.78	0.00	5.78
FTEs	**132.78**	**93.00**	**132.78**	**150.00**	**132.78**	**0.00**	**132.78**
FTE POSITIONS	**132.78**	**93.00**	**132.78**	**150.00**	**132.78**	**0.00**	**132.78**

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	131.0	148.7	136.4	151.1	151.4	0.0	151.4
520300	Classified Perm Positions F/T	6,021.8	5,605.5	6,360.1	8,512.9	6,733.5	0.0	6,733.5
520500	Temporary Positions F/T & P/T	92.0	18.9	95.9	0.2	102.5	0.0	102.5
520600	Paid Unused Sick Leave	1.3	2.4	1.4	0.0	1.4	0.0	1.4
520700	Overtime & Other Premium Pay	30.0	86.6	31.3	0.0	91.3	0.0	91.3
520800	Annl & Comp Paid At Separation	10.7	29.6	11.2	0.0	36.2	0.0	36.2
521100	Group Insurance Premium	744.9	1,076.5	776.8	1,622.9	952.2	0.0	952.2
521200	Retirement Contributions	1,014.1	1,117.9	1,057.5	1,783.0	1,130.5	0.0	1,130.5
521300	F I C A	408.1	435.4	425.6	531.8	455.0	0.0	455.0
521400	Workers' Comp Assessment Fee	1.2	1.0	1.3	0.0	1.3	0.0	1.3
521410	GSD Work Comp Insur Premium	23.8	23.7	24.8	0.0	19.7	0.0	19.7
521500	Unemployment Comp Premium	1.5	1.5	1.6	0.0	7.0	0.0	7.0
521600	Employee Liability Ins Premium	36.9	36.9	38.5	0.0	98.9	0.0	98.9
521700	RHC Act Contributions	117.2	116.2	122.2	199.5	130.7	0.0	130.7
200	**Personal services and employee ben**	**8,634.5**	**8,700.9**	**9,084.6**	**12,801.4**	**9,911.6**	**0.0**	**9,911.6**
535200	Professional Services	0.0	36.6	0.0	0.0	40.3	0.0	40.3
535300	Other Services	12.3	5.6	12.3	0.0	12.9	0.0	12.9
535500	Attorney Services	1.8	0.0	1.8	0.0	1.8	0.0	1.8
535600	IT Services	179.0	93.9	179.0	0.0	271.4	0.0	271.4
300	**Contractual services**	**193.1**	**136.0**	**193.1**	**0.0**	**326.4**	**0.0**	**326.4**
542100	Employee I/S Mileage & Fares	2.5	0.9	2.5	0.0	2.8	0.0	2.8
542200	Employee I/S Meals & Lodging	9.1	0.3	9.1	0.0	2.7	0.0	2.7
542500	Transp - Fuel & Oil	3.8	1.4	3.8	0.0	5.0	0.0	5.0
542600	Transp - Parts & Supplies	1.1	0.5	1.1	0.0	6.7	0.0	6.7
542700	Transp - Transp Insurance	0.1	0.1	0.1	0.0	0.1	0.0	0.1
542800	State Transp Pool Charges	13.3	17.1	13.3	0.0	18.0	0.0	18.0
543200	Maint - Furn, Fixt, Equipment	159.9	59.6	159.9	0.0	166.5	0.0	166.5
543830	IT HW/SW Agreements	280.7	348.4	280.7	0.0	297.4	0.0	297.4
544000	Supply Inventory IT	17.6	48.8	17.6	0.0	65.0	0.0	65.0
544100	Supplies-Office Supplies	6.5	44.8	6.5	0.0	38.0	0.0	38.0

544900	Supplies-Inventory Exempt	0.0	5.4	0.0	0.0	7.0	0.0	7.0
545600	Reporting & Recording	3.3	0.1	3.3	0.0	3.5	0.0	3.5
545700	ISD Services	75.6	67.0	75.6	0.0	129.5	0.0	129.5
545710	DOIT HCM Assessment Fees	47.5	46.5	47.5	0.0	48.5	0.0	48.5
545900	Printing & Photo Services	106.6	39.8	106.6	0.0	57.9	0.0	57.9
546100	Postage & Mail Services	2,009.7	2,056.7	2,009.7	0.0	2,800.0	0.0	2,800.0
546400	Rent Of Land & Buildings	2.0	0.0	2.0	0.0	2.0	0.0	2.0
546500	Rent Of Equipment	182.6	270.9	182.6	0.0	296.8	0.0	296.8
546600	Communications	0.7	0.3	0.7	0.0	0.7	0.0	0.7
546610	DOIT Telecommunications	198.6	92.8	198.6	0.0	191.6	0.0	191.6
546700	Subscriptions/Dues/License Fee	9.0	3.2	9.0	0.0	11.0	0.0	11.0
546800	Employee Training & Education	30.0	26.1	30.0	0.0	38.0	0.0	38.0
546900	Advertising	80.8	3.5	80.8	0.0	80.8	0.0	80.8
547900	Miscellaneous Expense	1.6	1.0	1.6	0.0	1.6	0.0	1.6
548300	Information Tech Equipment	0.0	54.1	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	15.0	3.6	15.0	0.0	22.5	0.0	22.5
549700	Employee O/S Meals & Lodging	15.0	10.1	15.0	0.0	15.0	0.0	15.0
400	**Other**	**3,272.6**	**3,202.8**	**3,272.6**	**0.0**	**4,308.6**	**0.0**	**4,308.6**
TOTAL EXPENSE		**12,100.2**	**12,039.8**	**12,550.3**	**12,801.4**	**14,546.6**	**0.0**	**14,546.6**
810	Permanent	127.00	93.00	0.00	150.00	127.00	0.00	127.00
810	**Permanent**	**127.00**	**93.00**	**0.00**	**150.00**	**127.00**	**0.00**	**127.00**
830	Temporary	5.78	0.00	0.00	0.00	5.78	0.00	5.78
830	**Temporary**	**5.78**	**0.00**	**0.00**	**0.00**	**5.78**	**0.00**	**5.78**
TOTAL FTE POSITIONS		**132.78**	**93.00**	**0.00**	**150.00**	**132.78**	**0.00**	**132.78**

Tax Administration

BU	PCode	Department
33300	P573	4000000000-33300

State of New Mexico
E4 DeptID Detail
(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	201.261	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	29.004	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	59.002	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	12.384	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	7.132	0.0	0.0	0.0	0.0	0.0	
17200	520100	Exempt Perm Positions P/T&F/T	148.7	136.4	151.105	151.4	0.0	0.0	0.0	151.4	
17200	520300	Classified Perm Positions F/T	5,605.5	6,360.1	8291.59	6,480.2	253.3	0.0	0.0	6,733.5	FY28
17200	520500	Temporary Positions F/T & P/T	18.9	95.9	0.166	102.5	0.0	0.0	0.0	102.5	
17200	520600	Paid Unused Sick Leave	2.4	1.4	0	1.4	0.0	0.0	0.0	1.4	
17200	520700	Overtime & Other Premium Pay	86.6	31.3	0	91.3	0.0	0.0	0.0	91.3	
17200	520800	Annl & Comp Paid At Separation	29.6	11.2	0	36.2	0.0	0.0	0.0	36.2	
17200	521100	Group Insurance Premium	1,076.5	776.8	1593.925	944.5	7.7	0.0	0.0	952.2	
17200	521200	Retirement Contributions	1,117.9	1,057.5	1723.979	1,130.5	0.0	0.0	0.0	1,130.5	
17200	521300	F I C A	435.4	425.6	519.449	455.0	0.0	0.0	0.0	455.0	
17200	521400	Workers' Comp Assessment Fee	1.0	1.3	0	1.3	0.0	0.0	0.0	1.3	
17200	521410	GSD Work Comp Insur Premium	23.7	24.8	0	19.7	0.0	0.0	0.0	19.7	FY28
17200	521500	Unemployment Comp Premium	1.5	1.6	0	7.0	0.0	0.0	0.0	7.0	FY28
17200	521600	Employee Liability Ins Premium	36.9	38.5	0	98.9	0.0	0.0	0.0	98.9	FY28
17200	521700	RHC Act Contributions	116.2	122.2	192.344	130.7	0.0	0.0	0.0	130.7	
	200	**Personal services and employee benefits**	**8,700.9**	**9,084.6**	**12781.341**	**9,650.6**	**261.0**	**0.0**	**0.0**	**9,911.6**	
17200	542100	Employee I/S Mileage & Fares	0.9	2.5	0	2.8	0.0	0.0	0.0	2.8	
17200	542200	Employee I/S Meals & Lodging	0.3	9.1	0	2.7	0.0	0.0	0.0	2.7	
17200	542500	Transp - Fuel & Oil	1.4	3.8	0	5.0	0.0	0.0	0.0	5.0	
17200	542600	Transp - Parts & Supplies	0.5	1.1	0	6.7	0.0	0.0	0.0	6.7	
17200	542700	Transp - Transp Insurance	0.1	0.1	0	0.1	0.0	0.0	0.0	0.1	
17200	542800	State Transp Pool Charges	17.1	13.3	0	18.0	0.0	0.0	0.0	18.0	FY28
17200	543200	Maint - Furn, Fixt, Equipment	59.6	159.9	0	107.2	59.3	0.0	0.0	166.5	
17200	543830	IT HW/SW Agreements	348.4	280.7	0	109.3	188.1	0.0	0.0	297.4	FY28
17200	544000	Supply Inventory IT	48.8	17.6	0	50.0	15.0	0.0	0.0	65.0	
17200	544100	Supplies-Office Supplies	44.8	6.5	0	35.0	3.0	0.0	0.0	38.0	
17200	544900	Supplies-Inventory Exempt	5.4	0.0	0	7.0	0.0	0.0	0.0	7.0	
17200	545600	Reporting & Recording	0.1	3.3	0	3.5	0.0	0.0	0.0	3.5	

17200	545700	ISD Services	67.0	75.6	0	129.5	0.0	0.0	0.0	129.5	FY28
17200	545710	DOIT HCM Assessment Fees	46.5	47.5	0	48.5	0.0	0.0	0.0	48.5	FY28
17200	545900	Printing & Photo Services	39.8	106.6	0	30.6	27.3	0.0	0.0	57.9	FY28
17200	546100	Postage & Mail Services	2,056.7	2,009.7	0	2 683.2	116.8	0.0	0.0	2,800.0	
17200	546400	Rent Of Land & Buildings	0.0	2.0	0	0.0	2.0	0.0	0.0	2.0	
17200	546500	Rent Of Equipment	270.9	182.6	0	271.5	25.3	0.0	0.0	296.8	
17200	546600	Communications	0.3	0.7	0	0.7	0.0	0.0	0.0	0.7	
17200	546610	DOIT Telecommunications	92.8	198.6	0	191.6	0.0	0.0	0.0	191.6	FY28
17200	546700	Subscriptions/Dues/License Fee	3.2	9.0	0	6.5	4.5	0.0	0.0	11.0	
17200	546800	Employee Training & Education	26.1	30.0	0	38.0	0.0	0.0	0.0	38.0	
17200	546900	Advertising	3.5	80.8	0	0.0	80.8	0.0	0.0	80.8	
17200	547900	Miscellaneous Expense	1.0	1.6	0	1.6	0.0	0.0	0.0	1.6	
17200	548300	Information Tech Equipment	54.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	549600	Employee O/S Mileage & Fares	3.6	15.0	0	22.5	0.0	0.0	0.0	22.5	
17200	549700	Employee O/S Meals & Lodging	10.1	15.0	0	15.0	0.0	0.0	0.0	15.0	
	400	**Other**	**3,202.8**	**3,272.6**	**0**	**3,786.5**	**522.1**	**0.0**	**0.0**	**4,308.6**	
	TOTAL EXPENSE		**11,903.8**	**12,357.2**	**12781.341**	**13,437.1**	**783.1**	**0.0**	**0.0**	**14,220.2**	

Tax Administration

BU	PCode	Department
33300	P573	4000000000-33300

E5 Contract by DeptID Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	GF	OSF	ISF/IAT	FF	Total	Justification
						---------- FY 2028 Agency Request ----------					
17200	535200	Professional Services	1000		36.6	40.3	0.0	0.0	0.0	40.3	FY28
17200	535300	Other Services	1000		5.6	12.9	0.0	0.0	0.0	12.9	FY28
17200	535500	Attorney Services	1000		0.0	1.8	0.0	0.0	0.0	1.8	FY28
17200	535600	IT Services	1000		93.9	271.4	0.0	0.0	0.0	271.4	FY28
	TOTAL EXPENSE				**136.0**	**326.4**	**0.0**	**0.0**	**0.0**	**326.4**	

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/21/26

Agency Name: Taxation and Revenue Department
Program Name Revenue Processing Division

Business Unit: 33300
Program Code: P573

Item No.	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/21/26	Lease Type Operational (O) or Standard (S)	A FY28 Monthly Rate S= Rate Schedule	B Number of months to lease	A x B = C Total cost Rate FY27	D Daily Rate Based On Vehicle Type	E No. of Days	D x E = F Total Lease Rate	Put (x) if Fed $
	LONG TERM LEASES ONLY							Long Term Only			SHORT TERM ONLY			
1	2024	DODGE DURNAGO	06A	C	011025SG	8,871	Operational (O)	707	12	8,484.0			-	
2	2024	FORD CARGO VAN	05D	C	011104SG	5,954	Operational (O)	500	12	6,000.0			-	
3	1999	CHEVY BOX TRUCK	07A	C	G40759	25,991	Operational (O)	293	12	3,518.6			-	
4										-			-	
5										-			-	
6										-			-	
7										-			-	
8										-			-	
9										-			-	
10										-			-	
11										-			-	
12										-			-	
13										-	-		-	
14										-			-	
15										-			-	
16										-			-	
17										-			-	
18										-			-	
19										-			-	
									TOTAL LONG TERM:	18,002.6	TOTAL SHORT TERM:		-	

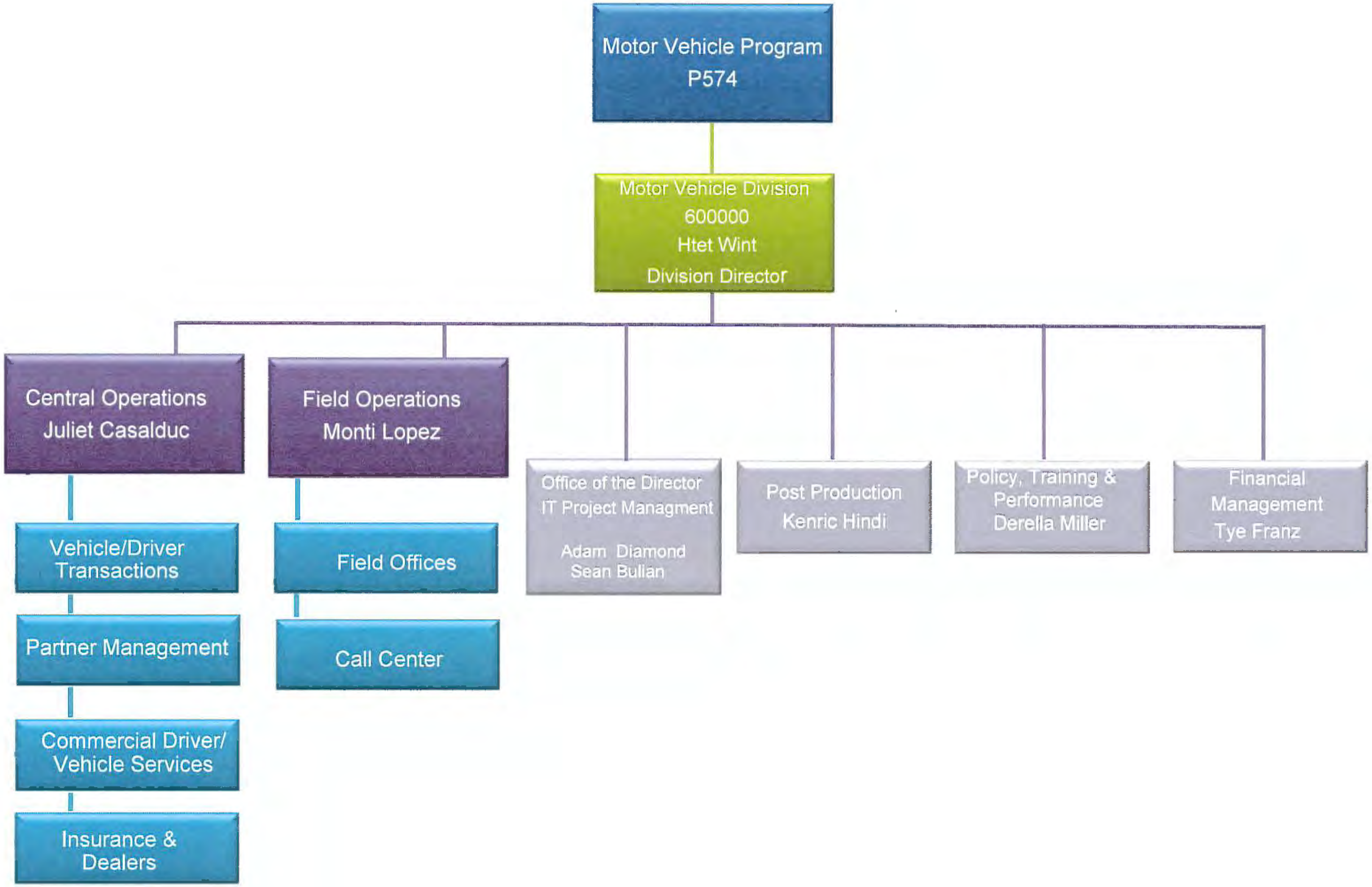
Operational(O) rate for FY23 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

P574
Motor Vehicle

Taxation & Revenue Department

Motor Vehicle Program



Program Description:

MVD serves New Mexico by providing efficient motor vehicle services, including issuing non-commercial and commercial driver licenses and REAL ID-compliant credentials; registering and titling vehicles and boats; licensing auto dealers, recyclers, and title service companies; and overseeing private and government partners. MVD also administers the Commercial Vehicle Weight Distance Tax, International Fuel Tax Agreement (IFTA), and International Registration Plan (IRP), including the collection and distribution of applicable taxes and fees. MVD ensures these services are administered in accordance with the Motor Vehicle Code (Chapter 66, NMSA 1978) and applicable state and federal requirements.

Major Issues and Accomplishments:

Major Accomplishments

1. Service Modernization and Innovation

• Customer Service Performance: MVD continued to maintain historically low customer wait and transaction times statewide through process improvements, expanded digital services, FAST Q queue management, and a continued focus on efficient customer service.
• Mobile Driver License Expansion: MVD continued expanding New Mexico's Mobile Driver License (mDL), including development of an mDL loaner-device program to encourage broader adoption of secure digital identity verification. MVD is working on advancing more wallet capabilities.
• Kiosk Expansion: MVD advanced efforts to expand the number of transactions available through self-service kiosks and is actively working to increase the number of kiosk locations statewide, providing customers with additional convenient service options.
• Call Center Modernization: MVD continued modernizing customer contact operations through Five9, Tier-1 support, and improved call routing to increase first-contact resolution and provide more efficient customer service.

2. Technology and System Modernization

• Core21 Stabilization and Enhancement: Following the successful transition to Core21, MVD continued system stabilization, service-pack implementation, integrations, and enhancements supporting driver and vehicle services and future modernization.
• MyMVD Customer Portal Development: MVD advanced planning for a secure, unified MyMVD customer portal offering expanded online driver and vehicle services. The platform will also support future electronic titling and expanded digital credential services.
• AAMVA REST Services Transition: MVD began preparations for the mandatory transition from AAMVA's legacy UniServices platform to REST-based web services, necessary to maintain access to NMVTIS, CDLIS, State-to-State, and other critical national systems.

3. Compliance with Federal and State Mandates

• REAL ID Compliance: MVD continued successful administration of federal REAL ID requirements following the May 2025 enforcement deadline, maintaining compliant credential issuance while continuing to offer standard credentials.
• CDL and FMCSA Compliance: MVD implemented significant federal CDL requirements, including electronic medical certification changes, National Roadside Inspection Initiative requirements, testing oversight, and system modifications necessary to maintain federal compliance.
• CDL Program Integrity and Oversight: MVD strengthened oversight of third-party CDL testing locations and examiners through audits, training, testing-route reviews, reporting, and additional program integrity controls.
• Privacy and Data Protection: MVD continued to implement operational and system changes associated with 2025's SB36 and NMSA 1978, Section 66-2-7.1, strengthening protections surrounding driver and vehicle information and authorized data sharing.

4. Public Safety, Customer Protection, and Program Integrity

• Identity and Credential Fraud Prevention: MVD strengthened efforts to identify fraudulent credentials and transactions through document review, misrepresentation controls, and coordination with partner offices and other entities when questionable activity is identified.

• Insurance Verification Improvements: MVD continued improving insurance verification processes to reduce inappropriate registration suspensions and law-enforcement interactions while maintaining mandatory insurance requirements.
• Training and Operational Consistency: MVD expanded employee training to improve consistent application of laws, regulations, policies, and transaction requirements while supporting customer service and program integrity.

Major Issues
• Hiring and Staffing: MVD continues to face challenges recruiting and retaining qualified staff across field offices and specialized units. Budget constraints require careful prioritization of vacancies while maintaining service levels and meeting increasing operational demands.
• Federal CDL Compliance and Oversight: Increasing federal requirements demand additional auditing, monitoring, training, system development, and oversight to maintain New Mexico's CDL compliance and protect interstate commerce.
• Fraud and Program Integrity: Increasingly sophisticated credential, residency, identity, and title fraud requires stronger system controls, employee and partner training, and coordination with law enforcement and other agencies.
• Evolving Technology Needs: MVD must continually update systems to meet federal mandates, security requirements, and customer expectations while managing increasing technology costs and limited resources.
• Partner Expansion and Oversight: Growing demand to expand driver and vehicle services through municipal and private partners increases customer access but also requires additional training, auditing, security, system support, and compliance oversight.
• Leased Space and Facilities: MVD continues to face challenges securing and maintaining appropriate facilities due to increasing lease costs, limited availability, accessibility and security requirements, and lengthy procurement processes.

Overview of Request:

MVD's budget request balances continued modernization with the resources necessary to sustain daily operations. The centerpiece is a C2 request to support development and implementation of the MyMVD Customer Portal, a secure, unified platform that will expand online access to driver and vehicle services.
MyMVD will provide customers with a single account to access MVD services, with planned capabilities including multi-factor authentication, linked driver and vehicle records, expanded online transactions, title status, address updates, insurance-related services, and other self-service options. The portal will reduce reliance on in-person transactions, improve customer convenience, and establish the technology foundation for future initiatives such as electronic titling and expanded digital credential services.
The remainder of the budget maintains core operations and supports MVD staff in continuing to provide historically low wait times while meeting state and federal mandates.

Programmatic Changes:

MVD is currently managing two major programmatic changes that are critical to long-term operations and customer service.
- AAMVA Systems Transition
The decommissioning of AAMVA's legacy UniServices platform requires all states to transition to REST-based web services to maintain access to national systems such as NMVTIS, CDLIS, and S2S. To remain compliant and ensure uninterrupted functionality, MVD's Driver Services and Vehicle Services (DSVS) system must be updated to integrate with the new AAMVA platform. MVD received $4,086.6 thousand C2 funding in 2026 to complete this transition.
- Expanding Driver Services to Partners
MVD is experiencing high demand from external partners who wish to expand their access to processing driver services. Partner agencies and businesses rely on this access to perform transactions efficiently and meet customer needs. While MVD is committed to supporting this expansion, it must do so while continuing to operate within existing staffing and resource constraints. Balancing the need for growth with the realities of limited capacity presents an ongoing challenge that will require strategic planning, technology investments, and sustained support to meet demand.

Base Budget Justification

MVD's base budget request reflects a net decrease of $119.9 thousand from FY27. This includes a 1.7 % increase in General Fund, an decrease of 1.9% in other revenue, and a 3.3% increase in fund balance.

The 200 category reflects an increase of 1.3% or $323.8 thousand. This increase is due to 10% insurance premiums rate increases, per DFA Guidelines. The 300 category reflects an increase of 19.9% or $1,184.4 thousand. In the 300 category, approximately $1.5 million is attributable to technology costs associated with FAST Enterprises to support MVD's systems and ongoing technology needs. Additionally, an increase of $200 thousand is due to costs associated with MVD call center support to supplement the FAST contract. A decrease of $576 thousand is for onsite support from the FAST contract.

The 400 category reflects an increase of 11.8% or $1,577.4 thousand. This increase supports core operational costs that have risen significantly while MVD revenues have remained relatively stagnant. MVD has experienced increased costs of more than $1.2 million for essential materials required to provide services, including license plates, drivers license and identification card production, vehicle registration paper and other materials. Technology subscription and licensing costs have also continued to increase by $471.8 thousand as MVD relies on multiple systems and services necessary to support daily operations, security, compliance, and customer service.

These increases represent costs necessary to maintain existing service levels and operations rather than significant program expansion. The FY28 request provides the resources needed to absorb these growing costs while continuing to deliver essential driver and vehicle services statewide.

The 500 category reflects a decrease of 26.9%, or approximately $3.2 million. This decrease is due to a reduction in weight distance transfers to the Department of Transportation (DOT) due to fund balance projections.

Motor Vehicle Division

BU	PCode	Department
33300	P574	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE							
111 General Fund Transfers	17,459.4	16,982.6	18,597.0	0.0	18,920.8	0.0	18,920.8
112 Other Transfers	0.0	1,361.4	0.0	0.0	0.0	0.0	0.0
120 Federal Revenues	589.5	9.1	0.0	0.0	0.0	0.0	0.0
130 Other Revenues	36,706.3	31,015.3	33,120.9	0.0	32,506.5	0.0	32,506.5
150 Fund Balance	5,503.1	0.0	5,148.3	0.0	5,319.0	0.0	5,319.0
REVENUE, TRANSFERS	**60,258.3**	**49,368.4**	**56,866.2**	**0.0**	**56,746.3**	**0.0**	**56,746.3**
REVENUE	**60,258.3**	**49,368.4**	**56,866.2**	**0.0**	**56,746.3**	**0.0**	**56,746.3**
EXPENSE							
200 Personal services and employee benefits	24,934.6	24,808.8	25,605.5	28,874.7	25,929.3	0.0	25,929.3
300 Contractual services	9,374.6	5,240.5	5,950.2	0.0	7,134.6	0.0	7,134.6
400 Other	15,854.6	11,512.1	13,410.5	0.0	14,987.9	0.0	14,987.9
EXPENDITURES	**50,163.8**	**41,561.4**	**44,966.2**	**28874.674**	**48,051.8**	**0.0**	**48,051.8**
500 Other financing uses	10,094.5	10,094.5	11,900.0	0.0	8,694.5	0.0	8,694.5
OTHER FINANCING USES	**10,094.5**	**10,094.5**	**11,900.0**	**0**	**8,694.5**	**0.0**	**8,694.5**
EXPENSE	**60,258.3**	**51,655.9**	**56,866.2**	**28874.674**	**56,746.3**	**0.0**	**56,746.3**
FTE POSITIONS							
810 Permanent	325.00	279.00	325.00	330.00	325.00	0.00	325.00
820 Term	6.00	0.00	6.00	0.00	6.00	0.00	6.00
FTEs	**331.00**	**279.00**	**331.00**	**330.00**	**331.00**	**0.00**	**331.00**
FTE POSITIONS	**331.00**	**279.00**	**331.00**	**330.00**	**331.00**	**0.00**	**331.00**

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request Base	FY 2028 Agency Request Expansion	FY 2028 Agency Request Total
499105	General Fd. Appropriation	17,459.4	16,982.6	18,597.0	0.0	18,920.8	0.0	18,920.8
111	**General Fund Transfers**	**17,459.4**	**16,982.6**	**18,597.0**	**0.0**	**18,920.8**	**0.0**	**18,920.8**
499905	Other Financing Sources	0.0	1,361.4	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**1,361.4**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
451903	Federal Direct - Operating	589.5	9.1	0.0	0.0	0.0	0.0	0.0
120	**Federal Revenues**	**589.5**	**9.1**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
411102	Registrations & Certificates	5,274.0	4,356.1	4,100.0	0.0	4,100.0	0.0	4,100.0
411702	Weight-Distance Admin Fee	10,300.6	9,332.4	12,120.0	0.0	8,914.5	0.0	8,914.5
411802	Motor Vehicle Admin Fees	5,274.0	3,650.2	3,500.0	0.0	3,500.0	0.0	3,500.0
411902	Other M. V. Licenses	3,456.7	3,083.1	3,000.0	0.0	2,800.0	0.0	2,800.0
422902	Other Fees	3,651.8	1,793.6	1,600.0	0.0	4,900.0	0.0	4,900.0
429902	Other Current Services	8,445.5	8,633.8	8,600.9	0.0	8,100.0	0.0	8,100.0
433102	License Plates	303.7	166.0	200.0	0.0	192.0	0.0	192.0
130	**Other Revenues**	**36,706.3**	**31,015.3**	**33,120.9**	**0.0**	**32,506.5**	**0.0**	**32,506.5**
325900	Restricted FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
328900	Unassigned FB - Gov	5,503.1	0.0	5,148.3	0.0	5,319.0	0.0	5,319.0
150	**Fund Balance**	**5,503.1**	**0.0**	**5,148.3**	**0.0**	**5,319.0**	**0.0**	**5,319.0**
TOTAL REVENUE		**60,258.3**	**49,368.4**	**56,866.2**	**0.0**	**56,746.3**	**0.0**	**56,746.3**
520100	Exempt Perm Positions P/T&F/T	136.5	163.0	136.5	165.8	136.5	0.0	136.5
520200	Term Positions	310.0	131.6	152.8	1.5	152.8	0.0	152.8
520300	Classified Perm Positions F/T	16,932.3	16,204.5	16,905.3	19,312.1	16,844.9	0.0	16,844.9
520600	Paid Unused Sick Leave	6.2	7.9	5.4	0.0	5.4	0.0	5.4
520700	Overtime & Other Premium Pay	30.4	194.2	151.1	0.0	40.4	0.0	40.4
520710	Longevity Pay	0.0	0.0	0.0	0.0	110.7	0.0	110.7
520800	Annl & Comp Paid At Separation	35.0	67.9	42.0	0.0	42.0	0.0	42.0
521100	Group Insurance Premium	2,582.4	3,107.9	3,238.4	3,997.5	3,562.2	0.0	3,562.2
521200	Retirement Contributions	3,335.5	3,201.9	3,322.7	3,793.8	3,322.7	0.0	3,322.7
521300	F I C A	1,061.6	1,237.6	1,052.0	1,195.7	1,052.0	0.0	1,052.0
521400	Workers' Comp Assessment Fee	3.0	3.0	3.0	0.0	3.0	0.0	3.0
521410	GSD Work Comp Insur Premium	59.2	59.2	32.0	0.0	49.2	0.0	49.2
521500	Unemployment Comp Premium	3.7	3.7	29.2	0.0	17.4	0.0	17.4

521600	Employee Liability Ins Premium	92.1	92.0	191.5	0.0	246.5	0.0	246.5
521700	RHC Act Contributions	346.7	332.9	343.6	408.2	343.6	0.0	343.6
523200	COVID Related Time Worked	0.0	1.5	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee ben**	**24,934.6**	**24,808.8**	**25,605.5**	**28,874.7**	**25,929.3**	**0.0**	**25,929.3**
535200	Professional Services	413.8	556.6	61.0	0.0	333.7	0.0	333.7
535300	Other Services	1,456.6	139.8	1,155.8	0.0	204.9	0.0	204.9
535400	Audit Services	40.0	0.0	40.0	0.0	0.0	0.0	0.0
535500	Attorney Services	1.0	0.0	1.0	0.0	1.0	0.0	1.0
535600	IT Services	7,463.2	4,544.1	4,692.4	0.0	6,595.0	0.0	6,595.0
300	**Contractual services**	**9,374.6**	**5,240.5**	**5,950.2**	**0.0**	**7,134.6**	**0.0**	**7,134.6**
542100	Employee I/S Mileage & Fares	97.8	0.3	27.6	0.0	22.2	0.0	22.2
542200	Employee I/S Meals & Lodging	89.1	12.9	3.6	0.0	32.6	0.0	32.6
542500	Transp - Fuel & Oil	26.4	7.5	12.0	0.0	26.0	0.0	26.0
542600	Transp - Parts & Supplies	16.0	0.4	3.0	0.0	12.1	0.0	12.1
542700	Transp - Transp Insurance	0.2	0.2	0.2	0.0	0.1	0.0	0.1
542800	State Transp Pool Charges	106.1	83.9	108.1	0.0	105.0	0.0	105.0
543100	Maint - Grounds & Roadways	1.0	0.0	1.0	0.0	1.0	0.0	1.0
543200	Maint - Furn, Fixt, Equipment	463.0	125.6	200.0	0.0	160.4	0.0	160.4
543300	Maint - Buildings & Structures	15.0	0.0	10.0	0.0	15.0	0.0	15.0
543830	IT HW/SW Agreements	1,016.6	578.5	802.7	0.0	633.7	0.0	633.7
544000	Supply Inventory IT	1,023.7	10.6	12.5	0.0	30.9	0.0	30.9
544100	Supplies-Office Supplies	93.2	30.9	40.7	0.0	30.0	0.0	30.0
544200	Supplies-Medical,Lab,Personal	1.0	0.0	1.0	0.0	5.0	0.0	5.0
544400	Supplies-Field Supplies	1.0	0.4	1.0	0.0	2.5	0.0	2.5
544900	Supplies-Inventory Exempt	144.1	1.3	20.0	0.0	30.0	0.0	30.0
545600	Reporting & Recording	9.0	2.3	10.0	0.0	12.0	0.0	12.0
545700	ISD Services	188.3	178.8	281.3	0.0	322.7	0.0	322.7
545710	DOIT HCM Assessment Fees	118.4	115.9	124.4	0.0	120.8	0.0	120.8
545900	Printing & Photo Services	7,536.9	5,414.8	6,285.4	0.0	7,541.3	0.0	7,541.3
546100	Postage & Mail Services	41.2	438.9	201.3	0.0	299.2	0.0	299.2
546400	Rent Of Land & Buildings	3,317.5	2,736.6	3,499.6	0.0	3,342.5	0.0	3,342.5
546409	Rent Expense - Interagency	33.0	22.9	39.6	0.0	39.6	0.0	39.6
546500	Rent Of Equipment	195.0	162.7	205.0	0.0	205.0	0.0	205.0
546600	Communications	93.0	60.9	260.0	0.0	719.5	0.0	719.5
546610	DOIT Telecommunications	495.0	917.9	525.2	0.0	477.5	0.0	477.5
546700	Subscriptions/Dues/License Fee	546.9	536.3	622.3	0.0	724.2	0.0	724.2
546800	Employee Training & Education	45.5	7.5	55.4	0.0	49.8	0.0	49.8

546900	Advertising	92.7	0.0	5.0	0.0	5.0	0.0	5.0
547900	Miscellaneous Expense	5.4	22.3	10.0	0.0	10.0	0.0	10.0
547999	Request to Pay Prior Year	0.0	31.5	0.0	0.0	0.0	0.0	0.0
548800	Automotive & Aircraft	0.0	0.0	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	24.2	0.3	24.2	0.0	6.3	0.0	6.3
549700	Employee O/S Meals & Lodging	18.4	10.2	18.4	0.0	6.0	0.0	6.0
400	**Other**	**15,854.6**	**11,512.1**	**13,410.5**	**0.0**	**14,987.9**	**0.0**	**14,987.9**
555100	Other Financing Uses	10,094.5	10,094.5	11,900.0	0.0	8,694.5	0.0	8,694.5
500	**Other financing uses**	**10,094.5**	**10,094.5**	**11,900.0**	**0.0**	**8,694.5**	**0.0**	**8,694.5**
TOTAL EXPENSE		**60,258.3**	**51,655.9**	**56,866.2**	**28,874.7**	**56,746.3**	**0.0**	**56,746.3**
810	Permanent	325.00	279.00	325.00	330.00	325.00	0.00	325.00
810	**Permanent**	**325.00**	**279.00**	**325.00**	**330.00**	**325.00**	**0.00**	**325.00**
820	Term	6.00	0.00	6.00	0.00	6.00	0.00	6.00
820	**Term**	**6.00**	**0.00**	**6.00**	**0.00**	**6.00**	**0.00**	**6.00**
TOTAL FTE POSITIONS		**331.00**	**279.00**	**331.00**	**330.00**	**331.00**	**0.00**	**331.00**

Motor Vehicle Division

BU	PCode
33300	P574

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

			2025-26	2026-27	2027-28	FY 2028 Agency Request					
Fund	**Account**		**Actuals**	**Opbud**	**PCF Proj**	**GF**	**OSF**	**ISF/IAT**	**FF**	**Total**	**Justification**
00000	520300	Classified Perm Positions F/T	0.0	0.0	239.76	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	26.778	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	56.065	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	14.752	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	7.017	0.0	0.0	0.0	0.0	0.0	
17200	520100	Exempt Perm Positions P/T&F/T	163.0	136.5	165.403	136.5	0.0	0.0	0.0	136.5	FY28
17200	520200	Term Positions	2.6	0.0	0.397	0.0	0.0	0.0	0.0	0.0	
17200	520300	Classified Perm Positions F/T	16,204.5	16,905.3	18925.928	11,358.8	5,486.1	0.0	0.0	16,844.9	FY28
17200	520600	Paid Unused Sick Leave	7.9	5.4	0	5.4	0.0	0.0	0.0	5.4	FY28
17200	520700	Overtime & Other Premium Pay	194.2	151.1	0	33.3	7.1	0.0	0.0	40.4	FY28
17200	520710	Longevity Pay	0.0	0.0	0	110.7	0.0	0.0	0.0	110.7	FY28
17200	520800	Annl & Comp Paid At Separation	67.9	42.0	0	37.0	5.0	0.0	0.0	42.0	FY28
17200	521100	Group Insurance Premium	3,084.3	3,216.9	3958.791	3,018.6	522.1	0.0	0.0	3,540.7	FY28
17200	521200	Retirement Contributions	3,177.1	3,294.1	3718.26	2,780.2	513.9	0.0	0.0	3,294.1	FY28
17200	521300	F I C A	1,227.9	1,040.2	1174.638	836.2	204.0	0.0	0.0	1,040.2	FY28
17200	521400	Workers' Comp Assessment Fee	2.9	2.7	0	2.7	0.0	0.0	0.0	2.7	FY28
17200	521410	GSD Work Comp Insur Premium	59.2	31.7	0	48.9	0.0	0.0	0.0	48.9	FY28
17200	521500	Unemployment Comp Premium	3.7	28.9	0	17.1	0.0	0.0	0.0	17.1	FY28
17200	521600	Employee Liability Ins Premium	92.0	191.1	0	246.1	0.0	0.0	0.0	246.1	FY28
17200	521700	RHC Act Contributions	330.3	339.6	399.143	289.3	50.3	0.0	0.0	339.6	FY28
17200	523200	COVID Related Time Worked	1.5	0.0	0	0.0	0.0	0.0	0.0	0.0	FY28
99400	520200	Term Positions	129.0	152.8	0.779	0.0	152.8	0.0	0.0	152.8	FY28
99400	520300	Classified Perm Positions F/T	0.0	0.0	101.248	0.0	0.0	0.0	0.0	0.0	FY28
99400	521100	Group Insurance Premium	23.6	21.5	12.051	0.0	21.5	0.0	0.0	21.5	FY28
99400	521200	Retirement Contributions	24.8	28.6	19.48	0.0	28.6	0.0	0.0	28.6	FY28
99400	521300	F I C A	9.7	11.8	6.278	0.0	11.8	0.0	0.0	11.8	FY28
99400	521400	Workers' Comp Assessment Fee	0.0	0.3	0	0.0	0.3	0.0	0.0	0.3	FY28
99400	521410	GSD Work Comp Insur Premium	0.0	0.3	0	0.0	0.3	0.0	0.0	0.3	FY28

99400	521500	Unemployment Comp Premium	0.0	0.3	0	0.0	0.3	0.0	0.0	0.3 FY28
99400	521600	Employee Liability Ins Premium	0.0	0.4	0	0.0	0.4	0.0	0.0	0.4 FY28
99400	521700	RHC Act Contributions	2.6	4.0	2.024	0.0	4.0	0.0	0.0	4.0 FY28
	200	**Personal services and employee benefits**	**24,808.8**	**25,605.5**	**28828.792**	**18,920.8**	**7,008.5**	**0.0**	**0.0**	**25,929.3**
17200	542100	Employee I/S Mileage & Fares	0.3	27.6	0	0.0	22.2	0.0	0.0	22.2 FY28
17200	542200	Employee I/S Meals & Lodging	12.9	3.6	0	0.0	32.6	0.0	0.0	32.6 FY28
17200	542500	Transp - Fuel & Oil	7.5	12.0	0	0.0	26.0	0.0	0.0	26.0 FY28
17200	542600	Transp - Parts & Supplies	0.4	3.0	0	0.0	12.1	0.0	0.0	12.1 FY28
17200	542700	Transp - Transp Insurance	0.2	0.2	0	0.0	0.1	0.0	0.0	0.1 FY28
17200	542800	State Transp Pool Charges	83.9	108.1	0	0.0	105.0	0.0	0.0	105.0 FY28
17200	543100	Maint - Grounds & Roadways	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0 FY28
17200	543200	Maint - Furn, Fixt, Equipment	125.6	200.0	0	0.0	160.4	0.0	0.0	160.4 FY28
17200	543300	Maint - Buildings & Structures	0.0	10.0	0	0.0	15.0	0.0	0.0	15.0 FY28
17200	543830	IT HW/SW Agreements	578.5	802.7	0	0.0	633.7	0.0	0.0	633.7 FY28
17200	544000	Supply Inventory IT	10.6	12.5	0	0.0	30.9	0.0	0.0	30.9 FY28
17200	544100	Supplies-Office Supplies	30.9	40.7	0	0.0	30.0	0.0	0.0	30.0 FY28
17200	544200	Supplies-Medical,Lab,Personal	0.0	1.0	0	0.0	5.0	0.0	0.0	5.0 FY28
17200	544400	Supplies-Field Supplies	0.4	1.0	0	0.0	2.5	0.0	0.0	2.5 FY28
17200	544900	Supplies-Inventory Exempt	1.3	20.0	0	0.0	30.0	0.0	0.0	30.0 FY28
17200	545600	Reporting & Recording	2.3	10.0	0	0.0	12.0	0.0	0.0	12.0 FY28
17200	545700	ISD Services	178.8	281.3	0	0.0	322.7	0.0	0.0	322.7 FY28
17200	545710	DOIT HCM Assessment Fees	115.9	124.4	0	0.0	120.8	0.0	0.0	120.8 FY28
17200	545900	Printing & Photo Services	5,414.8	6,285.4	0	0.0	7,541.3	0.0	0.0	7,541.3 FY28
17200	546100	Postage & Mail Services	438.9	201.3	0	0.0	299.2	0.0	0.0	299.2 FY28
17200	546400	Rent Of Land & Buildings	2,736.6	3,499.6	0	0.0	3,342.5	0.0	0.0	3,342.5 FY28
17200	546409	Rent Expense - Interagency	22.9	39.6	0	0.0	39.6	0.0	0.0	39.6 FY28
17200	546500	Rent Of Equipment	162.7	205.0	0	0.0	205.0	0.0	0.0	205.0 FY28
17200	546600	Communications	60.9	260.0	0	0.0	719.5	0.0	0.0	719.5
17200	546610	DOIT Telecommunications	917.9	525.2	0	0.0	477.5	0.0	0.0	477.5 FY28
17200	546700	Subscriptions/Dues/License Fee	536.3	622.3	0	0.0	724.2	0.0	0.0	724.2 FY28
17200	546800	Employee Training & Education	7.5	55.4	0	0.0	49.8	0.0	0.0	49.8 FY28
17200	546900	Advertising	0.0	5.0	0	0.0	5.0	0.0	0.0	5.0 FY28
17200	547900	Miscellaneous Expense	22.3	10.0	0	0.0	10.0	0.0	0.0	10.0 FY28
17200	547999	Request to Pay Prior Year	31.5	0.0	0	0.0	0.0	0.0	0.0	0.0
17200	548800	Automotive & Aircraft	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0
17200	549600	Employee O/S Mileage & Fares	0.3	24.2	0	0.0	6.3	0.0	0.0	6.3 FY28
17200	549700	Employee O/S Meals & Lodging	10.2	18.4	0	0.0	6.0	0.0	0.0	6.0 FY28

	400	Other	11,512.1	13,410.5	0	0.0	14,987.9	0.0	0.0	14,987.9	
99400	555100	Other Financing Uses	10,094.5	11,900.0	0	0.0	0.0	0.0	0.0	0.0	FY28
	500	Other financing uses	10,094.5	11,900.0	0	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE		46,415.5	50,916.0		18,920.8	21,996.4	0.0	0.0	40,917.2	

Motor Vehicle Division

BU **PCode**

33300 P574

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
17200	535200	Professional Services	1000		556.6	0.0	333.7	0.0	0.0	333.7	FY28
17200	535300	Other Services	1000		139.8	0.0	204.9	0.0	0.0	204.9	FY28
17200	535400	Audit Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	FY28
17200	535500	Attorney Services	1000		0.0	0.0	1.0	0.0	0.0	1.0	FY28
17200	535600	IT Services	1000		4,544.1	0.0	6,595.0	0.0	0.0	6,595.0	FY28
	TOTAL EXPENSE				**5,240.5**	**0.0**	**7,134.6**	**0.0**	**0.0**	**7,134.6**	

REV EXP COMPARISON

(Dollars in Thousands)

33300 - Taxation and Revenue Department

P574 - Motor Vehicle Division

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals:	**18,920.8**	**37,825.5**	**0.0**	**0.0**	**56,746.3**
Personal services and employee benefits	18,920.8	7,008.5	0.0	0.0	25929.3
Contractual services	0.0	7,134.6	0.0	0.0	7134.6
Other	0.0	14,987.9	0.0	0.0	14987.9
Other financing uses	0.0	8,694.5	0.0	0.0	8694.5
USES Total:	**18,920.8**	**37,825.5**	**0.0**	**0.0**	**56,746.3**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Motor Vehicle Division

BU	PCode	Department
33300	P574	000000

State of New Mexico
E4/E5 Summary
(Dollars in Thousands)

		2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
520100	Exempt Perm Positions P/T&F/T	163.0	136.5	136.5	0.0	0.0	0.0	136.5
520200	Term Positions	131.6	152.8	0.0	152.8	0.0	0.0	152.8
520300	Classified Perm Positions F/T	16,204.5	16,905.3	11,358.8	5,486.1	0.0	0.0	16,844.9
520600	Paid Unused Sick Leave	7.9	5.4	5.4	0.0	0.0	0.0	5.4
520700	Overtime & Other Premium Pay	194.2	151.1	33.3	7.1	0.0	0.0	40.4
520710	Longevity Pay	0.0	0.0	110.7	0.0	0.0	0.0	110.7
520800	Annl & Comp Paid At Separation	67.9	42.0	37.0	5.0	0.0	0.0	42.0
521100	Group Insurance Premium	3,107.9	3,238.4	3,018.6	543.6	0.0	0.0	3,562.2
521200	Retirement Contributions	3,201.9	3,322.7	2,780.2	542.5	0.0	0.0	3,322.7
521300	F I C A	1,237.6	1,052.0	836.2	215.8	0.0	0.0	1,052.0
521400	Workers' Comp Assessment Fee	3.0	3.0	2.7	0.3	0.0	0.0	3.0
521410	GSD Work Comp Insur Premium	59.2	32.0	48.9	0.3	0.0	0.0	49.2
521500	Unemployment Comp Premium	3.7	29.2	17.1	0.3	0.0	0.0	17.4
521600	Employee Liability Ins Premium	92.0	191.5	246.1	0.4	0.0	0.0	246.5
521700	RHC Act Contributions	332.9	343.6	289.3	54.3	0.0	0.0	343.6
523200	COVID Related Time Worked	1.5	0.0	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee ben**	**24,808.8**	**25,605.5**	**18,920.8**	**7,008.5**	**0.0**	**0.0**	**25,929.3**
535200	Professional Services	556.6	61.0	0.0	333.7	0.0	0.0	333.7
535300	Other Services	139.8	1,155.8	0.0	204.9	0.0	0.0	204.9
535400	Audit Services	0.0	40.0	0.0	0.0	0.0	0.0	0.0
535500	Attorney Services	0.0	1.0	0.0	1.0	0.0	0.0	1.0
535600	IT Services	4,544.1	4,692.4	0.0	6,595.0	0.0	0.0	6,595.0
300	**Contractual services**	**5,240.5**	**5,950.2**	**0.0**	**7,134.6**	**0.0**	**0.0**	**7,134.6**
542100	Employee I/S Mileage & Fares	0.3	27.6	0.0	22.2	0.0	0.0	22.2
542200	Employee I/S Meals & Lodging	12.9	3.6	0.0	32.6	0.0	0.0	32.6
542500	Transp - Fuel & Oil	7.5	12.0	0.0	26.0	0.0	0.0	26.0
542600	Transp - Parts & Supplies	0.4	3.0	0.0	12.1	0.0	0.0	12.1
542700	Transp - Transp Insurance	0.2	0.2	0.0	0.1	0.0	0.0	0.1
542800	State Transp Pool Charges	83.9	108.1	0.0	105.0	0.0	0.0	105.0
543100	Maint - Grounds & Roadways	0.0	1.0	0.0	1.0	0.0	0.0	1.0
543200	Maint - Furn, Fixt, Equipment	125.6	200.0	0.0	160.4	0.0	0.0	160.4

543300 Maint - Buildings & Structures	0.0	10.0	0.0	15.0	0.0	0.0	15.0
543830 IT HW/SW Agreements	578.5	802.7	0.0	633.7	0.0	0.0	633.7
544000 Supply Inventory IT	10.6	12.5	0.0	30.9	0.0	0.0	30.9
544100 Supplies-Office Supplies	30.9	40.7	0.0	30.0	0.0	0.0	30.0
544200 Supplies-Medical,Lab,Personal	0.0	1.0	0.0	5.0	0.0	0.0	5.0
544400 Supplies-Field Supplies	0.4	1.0	0.0	2.5	0.0	0.0	2.5
544900 Supplies-Inventory Exempt	1.3	20.0	0.0	30.0	0.0	0.0	30.0
545600 Reporting & Recording	2.3	10.0	0.0	12.0	0.0	0.0	12.0
545700 ISD Services	178.8	281.3	0.0	322.7	0.0	0.0	322.7
545710 DOIT HCM Assessment Fees	115.9	124.4	0.0	120.8	0.0	0.0	120.8
545900 Printing & Photo Services	5,414.8	6,285.4	0.0	7,541.3	0.0	0.0	7,541.3
546100 Postage & Mail Services	438.9	201.3	0.0	299.2	0.0	0.0	299.2
546400 Rent Of Land & Buildings	2,736.6	3,499.6	0.0	3,342.5	0.0	0.0	3,342.5
546409 Rent Expense - Interagency	22.9	39.6	0.0	39.6	0.0	0.0	39.6
546500 Rent Of Equipment	162.7	205.0	0.0	205.0	0.0	0.0	205.0
546600 Communications	60.9	260.0	0.0	719.5	0.0	0.0	719.5
546610 DOIT Telecommunications	917.9	525.2	0.0	477.5	0.0	0.0	477.5
546700 Subscriptions/Dues/License Fee	536.3	622.3	0.0	724.2	0.0	0.0	724.2
546800 Employee Training & Education	7.5	55.4	0.0	49.8	0.0	0.0	49.8
546900 Advertising	0.0	5.0	0.0	5.0	0.0	0.0	5.0
547900 Miscellaneous Expense	22.3	10.0	0.0	10.0	0.0	0.0	10.0
547999 Request to Pay Prior Year	31.5	0.0	0.0	0.0	0.0	0.0	0.0
548800 Automotive & Aircraft	0.0	0.0	0.0	0.0	0.0	0.0	0.0
549600 Employee O/S Mileage & Fares	0.3	24.2	0.0	6.3	0.0	0.0	6.3
549700 Employee O/S Meals & Lodging	10.2	18.4	0.0	6.0	0.0	0.0	6.0
400 Other	**11,512.1**	**13,410.5**	**0.0**	**14,987.9**	**0.0**	**0.0**	**14,987.9**
555100 Other Financing Uses	10,094.5	11,900.0	0.0	0.0	0.0	0.0	0.0
500 Other financing uses	**10,094.5**	**11,900.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL EXPENSE	**51,655.9**	**56,866.2**	**18,920.8**	**29,131.0**	**0.0**	**0.0**	**48,051.8**

Taxation and Revenue Department

BU

33300

State of New Mexico

R-2 Transfers

(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2025-26 Actual Transfers	2026-27 Adopted Transfers	2027-28 Agency GF Request	2027-28 Agency OSF Request	2027-28 Agency ISF/IAT Request	2027-28 Agency FF Request	2027-28 Total Request	Justification
P574	99400	555100	Other Financing Uses	P504	12800	499905	Other Financing Sources	0	0	0	94.5	0	0	94.5	Transfer from MVD Weight Distance Fund to DPS
P574	99400	555100	Other Financing Uses	P565	20100	499905	Other Financing Sources	0	0	0	8600	0	0	8600	Transfer from MVD Weight Distance Fund to DOT
								Sum:	0	0	8694.5	0	0	8694.5	

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/19/26

Agency Name: Taxation & Revenue Department
Program Name: Motor Vehicle Division

Business Unit: 33300
Program Code: P574

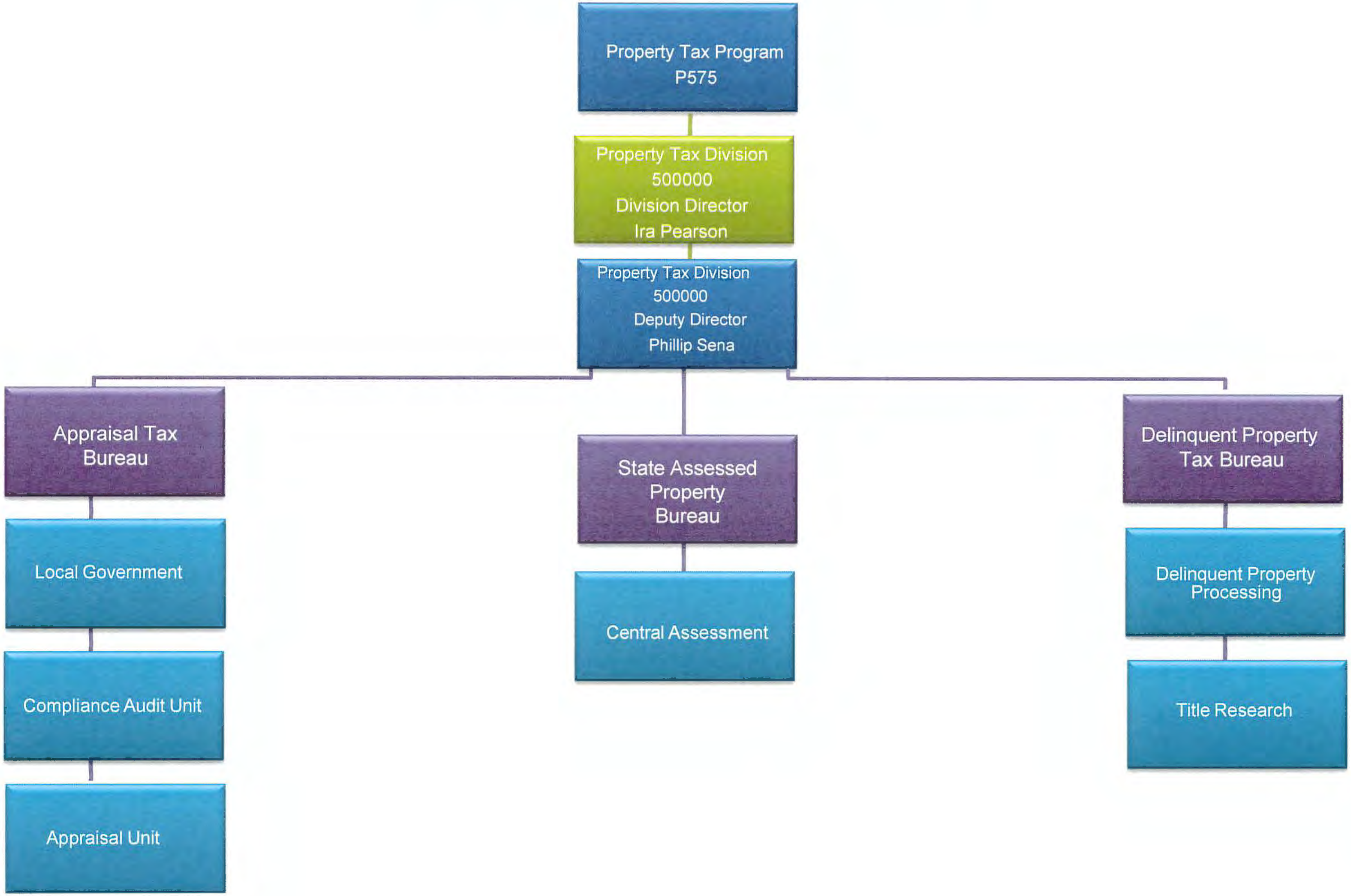
Item No.	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/19/2026	Lease Type Operational (O) or Standard (S)	A FY27 Monthly Rate S= Rate Schedule	B Number of months to lease	A x B = C Total cost Rate FY27	D Daily Rate Based On Vehicle Type	E No. of Days	D x E = F Total Lease Rate	Put (x) if Fed $
	LONG TERM LEASES ONLY							Long Term Only			SHORT TERM ONLY			
1	OWNED-2003	CHEVY IMPALA	02CO	C	002968SG	115,739	Operational (O)	293.22	12	3,518.6			-	
2	2020	DODGE JOURNEY GREY	06A	C	007652SG	26,449	Operational (O)	293.22	12	3,518.6			-	
3	2019	DODGE JOURNEY GREY	06A	C	007499SG	75,230	Operational (O)	293.22	12	3,518.6			-	
4	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
5	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
6	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
7	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
8	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
9	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
10	2025	Hyundai Tuscon Hybrid AWD	06A	R	TBD	UNK	Standard (S)	769.00	12	9,228.0			-	
11	OWNED-2024	Ford Edge	06AO	C	010551SG	7,977	Operational (O)	293.22	12	3,518.6			-	
12	2024	Dodge Durango	06A	C	011028SG	8,387	Standard (S)	707.00	12	8,484.0			-	
13	2025	CHEVY MALIBU	02B	C	011148SG	2,441	Standard (S)	512.00	12	6,144.0	-		-	
14	2025	FORD ESCAPE	06A	C	011166SG	6,542	Standard (S)	681.00	12	8,172.0			-	
15	2005	FORD FOCUS	02BO	R	G61687	110,519	Operational (O)	293.22	12	3,518.6			-	
16										-			-	
17										-			-	
18										-			-	
19										-			-	
									TOTAL LONG TERM:	104,989.2	TOTAL SHORT TERM:		-	

Operational(O) rate for FY27 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

P575
Property Tax

Taxation & Revenue Department
Property Tax Program



State of New Mexico
P-1 Program Overview

Program Description:

The mission of the Property Tax Division (PTD) is to administer the Property Tax Code in a professional and efficient manner ensuring fair, equitable, current and correct valuation of all property in the state. PTD has three bureaus that ensure property valuation quality and equity, resolve delinquent taxes, and assess roughly 600 specialized properties that comprise more than half of New Mexico's nonresidential property value.

PTD provides technical assistance, instructions, and services to New Mexico's 33 counties and valuation services to state agencies and political subdivisions. PTD provides independent appraisal reviews, facilitates county protest board decisions, and issues orders, instructions and publications required by the Property Tax Code.

Major Issues and Accomplishments:

Appraisal Bureau
PTD's Appraisal Bureau provides technical and educational services to counties, appraisal reviews for the State Board of Finance and others, 33 annual assessor evaluations, International Association of Assessing Officers (IAAO) sponsorship, legal support, chairing and recording hearings for the County Valuation Protest Boards.
The Appraisal Bureau recently implemented revised procedures for county assessor evaluations. Through a new modernization, the Appraisal Bureau has developed web-based modules for both the assessors' application and PTD. Properties are reviewed through aerial photography, google earth, and PTD's Property Information Exchange. PTD conducted 75 appraisal reviews this calendar year and sponsored appraisal education. The Appraisal Bureau coordinates and implements multiple IAAO courses and has developed revised policy and procedures for tracking education level and certification for assessment officials statewide.

State Assessed Property Bureau
PTD's State Assessed Property Bureau values certain non-residential properties statewide, which total about 20% of the total State property tax base. These properties include mineral production and equipment, electrical generation and transmission, oil and gas properties, railroads, communications, and copper ad valorem. SAPB processes approximately 600 property tax valuations annually. The bureau works to resolve protests of these valuations through informal meetings or hearings through the Administrative Hearings Office, and to ensure compliance with all state-assessed property valuations.
In FY26, the State Assessed Property Bureau assessed $12.7 billion of taxable value (full value divided by 3), a slight increase over FY25. The associated revenue will total $301.1 million.

Delinquent Bureau
PTD's Delinquent Bureau collects property taxes that are delinquent for more than 2.5 years. The Delinquent Bureau recovers property lax obligations evidenced by each county's annual delinquency list. The delinquencies become statutorily collectable by PTD after the third full year of non-payment.
The Delinquent Bureau worked 28,535 delinquent accounts in the last year and exceeded the $13 million collection target, earning $14.8 million. All counties were worked for collections.
The Delinquent Bureau assists counties with support of title research of difficult properties. The Bureau assists counties with conducting auctions of mobile homes and assists the Department of Transportation and the State Land Office with assistance with tax deed information and title research. The bureau also assists title companies, real estate brokers, and county offices.

Overview of Request:

PTD is not supported by the General Fund. Its operations are funded through the penalty and interest earned through its collection efforts

Programmatic Changes:	No programmatic changes are requested for FY28.
Base Budget Justification	The FY28 request is 13.3% higher than FY27. The 200-category request provides $850.3 thousand to incorporate legislative salary and benefit changes, an anticipated increase in health benefits premiums, GSD rate increases, and anticipated annual leave buyouts for employee retirements. In the 300-category, the request includes an increase of $175.7 thousand due to existing contract escalation and file digitization needs. In the 400-category, the request provides $32.2 thousand for increased rates for employee travel (a required activity for many of our employees), GSD vehicle leases, DOIT, equipment rental, advertising, employee training, postage, and fingerprinting and background checks.

Property Tax Division

BU	PCode	Department
33300	P575	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE								
112	Other Transfers	0.0	126.1	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	7,376.7	6,658.6	7,975.7	0.0	9,033.9	0.0	9,033.9
REVENUE, TRANSFERS		**7,376.7**	**6,784.7**	**7,975.7**	**0.0**	**9,033.9**	**0.0**	**9,033.9**
REVENUE		**7,376.7**	**6,784.7**	**7,975.7**	**0.0**	**9,033.9**	**0.0**	**9,033.9**
EXPENSE								
200	Personal services and employee benefits	4,632.3	4,156.3	4,968.0	5,243.4	5,818.3	0.0	5,818.3
300	Contractual services	1,159.6	636.8	1,317.3	0.0	1,493.0	0.0	1,493.0
400	Other	1,584.8	1,110.2	1,690.4	0.0	1,722.6	0.0	1,722.6
EXPENDITURES		**7,376.7**	**5,903.3**	**7,975.7**	**5243.424**	**9,033.9**	**0.0**	**9,033.9**
EXPENSE		**7,376.7**	**5,903.3**	**7,975.7**	**5243.424**	**9,033.9**	**0.0**	**9,033.9**
FTE POSITIONS								
810	Permanent	41.00	35.55	41.00	43.55	41.00	0.00	41.00
FTEs		**41.00**	**35.55**	**41.00**	**43.55**	**41.00**	**0.00**	**41.00**
FTE POSITIONS		**41.00**	**35.55**	**41.00**	**43.55**	**41.00**	**0.00**	**41.00**

Property Tax Division

BU	PCode	Department
33300	P575	000000

State of New Mexico
S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2025-26	2025-26	2026-27	2027-28	-------- FY 2028 Agency Request --------		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499905	Other Financing Sources	0.0	126.1	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**126.1**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
401901	Special Levy - Other	7,376.7	6,645.6	7,975.7	0.0	9,033.9	0.0	9,033.9
441201	Interest On Investments	0.0	13.0	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**7,376.7**	**6,658.6**	**7,975.7**	**0.0**	**9,033.9**	**0.0**	**9,033.9**
TOTAL REVENUE		**7,376.7**	**6,784.7**	**7,975.7**	**0.0**	**9,033.9**	**0.0**	**9,033.9**
520100	Exempt Perm Positions P/T&F/T	102.4	142.0	102.4	144.4	142.4	0.0	142.4
520300	Classified Perm Positions F/T	2,753.9	2,710.4	2,841.6	3,575.3	3,225.3	0.0	3,225.3
520600	Paid Unused Sick Leave	1.9	0.5	1.9	0.0	5.6	0.0	5.6
520700	Overtime & Other Premium Pay	17.1	37.0	17.1	0.0	32.1	0.0	32.1
520800	Annl & Comp Paid At Separation	5.7	21.9	15.0	0.0	20.0	0.0	20.0
521100	Group Insurance Premium	879.4	397.5	1,106.0	510.4	1,384.1	0.0	1,384.1
521200	Retirement Contributions	568.6	553.8	568.6	708.5	646.9	0.0	646.9
521300	F I C A	204.4	216.0	204.4	228.3	232.6	0.0	232.6
521400	Workers' Comp Assessment Fee	0.4	0.4	0.4	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	7.3	7.3	4.0	0.0	6.1	0.0	6.1
521500	Unemployment Comp Premium	0.5	0.5	3.6	0.0	2.1	0.0	2.1
521600	Employee Liability Ins Premium	11.4	11.4	23.7	0.0	30.5	0.0	30.5
521700	RHC Act Contributions	79.3	57.6	79.3	76.5	90.2	0.0	90.2
200	**Personal services and employee ben**	**4,632.3**	**4,156.3**	**4,968.0**	**5,243.4**	**5,818.3**	**0.0**	**5,818.3**
535200	Professional Services	490.0	191.3	430.0	0.0	490.0	0.0	490.0
535300	Other Services	183.8	0.8	183.8	0.0	223.0	0.0	223.0
535500	Attorney Services	125.8	110.3	125.8	0.0	250.0	0.0	250.0
535600	IT Services	360.0	334.4	577.7	0.0	530.0	0.0	530.0
300	**Contractual services**	**1,159.6**	**636.8**	**1,317.3**	**0.0**	**1,493.0**	**0.0**	**1,493.0**
542100	Employee I/S Mileage & Fares	8.0	2.4	8.0	0.0	8.0	0.0	8.0
542200	Employee I/S Meals & Lodging	280.1	229.0	333.9	0.0	334.8	0.0	334.8
542300	Brd & Comm Mbr Meals & Lodging	25.0	16.8	36.0	0.0	25.0	0.0	25.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	1.6	0.0	0.0	0.0	0.0	0.0
542500	Transp - Fuel & Oil	53.3	22.9	53.3	0.0	55.0	0.0	55.0
542600	Transp - Parts & Supplies	2.5	0.5	2.5	0.0	2.0	0.0	2.0

542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	83.2	84.1	110.3	0.0	111.9	0.0	111.9
543200	Maint - Furn, Fixt, Equipment	0.5	0.0	0.0	0.0	0.0	0.0	0.0
543300	Maint - Buildings & Structures	0.0	0.3	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	175.0	32.0	50.0	0.0	50.0	0.0	50.0
544000	Supply Inventory IT	68.7	23.7	68.7	0.0	63.2	0.0	63.2
544100	Supplies-Office Supplies	22.7	12.3	22.7	0.0	20.0	0.0	20.0
544400	Supplies-Field Supplies	0.0	0.1	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	0.0	2.7	0.0	0.0	2.0	0.0	2.0
545600	Reporting & Recording	26.0	0.4	60.0	0.0	60.0	0.0	60.0
545700	ISD Services	23.4	28.1	34.8	0.0	40.0	0.0	40.0
545710	DOIT HCM Assessment Fees	14.7	14.4	15.4	0.0	15.0	0.0	15.0
545900	Printing & Photo Services	5.0	8.2	5.0	0.0	6.0	0.0	6.0
546100	Postage & Mail Services	70.0	117.7	150.0	0.0	150.0	0.0	150.0
546400	Rent Of Land & Buildings	70.0	65.0	70.0	0.0	70.0	0.0	70.0
546500	Rent Of Equipment	66.0	45.1	70.0	0.0	70.0	0.0	70.0
546600	Communications	0.0	0.7	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	61.3	34.5	65.1	0.0	59.2	0.0	59.2
546700	Subscriptions/Dues/License Fee	194.7	48.9	124.7	0.0	124.5	0.0	124.5
546800	Employee Training & Education	59.7	45.0	70.0	0.0	70.0	0.0	70.0
546900	Advertising	150.0	260.5	200.0	0.0	250.0	0.0	250.0
547900	Miscellaneous Expense	0.0	0.7	0.0	0.0	1.0	0.0	1.0
548800	Automotive & Aircraft	100.0	0.0	100.0	0.0	110.0	0.0	110.0
549600	Employee O/S Mileage & Fares	25.0	5.0	40.0	0.0	10.0	0.0	10.0
549700	Employee O/S Meals & Lodging	0.0	7.5	0.0	0.0	15.0	0.0	15.0
400	**Other**	**1,584.8**	**1,110.2**	**1,690.4**	**0.0**	**1,722.6**	**0.0**	**1,722.6**
TOTAL EXPENSE		**7,376.7**	**5,903.3**	**7,975.7**	**5,243.4**	**9,033.9**	**0.0**	**9,033.9**
810	Permanent	41.00	35.55	41.00	43.55	41.00	0.00	41.00
810	**Permanent**	**41.00**	**35.55**	**41.00**	**43.55**	**41.00**	**0.00**	**41.00**
TOTAL FTE POSITIONS		**41.00**	**35.55**	**41.00**	**43.55**	**41.00**	**0.00**	**41.00**

Property Tax Division

BU	PCode
33300	P575

State of New Mexico

E4 PCode Detail

(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	130.384	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	12.276	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	24.894	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	8.022	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	3.234	0.0	0.0	0.0	0.0	0.0	
17200	520100	Exempt Perm Positions P/T&F/T	142.0	102.4	144.085	0.0	142.4	0.0	0.0	142.4	
17200	520300	Classified Perm Positions F/T	2,710.4	2,841.6	3436.482	0.0	3,225.3	0.0	0.0	3,225.3	FY28
17200	520600	Paid Unused Sick Leave	0.5	1.9	0	0.0	5.6	0.0	0.0	5.6	
17200	520700	Overtime & Other Premium Pay	37.0	17.1	0	0.0	32.1	0.0	0.0	32.1	
17200	520800	Annl & Comp Paid At Separation	21.9	15.0	0	0.0	20.0	0.0	0.0	20.0	
17200	521100	Group Insurance Premium	397.5	1,106.0	498.094	0.0	1,384.1	0.0	0.0	1,384.1	
17200	521200	Retirement Contributions	553.8	568.6	683.64	0.0	646.9	0.0	0.0	646.9	
17200	521300	F I C A	216.0	204.4	220.297	0.0	232.6	0.0	0.0	232.6	
17200	521400	Workers' Comp Assessment Fee	0.4	0.4	0	0.0	0.4	0.0	0.0	0.4	
17200	521410	GSD Work Comp Insur Premium	7.3	4.0	0	0.0	6.1	0.0	0.0	6.1	FY28
17200	521500	Unemployment Comp Premium	0.5	3.6	0	0.0	2.1	0.0	0.0	2.1	FY28
17200	521600	Employee Liability Ins Premium	11.4	23.7	0	0.0	30.5	0.0	0.0	30.5	FY28
17200	521700	RHC Act Contributions	57.6	79.3	73.244	0.0	90.2	0.0	0.0	90.2	
	200	**Personal services and employee benefits**	**4,156.3**	**4,968.0**	**5234.652**	**0.0**	**5,818.3**	**0.0**	**0.0**	**5,818.3**	
17200	542100	Employee I/S Mileage & Fares	2.4	8.0	0	0.0	8.0	0.0	0.0	8.0	
17200	542200	Employee I/S Meals & Lodging	229.0	333.9	0	0.0	334.8	0.0	0.0	334.8	
17200	542300	Brd & Comm Mbr Meals & Lodging	16.8	36.0	0	0.0	25.0	0.0	0.0	25.0	
17200	542310	Brd & Comm Mbr Mileage & Fares	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	542500	Transp - Fuel & Oil	22.9	53.3	0	0.0	55.0	0.0	0.0	55.0	
17200	542600	Transp - Parts & Supplies	0.5	2.5	0	0.0	2.0	0.0	0.0	2.0	
17200	542700	Transp - Transp Insurance	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	542800	State Transp Pool Charges	84.1	110.3	0	0.0	111.9	0.0	0.0	111.9	FY28
17200	543200	Maint - Furn, Fixt, Equipment	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	543300	Maint - Buildings & Structures	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	543830	IT HW/SW Agreements	32.0	50.0	0	0.0	50.0	0.0	0.0	50.0	
17200	544000	Supply Inventory IT	23.7	68.7	0	0.0	63.2	0.0	0.0	63.2	FY28

17200	544100	Supplies-Office Supplies	12.3	22.7	0	0.0	20.0	0.0	0.0	20.0	
17200	544400	Supplies-Field Supplies	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	544900	Supplies-Inventory Exempt	2.7	0.0	0	0.0	2.0	0.0	0.0	2.0	
17200	545600	Reporting & Recording	0.4	60.0	0	0.0	60.0	0.0	0.0	60.0	
17200	545700	ISD Services	28.1	34.8	0	0.0	40.0	0.0	0.0	40.0	FY28
17200	545710	DOIT HCM Assessment Fees	14.4	15.4	0	0.0	15.0	0.0	0.0	15.0	FY28
17200	545900	Printing & Photo Services	8.2	5.0	0	0.0	6.0	0.0	0.0	6.0	
17200	546100	Postage & Mail Services	117.7	150.0	0	0.0	150.0	0.0	0.0	150.0	
17200	546400	Rent Of Land & Buildings	65.0	70.0	0	0.0	70.0	0.0	0.0	70.0	
17200	546500	Rent Of Equipment	45.1	70.0	0	0.0	70.0	0.0	0.0	70.0	
17200	546600	Communications	0.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	546610	DOIT Telecommunications	34.5	65.1	0	0.0	59.2	0.0	0.0	59.2	FY28
17200	546700	Subscriptions/Dues/License Fee	48.9	124.7	0	0.0	124.5	0.0	0.0	124.5	
17200	546800	Employee Training & Education	45.0	70.0	0	0.0	70.0	0.0	0.0	70.0	
17200	546900	Advertising	260.5	200.0	0	0.0	250.0	0.0	0.0	250.0	
17200	547900	Miscellaneous Expense	0.7	0.0	0	0.0	1.0	0.0	0.0	1.0	
17200	548800	Automotive & Aircraft	0.0	100.0	0	0.0	110.0	0.0	0.0	110.0	
17200	549600	Employee O/S Mileage & Fares	5.0	40.0	0	0.0	10.0	0.0	0.0	10.0	
17200	549700	Employee O/S Meals & Lodging	7.5	0.0	0	0.0	15.0	0.0	0.0	15.0	
	400	**Other**	**1,110.2**	**1,690.4**	**0**	**0.0**	**1,722.6**	**0.0**	**0.0**	**1,722.6**	
TOTAL EXPENSE			**5,266.5**	**6,658.4**		**0.0**	**7,540.9**	**0.0**	**0.0**	**7,540.9**	

Property Tax Division

BU **PCode**
33300 P575

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	GF	OSF	ISF/IAT	FF	Total	Justification
						FY 2028 Agency Request					
17200	535200	Professional Services	1000		191.3	0.0	490.0	0.0	0.0	490.0	FY28
17200	535300	Other Services	1000		0.8	0.0	223.0	0.0	0.0	223.0	FY28
17200	535500	Attorney Services	1000		110.3	0.0	250.0	0.0	0.0	250.0	FY28
17200	535600	IT Services	1000		334.4	0.0	530.0	0.0	0.0	530.0	FY28
	TOTAL EXPENSE				**636.8**	**0.0**	**1,493.0**	**0.0**	**0.0**	**1,493.0**	

REV EXP COMPARISON

(Dollars in Thousands)

33300 - Taxation and Revenue Department

P575 - Property Tax Division

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals:	**0.0**	**9,033.9**	**0.0**	**0.0**	**9,033.9**
Personal services and employee benefits	0.0	5,818.3	0.0	0.0	5818.3
Contractual services	0.0	1,493.0	0.0	0.0	1493
Other	0.0	1,722.6	0.0	0.0	1722.6
USES Total:	**0.0**	**9,033.9**	**0.0**	**0.0**	**9,033.9**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Property Tax Division

BU	PCode	Department
33300	P575	000000

State of New Mexico
E4/E5 Summary
(Dollars in Thousands)

		2025-26	2026-27	---- FY 2028 Agency Request ----				
		Actuals	Opbud	GF	OSF	ISF/IAT	FF	Total
520100	Exempt Perm Positions P/T&F/T	142.0	102.4	0.0	142.4	0.0	0.0	142.4
520300	Classified Perm Positions F/T	2,710.4	2,841.6	0.0	3,225.3	0.0	0.0	3,225.3
520600	Paid Unused Sick Leave	0.5	1.9	0.0	5.6	0.0	0.0	5.6
520700	Overtime & Other Premium Pay	37.0	17.1	0.0	32.1	0.0	0.0	32.1
520800	Annl & Comp Paid At Separation	21.9	15.0	0.0	20.0	0.0	0.0	20.0
521100	Group Insurance Premium	397.5	1,106.0	0.0	1,384.1	0.0	0.0	1,384.1
521200	Retirement Contributions	553.8	568.6	0.0	646.9	0.0	0.0	646.9
521300	F I C A	216.0	204.4	0.0	232.6	0.0	0.0	232.6
521400	Workers' Comp Assessment Fee	0.4	0.4	0.0	0.4	0.0	0.0	0.4
521410	GSD Work Comp Insur Premium	7.3	4.0	0.0	6.1	0.0	0.0	6.1
521500	Unemployment Comp Premium	0.5	3.6	0.0	2.1	0.0	0.0	2.1
521600	Employee Liability Ins Premium	11.4	23.7	0.0	30.5	0.0	0.0	30.5
521700	RHC Act Contributions	57.6	79.3	0.0	90.2	0.0	0.0	90.2
200	**Personal services and employee ben**	**4,156.3**	**4,968.0**	**0.0**	**5,818.3**	**0.0**	**0.0**	**5,818.3**
535200	Professional Services	191.3	430.0	0.0	490.0	0.0	0.0	490.0
535300	Other Services	0.8	183.8	0.0	223.0	0.0	0.0	223.0
535500	Attorney Services	110.3	125.8	0.0	250.0	0.0	0.0	250.0
535600	IT Services	334.4	577.7	0.0	530.0	0.0	0.0	530.0
300	**Contractual services**	**636.8**	**1,317.3**	**0.0**	**1,493.0**	**0.0**	**0.0**	**1,493.0**
542100	Employee I/S Mileage & Fares	2.4	8.0	0.0	8.0	0.0	0.0	8.0
542200	Employee I/S Meals & Lodging	229.0	333.9	0.0	334.8	0.0	0.0	334.8
542300	Brd & Comm Mbr Meals & Lodging	16.8	36.0	0.0	25.0	0.0	0.0	25.0
542310	Brd & Comm Mbr Mileage & Fares	1.6	0.0	0.0	0.0	0.0	0.0	0.0
542500	Transp - Fuel & Oil	22.9	53.3	0.0	55.0	0.0	0.0	55.0
542600	Transp - Parts & Supplies	0.5	2.5	0.0	2.0	0.0	0.0	2.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	84.1	110.3	0.0	111.9	0.0	0.0	111.9
543200	Maint - Furn, Fixt, Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0
543300	Maint - Buildings & Structures	0.3	0.0	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	32.0	50.0	0.0	50.0	0.0	0.0	50.0
544000	Supply Inventory IT	23.7	68.7	0.0	63.2	0.0	0.0	63.2

544100 Supplies-Office Supplies	12.3	22.7	0.0	20.0	0.0	0.0	20.0
544400 Supplies-Field Supplies	0.1	0.0	0.0	0.0	0.0	0.0	0.0
544900 Supplies-Inventory Exempt	2.7	0.0	0.0	2.0	0.0	0.0	2.0
545600 Reporting & Recording	0.4	60.0	0.0	60.0	0.0	0.0	60.0
545700 ISD Services	28.1	34.8	0.0	40.0	0.0	0.0	40.0
545710 DOIT HCM Assessment Fees	14.4	15.4	0.0	15.0	0.0	0.0	15.0
545900 Printing & Photo Services	8.2	5.0	0.0	6.0	0.0	0.0	6.0
546100 Postage & Mail Services	117.7	150.0	0.0	150.0	0.0	0.0	150.0
546400 Rent Of Land & Buildings	65.0	70.0	0.0	70.0	0.0	0.0	70.0
546500 Rent Of Equipment	45.1	70.0	0.0	70.0	0.0	0.0	70.0
546600 Communications	0.7	0.0	0.0	0.0	0.0	0.0	0.0
546610 DOIT Telecommunications	34.5	65.1	0.0	59.2	0.0	0.0	59.2
546700 Subscriptions/Dues/License Fee	48.9	124.7	0.0	124.5	0.0	0.0	124.5
546800 Employee Training & Education	45.0	70.0	0.0	70.0	0.0	0.0	70.0
546900 Advertising	260.5	200.0	0.0	250.0	0.0	0.0	250.0
547900 Miscellaneous Expense	0.7	0.0	0.0	1.0	0.0	0.0	1.0
548800 Automotive & Aircraft	0.0	100.0	0.0	110.0	0.0	0.0	110.0
549600 Employee O/S Mileage & Fares	5.0	40.0	0.0	10.0	0.0	0.0	10.0
549700 Employee O/S Meals & Lodging	7.5	0.0	0.0	15.0	0.0	0.0	15.0
400 Other	**1,110.2**	**1,690.4**	**0.0**	**1,722.6**	**0.0**	**0.0**	**1,722.6**
TOTAL EXPENSE	**5,903.3**	**7,975.7**	**0.0**	**9,033.9**	**0.0**	**0.0**	**9,033.9**

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/21/26

Agency Name: Taxation and Revenue Department
Program Name: Property Tax

Business Unit: 33300
Program Code: P575/5000

	LONG TERM LEASES ONLY							Long Term Only			SHORT TERM ONLY			
							Lease Type	A	B	A x B = C	D	E	D x E = F	
Item No.	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/21/2026	Operational (O) or Standard (S)	FY28 Monthly Rate S= Rate Schedule	Number of months to lease	Total cost Rate FY27	Daily Rate Based On Vehicle Type	No. of Days	Total Lease Rate	Put (x) if Fed $
1	2010	Chevy Silverado	04EO	C	002109SG	142,016	Standard (S)	293.22	12	3,518.64			-	-
2	2014	FORD F-150	04EO	C	004407SG	76,259	Standard (S)	293.22	12	3,518.64			-	-
3	2014	FORD F-150	04EO	C	004408SG	114,000	Standard (S)	293.22	12	3,518.64			-	-
4	2019	RAM 1500	04E	C	006983SG	76,264	Standard (S)	293.22	12	3,518.64			-	-
5	2023	FORD RANGER	04BO	C	009931SG	32,814	Standard (S)	293.22	12	3,518.64			-	-
6	2023	FORD RANGER	04BO	C	009932SG	42,769	Standard (S)	293.22	12	3,518.64			-	-
7	2023	FORD EXPLORER	06AO	C	010211SG	14,923	Standard (S)	293.22	12	3,518.64			-	-
8	2024	NISSAN ROGUE	06AM	C	010440SG	29,642	Standard (S)	773.00	12	9,276.00			-	-
9	2024	NISSAN ROGUE	06AM	C	010442SG	56,452	Standard (S)	773.00	12	9,276.00			-	-
10	2024	DODGE DURANGO	04BO	C	010691SG	19,518	Standard (S)	707.00	12	8,484.00			-	-
11	2025	FORD F-150	04EO	C	011183SG	15,771	Standard (S)	293.22	12	3,518.64			-	-
12	2025	FORD RANGER	04EO	C	011301SG	17,695	Standard (S)	293.22	12	3,518.64			-	-
13	2026	FORD F-150	04EO	C	012036SG	13	Standard (S)	293.22	12	3,518.64				
14	2026	FORD F-150	04EO	C	012037SG	271	Standard (S)	293.22	12	3,518.64				
15		Hyundai Tuscon	06A	R	TBD	-	Standard (S)	769.00	12	9,228.00			-	-
16		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.00				
17		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.00				
18		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.00				
19		Hyundai Tuscon	06A	R	TBD		Standard (S)	769.00	12	9,228.00				
													-	
								TOTAL LONG TERM:		**111,881.04**	**TOTAL SHORT TERM:**		-	

Operational(O) rate for FY27 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

P579

Compliance Enforcement

Taxation & Revenue Department
Compliance Enforcement Program

Program Description:

The mission of the Compliance Enforcement Program is to enforce criminal statutes in the Tax Administration Act and other related financial crimes, with a focus on deterring criminal activity and encouraging voluntary compliance with New Mexico tax laws. By promoting compliance and deterring crime, the Tax Fraud Investigations Division (TFID) ensures fair taxation and supports essential public services for all New Mexicans.

The Tax Fraud Investigations Bureau (TFIB) conducts investigations of individuals and businesses suspected of criminal violations of the New Mexico Tax Administration Act. TFIB consists of certified law enforcement officers, granted full enforcement authority by the State of New Mexico to gather evidence from financial records, legal documents, witnesses and other sources to recommend criminal prosecutions through the New Mexico judicial system. TFIB is also the choice investigative body when certain federal, state and local agencies need assistance in white-collar criminal investigations and often collaborates with outside law enforcement agencies investigating other crimes.

The Forensic Audit Bureau (FAB) is responsible for evaluating financial information received from a variety of sources to develop and analyze the information for criminal investigation potential. The FAB assists in, and provides support to, the investigations conducted by the TFID Special Agents, and acts as the primary technical advisor to the prosecuting attorney and other outside parties.

The Internal Investigations Bureau (IIB) investigates allegations of non-tax related violations and employee misconduct for New Mexico Taxation and Revenue Department's seven divisions. IIB State Investigators also review potential violations of the Motor Vehicle Code, such as misrepresentation of identify to obtain driving credentials and instances of tile or registration fraud.

Major Issues and Accomplishments:

TFID opened 31 cases in FY26 and referred 12 cases to prosecution. TFID has filled all budgeted vacant positions,. The division is also in process of hiring a dedicated lead attorney who will be a commissioned special prosecutor for TFID's criminal charges, which will allow case prosecution rates to increase. TFID expects a 15% increase in criminal caseload by FY28.

Much of the IIB work was related to employee investigations, background checks, and investigations of violations of MVD statutes. MVD referrals for investigation were primarily of individuals' misrepresentation of identity in obtaining New Mexico driver's licenses via fraudulent means. Outside of MVD misrepresentation cases, IIB completed 15 internal investigations during FY26.

Overview of Request:

The FY28 request represents a 1.4% increase over FY27, or $35.4 thousand. The increase is entirely General Fund. The FY28 request increases are primarily attributed to an increase in insurance premium rates ($19.8 thousand), scheduled retirements, FICA and Retiree Health Care mandates. A request for two employee position reclassifications from C8 to C9, establishing Lead Agent and Lead Auditor roles within their respective bureaus, is also included at a cost of $19.6 thousand. The reclassification of these positions will allow for retention and a career ladder within TFID, and ensuring job knowledge, training and mentorship opportunities exist.

Programmatic Changes:

No programmatic changes are requested for FY28

Base Budget Justification The 200 category request increased by $39.4 thousand or 1.8% as follows:
$19.8 thousand – 10% Insurance Premium increases, per DFA guidelines
$19.6 thousand – 2.0 FTE reclassifications

The 300 category request decreased by $4.0 or -23.8% as follows:
$ 0.5 thousand – Escalation for Annual Software Maintenance
$1.5 thousand – Subpoena requests and special services
$(6.0) thousand – Prior fiscal year mediation training no longer needed

The 400 category remained flat from from FY27.

Compliance Enforcement

BU	PCode	Department
33300	P579	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE							
111 General Fund Transfers	2,374.2	2,309.4	2,480.5	0.0	2,515.9	0.0	2,515.9
112 Other Transfers	0.0	144.8	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS	**2,374.2**	**2,454.2**	**2,480.5**	**0.0**	**2,515.9**	**0.0**	**2,515.9**
REVENUE	**2,374.2**	**2,454.2**	**2,480.5**	**0.0**	**2,515.9**	**0.0**	**2,515.9**
EXPENSE							
200 Personal services and employee benefits	2,042.9	1,728.1	2,149.2	2,823.1	2,188.6	0.0	2,188.6
300 Contractual services	9.4	2.2	17.4	0.0	13.4	0.0	13.4
400 Other	321.9	265.3	313.9	0.0	313.9	0.0	313.9
EXPENDITURES	**2,374.2**	**1,995.6**	**2,480.5**	**2823.066**	**2,515.9**	**0.0**	**2,515.9**
EXPENSE	**2,374.2**	**1,995.6**	**2,480.5**	**2823.066**	**2,515.9**	**0.0**	**2,515.9**
FTE POSITIONS							
810 Permanent	22.00	16.75	22.00	23.75	22.00	0.00	22.00
FTEs	**22.00**	**16.75**	**22.00**	**23.75**	**22.00**	**0.00**	**22.00**
FTE POSITIONS	**22.00**	**16.75**	**22.00**	**23.75**	**22.00**	**0.00**	**22.00**

Compliance Enforcement

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

BU	PCode	Department
3330(	P579	7000000000-33300

	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENSE							
200 Personal services and employee benefits	2,042.9	1,728.1	2,149.2	2,823.1	2,188.6	0.0	2,188.6
300 Contractual services	9.4	2.2	17.4	0.0	13.4	0.0	13.4
400 Other	321.9	265.3	313.9	0.0	313.9	0.0	313.9
EXPENDITURES	**2,374.2**	**1,995.6**	**2,480.5**	**2823.066**	**2,515.9**	**0.0**	**2,515.9**
EXPENSE	**2,374.2**	**1,995.6**	**2,480.5**	**2823.066**	**2,515.9**	**0.0**	**2,515.9**
FTE POSITIONS							
810 Permanent	0.00	16.75	22.00	23.75	22.00	0.00	22.00
FTEs	**0.00**	**16.75**	**22.00**	**23.75**	**22.00**	**0.00**	**22.00**
FTE POSITIONS	**0.00**	**16.75**	**22.00**	**23.75**	**22.00**	**0.00**	**22.00**

State of New Mexico
S-9 Account Code Revenue/Expenditure Summary
(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
499105	General Fd. Appropriation	2,374.2	2,309.4	2,480.5	0.0	2,515.9	0.0	2,515.9
111	**General Fund Transfers**	**2,374.2**	**2,309.4**	**2,480.5**	**0.0**	**2,515.9**	**0.0**	**2,515.9**
499905	Other Financing Sources	0.0	144.8	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**144.8**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL REVENUE		**2,374.2**	**2,454.2**	**2,480.5**	**0.0**	**2,515.9**	**0.0**	**2,515.9**
520100	Exempt Perm Positions P/T&F/T	94.0	29.0	94.0	99.7	94.0	0.0	94.0
520300	Classified Perm Positions F/T	1,451.0	1,197.7	1,482.8	1,926.6	1,493.8	0.0	1,493.8
520700	Overtime & Other Premium Pay	2.0	15.0	15.0	0.0	15.0	0.0	15.0
520800	Annl & Comp Paid At Separation	4.2	0.2	4.2	0.0	4.2	0.0	4.2
521100	Group Insurance Premium	142.7	120.1	197.7	243.0	217.5	0.0	217.5
521200	Retirement Contributions	222.6	238.2	222.6	386.0	225.5	0.0	225.5
521300	F I C A	92.5	92.6	92.5	124.4	93.7	0.0	93.7
521400	Workers' Comp Assessment Fee	0.2	0.2	0.2	0.0	0.2	0.0	0.2
521410	GSD Work Comp Insur Premium	3.9	3.9	2.1	0.0	3.3	0.0	3.3
521500	Unemployment Comp Premium	0.2	0.2	1.9	0.0	1.2	0.0	1.2
521600	Employee Liability Ins Premium	6.1	6.1	12.7	0.0	16.4	0.0	16.4
521700	RHC Act Contributions	23.5	24.7	23.5	43.4	23.8	0.0	23.8
200	**Personal services and employee ben**	**2,042.9**	**1,728.1**	**2,149.2**	**2,823.1**	**2,188.6**	**0.0**	**2,188.6**
535100	Medical Services	2.6	1.4	4.6	0.0	4.6	0.0	4.6
535200	Professional Services	0.0	0.0	6.0	0.0	0.0	0.0	0.0
535300	Other Services	4.8	0.6	4.8	0.0	4.8	0.0	4.8
535600	IT Services	2.0	0.2	2.0	0.0	4.0	0.0	4.0
300	**Contractual services**	**9.4**	**2.2**	**17.4**	**0.0**	**13.4**	**0.0**	**13.4**
542100	Employee I/S Mileage & Fares	0.4	0.0	0.4	0.0	0.4	0.0	0.4
542200	Employee I/S Meals & Lodging	13.0	1.8	3.0	0.0	3.0	0.0	3.0
542500	Transp - Fuel & Oil	11.3	2.3	2.8	0.0	2.8	0.0	2.8
542600	Transp - Parts & Supplies	2.0	0.0	2.0	0.0	2.0	0.0	2.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	13.8	12.8	16.9	0.0	14.1	0.0	14.1
543200	Maint - Furn, Fixt, Equipment	1.5	0.0	1.5	0.0	1.5	0.0	1.5
543830	IT HW/SW Agreements	0.0	25.6	0.0	0.0	0.0	0.0	0.0

544000	Supply Inventory IT	28.4	1.3	28.4	0.0	32.5	0.0	32.5
544100	Supplies-Office Supplies	0.5	1.3	0.5	0.0	0.5	0.0	0.5
544200	Supplies-Medical,Lab,Personal	0.0	0.3	0.0	0.0	0.0	0.0	0.0
544400	Supplies-Field Supplies	8.0	5.7	8.0	0.0	8.0	0.0	8.0
544700	Supplies-Clothng,Unifrms,Linen	1.5	1.2	1.5	0.0	1.5	0.0	1.5
544900	Supplies-Inventory Exempt	0.0	8.8	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	1.0	2.1	1.0	0.0	1.0	0.0	1.0
545700	ISD Services	12.5	13.7	18.7	0.0	21.5	0.0	21.5
545710	DOIT HCM Assessment Fees	7.9	7.7	8.3	0.0	8.0	0.0	8.0
545810	GCD Radio Communications Svcs	21.5	21.5	23.2	0.0	22.6	0.0	22.6
545900	Printing & Photo Services	1.3	2.5	1.3	0.0	1.3	0.0	1.3
546100	Postage & Mail Services	0.9	4.4	0.9	0.0	0.9	0.0	0.9
546400	Rent Of Land & Buildings	140.0	109.6	140.0	0.0	140.0	0.0	140.0
546500	Rent Of Equipment	4.7	3.9	4.7	0.0	4.7	0.0	4.7
546600	Communications	1.3	1.5	1.3	0.0	1.3	0.0	1.3
546610	DOIT Telecommunications	32.9	16.0	34.9	0.0	31.7	0.0	31.7
546700	Subscriptions/Dues/License Fee	7.1	3.8	7.1	0.0	7.1	0.0	7.1
546800	Employee Training & Education	10.4	11.9	7.5	0.0	7.5	0.0	7.5
546809	Emp Train & Edu InterSt Agency	0.0	0.8	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	0.0	1.2	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	0.0	1.7	0.0	0.0	0.0	0.0	0.0
549700	Employee O/S Meals & Lodging	0.0	1.8	0.0	0.0	0.0	0.0	0.0
549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**321.9**	**265.3**	**313.9**	**0.0**	**313.9**	**0.0**	**313.9**
TOTAL EXPENSE		**2,374.2**	**1,995.6**	**2,480.5**	**2,823.1**	**2,515.9**	**0.0**	**2,515.9**
810	Permanent	22.00	16.75	22.00	23.75	22.00	0.00	22.00
810	**Permanent**	**22.00**	**16.75**	**22.00**	**23.75**	**22.00**	**0.00**	**22.00**
TOTAL FTE POSITIONS		**22.00**	**16.75**	**22.00**	**23.75**	**22.00**	**0.00**	**22.00**

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	94.0	29.0	94.0	99.7	94.0	0.0	94.0
520300	Classified Perm Positions F/T	1,451.0	1,197.7	1,482.8	1,926.6	1,493.8	0.0	1,493.8
520700	Overtime & Other Premium Pay	2.0	15.0	15.0	0.0	15.0	0.0	15.0
520800	Annl & Comp Paid At Separation	4.2	0.2	4.2	0.0	4.2	0.0	4.2
521100	Group Insurance Premium	142.7	120.1	197.7	243.0	217.5	0.0	217.5
521200	Retirement Contributions	222.6	238.2	222.6	386.0	225.5	0.0	225.5
521300	F I C A	92.5	92.6	92.5	124.4	93.7	0.0	93.7
521400	Workers' Comp Assessment Fee	0.2	0.2	0.2	0.0	0.2	0.0	0.2
521410	GSD Work Comp Insur Premium	3.9	3.9	2.1	0.0	3.3	0.0	3.3
521500	Unemployment Comp Premium	0.2	0.2	1.9	0.0	1.2	0.0	1.2
521600	Employee Liability Ins Premium	6.1	6.1	12.7	0.0	16.4	0.0	16.4
521700	RHC Act Contributions	23.5	24.7	23.5	43.4	23.8	0.0	23.8
200	**Personal services and employee ben**	**2,042.9**	**1,728.1**	**2,149.2**	**2,823.1**	**2,188.6**	**0.0**	**2,188.6**
535100	Medical Services	2.6	1.4	4.6	0.0	4.6	0.0	4.6
535200	Professional Services	0.0	0.0	6.0	0.0	0.0	0.0	0.0
535300	Other Services	4.8	0.6	4.8	0.0	4.8	0.0	4.8
535600	IT Services	2.0	0.2	2.0	0.0	4.0	0.0	4.0
300	**Contractual services**	**9.4**	**2.2**	**17.4**	**0.0**	**13.4**	**0.0**	**13.4**
542100	Employee I/S Mileage & Fares	0.4	0.0	0.4	0.0	0.4	0.0	0.4
542200	Employee I/S Meals & Lodging	13.0	1.8	3.0	0.0	3.0	0.0	3.0
542500	Transp - Fuel & Oil	11.3	2.3	2.8	0.0	2.8	0.0	2.8
542600	Transp - Parts & Supplies	2.0	0.0	2.0	0.0	2.0	0.0	2.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	13.8	12.8	16.9	0.0	14.1	0.0	14.1
543200	Maint - Furn, Fixt, Equipment	1.5	0.0	1.5	0.0	1.5	0.0	1.5
543830	IT HW/SW Agreements	0.0	25.6	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	28.4	1.3	28.4	0.0	32.5	0.0	32.5
544100	Supplies-Office Supplies	0.5	1.3	0.5	0.0	0.5	0.0	0.5
544200	Supplies-Medical,Lab,Personal	0.0	0.3	0.0	0.0	0.0	0.0	0.0
544400	Supplies-Field Supplies	8.0	5.7	8.0	0.0	8.0	0.0	8.0

544700	Supplies-Clothng,Unifrms,Linen	1.5	1.2	1.5	0.0	1.5	0.0	1.5
544900	Supplies-Inventory Exempt	0.0	8.8	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	1.0	2.1	1.0	0.0	1.0	0.0	1.0
545700	ISD Services	12.5	13.7	18.7	0.0	21.5	0.0	21.5
545710	DOIT HCM Assessment Fees	7.9	7.7	8.3	0.0	8.0	0.0	8.0
545810	GCD Radio Communications Svcs	21.5	21.5	23.2	0.0	22.6	0.0	22.6
545900	Printing & Photo Services	1.3	2.5	1.3	0.0	1.3	0.0	1.3
546100	Postage & Mail Services	0.9	4.4	0.9	0.0	0.9	0.0	0.9
546400	Rent Of Land & Buildings	140.0	109.6	140.0	0.0	140.0	0.0	140.0
546500	Rent Of Equipment	4.7	3.9	4.7	0.0	4.7	0.0	4.7
546600	Communications	1.3	1.5	1.3	0.0	1.3	0.0	1.3
546610	DOIT Telecommunications	32.9	16.0	34.9	0.0	31.7	0.0	31.7
546700	Subscriptions/Dues/License Fee	7.1	3.8	7.1	0.0	7.1	0.0	7.1
546800	Employee Training & Education	10.4	11.9	7.5	0.0	7.5	0.0	7.5
546809	Emp Train & Edu InterSt Agency	0.0	0.8	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	0.0	1.2	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	0.0	1.7	0.0	0.0	0.0	0.0	0.0
549700	Employee O/S Meals & Lodging	0.0	1.8	0.0	0.0	0.0	0.0	0.0
549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**321.9**	**265.3**	**313.9**	**0.0**	**313.9**	**0.0**	**313.9**
TOTAL EXPENSE		**2,374.2**	**1,995.6**	**2,480.5**	**2,823.1**	**2,515.9**	**0.0**	**2,515.9**
810	Permanent	0.00	16.75	0.00	23.75	22.00	0.00	22.00
810	**Permanent**	**0.00**	**16.75**	**0.00**	**23.75**	**22.00**	**0.00**	**22.00**
TOTAL FTE POSITIONS		**0.00**	**16.75**	**0.00**	**23.75**	**22.00**	**0.00**	**22.00**

(Dollars in Thousands)

			2025-26	2026-27	2027-28	FY 2028 Agency Request					
Fund	**Account**		**Actuals**	**Opbud**	**PCF Proj**	**GF**	**OSF**	**ISF/IAT**	**FF**	**Total**	**Justification**
00000	520300	Classified Perm Positions F/T	0.0	0.0	276.823	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	18.414	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	52.854	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	17.031	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	6.868	0.0	0.0	0.0	0.0	0.0	
17200	520100	Exempt Perm Positions P/T&F/T	29.0	94.0	99.691	94.0	0.0	0.0	0.0	94.0	
17200	520300	Classified Perm Positions F/T	1,197.7	1,482.8	1645.266	1,493.8	0.0	0.0	0.0	1,493.8	FY28
17200	520700	Overtime & Other Premium Pay	15.0	15.0	0	15.0	0.0	0.0	0.0	15.0	
17200	520800	Annl & Comp Paid At Separation	0.2	4.2	0	4.2	0.0	0.0	0.0	4.2	
17200	521100	Group Insurance Premium	120.1	197.7	224.611	217.5	0.0	0.0	0.0	217.5	
17200	521200	Retirement Contributions	238.2	222.6	333.121	225.5	0.0	0.0	0.0	225.5	
17200	521300	F I C A	92.6	92.5	107.346	93.7	0.0	0.0	0.0	93.7	
17200	521400	Workers' Comp Assessment Fee	0.2	0.2	0	0.2	0.0	0.0	0.0	0.2	
17200	521410	GSD Work Comp Insur Premium	3.9	2.1	0	3.3	0.0	0.0	0.0	3.3	FY28
17200	521500	Unemployment Comp Premium	0.2	1.9	0	1.2	0.0	0.0	0.0	1.2	FY28
17200	521600	Employee Liability Ins Premium	6.1	12.7	0	16.4	0.0	0.0	0.0	16.4	FY28
17200	521700	RHC Act Contributions	24.7	23.5	36.494	23.8	0.0	0.0	0.0	23.8	
	200	**Personal services and employee benefits**	**1,728.1**	**2,149.2**	**2818.519**	**2,188.6**	**0.0**	**0.0**	**0.0**	**2,188.6**	
17200	542100	Employee I/S Mileage & Fares	0.0	0.4	0	0.4	0.0	0.0	0.0	0.4	
17200	542200	Employee I/S Meals & Lodging	1.8	3.0	0	3.0	0.0	0.0	0.0	3.0	
17200	542500	Transp - Fuel & Oil	2.3	2.8	0	2.8	0.0	0.0	0.0	2.8	
17200	542600	Transp - Parts & Supplies	0.0	2.0	0	2.0	0.0	0.0	0.0	2.0	
17200	542700	Transp - Transp Insurance	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	542800	State Transp Pool Charges	12.8	16.9	0	14.1	0.0	0.0	0.0	14.1	FY28
17200	543200	Maint - Furn, Fixt, Equipment	0.0	1.5	0	1.5	0.0	0.0	0.0	1.5	
17200	543830	IT HW/SW Agreements	25.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	544000	Supply Inventory IT	1.3	28.4	0	32.5	0.0	0.0	0.0	32.5	FY28
17200	544100	Supplies-Office Supplies	1.3	0.5	0	0.5	0.0	0.0	0.0	0.5	
17200	544200	Supplies-Medical,Lab,Personal	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	544400	Supplies-Field Supplies	5.7	8.0	0	8.0	0.0	0.0	0.0	8.0	
17200	544700	Supplies-Clothng,Unifrms,Linen	1.2	1.5	0	1.5	0.0	0.0	0.0	1.5	

17200	544900	Supplies-Inventory Exempt	8.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	545600	Reporting & Recording	2.1	1.0	0	1.0	0.0	0.0	0.0	1.0	
17200	545700	ISD Services	13.7	18.7	0	21.5	0.0	0.0	0.0	21.5	FY28
17200	545710	DOIT HCM Assessment Fees	7.7	8.3	0	8.0	0.0	0.0	0.0	8.0	FY28
17200	545810	GCD Radio Communications Svcs	21.5	23.2	0	22.6	0.0	0.0	0.0	22.6	FY28
17200	545900	Printing & Photo Services	2.5	1.3	0	1.3	0.0	0.0	0.0	1.3	
17200	546100	Postage & Mail Services	4.4	0.9	0	0.9	0.0	0.0	0.0	0.9	
17200	546400	Rent Of Land & Buildings	109.6	140.0	0	140.0	0.0	0.0	0.0	140.0	
17200	546500	Rent Of Equipment	3.9	4.7	0	4.7	0.0	0.0	0.0	4.7	
17200	546600	Communications	1.5	1.3	0	1.3	0.0	0.0	0.0	1.3	
17200	546610	DOIT Telecommunications	16.0	34.9	0	31.7	0.0	0.0	0.0	31.7	FY28
17200	546700	Subscriptions/Dues/License Fee	3.8	7.1	0	7.1	0.0	0.0	0.0	7.1	
17200	546800	Employee Training & Education	11.9	7.5	0	7.5	0.0	0.0	0.0	7.5	
17200	546809	Emp Train & Edu InterSt Agency	0.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	547900	Miscellaneous Expense	1.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	549600	Employee O/S Mileage & Fares	1.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	549700	Employee O/S Meals & Lodging	1.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
17200	549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	400	**Other**	**265.3**	**313.9**	**0**	**313.9**	**0.0**	**0.0**	**0.0**	**313.9**	
	TOTAL EXPENSE		**1,993.4**	**2,463.1**	**2818.519**	**2,502.5**	**0.0**	**0.0**	**0.0**	**2,502.5**	

Compliance Enforcement

BU	PCode	Department
33300	P579	7000000000-33300

E5 Contract by DeptID Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
17200	535100	Medical Services	1000		1.4	4.6	0.0	0.0	0.0	4.6	FY28
17200	535300	Other Services	1000		0.6	4.8	0.0	0.0	0.0	4.8	FY28
17200	535600	IT Services	1000		0.2	4.0	0.0	0.0	0.0	4.0	FY28
	TOTAL EXPENSE				**2.2**	**13.4**	**0.0**	**0.0**	**0.0**	**13.4**	

REV EXP COMPARISON

(Dollars in Thousands)

33300 - Taxation and Revenue Department

P579 - Compliance Enforcement

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals:	**2,515.9**	**0.0**	**0.0**	**0.0**	**2,515.9**
Personal services and employee benefits	2,188.6	0.0	0.0	0.0	2188.6
Contractual services	13.4	0.0	0.0	0.0	13.4
Other	313.9	0.0	0.0	0.0	313.9
USES Total:	**2,515.9**	**0.0**	**0.0**	**0.0**	**2,515.9**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Compliance Enforcement

BU	PCode	Department
33300	P579	000000

State of New Mexico
E4/E5 Summary
(Dollars in Thousands)

	2025-26	2026-27	FY 2028 Agency Request				
	Actuals	Opbud	GF	OSF	ISF/IAT	FF	Total
520100 Exempt Perm Positions P/T&F/T	29.0	94.0	94.0	0.0	0.0	0.0	94.0
520300 Classified Perm Positions F/T	1,197.7	1,482.8	1,493.8	0.0	0.0	0.0	1,493.8
520700 Overtime & Other Premium Pay	15.0	15.0	15.0	0.0	0.0	0.0	15.0
520800 Annl & Comp Paid At Separation	0.2	4.2	4.2	0.0	0.0	0.0	4.2
521100 Group Insurance Premium	120.1	197.7	217.5	0.0	0.0	0.0	217.5
521200 Retirement Contributions	238.2	222.6	225.5	0.0	0.0	0.0	225.5
521300 F I C A	92.6	92.5	93.7	0.0	0.0	0.0	93.7
521400 Workers' Comp Assessment Fee	0.2	0.2	0.2	0.0	0.0	0.0	0.2
521410 GSD Work Comp Insur Premium	3.9	2.1	3.3	0.0	0.0	0.0	3.3
521500 Unemployment Comp Premium	0.2	1.9	1.2	0.0	0.0	0.0	1.2
521600 Employee Liability Ins Premium	6.1	12.7	16.4	0.0	0.0	0.0	16.4
521700 RHC Act Contributions	24.7	23.5	23.8	0.0	0.0	0.0	23.8
200 Personal services and employee ben	**1,728.1**	**2,149.2**	**2,188.6**	**0.0**	**0.0**	**0.0**	**2,188.6**
535100 Medical Services	1.4	4.6	4.6	0.0	0.0	0.0	4.6
535200 Professional Services	0.0	6.0	0.0	0.0	0.0	0.0	0.0
535300 Other Services	0.6	4.8	4.8	0.0	0.0	0.0	4.8
535600 IT Services	0.2	2.0	4.0	0.0	0.0	0.0	4.0
300 Contractual services	**2.2**	**17.4**	**13.4**	**0.0**	**0.0**	**0.0**	**13.4**
542100 Employee I/S Mileage & Fares	0.0	0.4	0.4	0.0	0.0	0.0	0.4
542200 Employee I/S Meals & Lodging	1.8	3.0	3.0	0.0	0.0	0.0	3.0
542500 Transp - Fuel & Oil	2.3	2.8	2.8	0.0	0.0	0.0	2.8
542600 Transp - Parts & Supplies	0.0	2.0	2.0	0.0	0.0	0.0	2.0
542700 Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800 State Transp Pool Charges	12.8	16.9	14.1	0.0	0.0	0.0	14.1
543200 Maint - Furn, Fixt, Equipment	0.0	1.5	1.5	0.0	0.0	0.0	1.5
543830 IT HW/SW Agreements	25.6	0.0	0.0	0.0	0.0	0.0	0.0
544000 Supply Inventory IT	1.3	28.4	32.5	0.0	0.0	0.0	32.5
544100 Supplies-Office Supplies	1.3	0.5	0.5	0.0	0.0	0.0	0.5
544200 Supplies-Medical,Lab,Personal	0.3	0.0	0.0	0.0	0.0	0.0	0.0
544400 Supplies-Field Supplies	5.7	8.0	8.0	0.0	0.0	0.0	8.0
544700 Supplies-Clothng,Unifrms,Linen	1.2	1.5	1.5	0.0	0.0	0.0	1.5

544900	Supplies-Inventory Exempt	8.8	0.0	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	2.1	1.0	1.0	0.0	0.0	0.0	1.0
545700	ISD Services	13.7	18.7	21.5	0.0	0.0	0.0	21.5
545710	DOIT HCM Assessment Fees	7.7	8.3	8.0	0.0	0.0	0.0	8.0
545810	GCD Radio Communications Svcs	21.5	23.2	22.6	0.0	0.0	0.0	22.6
545900	Printing & Photo Services	2.5	1.3	1.3	0.0	0.0	0.0	1.3
546100	Postage & Mail Services	4.4	0.9	0.9	0.0	0.0	0.0	0.9
546400	Rent Of Land & Buildings	109.6	140.0	140.0	0.0	0.0	0.0	140.0
546500	Rent Of Equipment	3.9	4.7	4.7	0.0	0.0	0.0	4.7
546600	Communications	1.5	1.3	1.3	0.0	0.0	0.0	1.3
546610	DOIT Telecommunications	16.0	34.9	31.7	0.0	0.0	0.0	31.7
546700	Subscriptions/Dues/License Fee	3.8	7.1	7.1	0.0	0.0	0.0	7.1
546800	Employee Training & Education	11.9	7.5	7.5	0.0	0.0	0.0	7.5
546809	Emp Train & Edu InterSt Agency	0.8	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	1.2	0.0	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	1.7	0.0	0.0	0.0	0.0	0.0	0.0
549700	Employee O/S Meals & Lodging	1.8	0.0	0.0	0.0	0.0	0.0	0.0
549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**265.3**	**313.9**	**313.9**	**0.0**	**0.0**	**0.0**	**313.9**
TOTAL EXPENSE		**1,995.6**	**2,480.5**	**2,515.9**	**0.0**	**0.0**	**0.0**	**2,515.9**

FY28 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800
LEASED VEHICLE INFORMATION @ 8/21/26

Agency Name: Taxation and Revenue Department
Program Name: Compliance Enforcement/Tax Fraud Investigations Division

Business Unit: 33300
Program Code: P579/7000

	LONG TERM LEASES ONLY							Long Term Only			SHORT TERM ONLY			
							Lease Type	A	B	A x B = C	D	E	D x E = F	
Item No.	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 8/21/26	Operational (O) or Standard (S)	FY28 Monthly Rate S= Rate Schedule	Number of months to lease	Total cost Rate FY27	Daily Rate Based On Vehicle Type	No. of Days	Total Lease Rate	Put (x) if Fed $
1	2019	Dodge Charger	4door	C	7253SG	28,501	Standard (S)	293.22	12	3,518.64			-	
2	2022	Durango	SUV	C	9505SG	13,265	Operational (O)	293.22	12	3,518.64			-	
3	2022	Durango	SUV	C	9506SG	26,208	Operational (O)	293.22	12	3,518.64			-	
4	2022	Durango	SUV	C	9507SG	21,808	Operational (O)	293.22	12	3,518.64			-	
5										-			-	
6										-			-	
7										-			-	
8										-			-	
9										-			-	
10										-			-	
11										-			-	
12										-			-	
13										-	-		-	
14										-			-	
15										-			-	
16										-			-	
17										-			-	
18										-			-	
19										-			-	
									TOTAL LONG TERM:	14,074.56	TOTAL SHORT TERM:		-	

Operational(O) rate for FY27 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

Federal Funds Revenue Worksheet

Detail of Federal Funds Revenue (numbers in thousands)

Agency: Taxation and Revenue Department
BU: 33300
Program: Tax Administration
Program Code: P573

FUND	REVENUE ACCOUNT	GRANT NAME	MATCH RATIO	EXP. DATE	TOTAL GRANT AMOUNT	FY26 ACTUALS	FY27 OPBUD	FY28 REQUEST		
								BASE	EXPANSION	TOTAL
17200	451903	ONRR Federal Grant/D24AC00176-03	0	6/30/2027	6,511.3	1,970.8	2,426.2	2,426.2	0.0	2,426.2
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
				TOTALS	6,511.3	1,970.8	2,426.2	2,426.2	0.0	2,426.2

NOTICE OF AWARD

1. DATE ISSUED MM/DD/YYYY 06/25/2026	**1a. SUPERSEDES AWARD NOTICE dated** 06/23/2025 except that any additions or restrictions previously imposed remain in effect unless specifically rescinded
2. ASSISTANCE LISTING NUMBER 15.427 - Federal Oil and Gas Royalty Management State and Tribal Coordination	
3. ASSISTANCE TYPE Cooperative Agreement	
4. GRANT NO. D24AC00176-03 **Originating MCA #**	**5. TYPE OF AWARD** Other
4a. FAIN D24AC00176	**5a. ACTION TYPE** Post Award Amendment
6. PROJECT PERIOD MM/DD/YYYY From 07/01/2024	Through MM/DD/YYYY 06/30/2027
7. BUDGET PERIOD MM/DD/YYYY From 07/01/2024	Through MM/DD/YYYY 06/30/2027

AUTHORIZATION (Legislation/Regulations)

Federal Oil and Gas Royalty Management Act of 1982, P.L. 97-451, as amended.

8. TITLE OF PROJECT (OR PROGRAM)

ONRR STRAC FY24-25

9a. GRANTEE NAME AND ADDRESS

TAXATION & REVENUE NEW MEXICO DEPARTMENT
1100 S Saint Francis Dr
Santa Fe, NM, 87505-4147

9b. GRANTEE PROJECT DIRECTOR

Mr. Jason A Padilla
10500 Copper Ave NE Suite C
Albuquerque, NM, 87123
Phone: 505-670-2971

10a. GRANTEE AUTHORIZING OFFICIAL

Mr. Jason A Padilla
10500 Copper Ave NE Suite C
Albuquerque, NM, 87123
Phone: 505-670-2971

10b. FEDERAL PROJECT OFFICER

Mr. King Nwoha
381 Elden St
Herndon, VA, 20170
Phone: 7039643632

ALL AMOUNTS ARE SHOWN IN USD

11. APPROVED BUDGET (Excludes Direct Assistance)

I Financial Assistance from the Federal Awarding Agency Only
II Total project costs including grant funds and all other financial participation **II**

a.	Salaries and Wages	$ 0.00
b.	Fringe Benefits	$ 0.00
c.	Total Personnel Costs	$ 0.00
d.	Equipment	$ 0.00
e.	Supplies	$ 0.00
f.	Travel	$ 0.00
g.	Construction	$ 0.00
h.	Other	$ 5,776,977.35
i.	Contractual	$ 0.00
j.	TOTAL DIRECT COSTS	$ 5,776,977.35
k.	INDIRECT COSTS	$ 734,313.65
l.	**TOTAL APPROVED BUDGET**	$ 6,511,291.00
m.	Federal Share	$ 6,511,291.00
n.	Non-Federal Share	$ 0.00

12. AWARD COMPUTATION

a. Amount of Federal Financial Assistance (from item 11m)	$ 6,511,291.00
b. Less Unobligated Balance From Prior Budget Periods	$ 0.00
c. Less Cumulative Prior Award(s) This Budget Period	$ 4,515,168.00
d. **AMOUNT OF FINANCIAL ASSISTANCE THIS ACTION**	$ 1,996,123.00
13. Total Federal Funds Awarded to Date for Project Period	$ 6,511,291.00

14. RECOMMENDED FUTURE SUPPORT
(Subject to the availability of funds and satisfactory progress of the project):

YEAR	TOTAL DIRECT COSTS	YEAR	TOTAL DIRECT COSTS
a. 2	$	d. 5	$
b. 3	$	e. 6	$
c. 4	$	f. 7	$

15. PROGRAM INCOME SHALL BE USED IN ACCORD WITH ONE OF THE FOLLOWING ALTERNATIVES:

a. DEDUCTION
b. ADDITIONAL COSTS
c. MATCHING
d. OTHER RESEARCH (Add / Deduct Option)
e. OTHER (See REMARKS)

e

16. THIS AWARD IS BASED ON AN APPLICATION SUBMITTED TO, AND AS APPROVED BY, THE FEDERAL AWARDING AGENCY ON THE ABOVE TITLED PROJECT AND IS SUBJECT TO THE TERMS AND CONDITIONS INCORPORATED EITHER DIRECTLY OR BY REFERENCE IN THE FOLLOWING:

a. The grant program legislation
b. The grant program regulations.
c. This award notice including terms and conditions, if any, noted below under REMARKS.
d. Federal administrative requirements, cost principles and audit requirements applicable to this grant.

In the event there are conflicting or otherwise inconsistent policies applicable to the grant, the above order of precedence shall prevail. Acceptance of the grant terms and conditions is acknowledged by the grantee when funds are drawn or otherwise obtained from the grant payment system.

REMARKS (Other Terms and Conditions Attached - ◉ Yes ○ No)

FY27 Funding Amendment.

GRANTS MANAGEMENT OFFICIAL:

King Nwoha, Agreements Officer
381 Elden St
Herndon, VA, 20170
Phone: 7039643632

KING NWOHA

Digitally signed by KING NWOHA
Date: 2026.06.25 13:13:26 -04'00'

17. VENDOR CODE	0070058438	**18a. UEI** H9YRS1EB78F6	**18b. DUNS** 808389233		**19. CONG. DIST.** 03
LINE#	**FINANCIAL ACCT**	**AMT OF FIN ASST**	**START DATE**	**END DATE**	**TAS ACCT**	**PO LINE DESCRIPTION**
2	0054002476-00010	$0.00	07/01/2025	06/30/2027	1113	FY26 STATE OF NEW MEXICO COOP AGREEMENT
3	0054012891-00010	$1,996,123.00	07/01/2026	06/30/2027	1113	FY27 STATE OF NEW MEXICO COOP AGREEMENT

AWARD ATTACHMENTS

TAXATION & REVENUE NEW MEXICO DEPARTMENT D24AC00176-03

1. Continuation Pages

COOPERATIVE AGREEMENT CONTINUATION PAGES

Identification Numbers: D24AC00176-03

Employer Identification Number (EIN): **85-6000565**

Unique Entity ID: **H9YRS1EB78F6**

Assistance Listing **15.427 - Federal Oil and Gas Royalty ManagementState and Tribal Coordination.**

Indirect Cost Rate: 15%* de minimis indirect cost rate (first year)

***It is the responsibility of the Recipient to notify the Agreements Officer of amendments to the negotiated indirect cost rate agreement.**

1) BUDGET EXPLANATION

The New Mexico's FY27 revised budget and work plan dated 6/24/2026 is approved in the amount of **$2,447,036.95** and incorporated by reference into the State Cooperative Agreement. The State estimates there will be carryover amount of $450,914.08 from FY26; therefore, after rounding. funds in the amount of **$1,996,123.00** are obligated to fund the Agreement for FY27. The total obligated amount of this award is revised to **$6,511,291.00.**

2) All other terms and conditions remain the same.

Special Appropriation Requests

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 33300

Agency: Taxation and Revenue Department

Program:

Analyst: Denise Irion

Phone: 505-819-8823

Request Type: Special (FY 28)

Rank: 1

TOTAL SOURCES MUST EQUAL TOTAL USES

(Dollars in Thousands)

Sources		Uses	
Revenue Account	**Amount**	**Uses Account**	**Amount**
General Fund Transfers	5,000.0	Contractual Services	5,000.0
Total Sources	**5,000.0**	**Total Uses**	**5,000.0**

Full Time Equivalents (FTE)	
Type	**Amount of FTE**
	0.00
Total FTE	**0.00**

Request is related to a recurring expense	**No**
Request is related to a capital request	**No**
Request is related to proposed legislation	**Yes**

Language requested for inclusion in General Appropriations Act (Please Follow Legislative Bill Drafting Conventions - See Instructions)

To implement tax and motor vehicle system changes mandated in legislation or required due to federal actions.

Justification Quantitative Data (Description)

To implement tax and motor vehicle system changes mandated in legislation or required due to federal actions.

Request: Provide a brief description of what the request does, how the dollars will be spent and explain why it is a nonrecurring need.

Agency will not have sufficient funding to perform the required implementation of tax and motor vehicle system changes mandated in legislation which will negatively impact the ability to have regulations in place to serve the constituents of the state of New Mexico.

Request: How the dollars will be spent.

The funding will be spent to implement tax and motor vehicle system changes mandated in legislation.

Request: Explain why request is nonrecurring need.

This request is a nonrecurring need as it is contingent on bill implementation during the legislative session.

Consequences: Provide a brief description of consequences of not funding a performance and accountability task.

Agency will not have sufficient funding to perform the required implementation of tax and motor vehicle system changes mandated in legislation which will negatively impact the ability to have regulations in place to serve the constituents of the state of New Mexico.

Performance: How will agency performance be affected.

Performance will be affected as the agency will not have funding to implement the tax and motor vehicle system changes mandated in legislation to ensure compliance of all regulations.

Performance: How will agency performance will be improved.

The agency will be appropriated the funding required to implement tax and motor vehicle system changes mandated in legislation to ensure compliance of all regulations to effectively serve the constituents of the state of New Mexico.

Brief description of problem agency is addressing.

The agency requires funding for the nonrecurring costs to implement tax and motor vehicle system changes mandated every year in legislation.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 33300

Agency: Taxation and Revenue Department

Program:

Analyst: Denise Irion

Phone: 505-819-8823

Request Type: Special (FY 28)

Rank: 2

TOTAL SOURCES MUST EQUAL TOTAL USES

(Dollars in Thousands)

Sources		Uses	
Revenue Account	**Amount**	**Uses Account**	**Amount**
General Fund Transfers	370.0	Contractual Services	370.0
Total Sources	**370.0**	**Total Uses**	**370.0**

Full Time Equivalents (FTE)	
Type	**Amount of FTE**
	0.00
Total FTE	0.00

Request is related to a recurring expense	No
Request is related to a capital request	No
Request is related to proposed legislation	No

Language requested for inclusion in General Appropriations Act (Please Follow Legislative Bill Drafting Conventions - See Instructions)

Funds are being requested for the purchase and installation of a Quadient Production Inserter to replace existing end-of-life equipment in the Revenue Processing Division in order to maintain operational continuity and efficiency in processing taxpayer and motor vehicle mailings.

Justification Quantitative Data (Description)

Current inserter is 5+ years old and has increasing repair frequency, resulting in downtime that delays taxpayer notifications, refunds, statements, MVD registrations, MVD titles, and MVD placards.

- Over three million pieces of mail are processed annually by the Revenue Processing Division. We rely on these inserters for assembly and envelope preparation.
- Repairs have increased in both cost and frequency, with downtime averaging 8 hours/month over the past year, impacting processing timelines and staff productivity.
- High-capacity feeding and on-the-fly reloading reduce interruptions and increasing throughput.

Request: Provide a brief description of what the request does, how the dollars will be spent and explain why it is a nonrecurring need.

The Revenue Processing Division is requesting $370,000 to purchase a Quadient type Production Inserter to replace an aging inserter nearing the end of its useful life. This high-speed, fully automated system will maintain operational efficiency, reduce downtime, and ensure the timely processing of high-volume mailings, which is critical to taxpayer and MVD communications.

Request: How the dollars will be spent.

Funds will be used for the purchase, delivery, and installation of the Quadient Production Inserter, including associated accessories, software, training, and integration with existing systems.

Request: Explain why request is nonrecurring need.

This is a one-time capital equipment replacement. Once purchased, the inserter is expected to operate for 6+ years with routine maintenance, eliminating the need for recurring replacement costs in the near term.

Consequences: Provide a brief description of consequences of not funding a performance and accountability task.

If funding is not approved, the Revenue Processing Division will continue to rely on outdated inserters that are increasingly prone to breakdowns. This will lead to delays in mailing taxpayer notices, refund checks, MVD mailings, and risking noncompliance with statutory deadlines, increased overtime costs, reduced staff productivity, and potential erosion of public trust in the Department's ability to process returns and communications timely.

Performance: How will agency performance be affected.

Replacing outdated inserters with the new Quadient Production Inserter will ensure continuous, high-volume mailing operations; cut processing delays; stay compliant with statutory notice deadlines; and enhance accuracy through automated job switches and integrity checks.

Performance: How will agency performance will be improved.

- Increased operational efficiency through faster changeovers (seconds vs. hours).
- Reduced risk of downtime and delayed mailings.
- Higher throughput, allowing the Revenue Processing Division to meet statutory deadlines even during peak processing periods.
- Improved accuracy through automated integrity checks and camera systems.
- Flexible configuration for multiple job types without manual adjustments.

Brief description of problem agency is addressing.

The Revenue Processing Division's current inserters are at end-of-life, with increasing repair needs, frequent downtime, and limited production capacity. This puts timely processing of taxpayer correspondence, notices, refunds, and MVD mailings at risk.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 33300

Agency: Taxation and Revenue Department

Program:

Analyst: Denise Irion

Phone: 505-819-8823

Request Type: Special (FY 28)

Rank: 3

TOTAL SOURCES MUST EQUAL TOTAL USES

(Dollars in Thousands)

Sources		Uses	
Revenue Account	**Amount**	**Uses Account**	**Amount**
General Fund Transfers	430.0	Contractual Services	430.0
Total Sources	**430.0**	**Total Uses**	**430.0**

Full Time Equivalents (FTE)	
Type	**Amount of FTE**
	0.00
Total FTE	0.00

Request is related to a recurring expense	**No**
Request is related to a capital request	**No**
Request is related to proposed legislation	**No**

Language requested for inclusion in General Appropriations Act (Please Follow Legislative Bill Drafting Conventions - See Instructions)

Funds are being requested for the purchase and installation of an IBML Fusion 8400 Document Scanner to replace existing end-of-life equipment in the Revenue Processing Division in order to maintain operational continuity and efficiency in processing taxpayer submitted paper returns.

Justification Quantitative Data (Description)

Current Scanner is 5+ years old and has increasing repair frequency, resulting in downtime that delays taxpayer return processing, notifications, refunds, and statements.
• Over 500,000 paper tax returns are processed annually by the Revenue Processing Division. We rely on these scanners to process these returns in a timely and efficient manner.
• Repairs have increased in both cost and frequency, with downtime averaging 8 hours/month over the past year, impacting processing timelines and staff productivity.
• High-capacity feeding and on-the-fly reloading reduce interruptions and increases throughput.

Request: Provide a brief description of what the request does, how the dollars will be spent and explain why it is a nonrecurring need.

The Revenue Processing Division is requesting $400,000 to purchase an IBML Fusion 8400 Document Scanner to replace an aging scanner nearing the end of its useful and supportable life. This high-speed, fully automated system will maintain operational efficiency, reduce downtime, and ensure the timely processing of Taxpayer submitted paper returns, which is critical to revenue collection and taxpayer services.

Request: How the dollars will be spent.

Funds will be used for the purchase, delivery, and installation of the Quadient Production Inserter, including associated accessories, software, training, and integration with existing systems.

Request: Explain why request is nonrecurring need.

This is a one-time capital equipment replacement. Once purchased, the scanner is expected to operate for 6+ years with routine maintenance, eliminating the need for recurring replacement costs in the near term.

Consequences: Provide a brief description of consequences of not funding a performance and accountability task.

If funding is not approved, the Revenue Processing Division will continue to rely on outdated scanners that are increasingly prone to breakdowns. This will lead to delays in processing taxpayer returns, notices, refund checks, and risking noncompliance with statutory deadlines, increased overtime costs, reduced staff productivity, and potential erosion of public trust in the Department's ability to process returns and communications timely.

Performance: How will agency performance be affected.

Replacing outdated scanners with the new IBML Fusion 8400 Document Scanner will ensure continuous, high-volume return processing operations; cut processing delays; stay compliant with statutory deadlines; and enhance accuracy through automated job switches and integrity checks.

Performance: How will agency performance will be improved.

• Increased operational efficiency through faster changeovers (seconds vs. hours).
• Reduced risk of downtime and delayed refunds.
• Higher throughput, allowing the Revenue Processing Division to meet statutory deadlines even during peak processing periods.
• Improved accuracy through automated integrity checks and camera systems.
• Flexible configuration for multiple job types without manual adjustments.

Brief description of problem agency is addressing.

The Revenue Processing Division's current scanners are at end-of-life, with increasing repair needs, frequent downtime, and limited production capacity. This puts timely processing of taxpayer returns, correspondence, notices, and refunds at risk.

Annual Performance Report

Agency: 33300 Taxation and Revenue Department

Program: P572 Program Support

The purpose of program support is to provide information system resources, human resource services, finance and accounting services, revenue forecasting and legal services to give agency personnel the resources needed to meet departmental objectives. For the general public, the program conducts hearings for resolving taxpayer protests and provides stakeholders with reliable information regarding the state's tax programs.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	Financial report error rate	N/A	0	N/A	
Explanatory	Number of days after the close of a reporting period that financial reports are available	N/A	0	N/A	
Outcome	Number of tax protest cases resolved	1,738	2,241	Yes	The total number of protest cases resolved in FY26 is 2,241. This total reflects corrections to prior reporting, as the previous manager underreported 14 case resolutions in Q1 and 27 case resolutions in Q2. After incorporating these previously unreported closures, the FY26 total accurately reflects all protest cases resolved during the fiscal year.
Outcome	Percent of matched combine reporting system taxes distributed timely	N/A	0%	No	
Output	Percent of internal audit recommendations implemented	90%	92%	Yes	FY Totals = Three (3) audits, seven (7) special projects and six (6) procedures completed in fiscal year 2026. Five (5) special projects and two (2) procedures pending at the end of the fiscal year will carry over to FY27.
Output	Tax protest cases referred to the administrative hearings office	10%	2%	Yes	In FY26, 2,241 protest cases were resolved, 1,343 cases remain open, and 1.9% of the open cases are currently before the Administrative Hearing Office.

Program: P573 Tax Administration

The purpose of the tax administration program is to provide registration and licensure requirements for and compliance with tax programs and to ensure the administration and collection of state taxes and fees that provide funding for support services for the general public through appropriations.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	Percent of electronically filed returns for personal income tax and business tax	N/A	0%	N/A	
Explanatory	Percent of personal income tax returns filed on time for last fully completed tax year	N/A	0%	N/A	
Outcome	Managed audits as a percentage of tax assessments	40%	34%	No	Actual Q4 managed audits are 106.4M, 33.6% of audits have resulted in a managed audit.
Outcome	Percent of collectible audit assessments generation in the prior fiscal year that are collected	50%	54%	Yes	Collections toward the beginning of the fiscal year accounts receivable balance of $1.95B, less internal reductions of $825.8M, leaves us a collectible balance of $1.12B. Of the $1.12B, we have collected $245.8M, which is 21.9%. The beginning accounts receivable reductions are a result of amended returns, abatements, deactivations, bankruptcy, and reversals. The total FY26 reduction in the fiscal year beginning accounts receivable is $1.07B or 54.9%, bringing the balance to $878.5M.
Outcome	Percent of collectible balances outstanding from the end of the prior fiscal year that are collected	20%	21%	Yes	Collections toward the beginning of the fiscal year accounts receivable balance of $1.95B, less internal reductions of $825.8M, leaves us a collectible balance of $1.12B. Of the $1.12B, we have collected $245.8M, which is 21.9%. The beginning accounts receivable reductions are a result of amended returns, abatements, deactivations, bankruptcy, and reversals. The total FY26 reduction in the fiscal year beginning accounts receivable is $1.07B or 54.9%, bringing the balance to $878.5M.

Outcome	Percent of processed and accepted returns by quarter	90%	99%	Yes	A total of 1,021,767 TY 25 PIT tax returns received were successfully accepted (99.9%), while 7,331 returns are to be addressed and/or corrected due to errors or issues.
Outcome	Total collectible audit assessments	$165,000,000	$263,000,000	Yes	Assessment goal is $185,657,500 for FY26, collectible assessments goal is $169,950,000 with $41,200,000 of those audits resulting in a managed audit.
Output	Average return on investment (all funds) for every dollar invested in the audit and compliance division	13.10	15.20	Yes	As of April 1, 2026, ACD collected $355.3M of the $304.0M collection goal for the ROI measure. The budget for FY26 is $23,386,278 with a collection goal of $304,021,614, which equates to the 13:1 ROI measure.
Output	Number of personal income tax returns flagged as questionable	50,000	39,359	Yes	In FY26, ACD closed 64.71% of the cases assigned. There remain 13,887 cases open at the end of the quarter.

Program: P574 Motor Vehicle Division

The purpose of the motor vehicle program is to register, title and license vehicles, boats and motor vehicle dealers and to enforce operator compliance with the Motor Vehicle Code and federal regulations by conducting tests, investigations and audits.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Efficiency	Average call center waiting time to reach an agent, in minutes	8	11	No	This FY, the call center has not met established KPI benchmarks due to several compounding operational pressures, such as various scam-text activity and system initiatives, which led to an increase in field operations support to state, municipal, and provider offices. Tier-one support was shared with ACD, which led the call center to request that field office personnel assist with the appointment line so that call center personnel could focus on customer and field office escalations regarding specific transactions. The call center continues to struggle with vacancies due to attrition, and MVD has prioritized filling open positions.
Efficiency	Average number of days to post court action driving-while-intoxicated citations to drivers' records on receipt	2	1	Yes	Throughout all four quarters, the MVD DWI Unit consistently met its operational goal of posting DWI conviction abstracts within one business day of receipt. While NMSA 66-8-135 requires courts to submit DWI conviction reports to MVD within 10 days of final disposition and does not establish a statutory posting timeframe for MVD, the unit has maintained a commitment to processing and posting these records as quickly as possible to support timely license actions and ensure accurate driver records.

Efficiency	Average waiting time in offices equipped with a smart queue management system, in minutes	12	5	Yes	This FY, the call center has not met established KPI benchmarks due to several compounding operational pressures, such as various scam-text activity and system initiatives, which led to an increase in field operations support to state, municipal, and provider offices. Tier-one support was shared with ACD, which led the call center to request that field office personnel assist with the appointment line so that call center personnel could focus on customer and field office escalations regarding specific transactions. The call center continues to struggle with vacancies due to attrition, and MVD has prioritized filling open positions.
Explanatory	Percent of total transactions that are web transactions	N/A	0	N/A	

Outcome	Percent of registered vehicles with liability insurance	95%	93%	Yes	Over the past four quarters, MVD has worked collaboratively with its vendor to enhance customer communication regarding insurance coverage lapses and Financial Responsibility Act requirements. These efforts resulted in a measurable increase in insurance compliance from 91% in Q1 to 94% in Q2, with that compliance rate being successfully maintained through Q3 and Q4. Key improvements included clearer notification letters explaining why customers received an insurance notice and the steps needed to regain compliance, as well as the implementation of HM30 automated online submission notifications at the end of Q4. Together, these enhancements have improved customer communication, increased transparency throughout the compliance process, and supported continued insurance compliance for New Mexico motorists.
Quality	Percent of customers rating customer service as good or higher	98%	92%	No	This fiscal year's customer satisfaction results clearly demonstrate the exceptional commitment of our field offices to delivering high-quality service. Achieving a remarkable 92% good and excellent rating, our teams have shown consistent professionalism, care, and dedication in every customer interaction.

Program: P575 Property Tax Division

The purpose of the property tax program is to administer the Property Tax Code, to ensure the fair appraisal of property and to assess property taxes within the state.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Percent of total delinquent property taxes recovered	15%	17%	Yes	In the next fiscal year, PTD will start to work on abandoned vacant land. This should put many properties back on the tax rolls for local governments.
Output	Amount of delinquent property tax collected and distributed to counties, in millions	$11.00	$13.80	Yes	In the next fiscal year, PTD will start to work on abandoned vacant land. This should put many properties back on the tax rolls for local governments.
Output	Dollar value of all delinquent property tax sales held	$400,000.00	$5,507,500.00	Yes	The 4th quarter showed strong results, with staff resolving many accounts over five years delinquent and recovering about $742,000 of the $12 million owed to counties.

Program: P579 Compliance Enforcement

The purpose of the compliance enforcement program is to support the overall mission of the taxation and revenue department by enforcing criminal statutes relative to the New Mexico Tax Administration Act and other related financial crimes, as they impact New Mexico state taxes, to encourage and achieve voluntary compliance with state tax laws.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	Successful tax fraud prosecutions as a percent of total cases prosecuted	N/A	0%	N/A	
Outcome	Percent of internal investigations completed within sixty days	100%	100%	Yes	FY26 Totals: Internal Investigations Bureau (IIB) opened 15 cases, and all were completed within the 60-day timeframe.
Outcome	Percent of tax investigations referred to prosecutors of total investigations assigned during the year	30%	51%	No	FY26 Totals: TFID referred twelve (12) cases to state prosecutors during the fiscal year, opened sixteen (16) new criminal investigation cases, and has fifteen (15) Request for Assistance cases currently active with outside agencies. At the end of the fiscal year, TFID has fifty-two (52) criminal cases in pending or active status, and twenty-six (26) pending at DAs.

Performance Measure Summary

Performance Measures Summary

P572 **Program Support**

Purpose: The purpose of program support is to provide information system resources, human resource services, finance and accounting services, revenue forecasting and legal services to give agency personnel the resources needed to meet departmental objectives. For the general public, the program conducts hearings for resolving taxpayer protests and provides stakeholders with reliable information regarding the state's tax programs.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of internal audit recommendations implemented	100%	92%	92%	92%	
Output	Tax protest cases referred to the administrative hearings office	1%	2%	10%	10%	
Outcome	Number of tax protest cases resolved	1,763	2,241	1,738	1,738	
Outcome	Percent of matched combine reporting system taxes distributed timely	N/A	0%	N/A	0%	
Explanatory	Number of days after the close of a reporting period that financial reports are available	N/A	0	N/A	N/A	
Explanatory	Financial report error rate	N/A	0	N/A	N/A	

P573	**Tax Administration**
Purpose:	The purpose of the tax administration program is to provide registration and licensure requirements for and compliance with tax programs and to ensure the administration and collection of state taxes and fees that provide funding for support services for the general public through appropriations.

Performance Measures:		**2024-25 Actual**	**2025-26 Actual**	**2026-27 Budget**	**2027-28 Reques t**	**2027-28 Recomm**
Output	Average return on investment (all funds) for every dollar invested in the audit and compliance division	15.59	15.20	13.10	15.10	
Output	Number of personal income tax returns flagged as questionable	42,582	39,359	50,000	40,000	
Outcome	Percent of collectible balances outstanding from the end of the prior fiscal year that are collected	21%	21%	23%	23%	
Outcome	Percent of processed and accepted returns by quarter	99%	99%	94%	94%	
Outcome	Percent of collectible audit assessments generation in the prior fiscal year that are collected	41%	54%	50%	50%	
Outcome	Total collectible audit assessments	50,700,000	53,000,000	35,000,000	,048,500	
Outcome	Managed audits as a percentage of tax assessments	41%	34%	40%	40%	
Explanatory	Percent of electronically filed returns for personal income tax and business tax	N/A	0%	N/A	N/A	
Explanatory	Percent of personal income tax returns filed on time for last fully completed tax year	N/A	0%	N/A	N/A	

P574

Motor Vehicle Division

Purpose:

The purpose of the motor vehicle program is to register, title and license vehicles, boats and motor vehicle dealers and to enforce operator compliance with the Motor Vehicle Code and federal regulations by conducting tests, investigations and audits.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Quality	Percent of customers rating customer service as good or higher	94%	92%	98%	98%	
Outcome	Percent of registered vehicles with liability insurance	90%	93%	95%	95%	
Explanatory	Percent of total transactions that are web transactions	N/A	0	N/A	N/A	
Efficiency	Average call center waiting time to reach an agent, in minutes	6	11	6	6	
Efficiency	Average waiting time in offices equipped with a smart queue management system, in minutes	7	5	7	7	
Efficiency	Average number of days to post court action driving-while-intoxicated citations to drivers' records on receipt	2	1	1	1	

P575

Property Tax Division

Purpose: The purpose of the property tax program is to administer the Property Tax Code, to ensure the fair appraisal of property and to assess property taxes within the state.

Performance Measures:		**2024-25 Actual**	**2025-26 Actual**	**2026-27 Budget**	**2027-28 Request**	**2027-28 Recomm**
Output	Amount of delinquent property tax collected and distributed to counties, in millions	$11.70	$13.80	$11.00	$11.00	
Output	Dollar value of all delinquent property tax sales held	300,000.00	507,500.00	400,000.00	0,000.00	
Outcome	Percent of total delinquent property taxes recovered	15%	17%	17%	17%	

P579	Compliance Enforcement

Purpose: The purpose of the compliance enforcement program is to support the overall mission of the taxation and revenue department by enforcing criminal statutes relative to the New Mexico Tax Administration Act and other related financial crimes, as they impact New Mexico state taxes, to encourage and achieve voluntary compliance with state tax laws.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Outcome	Percent of tax investigations referred to prosecutors of total investigations assigned during the year	30%	51%	30%	30%	
Outcome	Percent of internal investigations completed within sixty days	100%	100%	100%	100%	
Explanatory	Successful tax fraud prosecutions as a percent of total cases prosecuted	100%	0%	N/A	N/A	

Strategic Plan

TAXATION & REVENUE
NEW MEXICO

Strategic Plan
June 2023

Mission: to proudly serve New Mexico with fair and efficient tax administration, revenue distribution, and motor vehicle services

Core Values

RESPECT		**COMMUNICATION**
•Promote safety, empowerment and inclusion		•Ensure timely, thoughtful and effective connections
•Treat others with civility, empathy, and dignity		
•Actively listen and value the contributions of others		•Promote respectful, meaningful exchanges of ideas
•Ensure accessibility to all		•Demonstrate transparency
INTEGRITY		**EXCELLENCE**
•Adhere to the highest ethical standards		•Ensure accountability
•Honor our commitments		•Deliver an exceptional customer experience
•Protect our financial and human resources		•Provide timely and consistent guidance
•Safeguard customer information and rights		•Support team growth and development
INNOVATION		
•Challenge conventional thinking and be open to change		
•Practice continuous improvement in efficiency and service quality		
•Encourage and recognize diverse perspectives and creativity		

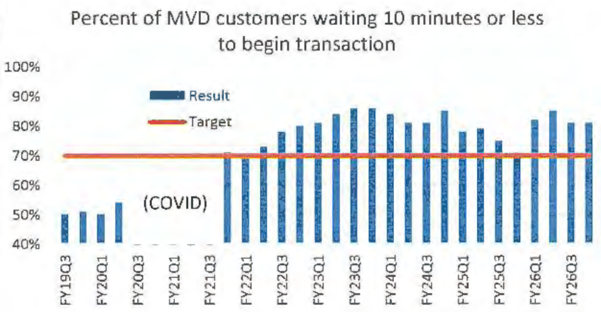
3-Year Vision Statement

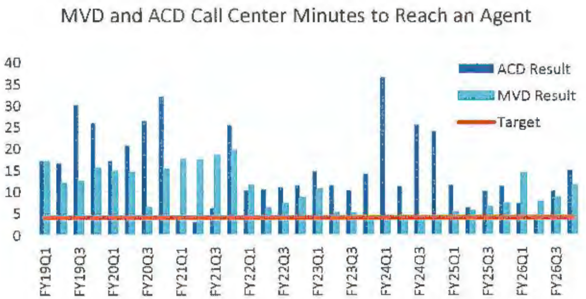
- Exceed expectations for customer and employee satisfaction
- Inspire a skilled, knowledgeable, and service-oriented team
- Foster a culture of integrity, respect, and inclusion
- Earn the trust of our customers
- Empower customers through outreach and education
- Offer innovative and secure solutions to maximize customer experience

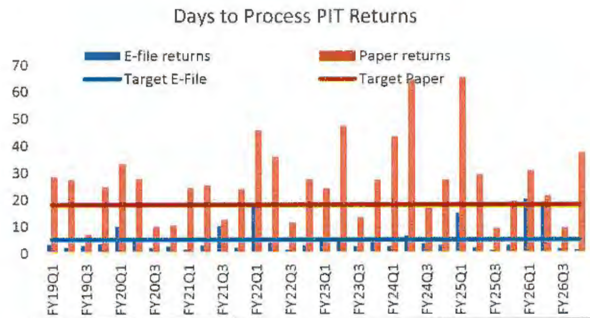
Goal 1: Customer Experience	Goal 2: Team Excellence	Goal 3: Operational Excellence
1.1 Expand Customer Outreach and Education	2.1 Grow and Develop Managers and Employees	3.1 Expand Governance Framework
1.2 Expand Customer Options and Accessibility	2.2 Recruit and Retain Skilled, Qualified Employees	3.2 Review Processes for Efficiency and Internal Control
1.3 Simplify Processes to Improve Customer Service and Compliance	2.3 Create a Safe and Fair Workplace	3.3 Ensure Regulations and Statutes are Comprehensive, Consistent, and Informative
1.4 Serve Government Customers through Strong Enforcement and Collection	2.4 Promote Internal Communication	3.4 Monitor Disaster Recovery and Business Continuity Plans
		3.5 Ensure Robust Oversight of Contractual Expenditures

Taxation and Revenue Department Strategic Plan Highlights

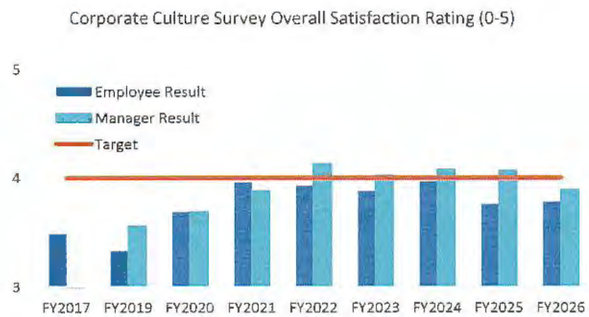
Goal 1: Customer Experience

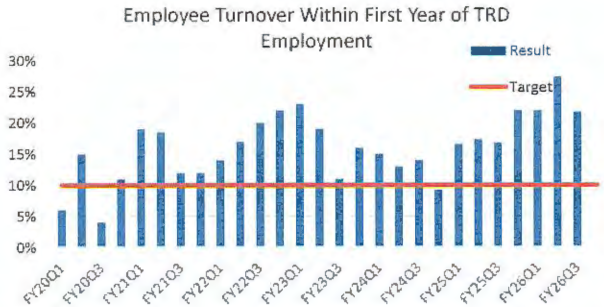




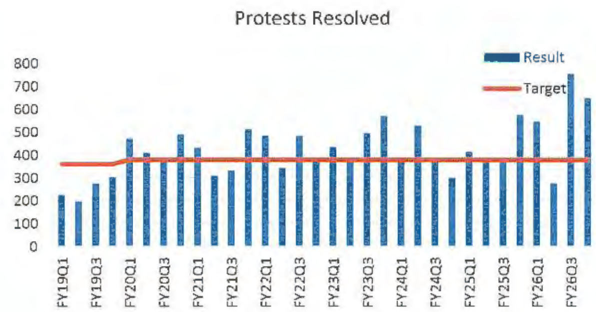


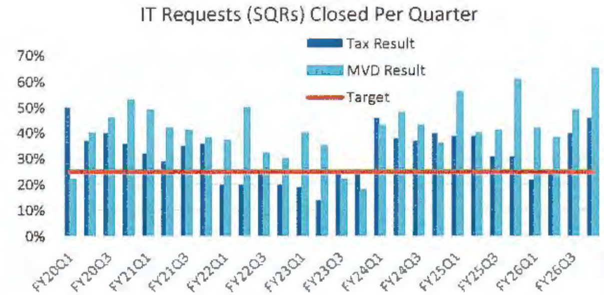
Goal 2: Team Excellence

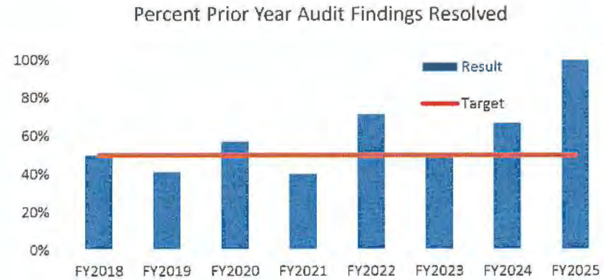




Goal 3: Operational Excellence







	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	**TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN**														
2			FY2025				FY2026				FY2027				
3		Implementation Lead	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
4	STRATEGIC GOAL 1 CUSTOMER EXPERIENCE														
5		Implementation Lead	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
6	**Objective 1.1 Expand Customer Outreach and Education**														
7	Action 1 1 2 Implement workplan of Tax Advisory Committee	Cabinet Secretary	X	X	X	COMPLETE									
8	Action 1 1 3 Prepare New Mexicans for Real ID deadline of May 7, 2025	MVD Director	X	X	X	X	COMPLETE								
9	Action 1 1 4 Identify opportunities to build education into customer interactions	Deputy Cabinet Secretary	X	X	X	X	X	X	X	X					
10	Action 1 1.5 Explore platforms for information sharing and outreach	Public Information Officer	X	X	X	COMPLETE									
11	Action 1 1 6 Improve content of taxpayer workshops and develop industry and program specific workshops	ACD Compliance Deputy	X	X	X	X	X	X	X	X					
12	Action 1 1 7 Revise publications (FYIs, bulletins, brochures, and forms) and issue rulings to clarify positions and instructions	Tax Policy Director	X	X	X	X	X	X	X	X					
13	Action 1 1 8 Review outbound correspondence for efficiency	Deputy Cabinet Secretary	X	X	X	X	X	X	X	X					
14	Action 1 1 9 Revise letters to standardize language and increase readability	Deputy Cabinet Secretary	X	X	X	X	X	X	X	X					
15	Action 1 1.10 Publish unclaimed property YouTube content	RPD Director	X	X	X	X	X	X	COMPLETE						
16	Action 1 1 11 Increase Take Up of Child Tax Credit	Cabinet Secretary				X	X	X	X	X	X				27,000 letters mailed in August 2026
17	Action 1 1 1 Create YouTube content for revenue distribution recipients	ASD Financial Distributions Chief					X	X	X	X	COMPLETE				
18	Performance Measure 1.1 1.1 Percent of New Mexico credentials that are Real ID compliant Target 0.5% or more growth over previous quarter end	MVD Director	79%	79%	80%	82%	82%	81%	81%	81%					
19	Performance Measure 1.1 1.2 Number of substantive social media postings per quarter (including YouTube videos, tweets, Facebook posts). Target. 40 or more	Public Information Officer	40	84	175	350	113	205	475	524					
20	Performance Measure 1.1 1 3 View count on YouTube customer education videos. Target 4,000 or more per quarter	Public Information Officer	6300	6466	10634	8122	9,290	7,472	11437	10581					
21	Performance Measure 1.1 1 4 Conduct outreach for unclaimed property Target 2 times per quarter	RPD Director	X	X	X	X	X	X	X	X					
22	**Objective 1.2 Expand Customer Options and Accessibility**														
23	Action 1 2 1 Expand MVD kiosk technology in retail and other locations	MVD Director	X	X	X	X	X	X	X	X					MVD negotiated contract renewal in FY26Q4 and is negotiating to expand kiosk locations and services
24	Action 1 2.2 Expand Secure Messaging in Taxpayer Access Point (TAP)	RPD Director	X	X	X	X	X	X	X	X					
25	Action 1 2 3 Identify and address tax.newmexico.gov navigation, ADA compliance, and content issues	Public Information Officer	X	X	X	X	X	X	X	X					

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	**TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN**														
2			FY2025				FY2026				FY2027				
3		**Implementation Lead**	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
26	Action 1.2.4 Create position responsible for tax website and YouTube content changes	ASD Director	DISCONTINUED												
27	Action 1.2.5 Implement HB22, translation and interpretation services	Public Information Officer	COMPLETE												
28	Action 1.2.6 Implement live chat and/or AI chatbot functionality	ACD Compliance Deputy	X	X	X	X	X	X	X	X					
29	Action 1.2.7 Expand MVD e-services (i.e. mobile driver's licenses, online knowledge testing, e-Title, MyMVD, etc.)	MVD Director	X	X	X	X	X	X	X	X					MVD added ability to request disabled veteran plates in FY26Q4. Completing online knowledge testing contract. Submitted C2 request to create the MyMVD platform.
30	Action 1.2.8 Align TAP process with current MEF refund process	RPD Director	COMPLETE												
31	Action 1.2.9 Relocate Los Alamos/White Rock MVD	MVD Director	X	X	X	X	X	X	X	X					Pending purchase of building by GSD.
32	Action 1.2.10 Achieve timely website ADA compliance	Public Information Officer			X	X	X	X	X	X					
33	Action 1.2.11 Accept Credit Card Payments for Delinquent Property Auctions	PTD Director			X	X	X	X	X	X					Pending credit card processor RFP
34	Performance Measure 1.2.1.1 Percent of all audits initiated that are managed audits. Target: steady growth or 40%	ACD Audit Deputy	47%	59%	55%	53%	62%	34%	34%	34%					
35	Performance Measure 1.2.1.2 Percentage of audits that are not abated within the 10 year collection period. Target 80% or more	ACD Audit Deputy	79%	78%	78%	82%	82%	79%	79%	79%					
36	Performance Measure 1.2.1.3 Average ACD call center wait time to reach an agent. Target: 4 minutes or less	ACD Call Center Manager	11.6	6.4	10.1	11.3	7.3	4.7	10.2	14.9					
37	Performance Measure 1.2.1.4 Average dropped call rate in ACD call center. Target: 15% or less	ACD Call Center Manager	19%	9%	17%	17%	11%	9%	22%	28%					
38	Performance Measure 1.2.1.5 Average MVD call center wait time to reach an agent in minutes. Target: 4 minutes or less (HB2 measure)	MVD Field Deputy	5.3	5.6	6.5	7.2	14.3	7.6	8.5	11.5					Text scams and system user upgrades causing increased call volumes. Field offices lending support to call center
39	Performance Measure 1.2.1.6 Average dropped call rate in MVD call center. Target: 20% or less	MVD Field Deputy	35%	33%	39%	37	32%	37%	49%	52%					Text scams and system user upgrades causing increased call volumes. Field offices lending support to call center
40	Performance Measure 1.2.1.7 Number of MVD transactions completed using kiosks in field offices or retail locations. Target: Continued steady growth	MVD Director	2972	2726	2754	3045	3248	3276	4816	6181					Number of kiosk transactions continues to climb
41	Performance Measure 1.2.1.8 Average number of days to process paper correspondence - general correspondence. Target: less than 10 days	RPD Director	13	17	4.9	8.9	1.9	2.4	2.1	2.8					
42	Performance Measure 1.2.1.9 Average number of days to process paper correspondence - tax refunds. Target: less than 10 days	RPD Director	16.9	12.7	5.4	10.8	6.3	6.0	3.5	6.9					
43	Performance Measure 1.2.1.10 Average number of days to process paper correspondence - tax returns. Target: less than 10 days	RPD Director	8	4.5	2.5	14.8	2.4	2.2	2.2	2.1					
44	Performance Measure 1.2.1.11 Percentage of state MVD field offices with same day or next day appointment. Target: 95%	MVD Field Deputy	100%	97%	100%	90%	94%	97%	94%	93%					MVD has prioritized hires in offices that did not have same day availability

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN														
2			FY2025				FY2026				FY2027				
3		Implementation Lead	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
45	Performance Measure 1.2.1 12 Number of MVD private partners trained and onboarded to provide driver services Target 1 partner office per quarter	MVD Central Deputy	5	6	6	13	0	2	0	0					MVD currently had to focus on moving partners to the new contract and auditing partner compliance
46	**Objective 1.3 Simplify Processes to Improve Customer Service and Compliance**														
47	Action 1.3 1 Review tax return and refund processing rules to eliminate any non-value added steps and improve task management	RPD Director	X	X	X	X	X	X	X	X					
48	Action 1 3.2 Migrate protest case into GenTax	Protest Manager	COMPLETE												
49	Action 1 3 3 Review root causes of protests to resolve at lower level	Chief Legal Counsel	X	X	X	X	X	X	X	X					
50	Action 1.3.4 Implement Fast Return Services	RPD Director	X	X	DISCONTINUED										Chose not to prioritize in FY28 C2 requests due to increased recurring costs
51	Action 1.3.5 Upgrade Tapestry to Accommodate AAMVA UNI Updates	MVD Director					X	X	X	X					AAMVA NMVTIS transition for vehicle services is complete The kickoff for AAMVA Driver Control for all driver services occurred in August
52	Action 1.3 6 Accommodate Federal Phase Out of the Penny	Chief Information Officer				X	X	X	X	X	COMPLETE				Implemented following statutory changes in 2026 HB291 allowing rounding
53	Performance Measure 1 3 1 2 Percent of MVD customers with wait time of 10 minutes or less Target 70% or more	MVD Field Deputy	78%	79%	75%	71%	82%	85%	81%	81%					
54	Performance Measure 1.3 1 4 Average wait time in MVD field offices in minutes Target 10 minutes or less (HB2 measure)	MVD Field Deputy	6.3	6.2	7.3	8.4	5.2	4.1	5.0	5.2					
55	Performance Measure 1 3 1 5 Average number of calendar days to process electronically filed PIT returns Target 5 days or less	RPD Director	15	2	1	3	20	18	1.7	1.2					Fluctuates seasonally with PIT return season
56	Performance Measure 1 3 1 6 Average calendar days to process paper filed PIT returns Target 18 days or less	RPD Director	65	29	9	19	30.4	21	9.1	37					Fluctuates seasonally with PIT return season
57	Performance Measure 1 3 1 7 Average calendar days to issue PIT refunds for electronically filed returns. Target 15 days or less	RPD Director	71	19	5	16	47.6	75.4	6.4	11					Fluctuates seasonally with PIT return season
58	Performance Measure 1.3 1 8 Average calendar days to issue PIT refunds for paper filed returns Target. 45 or less	RPD Director	113	54.87	13.2	26.3	62.1	35.1	15	44.4					Fluctuates seasonally with PIT return season
59	Performance Measure 1.3 1 9 Average number of calendar days to issue refunds requested through TAP Target. 50 days or less	RPD Director	75	26	12	38.1	30.7	14.4	63	24					
60	Performance Measure 1.3 1.10 Number of tax protest cases resolved Target FY25 1,738+, average 434 or more per quarter (HB2 measure)	Protest Manager	415	386	386	576	547	277	756	651					
61	Performance Measure 1 3 1 11 Number of state-assessed property tax protests resolved informally within the applicable taxable year Target 80% or more	PTD Director	NA	98%	NA	NA	93%	NA	NA	NA					
62	Performance Measure 1.3 1.12 Percent of returns flagged for Questionable Return Unit (QRU) review ultimately identified as fraudulent Target 5% or more	ACD Compliance Deputy	0.9%	0.5%	0.1%	6.4%	0.7%	2.4%		0.1%					
63	Performance Measure 1 3 1 13 Average wait time in tax field offices Target 15 minutes or less (HB2 measure)	ACD Compliance Deputy	3.2	2.5	2.3	3.2	3.16	5.70	2.58	2.41					

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	**TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN**														
2			**FY2025**				**FY2026**				**FY2027**				
3		**Implementation Lead**	**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	
64	Performance Measure 1.3.1.14 Percentage of tax protest cases referred to Administrative Hearings Office Target: 10% or less	Chief Legal Counsel	1%	<1%	<1%	<1%	<1%	<1%	<1%	<1%					
65	**Objective 1.4 Serve Government through Strong Enforcement and Collection**														
66	Action 1.4.1 Complete Collections Analytics C2 project	RPD Director	COMPLETE												
67	Action 1.4.2 Improve voluntary compliance for personal income tax by identifying fraud and improving collection techniques	ACD Director	X	X	X	X	X	X	X	X					
68	Action 1.4.3 Prevent fraud using advanced analytics and external data sources	ACD Director	X	X	X	X	X	X	X	X					
69	Action 1.4.4 Implement Fast Audit Services	ACD Director	X	X	X	X	X	X	X	X					
70	Action 1.4.5 Create special prosecutor position for criminal fraud	TFID Director				X	X	X							Position reclassed in FY26Q1. Posted in FY27Q1 but must readvertise
71	Performance Measure 1.4.1.1 Collections as a percent of collectible outstanding balances from the end of the prior fiscal year. Target: 23% or more (HB2 measure)	ACD Compliance Deputy	21%				22%								
72	Performance Measure 1.4.1.2 Collections as a percent of collectible audit assessments generated the prior fiscal year. Target: 55% or more (HB2 measure)	ACD Compliance Deputy	41%				54%								
73	Performance Measure 1.4.1.3 Percentage of tax collections with a lien in place. Target: 10% or more	ACD Compliance Deputy	23%	27%	30%	31%	31%	32%	33%	34%					
74	Performance Measure 1.4.1.4 Percentage of tax collections with a levy in place. Target: 10% or more	ACD Compliance Deputy	7.0%	6.6%	9.7%	5.0%	8.6%	5.9%	6.8%	8.2%					
75	Performance Measure 1.4.1.5 Percentage of collections with an active payment plan in place. Target: 10% or more	ACD Compliance Deputy	3.0%	3.1%	3.9%	4.2%	4.7%	4.4%	3.9%	3.6%					
76	Performance Measure 1.4.1.6 Percent of tax returns that pass FIVS verification. Target: 95% or more	ACD Compliance Deputy	98%	98%	99%	99%	96%	98%	98%	98%					
77	Performance Measure 1.4.1.7 Reduce false positive flags for possible fraud. Target: Reduce false positives by 15%	ACD Compliance Deputy	-0.4%	-21%	-57%	-62%	-76%	-62%	-10%	-36%					False positives in FY25Q4 = 24,777; and in FY26Q4 = 15,867
78	Performance Measure 1.4.1.8 Percent decrease in prior year liabilities. Target: 5% decrease in year FY25, 7% in FY26 and FY27	ACD Compliance Deputy	-2%	-1%	-3%	-2%	1%	3.0%	-3.9%	3.7%					
79	Performance Measure 1.4.1.9 Percent change in current year liabilities. Target: 5% decrease in year FY25, 7% in FY26 and FY27	ACD Compliance Deputy	-51%	-27%	-7%	-10%	-15.1%	-2.3	1%	1%					
80	Performance Measure 1.4.1.10 Percent of constituents with income sources who are required to file a PIT return who have not filed. Target: 2% or less	ACD Audit Deputy	3.9%				4.5%								
81	Performance Measure 1.4.1.11 Return on investment for each budgeted compliance full time equivalent employee: Target: 13:1.	ACD Compliance Deputy	15.6:1				6.9:1		10.6:1	15.2:1					
82	Performance Measure 1.4.1.11 Delinquent property tax collected and distributed to counties. Target: $13 million per year ($3.25 million per quarter) (HB2 measure)	PTD Director	$13.7				$6.0								

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	**TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN**														
2			**FY2025**				**FY2026**				**FY2027**				
3		**Implementation Lead**	**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	
83	Performance Measure 1.4.1.12 Number of county delinquent property sales held. Target: 33 or more per calendar year, average 8.25 or more per quarter	PTD Director	32		33			7							
84	Performance Measure 1.4.1.13 Number of parcels removed from delinquent property list. Target: 600	PTD Director		4195	779	669	1746	1341							
85	Performance Measure 1.4.1.14 Number of active criminal investigations opened by TFID. Target: 3 or more per quarter	TFID Director	5	12	5	5	2	4	0	10					
86	Performance Measure 1.4.1.15 Percent of tax investigations referred to prosecutors. Target: 30% or more (HB2 measure)	TFID Director	80%	42%	23%	19%	52%	55%	47%	50%					FY26Q4: 3 new cases referred to prosecutors, 52 open cases total, 26 cases pending at DA, 15 requests for assistance active with outside agencies, and 20 preliminary investigations pending assignment.
87	Performance Measure 1.4.1.16 Percent of County Assessor evaluation findings resolved in following year. Target: 75%	PTD Director	80%		NA		85%		NA				NA		
88	[illegible]														
89	**Objective 2.1 Grow and Develop Managers and Employees**														
90	Action 2.1.1: Support quarterly Tax & Rev lunch and learn training series	Cabinet Secretary	X	X	X	X	X	X	X	X					
91	Action 2.1.2 Establish new employee shadow/peer program	HR Bureau Chief	X	X	X	X			DISCONTINUED						
92	Performance Measure 2.1.1.1 Number of processes, workflows and procedures completed across all divisions per quarter. Target: 3 or more	Deputy Cabinet Secretary	8	6	3	3	10	8	1	13					
93	Performance Measure 2.1.1.2 Number of employee trainings developed or updated per quarter. Target: 4 or more	Training Coordinator	4	4	5	5	5	9	8	9					Includes 5 updated policies, NM Gross Receipt class Parts 1-5
94	Performance Measure 2.1.1.3 Number of employees receiving criminal fraud detection training during the quarter. Target: 10 or more per quarter	TFID Director	133	22	14	9	22	12	32	28					
95	Performance Measure 2.1.1.4 Percent of managers who've completed SPO management and leadership training program in last 3 years. Target: 75% or more	Training Coordinator	93%	93%	85%	78%	78%	68%	20%	22%					This number reflects the number of managers that have completed the entire SPO program, which consists of 12 separate online courses. Previously I was reporting on those managers that had completed the TRD required courses
96	Performance Measure 2.1.1.5 Number of mentor/mentee pairs active agency wide. Target: 15 or more pairs	Mentor Policy Coordinator	12	10		4		6							
97	Performance Measure 2.1.1.6 Number of trainings completed by employees per quarter. Target: annual moving average of 2,500	Training Coordinator	1655	5371	4585	885	1251	4958	9420	1096					
98	**Objective 2.2 Recruit and Retain Skilled, Qualified Employees**														
99	Action 2.2.1 Ensure staff are appropriately placed within pay bands	HR Bureau Chief	X	X	X	X	X	X	X	X					
100	Action 2.2.2 Analyze positions that are difficult to fill, have chronic high vacancies to recommend appropriate solutions	HR Bureau Chief	X	X	X	X	X	X	X	X					
101	Action 2.2.3 Recruit through rapid hires, job fairs, internships, social media, publications and associations	HR Bureau Chief	X	X	X	X	X	X	X	X					ACD possibly looking at a rapid hire
102	Action 2.2.4 Conduct root cause analysis of staff attrition	HR Bureau Chief	X	X	X	X	X	X	X	X					

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN														
2			FY2025				FY2026				FY2027				
3		Implementation Lead	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
103	Action 2.2.5 Meet with each new employee three to six months from entering new job to gauge satisfaction and offer assistance	HR Bureau Chief	X	X	X	X	X	X	X	X					
104	Action 2.2.6 Improve hiring and onboarding process	HR Bureau Chief	X	X	X	X	X	X	X	X					
105	Action 2.2.7 Improve offboarding process	HR Bureau Chief	X	X	X	X	X	X	X	X					
106	Action 2.2.8 Include value-based interview questions in every recruitment	HR Bureau Chief	X	X	X	X	X	X	X	X					
107	Performance Measure 2.2.1.1 Department vacancy rate at end of quarter. Target: reduce by 0.5% per quarter or 15%	HR Bureau Chief	19.2%	18.9%	19.4%	20.4%	22.4%	24.1%	24.8%						
108	Performance Measure 2.2.1.2 Percent of employees at or above position midpoint at quarter end. Target: 50% or more	HR Bureau Chief	DISCONTINUED												
109	Performance Measure 2.2.1.3 Department turnover within 1st year of employment. Target: 10% or less	HR Bureau Chief	17%	17%	17%	22%	22%	27%	22%						
110	**Objective 2.3 Create a Safe and Fair Workplace**														
111	Action 2.3.1 Conduct annual corporate culture survey and report results to employees	Chief Internal Auditor				X				X					
112	Action 2.3.2 Conduct annual risk assessment of all supervisors and managers	Risk & Compliance Manager				X				X					Annual risk assessment completed and scored by Audit Committee for Internal Audit Plan
113	Action 2.3.3 Identify and address physical safety concerns in workspaces	Deputy Cabinet Secretary	X	X	X	X	X	X	X	X					
114	Action 2.3.4 Train employees on active shooter and emergency evacuation plan procedures	Training Coordinator	X	X	X	X	X	X	X	X					
115	Action 2.3.5 Hold quarterly employee relations, employee recognition, health/safety and employee appreciation meetings	Deputy Cabinet Secretary	X	X	X	X	X	X	X	X					
116	Performance Measure 2.3.1.1 Corporate culture survey overall satisfaction for managers. Target 4.00 or greater	Chief Internal Auditor	NA	NA	NA	4.07	NA	NA	NA	3.89					
117	Performance Measure 2.3.1.2 Corporate culture survey overall satisfaction for employees. Target 4.00 or greater	Chief Internal Auditor	NA	NA	NA	3.76	NA	NA	NA	3.78					
118	Performance Measure 2.3.1.3 Percent of survey recipients participating in corporate culture survey Target. 60% or more	Chief Internal Auditor	NA	NA	NA	99%	NA	NA	NA	99%					
119	Performance Measure 2.3.1.4 Slips, trips, falls and other workplace injury claims filed per quarter. Target: 0	HR Bureau Chief	2	1	1	1	8	3	4	3					
120	**Objective 2.4 Promote Internal Communication**														
121	Action 2.4.1 Implement communications team workplan	Public Information Officer		X	X	X	X	X	X	X					
122	Action 2.4.2 Hold annual leadership retreat to include discussion of mission, vision, values, and review of strategic plan	Cabinet Secretary					X								
123	Action 2.4.3 Hold quarterly Coffee Talk forum open to all employees	Cabinet Secretary	X	X	X		X	X	X	X					
124	Action 2.4.4 Publish quarterly Tax & Rev Today employee newsletter	Public Information Officer	X	X	X	X	X	X	X	X					

TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN														
2			FY2025				FY2026				FY2027				
3		Implementation Lead	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
125	STRATEGIC GOAL 3 OPERATIONAL EXCELLENCE														
126	**Objective 3.1 Expand Governance Framework**														
127	Action 3.1.1 Implement governance, risk and compliance software to track compliance and findings	Chief Internal Auditor	COMPLETE												
128	Action 3.1.2 Convene security steering committee quarterly to review Tax & Rev security, risks, and compliance	Chief Information Security Officer	X	X	X	X	X	X	X	X					
129	Action 3.1.3 Comply with federal audit requirements (IRS, DOJ, SSA) and promptly resolve findings	Risk & Compliance Manager	X	X	X	X	X	X	X	X					IRS CAP submitted timely by 1/31/26 - Next SSR & CAP due 7/31/26
130	Performance Measure 3.1.1.1 Percent of last triennial IRS audit findings resolved. Target. 70% or more per year	Risk & Compliance Manager	97%		64%		78%		84%						CAP summary IRS findings from 1/31/26 resolved 81% of findings (405/482) CAP next scheduled response due 7/31/26. SSR next scheduled response due 7/31/26
131	**Objective 3.2 Review Processes for Efficiency and Internal Control**														
132	Action 3.2.1 Implement COSO-based monitoring and reporting for each division	Deputy Cabinet Secretary	X	X	X	X	X	X	X	X					
133	Action 3.2.2 Seek Quality New Mexico Baldridge award for performance excellence	Deputy Cabinet Secretary	DISCONTINUED												
134	Action 3.2.3 Streamlined processing of returned mail	RPD Director	X	X	X	X	X	X	X	X					
135	Action 3.2.4 Replace GenKFI Imaging Software	RPD Director	X			X	X	X	X	X					
136	Performance Measure 3.2.1.1 Number of emergency procurements submitted to Financial Control Division. Target 0	ASD Director	0	0	0	0	0	0	0	1					Continues payment card services while RFP is underway
137	Performance Measure 3.2.1.2 Percent of tax IT requests (SQRs) closed during the quarter. Target: 25%+	Chief Information Officer	39%	39%	31%	31%	22%	25%	40%	46%					
138	Performance Measure 3.2.1.3 Percent of MVD IT requests (SQRs) closed during the quarter. Target: 25%+	Chief Information Officer	56%	40%	41%	61%	42%	38%	49%	65%					
139	Performance Measure 3.2.1.4 Percent of prior year state audit findings resolved. Target 50%+	ASD Director	NA	NA	67%	NA	NA	100%	NA	NA	NA				
140	Performance Measure 3.2.1.5 Average number of business days to process DWI inquiries. Target 3 business days	MVD Central Deputy	3	10	4.3	2	4	6	5	2					Results tend to depend on vacancies in unit
141	Performance Measure 3.2.1.6 Average number of weeks to process surety bonds. Target: 2 weeks	MVD Central Deputy	0	0	0	1	7	7	12	0					Results tend to depend on vacancies in unit
142	Performance Measure 3.2.1.7 Average weeks to complete technical appraisal review. Target: 3	PTD Director	4	3	2	4	3.5								
143	Performance Measure 3.2.8 Percent TFID internal investigations completed within 60 days. Target: 100%	TFID Director					100%	100%	100%	100%					
144	Performance Measure 3.2.8 Percent HR internal investigations completed within 45 days. Target. 100%	HR Bureau Chief		100%	100%	100%	100%	100%	100%	100%					
145	**Objective 3.3 Ensure Regulations and Statutes are Comprehensive, Consistent, and Informative**														
146	Action 3.3.1 Propose clean up legislation every 60-day session	Cabinet Secretary	X	X	X	X	X	X	X	X					
147	Performance Measure 3.3.1.1 Rulemaking hearings/regulations addressed per quarter. Target: 1+ except 0 in Q3	Tax Policy Director	1	1	NA	0	0	1	NA	3					

	A	B	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AN
1	**TAXATION AND REVENUE DEPARTMENT STRATEGIC PLAN**														
2			**FY2025**				**FY2026**				**FY2027**				
3		**Implementation Lead**	**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	**Q1**	**Q2**	**Q3**	**Q4**	
148	**Objective 3.4 Monitor Disaster Recovery and Business Continuity Plans**														
149	Action 3.4.1 Review/update/test disaster recovery plans annually	Chief Information Officer	NA	X	DISCONTINUED										
150	Action 3.4.2 Review/update/test MVD disaster recovery plan annually	Chief Information Officer	NA	X	DISCONTINUED										
151	Action 3.4.5 Test business continuity plans for divisions quarterly	Chief Internal Auditor	X	X	X	X	X	X	X	X					RPD dark site testing quarterly
152	**Objective 3.5 Ensure Robust Oversight of Contractual Expenditures**														
153	Action 3.5.1 Quarterly IT Tax and MVD steering committee meetings to review non-recurring funding requests, report progress, document lessons learned	Chief Information Officer	X	X	X	X	COMPLETE								
154	Action 3.5.2 Procure third-party credit card processing agreement	MVD Director				X	X	X	X	X					The RFP was posted in June and the RFP panel will be reviewing all vendor submissions in August.
155	Performance Measure 3.5.1.1 Number of CPO certified employees. Target: 7 or more	ASD Director	9	10	10	9	8	11	10	11					

IT Plan/

C-1/C-2

TAXATION & REVENUE
NEW MEXICO

Fiscal Year 2028
Taxation and Revenue Department
IT STRATEGIC PLAN
September 1, 2026

Mike Baca,
Chief Information Officer

Stephanie Schardin Clarke,
Cabinet Secretary

Table of Contents

I. EXECUTIVE SUMMARY

The Taxation and Revenue Department (Tax & Rev) proudly serves New Mexico with fair and efficient tax administration, revenue distributions, and motor vehicle services. This includes collecting and distributing over $19 billion of state, local and tribal revenue annually. Tax & Rev's technology systems support state and federal motor vehicle code compliance as well as revenue collection and distribution and support the Motor Vehicle Division (MVD). Technology is at the very core of the Department's operations. The Information Technology Division (ITD) is the hub for all things technological. From operational excellence to strategic initiatives, "We get IT done."

Tax & Rev's main priority is its customers, which includes every single individual and business filing taxes or utilizing motor vehicle services in New Mexico, all New Mexico local governments, tribes and political subdivisions, all State agencies, and all tax practitioners. ITD resources and projects provide technology services, resources and tools that assist Tax & Rev in meeting its mission.

Tax & Rev priorities have remained constant. This IT plan provides a framework to deliver the mission, strategic goals, and project initiatives necessary for effective management of Tax & Rev systems in FY28 and beyond. With changing needs of customers, evolving security threats, new legislation, and rapid technological advancement, ITD continues to advance and rethink its approach to systems and technology. We invest in our systems to maintain them and have a strategic planning and prioritization process to ensure we support the key goals of the agency.

II. AGENCY OVERVIEW

A. Agency Mission

Tax & Rev's mission is to proudly serve New Mexico with fair and efficient tax administration, revenue distribution, and motor vehicle services. ITD's mission supports the agency's mission by enhancing delivery of services to our customers through technology, collaboration, and innovation.

B. Agency Goals

Goal 1: Customer Experience	Goal 2: Team Excellence	Goal 3: Operational Excellence
1.1 Expand Customer Outreach and Education	2.1 Grow and Develop Managers and Employees	3.1 Expand Governance Framework
1.2 Expand Customer Options and Accessibility	2.2 Recruit and Retain Skilled, Qualified Employees	3.2 Review Processes for Efficiency and Internal Control
1.3 Simplify Processes to Improve Customer Service and Compliance	2.3 Create a Safe and Fair Workplace	3.3 Ensure Regulations and Statutes are Comprehensive, Consistent, and Informative
1.4 Serve Government Customers through Strong Enforcement and Collection	2.4 Promote Internal Communication	3.4 Monitor Disaster Recovery and Business Continuity Plans
		3.5 Ensure Robust Oversight of Contractual Expenditures

ITD supports Tax & Rev's goals by providing information technology resources and employees that maintain a stable, secure, and leading-edge environment, equipping staff to meet our customer's tax and motor vehicle needs.

C. Vision and Priorities

Tax & Rev's vision statement adopted June 2023:

- Exceed expectations for customer and employee satisfaction
- Inspire a skilled, knowledgeable, and service-oriented team
- Foster a culture of integrity, respect, and inclusion
- Earn the trust of our customers
- Empower customers through outreach and education
- Offer innovative and secure solutions to maximize customer experience

The ITD vision supports the agency's vision by being a strategic partner providing exceptional service to customers with leading-edge technology and valued professionals.

Tax & Rev's priority is our customers, which include every single individual and business filing taxes in New Mexico, all New Mexico local governments, tribes and political subdivisions, all State agencies, and all tax practitioners. We work proudly each day to serve all customers with integrity, fairness, consistency, respect, accuracy, and timeliness.

Tax & Rev ITD's priorities consist of the following focus areas:

- Foster workforce excellence by improvement of recruitment, training, retaining, and succession planning processes and practices.
- Provide excellent customer service, related to the systems supporting all Tax & Rev tax and vehicle service offerings.
- Deliver high-quality IT services\systems that are reliable, accessible, secure, efficient, and innovative.
- Provide safe, secure, state-of-the-art systems, compliant with appropriate standards; for internal and external customers.

D. Agency Description and IT Organization Structure

The Department administers more than 45 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico. MVD administers driver and motor vehicle licensing and registration laws. Tax & Rev is comprised of the following divisions:

- Office of the Secretary (OOS)
- Administrative Services Division (ASD)
- Information Technology Division (ITD)
- Property Tax Division (PTD)
- Tax Fraud Investigations Division (TFID)
- Revenue Processing Division (RPD)
- Audit and Compliance Division (ACD)
- Motor Vehicle Division (MVD)

III. IT ENVIRONMENT

ITD is comprised of production development and support teams responsible for systems that support ongoing Tax & Rev business operations. These systems provide technology-based solutions for the collection of taxes and for processing transactions related to the MVD.

A. Major Applications

Major applications currently supported are tax, driver services/vehicle services, property tax, unclaimed property and ancillary systems. Within these systems are functions to support Data Warehouse, Taxpayer Access Point, Property Information Exchange (PIE), MyMVD, Mobile Drivers License (mDL), MVD Appointment System (FASTQ), as well as cameras, signature pads, payment devices, and other peripheral systems and interfaces with Internal Revenue Service (IRS), American Association of Motor Vehicle Administrators (AAMVA), NM Interactive, Department of Public Safety, Secretary of State, and state, county, municipal, and other public and private partners.

TABLE 1.1: Major Applications

Application Name	**Purpose / What It Does**	**Mission Critical?** (Yes/No)	**Data Types Handled**	**Hosting Type** (On-Prem / Cloud / SaaS)	**Vendor or Internal**
GenTax	New Mexico's tax system of record	Yes	PII, FTI	On-Prem	Vendor & Internal
Tapestry Driver Services/Vehicle Services	New Mexico's driver and motor vehicle system of record	Yes	PII	On-Prem	Vendor & Internal
Property Tax	New Mexico's property tax system	Yes	PII	On-Prem	Vendor & Internal
Unclaimed Property	New Mexico's unclaimed property system	Yes	PII	On-Prem	Vendor & Internal

B. Security

The following is a summary of Tax & Rev's security plan as it relates to technology, information and security. IT security practices include the use of firewall, intrusion prevention, Security Information & Event Management (SIEM) solution, load balancer, web proxy, Managed Detection and Response (MDR) and antivirus systems to protect our desktops, servers, network devices and users.

Tax & Rev is currently implementing Akamai Guardicore network segmentation, traffic visibility, and endpoint protection capabilities solution to address several critical operational and compliance requirements, including ransomware protection, payment card industry (PCI) compliance, audit findings, workload visibility, and zero-trust segmentation.

Tax & Rev conducts regular independent external security assessments and meets internal and external audit and compliance requirements. Tax & Rev conducts table-top exercises that simulate real-world cyber events to enhance our incident response. Tax & Rev personnel security policies include the All-Employee Security IT Policy, which requires every employee to complete annual training on our Tax & Rev Learn platform, which is outlined in our Information Security Awareness and Training Program Policy.

In addition, Tax & Rev will migrate Knowbe4, security training and simulated phishing platform, to be under New Mexico Office of Cyber Security (NMOCS) to improve security training and awareness for all Tax & Rev employees and contractors.

Tax & Rev's best practice guidelines are outlined in the Firewall Policy, Security Assessments and Authorization IT Systems Policy, Security Incident Response Policy, Security Risk Assessments Policy, and Wireless Security Policy. Our goal is to maintain and improve our security posture. This ensures that the latest software and firmware patches are installed on all firewalls, proxy servers, routers, switches, and network management appliances.

Security Overview

Tax & Rev maintains a comprehensive IT security strategy internally and externally. Tax & Rev must adhere to stringent security measures and is frequently audited by external organizations including the following:

- Securin/Ivanti scanning – monthly internal vulnerability scanning is scheduled with Securin to review Tax & Rev's physical and virtual servers, workstations, and network devices. Additional penetration testing is conducted annually.
- Securin/Ivanti scanning – weekly external vulnerability scanning is scheduled with Securin to review Tax & Rev's public facing production URLs.
- Arctic Wolf – ongoing external ports and vulnerability scanning is scheduled with Arctic Wolf to review Tax & Rev's public facing production URLs.
- Approved Scanning Vendor (ASV) – monthly scan with Cyber Security Works – monthly scanning is scheduled with Cyber Security Works to review Tax & Rev's public facing production URLs.

- PCI Audits – quarterly and annual audits are scheduled with Securin to review Tax & Rev's physical and virtual servers, workstations, and network devices.
- IRS audits – every three years, IRS audits and scans Tax & Rev's physical and virtual servers, workstations, and network devices. Additionally, Tax & Rev responds to an annual IRS Safeguards Security Review (SSR), which follows up on previous findings between the triennial IRS audits.
- Social Security Administration (SSA) audit – every three years, the SSA audits Tax & Rev's physical and virtual servers, workstations, and network devices.
- Other audits – Tax & Rev also undergoes audits from Transportation Security Administration (TSA), independent financial auditors, Tax & Rev's office of internal oversight, and others.
- Continuous monitoring – Tax & Rev follows a continuous monitoring plan.

Network

Tax & Rev employs a suite of Cisco products managed with the Firepower Management Center to include firewall and intrusion prevention systems. Network access is severely restricted down to the network jack on the local area network (LAN), and down the IP/port/service/etc., at the wide area network (WAN). All remote offices exist in separate virtual local area networks (VLAN) as do Tax & Rev business units and other infrastructure. Inbound and outbound traffic is defined and monitored, including internet access/usage. External employee access is governed by virtual private network (VPN) and/or virtual desktop infrastructure (VDI) type infrastructure employing multi-factor authentication and access limitations.

Applications

Exposed applications are frequently penetration tested by Securin and their partners. Nearly all Tax & Rev exposed applications are positioned behind reverse proxy server(s) (also load balanced), which aids in obfuscation. Application servers are hardened, and access is limited. Secure socket layer (SSL)/cipher suite communication protocols adhere to current best practice security levels. Communication with database servers is strictly controlled. Mission critical applications such as GenTax and Tapestry log all transactions at the application level down to the user account.

Application Interfaces

External applications that interface with internal applications are strictly mapped by IP/URL/port/protocol/etc. to exact network locations. Inbound and outbound requirements are configured only as necessary with sources and destinations targeted specifically.

Servers

Tax & Rev servers exist virtually for the most part with limited physical servers for specific applications. All Tax & Rev servers exist in specific VLAN environments and are scanned regularly by Securin along with internal tools such as OPManager, LAN Sweeper, and Arctic Wolf. Tax & Rev server access is strictly limited. Tax & Rev servers are configured with least privilege principles both for accounts and services. All servers are protected with Trend Micro Vision One to include Runtime protection.

Remote Desktop Protocol (RDP) access for servers and throughout the Tax & Rev network is strictly limited and controlled.

Desktops

Desktops are controlled with Active Directory (AD) and Group Policy Object (GPO). This includes stale dating machines automatically relegated to a restricted area if not logged into for 30 days. Publicly accessible workstations for MVD and tax locations are locked down using software to limit access to specific applications. All are protected with Microsoft Defender and are encrypted with Bit Locker.

Patching and Updates

Tax & Rev desktop and server infrastructure is patched and updated regularly primarily using the Windows Server Update Services (WSUS) with development environments patched and tested first and production environments to follow. Network infrastructure is patched with other toolsets to include manual patching for critical devices. Time sensitive patching is done manually as soon as possible.

Policies

Tax & Rev maintains a comprehensive set of IT/security policies, which are reviewed and updated annually, governing procedures and specifications such as firewall changes, server builds, desktop builds, software approvals and others. Certain policies are requested by auditors for periodic review.

C. Agency IT Certified Projects

Tax & Rev invests in IT systems that align with and support the agency's purpose. Tax & Rev currently has two certified projects and is requesting funds for two FY28 projects: MyMVD Portal and Unclaimed Property System Modernization.

TABLE 1.2: Current Certified IT Projects

GenKFI Replacement	
Project Description	To replace the legacy paper tax return software with advanced automated technology
Estimated Project Costs	$5,841.0
Current Funding	Laws 2025, Chapter 160, Section 7 (2); Laws 2026, Chapter 67, Section 7 (2) - $5,841.0
Certified Project Phase	Planning
Estimated Completion	October 30, 2027
Strategic Priority	Simplify processes, improve efficiency and customer service
American Association of Motor Vehicle Administration (AAMVA) Service Cutover	

Project Description	To enhance components of Tapestry's Driver Services and Vehicle Services system (DS/VS) to support the mandatory transition from the national AAMVA legacy UniServices to its modern representational state transfer (REST)-based web services
Estimated Project Costs	$4,086.6
Current Funding	Laws 2026, Chapter 67, Section 7 (3) - $4,086.6
Certified Project Phase	Planning
Estimated Completion	September 30, 2027
Strategic Priority	Ensure that vital public-facing services remain functional and reliable through industry-standard modernization efforts

D. Workforce

i. Full Time Internal IT Employees

ITD currently has 74 full time employees (FTEs) augmented by contract resources to support operations, services and initiatives. The average vacancy rate in FY26 was 24%, which is roughly equal to ITD's forced vacancy rate given budgetary constraints. For FY28, ITD must maintain a 24.3% forced vacancy rate.

The IT team supports over 45 tax programs, several drivers and vehicles services, and over 1,000 users statewide.

In addition to central operations in Santa Fe and Albuquerque, ITD supports five district tax field offices and 32 MVD field offices. ITD also supports 37 municipal MVD partner offices and 150 private MVD partner offices.

Classification	Positions Filled	Positions Vacant
IT Chief Information Officer (CIO) V	1	0
IT CIO IV	1	0
IT Security Manager	1	0
IT Project Manager IV	1	0
IT Project Manager II	0	2
IT Business Analyst I	5	0
IT Business Analyst II	2	1
IT Bus Ops Spec A	0	1

Classification	Positions Filled	Positions Vacant
IT Tech Manager I	1	1
IT Tech Manager II	2	0
IT Tech Manager III	2	0
IT App Dev Supervisor	2	0
IT App Dev Manager I	3	0
IT App Dev I	4	0
IT App Dev II	5	2
IT App Dev III	14	1
IT Architect I	0	1
IT Quality Assurance Analyst	1	0
IT End User Support Manager	1	0
IT End User Supp I	3	0
IT End User Supp II	2	0
IT End User Supp III	2	1
IT Network Admin Supervisor	1	0
IT Network Admin I	1	0
IT Nctwork Admin II	0	2
IT Network Admin III	1	0
Database Admin II	2	0
IT Sys Admin I	2	0
IT Sys Admin II	1	0
IT Sys Admin III	1	0
Total	**61**	**13**

Percentage of IT Full-Time Employees Teleworking, In the Office, or a Hybrid Schedule

Teleworking (%)	Working in the Office (%)	Hybrid Schedule (%)
0%	100%	0%

ii. IT Professional Services Contractors

Tax & Rev utilizes IT professional service contractors to maintain and support the major applications, GenTax, Tapestry, Property Tax, Unclaimed Property and other ancillary systems. To meet the high demands, contractor support is provided for infrastructure services, network services, and application development.

Contract Vendor Name	Service Category	Number of Contract Personnel
FAST Enterprises	Application Service Provider	42
Real Time Solutions	Web Page Design, Management and Maintenance Services	2
Tauren Consulting	Consulting Services	1
FJA Consulting	Consulting Services	1
TEKsystems, Inc.	Application Support	1
BVM Technology Associates	Application Support	1
Abba Technologies	Infrastructure Support	1

E. Challenges

Challenges facing ITD include:

No.	Agency IT Challenge Description	Potential Opportunities to Address the IT Challenge Description
1	Budget constraints continue while demands on IT resources rise. Tax & Rev's requested budget growth in FY28 is to maintain Tax & Rev's license costs for FAST Identity Verification Services (FIVS) and FAST Collection Services (FCS) subscriptions.	Tax & Rev will request budget growth in FY28 to cover FIVS and FCS subscription costs. ITD's forced vacancy rate is requested to remain at 24.3% to help accommodate these costs.
2	Security concerns and a lack of dedicated resources within ITD operations support teams to monitor, maintain and meet security needs at all technical levels.	Continue risk assessments and software updates, monitor activity and implement strong access controls.
3	Ever-changing technologies demand constant training and upkeep on IT skills.	Encourage ongoing education through courses, certification and knowledge-sharing.
4	ITD must compete to retain staff with other State agencies, national labs and elsewhere.	Prioritize career development, foster continuous learning, equip teams with modern hardware and software and employee retention pay.

5	Heavy demands to respond to external audits without dedicated resources.	Leverage existing staff and contractual support to prioritize findings, track and monitor remediation and develop a corrective action plan that includes root cause analysis, specific actions, responsible parties and timelines.

III. FY26 KEY ACCOMPLISHMENTS

ITD's key accomplishments for FY26 were founded on three key principles: deliver on strategic initiatives, stable and secure operations, and a solid foundation of top-notch IT professionals all ensuring the agency meets its strategic goals. Tax & Rev successfully met statutory requirements, delivered necessary system enhancements, and contributed to overall State initiatives.

A. FY26 STRATEGIC IT ACCOMPLISHMENTS

TABLE 1.3a: Priority 1

STRATEGIC PRIORITY 1 – Strategic Initiatives	
Provide safe, secure, state-of-the-art systems, compliant with appropriate standards to implement agency and enterprise strategic initiatives for internal and external customers.	
FY26 Strategy 1	Support initiatives in systems improvements, customer satisfaction, and new or expanding technologies
Accomplishments Value or Impact	Implemented Version Core 21 upgrades for the tax and motor vehicle systems of record. Enhanced and updated the interface design, existing functionality and the code base from VB.Net to C#.
Accomplishments Value or Impact	Implemented FAST Core imaging functionality to enhance the process for all MAVRO and IBML scanned images into the GenTax system. Provides a foundation in preparation for the GenKFI Replacement project.
Value or Impact Accomplishment	Rounds tax amounts due to the nearest five cents in line with the federal elimination of the penny for cash payments in which the customer does not possess correct change and improves tax programs Implemented 2026 legislation, SB2, which increases passenger vehicle registration fees and updates rates for the Weight Distance Tax .

Accomplishment Value or Impact	Implemented residency verification for the Department of Health (DOH). Ensures that persons receiving DOH benefits are current, verified residents of New Mexico
Accomplishment Value or Impact	Made system enhancements to accept Port of Entry files from the new Department of Transportation (DOT). payment card processer. Modernizes the State's commercial vehicle tax and permit process, improves compliance, speeds up payments and reduces administrative overhead.
Accomplishment Value or Impact	Fulfilled the HM30 Ignition Interlock Task Force requirements in cooperation with DOT. Compiled data to study and make changes that ensure drivers convicted of driving while intoxicated install interlocks, receive a special license and maintain required vehicle insurance levels.
STRATEGIC PRIORITY 2 – Operational Efficiency and Innovation	
Deliver high-quality IT services\systems that are reliable, accessible, secure, efficient, and innovative.	
FY26 Strategy 1	Ensure continuous improvement, foster innovation and maintain highest levels of operations. Enhance information security posture.
Accomplishments Value or Impact	Maintained the following uptime for critical systems: Average Web Application Uptime: 100% Average System Uptime: 99.0% Average Router Uptime: 99.9% Stable infrastructure components provide consistent and reliable performance to ensure resources can deliver a favorable customer experience.
Accomplishments Value or Impact	Responded to 1,154 audit requests with 2,238 artifacts/responses related to Internal Revenue Service, payment card industry, and others. Satisfies regulatory obligations and reinforces a culture of a robust audit defense and governance.
Accomplishments Value or Impact	Implemented Tax Year 2025 PIT, CIT, FID, PTE, S-Corp, OGPD; (GenTax/TAP/MEF/GenKFI). Allows taxpayers to file New Mexico income taxes. Taxpayer Access Point (TAP) allows taxpayers to electronically file their taxes for free.
STRATEGIC PRIORITY 3 – Workforce Excellence	
Foster workforce excellence by improvement of recruitment, training, retention, and succession planning processes and practices.	

FY26 Strategy 1	Inventory and assess effectiveness of existing staff development efforts, incorporate new and modify as appropriate.
Accomplishments Value or Impact	Continued high ratings on annual corporate culture survey. Reflects a positive environment with committed employees and a culture of trust.
Accomplishments Value or Impact	The ITD Help Desk team was recognized for their quick and professional response in assisting the agency in a time of transition. ITD recently implemented major upgrades and enhancements to critical systems. The projects required extensive teamwork and collaboration, and all projects were resoundingly successful. ITD was recognized as participants in the Americans with Disabilities Act (ADA) Digital Compliance Team for their efforts in ensuring that Tax & Rev's digital publications meet federal ADA compliance standards. Ensures the agency's ability to adapt to change and to efficiently serve customers.

B. FY26 OTHER KEY IT ACCOMPLISHMENTS

ITD had many key accomplishments in FY26. Upgrades and enhancements to Tax & Rev critical functions and services continued, and many innovative solutions were developed and implemented to continue serving Tax & Rev's mission.

TABLE 1.4: Other FY26 Key IT Accomplishments

APPLICATIONS	
Accomplishment	Completed annual gross receipts tax/compensating tax rate changes, effective July 2026.
Value or Impact	Ensures compliance and the stability of taxpayer obligations and government revenue.
Accomplishment Value or Impact	Implemented rural health practitioner tax credit exchange with Department of Health. Streamlined administration of income tax credit for eligible healthcare professionals who provide services in designated rural underserved areas.
Accomplishment	Updated the Food and Medical hold harmless phase out to 21%.

Value or Impact	Provides more flexibility for NM to design and maintain sustainable provider tax systems and meet federal statutory requirements.
Accomplishment Value or Impact	Implemented new payment plan types: "Short Term License Compliance Installment Agreement" and "Long Term License Compliance Installment Agreement" with eligibility, validation, and Regulation and License Division (RLD) data-sharing requirements. Assists licensees who owe delinquent taxes to renew their license with RLD without paying the entire balance immediately.
Accomplishment Value or Impact	Implemented State Reverse File Match Initiative (SRFMI) for sales, individual and corporate taxpayers. Matches state records with IRS records, verifies taxpayer identities and supports audits, investigations, and compliance by cross-referencing state and federal data.
Accomplishment Value or Impact	Implemented a new report to isolate cash payment receipting payments, allocations, and adjustments. Improves the accuracy and timeliness of financial records and supports better decision making.
Accomplishment Value or Impact	Implemented 2025 legislation, HB218, which makes the following changes: Removes the e-file & e-pay grace period for personal income tax returns and corporate income tax returns. Makes changes to the Workers' Compensation Return fee and TRD-31109. $25k Filers Must Pay Electronically. Approves refund approval levels for remaining tax programs. Simplifies tax administration and supports compliance.
Accomplishment Value or Impact	Implemented 2024 Legislation, HB252: Armed Forces Retirement Pay Advanced Energy Equipment Tax Credit Geothermal Electricity Tax Credit - TY 2025 PIT School Supply Deduction Creates tax credits/deductions for New Mexico taxpayers.
Accomplishments Value or Impact	SQR 1806: Removed image functionality from the GenKFI application in preparation to process paper returns using the upgraded image functionality in GenTax with the FAST Core Imaging project. Facilitates the upcoming automated processing of paper tax returns.
Accomplishments Value or Impact	SQR 18615: Implemented a bulk file schema for tax returns to be submitted through TAP. Streamlines and automates the tax filing process.

Accomplishment Value or Impact	Implemented enhancements to align with correctional facility updates related to the New Mexico Secretary of State's Automatic Voter Registration Project. Changes add an inmate's release date if the issuance is from a correctional facility.
Accomplishment Value or Impact	Enhanced Tapestry components to support AAMVA's National Motor Vehicle Title Information System's transition from Unified Network Interface (UNI) to RESTful web services. Eliminates legacy technology, provides real time title verification, data exchange, fraud prevention, aligns with current industry standards and improves system performance.
Accomplishment Value or Impact	Installed Tapestry Service Pack s21g and S21h. Improves the performance, stability and functionality of the Tapestry environment.
DATA WAREHOUSE	
Accomplishment Value or Impact	Reached out to taxpayers who did not claim the Child Income Tax Credit. Following the outreach letters in August 2025, an additional $10 million was claimed by taxpayers. The outreach not only helped NM taxpayers financially but also promoted Tax & Rev's tax compliance efforts.
Accomplishment Value or Impact	Submitted State Reverse File Matching Initiative (SRFMI) Individual, Sales and Corporate files to IRS on time. Secured continuity to receive federal data from IRS per Governmental Liaison Data Exchange Program (GLDEP).
Accomplishment Value or Impact	Provided the FY2026 Students Family Income Index Metrics to the NM Public Education Department (PED). Satisfies Tax & Rev's legislative mandate and allows PED to identify students with financial need for school food programs and to secure federal funding to help struggling NM families.
Accomplishment Value or Impact	Provided state employee data categorized by federal poverty income levels to NM Health Care Authority (HCA) for State Employee Premium Assistance (SEPA) program. Identified state employees eligible for the SEPA program, which lowers their cost of health, dental, and vision insurance.
GEOGRAPHIC INFORMATION SYSTEMS	

Accomplishment	Developed and deployed English and Spanish versions of ADA enhanced contrast web maps for gross receipts tax and property tax applications. Fulfilled data request to Middle Rio Grande Council of Governments for land use modeling. Conducted ongoing web map updates for public parcel viewer, Sierra County and Socorro County Assessor's Office. Developed and deployed web maps and applications for delinquent property tax auctions in Colfax, Cibola, McKinley, Valencia, and Bernalillo counties. Developed and deployed web map to support HJM1, Cristobal de La Serna Land Grant Merced.
Value or Impact	Geographic Information System maps and representations optimize planning and decision making and enhance emergency response and disaster management.
IT SUPPORT	
Accomplishment	Resolved 16,170 tickets in 2026, an increase of 1,114 tickets over 2025.
Value or Impact	Supports efficient business operations through responsive and timely resolutions.
Accomplishment	Imaged and replaced 300 personal computers (PCs).
Value or Impact	Enhances performance, operational efficiency, better visuals, and comfort that improves productivity.
Accomplishment	Replaced 8 OPEX scanners, installed 2 publicly accessible PCs for ACD and upgraded laptops from Windows 10 to Windows 11.
Value or Impact	Creates efficiency in processing and secures and supports Tax & Rev's systems.
Accomplishment	Setup laptops, printers, credit card machines, and scanners for bi-monthly MVD community outreach events that assist the unhoused in obtaining identification cards.
Value or Impact	Provides accessible MVD services for our communities.
Accomplishment	Relocated MVD, Legal and OOS at the Montoya building and ACD at the Lujan building, while office spaces were remodeled.
Value or Impact	Ensures safety of staff and equipment and provides continuity of services.

Accomplishment	Scan PCs with Defender and Malicious Software Removal Tool and respond to alerts by working with the security team and reimaging affected PCs when needed.
Value or Impact	Enhances the security of the network.
Accomplishment	Setup PCs, laptops, printers, scanners, and credit cards for MVD services to be provided at the Roundhouse for 2026 session.
Value or Impact	Supports customer engagement outreach and demonstration of services.
Accomplishment	Conducted regular software updates on PCs and laptops.
Value or Impact	Enhances security by patching known vulnerabilities and improves hardware performance.
Accomplishment	Removed and shredded hard drives from over 200 old PCs.
Value or Impact	Complies with data security laws and secures the agency's data.
Accomplishment	Ran network cable and setup point of sale PCs, desktop PCs, printers, scanners, credit card machines, and cash drawers for the reopening of the Cloudcroft municipal MVD office.
Value or Impact	Supports the ability of MVD partners to provide quality customer service
Accomplishment	Configured and replaced 200 state cell phones.
Value or Impact	Keeps communications secure, fast, and compatible.
Accomplishment	Upgraded mission critical document scanning environment (MAVRO).
Value or Impact	Ensures reliable services are provided to taxpayers by RPD.
Accomplishment	Completed version upgrades to the TFID application environment.
Value or Impact	Enhances business functionality and system performance.
Accomplishment	WAN Device Refresh: Completed network device replacement for Tax & Rev remote office locations, including switches and routers at 70+ locations.
Value or Impact	Enhances efficiency, security and support of Tax & Rev's network.
Accomplishment	Tax & Rev Circuit Upgrade Project (TCUP): 73 of 74 circuits upgraded to broadband capacity.
Value or Impact	Provides a faster network with reliable performance and fewer outages.

Accomplishment	Added new Domain Name System Canonical Name (DNS CNAME) records for Property Tax application cloud migration.
Value or Impact	Simplifies domain management and enhances user experience.
Accomplishment	Racked new Cisco FEX (fabric extender) replacement switches for upcoming replacement.
Value or Impact	Simplifies data center access layer management to reduce costs and improve scalability.
Accomplishment	SQL Server Cluster Management: modified drive space and LAN allocation for MVD and Tax applications.
Value or Impact	Ensures continuous database operation and access to mission-critical applications.
Accomplishment	Redistributing static routes for Idemia at Simms and Oso Grande.
Value or Impact	Offers enhanced security, low resource consumption and stable network traffic flow.
IT INFRASTRUCTURE & SECURITY	
Accomplishment	Upgraded the functional level of Tax & Rev's Active Directory domain to include a new Flexible Single Master Operation domain controller assignments and updated schemas.
Value or Impact	Protects the network's integrity, improves performance and supports compliance with security and compliance standards.
Accomplishment	Implemented the Local Administrative Password Solution (LAPS) on desktops and servers on the Tax & Rev domain.
Value or Impact	Eliminates shared admin passwords, improves security and reduces attack surface.
Accomplishment	Core21 Gentax Cutover: completed major infrastructure host environment build, to accommodate the newly designed tax application, to include server, load balancer, and network configurations.
Value or Impact	Supports the modernization of the agency's mission critical tax application environments.
Accomplishment	Load Balancer Configuration: Created and implemented several new services balancing incoming web traffic for new Tax and MVD application architectures.
Value or Impact	Distributes incoming network traffic across multiple servers to improve performance, availability and scalability for applications.

Accomplishment	PURE Storage Array Maintenance: replaced faulty memory hardware, without disruption at both Simms and Oso Grande locations.
Value or Impact	Ensures maximum uptime and strong data protection.
Accomplishment	Completed infrastructure audit assignments for IRS, PCI, and CLA.
Value or Impact	Identifies infrastructure inefficiencies and leads to improved processes and regulatory compliance.
Accomplishment	Completed the DoIT Cybersecurity Survey.
Value or Impact	Assists DOIT in identifying current security practices to stay ahead of security threats and improve overall domain resilience.
Accomplishment	Established connectivity to AAMVA's new Aruba software-defined wide area network (SD WAN) technology, thereby enhancing MVD data exchange processes through the AAMVA's interface and partners.
Value or Impact	Optimizes application performance and data exchange with MVD partners and stakeholders.
Accomplishment	Upgraded the Tax & Rev perimeter firewall to include replacement of legacy firewall devices with a new Cisco Secure Firewall 3110 pair.
Value or Impact	Improves ability to defend against security threats and enhances network reliability.
Accomplishment	Installed new firewall at the Camino Entrada MVD office.
Value or Impact	Enhances security around sensitive call-center network traffic.
Accomplishment	OSO Grande Disaster Recovery Environment: Established proof of concept for mission critical application.
Value or Impact	Ensures that critical applications can be restored in the case of a disaster.
Accomplishment	Entered into the DoIT/Securin's authenticated scanning framework.
Value or Impact	Provides greater visibility of vulnerabilities and remediation opportunities.
Accomplishment	SMTP2 Relay Server Configuration: adjusted dependent services auto start function.
Value or Impact	Helps avoid disruption during operating system maintenance for critical email services for users and customers of Tax and MVD applications.

Accomplishment Value or Impact	Modified Service Pro ticketing group associations. Addresses overlap and inadvertent confusion thereby optimizing workflow.
Accomplishment Value or Impact	Conducted WAN device refresh on Cisco fabric extenders at the SIMMS data center. Optimized network architecture with new switch devices.
Accomplishment Value or Impact	Upgraded Nimble disaggregated hyperconverged infrastructure (dHCI) host environment. Enhances reliability and security for Tax & Rev's virtual servers and mission critical data stores.
Accomplishment Value or Impact	Completed Barracuda load balancer configurations for certificate authentication with Google and Apple connections for new MDL application services. Accommodates Tax & Rev's new mobile driver's license technology and issuance.
Accomplishment Value or Impact	Completed annual Tax & Rev SSL renewals, to include installation on several application servers, load balancers, workstations, VPN devices and stakeholder devices. Ensures Tax & Rev information systems communication of secure, encrypted channels.
Accomplishment Value or Impact	Implemented secure copy protocol technique to upgrade IOS images on routers. Enhances security, simplifies authentication and complies with modern network management standards.
Accomplishment Value or Impact	Configured Nexus 9318 to emulate Simms core switches. Allows for safe testing of network designs prior to live deployment.
Accomplishment Value or Impact	Added new DNS CNAME records for Property Tax application cloud migration. Creates seamless user experience and improves response times for users and customers of Property Tax web applications.
Accomplishment Value or Impact	Worked on penetration test remediations, including IPv6 and Active Directory account settings. Results in improvements to Tax & Rev's security posture.

Accomplishment	SQL Server Cluster Management: modified drive space and LUN (logical unit number) allocation for MVD and Tax applications
Value or Impact	Improves storage efficiency, availability and performance for mission critical applications.
Accomplishment	Redistributing static routes for Idemia at Simms and Oso Grande.
Value or Impact	Delivers stable performance and controlled network traffic flow for MVD camera station information systems.
Accomplishment	Modified RPD scan environment to relocate from legacy image server and SAN (storage area network) system to new Gentax environment.
Value or Impact	Optimizes configuration and prepares for future application upgrade.
Accomplishment	Completed SSL certificate renewal on UNI Prod and document management system (DMS) servers.
Value or Impact	Ensures network traffic communication security and meets compliance standards for stakeholder application systems.
WEBSITE	
Accomplishment	Replaced the tabbing navigation functionality on all Tax & Rev websites.
Value or Impact	Makes websites more accessible and satisfies web accessibility guidelines (WCAG) 2.1 Level AA and ADA compliance requirements.
Accomplishment	Continued cleanup of agency websites by deleting outdated or redundant pages.
Value or Impact	Decreases ADA compliance remediation needs by eliminating unnecessary pages and ensures current and accurate content.
Accomplishment	Conducted Tax and MVD website and intranet enhancements.
Value or Impact	Ensures that the public and Tax & Rev staff can easily access information by providing consistent maintenance and upgrades.
Accomplishment	Uploaded current year tax files, backed up past year tax files and updated policies.
Value or Impact	Provides the public with electronic access to tax information.
Accomplishment	Uploaded bills, fiscal impact reports and passed legislation to the website.
Value or Impact	Informs the public of legislation that impacts Tax & Rev.
Accomplishment	Posted Mentorship and Coffee Talk videos and holiday pictures and videos to the Intranet.
Value or Impact	Promotes employee engagement and morale.

V. FY28 IT STRATEGIC GOALS AND STRATEGIES

The FY28 IT Strategic Goals and Strategies are founded on three key principles: delivery on strategic initiatives, stable and secure operations, and a solid foundation of top-notch IT professionals all ensuring the agency meets its strategic goals.

TABLE 1.5a: Strategic Goals Priority 1

STRATEGIC PRIORITY 1 – Strategic Initiatives	
Provide safe, secure, state-of-the-art systems, compliant with appropriate standards to implement Agency and enterprise Strategic initiatives for internal and external customers.	
FY28 Strategy 1	Support initiatives in systems improvements, customer satisfaction, and new or expanding technologies.
Outcomes/Metrics	Successful implementation of new and ongoing initiatives. Successful legislative implementation.

TABLE 1.5b: Strategic Goals Priority 2

STRATEGIC PRIORITY 2 – Operational Efficiency and Innovation	
Deliver high-quality IT services\systems that are reliable, accessible, secure, efficient, and innovative.	
FY28 Strategy 1	Continuous improvement, foster innovation and maintain highest levels of operations. Enhance information security posture through continuous improvement, and enhanced security posture levels. Disaster recovery improvements to ensure Tax & Rev can recover from catastrophic impacts.
Outcomes/Metrics	Measured through systems performance and periodic testing.

TABLE 1.5c: Strategic Goals Priority 3

STRATEGIC PRIORITY 3 – Workforce Excellence	
Foster workforce excellence by improvement of recruitment, training, retention, and succession planning processes and practices.	
FY28 Strategy 1	Inventory and assess effectiveness of existing staff development efforts, incorporate new and modify as appropriate. Identify key IT resources and support\refresh\expand.
Outcomes/Metrics	Staff retention. This year's Tax & Rev agency wide culture survey again highlighted the positive culture in ITD.

VI. IT FISCAL AND BUDGET MANAGEMENT

Information Technology (IT) Operating Budget (C1)

Agency Name	Agency Code	
Taxation and Revenue Department	333	
Base Request Operational Support of IT. Check one of the options below:	**Flat Budget**	**Expansion from previous year**
Yes/No		

Revenue IT Base Budget (dollars in thousands)					
Appropriation Funding Type	**FY25 Actual**	**FY26 Actual**	**FY27 OpBud**	**FY28 Request**	**FY29 Estimate**
General Fund	15,805.4	17,516.9	17,627.4	19,405.2	19,987.4
Other State Funds	362.7	419.6	411.1	411.1	423.4
Federal Funds	0.0	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0	0.0
Total	**16,168.1**	**17,936.5**	**18,038.5**	**19,816.3**	**20,410.8**

Expenditure Categories *(dollars in thousands)*					
Category or Account Description	**FY25 Actual**	**FY26 Actual**	**FY27 OpBud**	**FY28 Request**	**FY29 Estimate**
Personal Services & Employee Benefits	7,940.6	8,525.0	8,680.8	9,162.7	9,437.6
Contractual & Professional Services	5,724.5	6,561.2	7,336.4	8,485.4	8,740.0
IT Other Services	1,942.0	2,366.0	2,021.3	2,168.1	2,233.3
Other Financing Uses	0.0	0.0	0.0	0.0	0.0
Total	**15,607.1**	**17,452.2**	**18,038.5**	**19,816.3**	**20,410.8**

VII. C2 COMPUTER SYSTEM ENHANCEMENT FUNDING (CSEF) REAUTHORIZATION

A. Previously Issued Supplemental Funding: None.

B. List of C2 Funding Requests: Tax & Rev is not seeking any C2 reauthorizations.

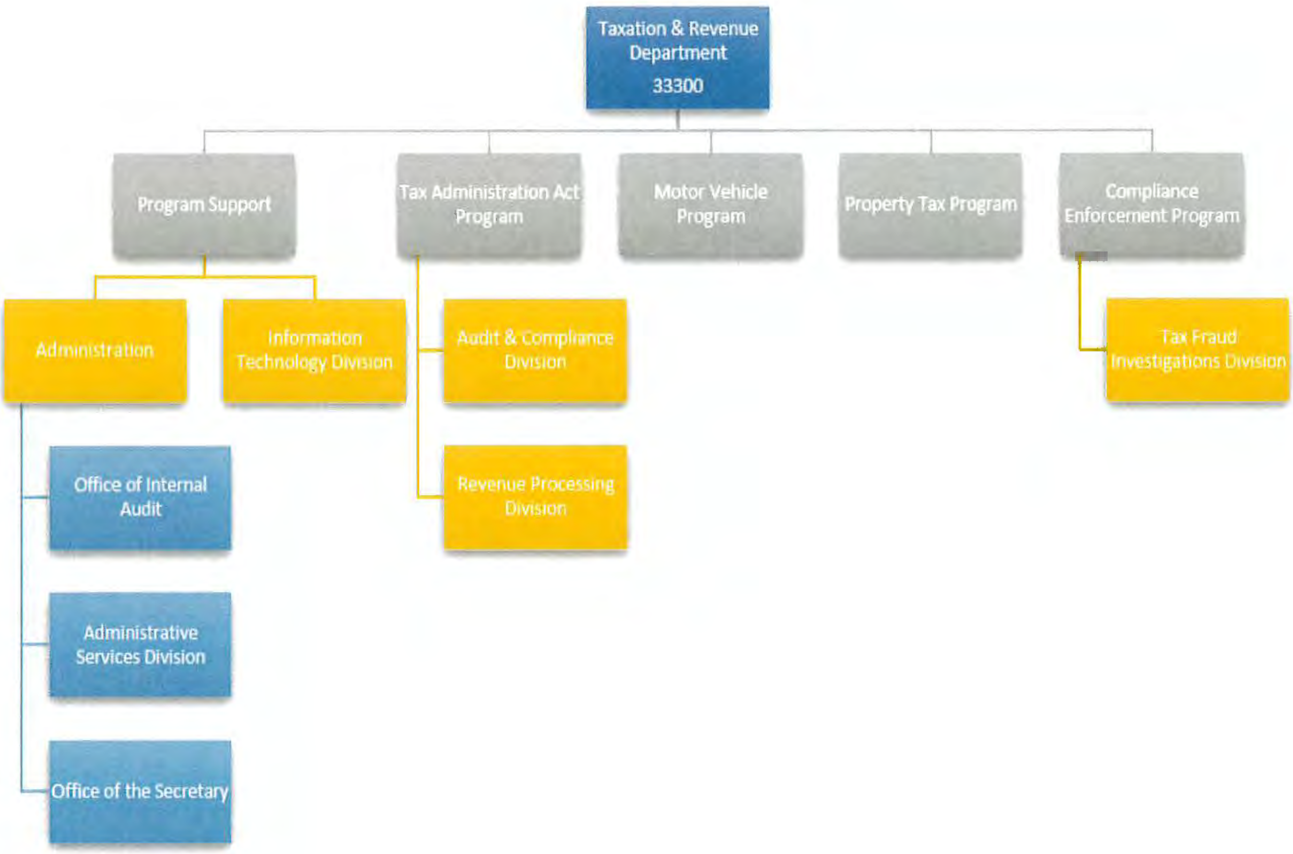
Tax & Rev is requesting IT Appropriation (C2) funds for two FY28 projects: MyMVD Portal and Unclaimed Property System Modernization. A CSEF form for each request is included as Appendix III.

C. Requested Reauthorizations: None.

APPENDICES

APPENDIX I: AGENCY ORGANIZATION CHART

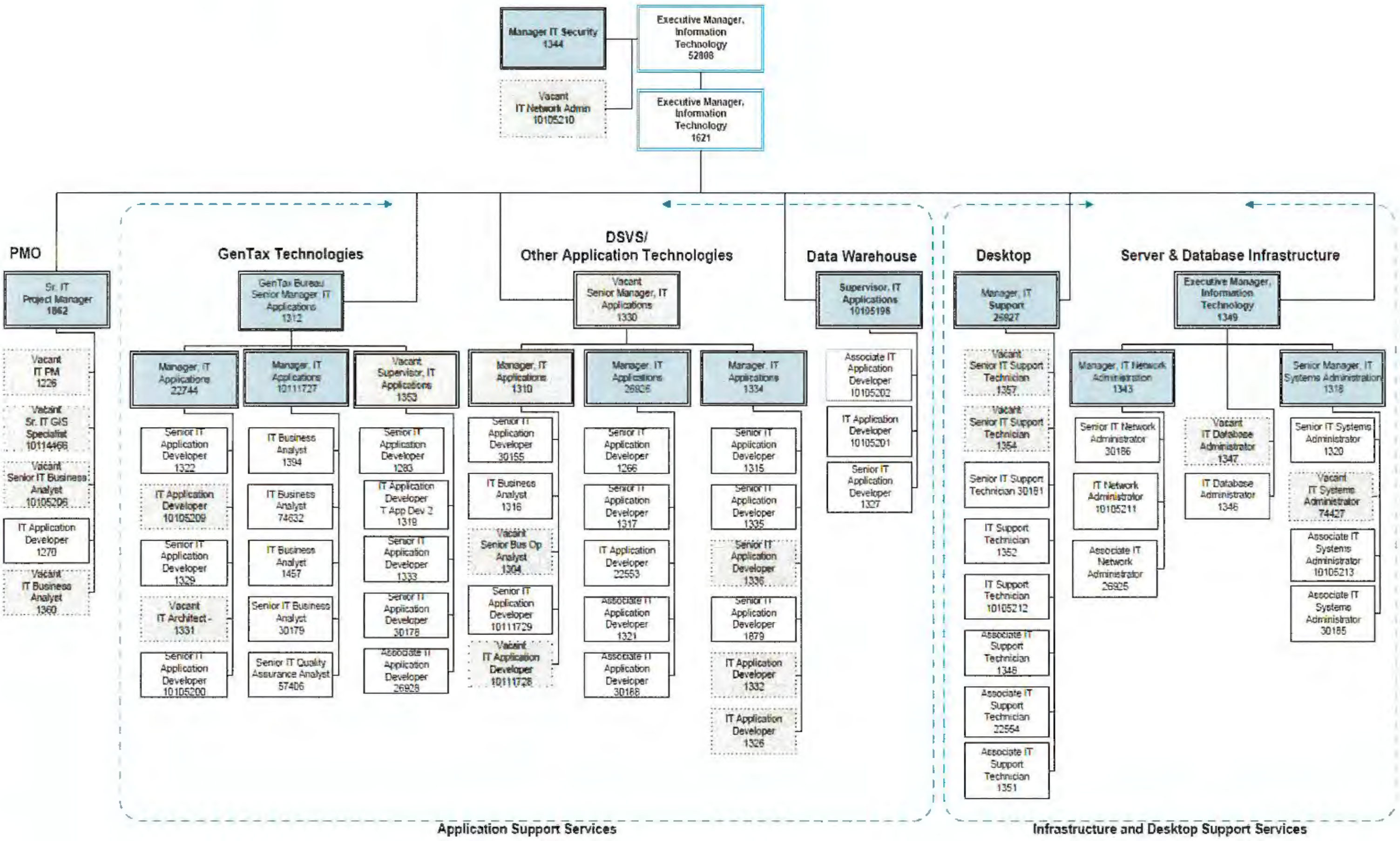
TAXATION & REVENUE
NEW MEXICO



APPENDIX II: IT ORGANIZATION CHART

TAXATION & REVENUE NEW MEXICO

INFORMATION TECHNOLOGY DIVISION



APPENDIX III: C2 IT DATA PROCESSING CSEF

C2: Information Technology
Data Processing - Computer Systems Enhancement Fund (CSEF)

Agency Name	Agency Code	Project Name		
Taxation & Revenue Department	333	MyMVD Portal		
If Multi-Agency Project, please list the Participating Agencies.		**Priority**	**Projected Start Date**	**Projected End Date**
		1	7/1/2027	6/30/2028

Revenue Project Cost ***(dollars in thousands)***				
Category or Account Description	**FY26 & Prev Actual**	**FY27 Budget**	**FY28 Request**	**Total**
General Fund (CSEF)	0.0	0.0	1,380.0	1,380.0
Other State Funds ***(*specify funds below)***	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,380.0**	**1,380.0**
***If Other State Funds, Specify Funding Source/Fund Name**				

Expenditure Categories ***(dollars in thousands)***				
	FY26 & Prev Actual	**FY27 Budget**	**FY28 Request**	**Total**
Personal Services & Employee Benefits	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	1,380.0	1,380.0
Travel/Lodging	0.0	0.0	0.0	0.0
IT Hardware	0.0	0.0	0.0	0.0
IT Software	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,380.0**	**1,380.0**

Agency Name	Agency Code	Project Name		
Taxation & Revenue Department	333	Unclaimed Property System Modernization		
If Multi-Agency Project, please list the Participating Agencies.		Priority	Projected Start Date	Projected End Date
		2	6/1/2027	1/31/2029

Revenue Project Cost *(dollars in thousands)*				
Category or Account Description	**FY26 & Prev Actual**	**FY27 Budget**	**FY28 Request**	**Total**
General Fund (CSEF)	0.0	0.0	1,507.5	1,507.5
Other State Funds *(*specify funds below)*	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,507.5**	**1,507.5**
*If Other State Funds, Specify Funding Source/Fund Name				

Expenditure Categories *(dollars in thousands)*				
	FY26 & Prev Actual	**FY27 Budget**	**FY28 Request**	**Total**
Personal Services & Employee Benefits	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	1,507.5	1,507.5
Travel/Lodging	0.0	0.0	0.0	0.0
IT Hardware	0.0	0.0	0.0	0.0
IT Software	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,507.5**	**1,507.5**

Strategic Plan Approval

	Print Name	Date
Agency Cabinet Secretary/ Director	Signed by: Stephanie Schardin Clarke 25CC8B2A707E441... **Stephanie Schardin Clarke**	8/31/2026
Agency Chief Information Officer or IT Lead	DocuSigned by: Mike Baca CD269CEB24B7478... **Mike Baca**	8/31/2026
Agency Chief Finance Officer	Signed by: Denise Irion 499C198AD90248B... **Denise A. Irion**	8/31/2026

TAXATION & REVENUE
NEW MEXICO

Fiscal Year 28
Information Technology Funding (C2) Request
My MVD Portal
Full Business Case

Stephanie Schardin Clarke, Cabinet Secretary
Mike Baca, Chief Information Officer
Htet Wint, Motor Vehicle Division Director

Updated: August 28, 2026

Table of Contents

I. Executive Summary

Proposed Project Description: The New Mexico Taxation and Revenue Department (Tax & Rev), through its Motor Vehicle Division (MVD), is requesting funding to implement the MyMVD Portal, a secure digital portal that provides customers with a single authenticated account to access MVD services. The portal will allow customers to securely manage driver, vehicle, vessel, and placard records through one centralized account protected by multi-factor authentication. The solution will establish the technical foundation needed to support future digital services and continue modernizing the delivery of motor vehicle services statewide.

Business Need/Problem: MVD's current online services operate as individual transaction-based applications that function independently of one another. Customers must repeatedly verify their identity, cannot access all of their records or transaction history in one location, and often rely on the MVD Call Center or field offices for assistance. As customer expectations continue to shift toward secure digital government services, MVD requires a centralized customer account platform that improves customer experience while supporting future modernization efforts.

Value and Benefits: The MyMVD Portal will provide New Mexico residents with a secure, centralized location to manage motor vehicle services, improving convenience and transparency while reducing the need to navigate multiple online applications. For the Department, the platform will improve operational efficiency, strengthen security through modern authentication standards, and establish the trusted digital identity framework needed to support future initiatives such as electronic title transfers, expanded online services, and mobile driver's license integration.

Project Objectives: The primary objective of this project is to implement a secure, unified customer account platform that modernizes the delivery of MVD services. The project will establish persistent customer identities protected by multi-factor authentication, improve access to online services through a single portal, and expand secure self-service options for New Mexico residents. It will also provide a scalable technology foundation that supports future business initiatives.

Alignment with the IT Strategic Plan: This initiative directly supports Tax & Rev's strategic goals of improving efficiency, modernizing legacy systems, and enhancing the resilience of mission-critical technology. It also aligns with the State of New Mexico's IT Strategic Plan by advancing system interoperability, securing sensitive data, and ensuring that vital public-facing services remain functional and reliable through industry-standard modernization efforts.

Proposed Agency General Appropriation Act (GAA) Language: One million three hundred eighty thousand dollars ($1,380,000) is appropriated to taxation and revenue department for implementation of the MyMVD portal.

II. Project Background

Project Description:

1. **Detailed Project Description:** The MyMVD portal project will establish New Mexico's first unified customer account platform for MVD online services. The project will implement one consolidated customer identity and account management solution that enables residents to create a single authenticated account to access driver, vehicle, vessel, and placard services through one centralized portal.

   The solution will leverage the existing FAST Enterprises FastCore e-Services platform and integrate with the Tapestry Driver and Vehicle Services System to provide secure authentication, multi-factor authentication, customer account management, and centralized access to existing online services. The project includes business analysis, system configuration, software development, integration, testing, implementation, staff training, customer communication, and deployment. The platform will also establish the digital identity framework necessary to support future online services, including electronic title transfers, mobile driver's license integration, and other customer self-service initiatives.

2. **Type of Project:** This project establishes a new statewide digital customer account platform for MVD. Rather than replacing existing online services, the project creates a secure customer identity and authentication framework that unifies access to existing and future online services through a single MyMVD account. The platform serves as the foundation for future digital modernization initiatives while improving customer experience and expanding secure self-service capabilities.

3. **Technology Type:** The technology solution is a commercial off-the-shelf (COTS) implementation utilizing FAST Enterprises' FastCore e-Services platform. The solution will integrate with MVD's existing Tapestry Driver and Vehicle Services System to provide secure customer authentication, identity management, and centralized online service delivery while leveraging MVD's existing technology investments.

4. **Mission Critical Application:** This project directly supports Tax & Rev's strategic objectives to modernize digital government services, improve customer access to state services, and strengthen secure digital service delivery. The MyMVD Portal establishes a trusted digital identity framework that expands online self-service capabilities while creating a scalable foundation for future technology initiatives. The project aligns with Tax & Rev's information technology strategy by improving operational efficiency, enhancing customer experience, and supporting continued digital transformation.

5. **Services Required (Non-Recurring Costs):** To implement the MyMVD Portal, MVD is requesting one-time funding for software implementation, professional services, project management, independent verification and validation (IV&V),

testing, training, deployment, and customer outreach. The project establishes the secure customer identity infrastructure required to expand online services and improve digital access for New Mexico residents. This investment provides the foundation for future modernization initiatives while reducing reliance on in-person services and improving operational efficiency across MVD.

a. **Is the system being considered a hosted solution? No.** This is an enhancement to existing Tapestry solution, no architectural changes.

b. **Professional Services (Non-Recurring costs)**

Professional Services	Other Professional Services
Development, integration, testing, and deployment performed by FAST Enterprises	Project management services and IV&V

c. **Hardware Description (Non-Recurring Costs):** N/A. This is an enhancement to existing Tapestry solution, no architectural changes.

d. **Software Licenses (Non-Recurring Costs):** N/A.

e. **Training Description (Non-Recurring Costs):**

   Comprehensive training will be provided using a train-the-trainer approach to ensure employees are prepared to support the MyMVD Portal. Training will include customer account registration, authentication, account recovery, and support procedures for employees who assist customers with MyMVD services. Additional training will be provided to Call Center Operations and Field Operations, with a focus on assisting customers with account-related questions, customer escalations, and troubleshooting during implementation and ongoing operations.

f. **Compliance and Security Description (Non-Recurring Costs):**

   The MyMVD Portal will implement industry-standard identity management and multi-factor authentication practices to protect customer information and support secure online access. The implementation will comply with applicable state and federal security requirements and follow Tax & Rev's established information technology governance and security standards.

g. **Facilities Description (Non-Recurring Costs):** N/A.

h. **FTE Personnel Services Description (Non-Recurring Costs):** N/A

i. **Estimated Start Date:** July 1, 2027

j. **Estimate End Date:** June 30, 2028

k. **Partial Project Funding Feasibility:**

i. If full funding is not available, can value be delivered with partial funding until additional revenue becomes available (i.e. Project Initiation and Planning to perform business analysis, conduct industry surveys, generate RFI, or identify valid procurement methods.)

   No. Partial funding would not result in a usable or deployable solution. The MyMVD Portal requires full implementation of the core customer identity, authentication, integration, and deployment components before it can be made available to the public. Therefore, the project cannot be effectively phased.

ii. If the project can be phased for what purpose will the funding be used? N/A

Project History:

Project Funding Request Category:

☒ New Request ☐ Continuation of previously funded

☐ Phased Implementation ☐ Repeat Funding Request (prev. denied)

III. Risks

1. The primary risks associated with this project include resource availability, competing operational priorities, and customer adoption of the new MyMVD Portal. These risks will be mitigated through effective project governance, careful scheduling of subject matter experts, comprehensive testing, staff training, and a coordinated communication strategy to prepare customers for the new account creation process. These efforts will help support a successful implementation while minimizing impacts to ongoing operations.
2. The following table provides a quick risk assessment of the proposed project's inherent risks.

Table 6: Risk Assessment for Proposed Solution

	Criteria	Risk Score = 1	Risk Score = 2	Risk Score = 3	Score
1	**Estimated project cost**	Less than $250K	$250K - $1M	Greater than $1M	3
2	**Estimated total calendar months before completion**	6 or less	6 to 12	More than 12	2
3	**Number of project team members**	5 or less	6 to 10	More than 10	3
4	**Number of subject matter experts required to execute the project**	3 or less	4 or 5	6 or more	3

5	**Project manager experience level**	3 or more projects of similar scope	1 to 2 projects of similar scope	No prior projects of similar scope	2
6	**Estimated total effort hours**	Less than 500	500 - 1800	More than 1800	2
7	**Number of sites/offices impacted by the project**	1	2 to 5	More than 5	1
8	**Uniqueness of project's technical requirements**	Similar to others in the department	Similar to others, but complex	New and complex	2
9	**Impact of noncompliance with applicable laws and regulations**	None or minimal	Moderate	Significant	1
10	**Impact of 12-month project postponement on existing systems**	Existing systems can compensate with minimal costs	Existing or new systems can compensate with substantial costs	Existing systems must be curtailed because of the lack of proposed project	1
11	**Number of interfaces to existing systems affected**	0	1 to 3	More than 3	1
12	**User requirements definition**	Clearly defined	Somewhat defined, but complex	Very vague and complex	1

Total Risk Score:	**22**

IV. Scope and Constraints

The following are elements of the project which are in-scope and out-of-scope that are identified to manage trade-offs during execution.

Scope:

Table 7: In Scope

In Scope	Description
Customer Account Platform	Create the MyMVD customer account platform with secure customer registration and account management.
Identity Management	Establish persistent digital customer identities linked to active New Mexico credentials.
Online Driver Services	Integrate existing online driver license and identification services into the authenticated MyMVD Portal.
Online Vessel Services	Integrate existing online vessel registration and title services into the authenticated MyMVD Portal.

Online Vehicle Services	Integrate existing online vehicle registration, title, insurance, and related services into the authenticated MyMVD Portal.
Online Placard Services	Integrate existing online placard services into the authenticated MyMVD Portal.
Customer Dashboard	Provide customers with a centralized dashboard to access records, transaction history, account information, and available online services.
Authentication & Security	Implement multi-factor authentication, secure account recovery, and enhanced customer identity verification.

Table 8: Out of Scope

Out of Scope	Description	Reason Why
Electronic Title Transfers	Online person-to-person or dealer-to-person title transfers	Planned future initiative built upon MyMVD.
Unrelated Website Enhancements	Changes unrelated to authentication or customer accounts	Prevents scope expansion and controls project costs.

Constraints:

Table 9: Constraints

Constraints	
Category	**Description**
Resource Availability	Subject matter experts must balance project participation with daily operations.
Subject matter expertise	Subject matter experts to assist with defining requirements, conducting user acceptance testing, lead acceptance and training efforts.

V. Industry Method(s) Used To Develop Accurate Cost Estimate

Table 11: C2 Cost Breakdown

No.	METHOD USED	PURPOSE	C2 FUNDING REQUEST ($)
1	Request for Information (RFI)	Gather preliminary information from potential vendors on capabilities, pricing models, and feasibility	$1,380

No.	METHOD USED	PURPOSE	C2 FUNDING REQUEST ($)
2	Request for Proposal (RFP)	To solicit comprehensive proposals that include technical solutions, cost breakdowns, and delivery schedules	
3	Market Surveys	Engage vendors through surveys to understand pricing capabilities	
4	Historical Cost Data Analysis	Review past expenditures on similar projects to predict future costs	
5	Interstate Collaboration and Networking	Contact other organizations such as National Association of State Procurement Officials (NASPO), the National Governors Association (NGA), and other industry specific organizations to gather cost data and procurement information. Attend conferences and webinars where states share project outcomes and cost data.	
6	State Specific Agencies	Contact counterparts in other states (e.g. Department of Health, Department of Transportation) to obtain data on similar project initiatives	
7	Other Method: NA	NA	

VI. Key Stakeholders

The following table identifies internal and external stakeholders, their project responsibilities and their expected impact on the project's success.

Project Impact Scale: 1 = Low Impact; 2 = Medium Impact; 3 = High Impact

Internal Stakeholders	Department or Agency	Project Responsibilities	Project Impact
Project Sponsor	Tax & Rev	Provides leadership, keeps project aligned with organization's strategies, focuses on realization of benefits and provides continued sponsorship	3
Business Owner	Tax & Rev	Provides vision and roadmap and has knowledge and authority to	3

		make decisions and resolve obstacles	
Motor Vehicle Division Staff	Tax & Rev	Provides business and process expertise, contributes system requirements and conducts user acceptance testing	3
Project Team	Tax & Rev	Provides project guidance, develops and maintains project documentation, ensures objective, schedule and cost measures are met	3
ITD	Tax & Rev	Provides technical guidance, support during solution planning, implementation, and deployment. Develop and maintain interface with system of record	3
	Tax & Rev	Customer communications and outreach	3
Training Unit	Tax & Rev	Staff training and implementation support	2
Call Center	Tax & Rev	Customer support and account assistance	3

External Stakeholders	Company or Organization	Project Responsibilities	Project Impact
Tapestry Team	FAST Enterprises	Provides technical skill to ensure successful software implementation, performance and project integration	3

VII. Objectives, Outcomes, Key Performance Indicators

The following are key project objectives with related deliverable outcomes and quantifiable Key Performance Indicators (KPIs).

Table 12: KPI

Objectives	Outcomes/Deliverables	Benefits/KPIs (as applicable)
Establish the MyMVD Customer portal platform with secure customer identities.	Centralized portal for unified customer access with multi-factor authentication.	Centralized portal for customers to access their account and services securely through MFA.
Provide customers with a single, centralized portal for online motor vehicle services.	Unified MyMVD account providing access to driver, vehicle, vessel, and	Improved customer experience through simplified access to online

	placard services through one login.	MVD services using a single secure account.
Improve customer access to online motor vehicle services through a unified account.	Single authenticated portal providing access to driver, vehicle, vessel, and placard services.	Increase in authenticated online transactions and customer adoption of MyMVD accounts.
Improve operational efficiency and customer service.	Streamlined customer authentication and centralized account management.	Reduction in eligible call center contacts and in-person office visits for online services.
Strengthen customer identity verification and protection of customer information.	Persistent digital customer identities with enhanced authentication and account recovery capabilities.	Reduced reliance on manual identity verification and improved protection of customer accounts.
Establish the technology foundation for future digital services.	Scalable platform supporting future electronic title transfers, mobile driver's license acceptance, and expanded online services.	Provides foundation for future digital initiatives that may be implemented using the new MyMVD Portal without requiring a separate customer identity solution.

VIII. Benefits

The following is a list of tangible and intangible benefits anticipated from the project.

Table 13: Tangible Benefits

Tangible Benefits	
Single secure customer account providing access to multiple MVD online services through one login.	One statewide customer account platform
Centralized customer dashboard allowing customers to manage driver, vehicle, vessel, and placard services from one location. Multi-factor authentication protecting all MyMVD customer accounts.	One unified customer dashboard Secure customer accounts
Reduced need for repeated customer identity verification across online transactions.	Reduction (tracked after implementation)
Increased use of authenticated online services, reducing eligible in-person office visits and call center contacts.	Increase (tracked after implementation)

Foundation established for future online services, including electronic title transfers and expanded digital offerings.	One reusable centralized platform

Table 14: Intangible Benefits

Intangible Benefits	**Metrics**
Enhanced Customer Experience through Secure and Faster Response Times	Customers will have a single, secure location to access online MVD services, eliminating the need to navigate multiple applications and creating a more seamless digital experience.
Greater Customer Convenience	A unified MyMVD account simplifies access to driver, vehicle, vessel, and placard services, allowing customers to manage multiple services through one secure login.
Enhanced Public Confidence	A secure customer account platform with modern authentication practices strengthens public confidence in MVD's ability to protect customer information and deliver reliable online services.
Operational Efficiency	Centralized customer account management and streamlined authentication reduce administrative effort and allow staff to focus more on customer service and complex transactions.
Scalable Digital Platform	The MyMVD Portal establishes the digital identity framework needed to support future online services without requiring customers to create new accounts or MVD to build separate identity solutions
Digital Government Modernization	The project advances New Mexico's digital government strategy by providing residents with a modern, secure, and user-friendly online experience consistent with customer expectations for government services.

IX. Alternative Approach Analysis

Justification for Project Selection:

The following table includes viable alternatives, including preliminary research and analysis, that were eliminated in favor of the proposed project.

Table 10: Alternative Approach

Alternative Description *(e.g. Status Quo, Enhancements, Replacement)*	**Reason Eliminated**	**Cost**	**Preliminary research and analysis conducted** *(Yes/No)*
Status Quo	Does not address fragmented services, security, or modernization	N/A	Yes

X. Total Cost of Ownership

The following table lists the total potential cost to develop or acquire, implement, operate and maintain the proposed project for its entire life cycle. Because the portal is an enhancement to an existing system, M&O will be paid through an existing contract.

X. Total Cost of Ownership
MyMVD Portal

	Category	Previous Actuals[1]	FY27	FY28	FY29	FY30	FY31	Total
Non-Recurring Cost - Development & Implementation					(in thousands)			
200	Personal Services and Employee Benefits	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
300	Contractual Services							
	IT Professional Services: Project Management	$0.0	$0.0	$302.9	$0.0	$0.0	$0.0	$302.9
	IT Professional Services: IV&V	$0.0	$0.0	$211.6	$0.0	$0.0	$0.0	$211.6
	IT Professional Services: Business Analysis	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	IT Professional Services: Dev./Imp./Training/UAT	$0.0	$0.0	$865.5	$0.0	$0.0	$0.0	$865.5
	Other Professional Services	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
400	Other	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Travel/Lodging	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Hardware	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Software Licenses	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Facilities	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Subtotal Non-Recurring Cost		**$0.0**	**$0.0**	**$1,380.0**	**$0.0**	**$0.0**	**$0.0**	**$1,380.0**
Recurring Maintenance and Operations (M&O) Cost					(in thousands)			
200	Personnel Services and Employee Benefits	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
300	Contractual Services							
	IT Professional Services	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Training	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
400	Other	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Hardware	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Software Licenses	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Facilities	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Compliance and Security	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Subtotal Recurring M&O Cost		**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
[1] Applicable for on-going or existing project.								
Total Cost		**$0.0**	**$0.0**	**$1,380.0**	**$0.0**	**$0.0**	**$0.0**	**$1,380.0**

XI. C2 Form – Computer System Enhancement Fund (CSEF)

C2: Information Technology
Data Processing - Computer Systems Enhancement Fund (CSEF)

Agency Name	Agency Code	Project Name		
Taxation and Revnue Department	333	MyMVD Portal		
If Multi-Agency Project, please list the Participating Agencies.		Priority	Projected Start Date	Projected End Date
		1	7/1/2027	6/30/2028

Revenue Project Cost (*dollars in thousands*)				
Category or Account Description	FY26 & Prev Actual	FY27 Budget	FY28 Request	Total
General Fund (CSEF)	0.0	0.0	1,380.0	1,380.0
Other State Funds (**specify funds below*)	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,380.0**	**1,380.0**
*If Other State Funds, Specify Funding Source/Fund Name				

Expenditure Categories (*dollars in thousands*)				
	FY26 & Prev Actual	FY27 Budget	FY28 Request	Total
Personal Services & Employee Benefits	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	1,380.0	1,380.0
Travel/Lodging	0.0	0.0	0.0	0.0
IT Hardware	0.0	0.0	0.0	0.0
IT Software	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,380.0**	**1,380.0**

	Print & Sign Name	Date
Agency Cabinet Secretary/ Director	Signed by: Stephanie Schardin Clarke 25CC8B2A707E441 Stephanie Schardin Clarke	9/1/2026
Agency Chief Information Officer or IT Lead	DocuSigned by: Mike Baca CD269CEB24B7478... Mike Baca	9/1/2026
Agency Chief Finance Officer	Signed by: Denise Irion 499C198AD90246B... Denise Irion	8/31/2026

TAXATION & REVENUE
NEW MEXICO

Fiscal Year 28
Information Technology Funding (C2) Request
Unclaimed Property System Modernization Project
Full Business Case

Stephanie Schardin Clarke, Cabinet Secretary
Mike Baca, Chief Information Officer
Lydia VanOrman, RPD Director

Updated: August 28, 2026

Table of Contents

I. Executive Summary

Proposed Project Description:

The Taxation and Revenue Department (Tax & Rev) seeks approval to modernize its Unclaimed Property program by implementing a comprehensive Unclaimed Property Management System. The existing solution no longer adequately supports Tax & Rev's operational, fraud mitigation, customer service, and regulatory needs. Manual processes, fragmented workflows, limited automation, and aging technology increase operational costs, create unnecessary risk, and limit Tax & Rev's ability to efficiently return property to its rightful owners.

The proposed project will replace the current system with a secure, scalable, cloud-based solution that supports the complete lifecycle of unclaimed property administration, including holder reporting, property inventory management, securities administration, safe deposit box inventory, claims processing, identity verification, fraud detection, workflow automation, electronic document management, and business analytics.

The modernization initiative aligns with Tax & Rev's strategic priorities of operational excellence, fraud mitigation, customer service, fiscal stewardship, and responsible management of public assets.

Business Need/Problem:

Tax & Rev's current Unclaimed Property system no longer meets the operational and customer service needs of a modern Unclaimed Property program. Many critical business processes—including claims processing, inventory management, fraud detection, and document handling—remain manual or require workarounds, resulting in inefficiencies, increased operational risk, and longer processing times. As claim volumes and regulatory expectations continue to grow, the existing system limits the Department's ability to safeguard assets, strengthen internal controls, and deliver timely, transparent service to New Mexicans. Modernizing the Unclaimed Property system is essential to improve efficiency, prevent fraud, support future business needs, and ensure Tax & Rev can effectively fulfill its statutory responsibilities.

Value and Benefits:

Implementing a modern Unclaimed Property Management System will improve operational efficiency, strengthen internal controls, enhance fraud detection, and provide a more secure, streamlined experience for both staff and claimants. The project will reduce manual processes, improve accountability and regulatory compliance, protect citizens' assets, and position Tax & Rev to meet future business and technology needs through a scalable modern solution.

Project Objectives:

The primary objective of this project is to implement a modern, secure, and comprehensive Unclaimed Property Management System that supports the full lifecycle of unclaimed property administration. The solution will automate key business processes, improve inventory management, strengthen identity verification and fraud detection, and enhance reporting and workflow capabilities to increase operational efficiency and accountability. The project will also establish a scalable, secure platform that improves customer service, supports compliance with applicable standards, and positions Tax & Rev to meet future operational and legislative needs.

Alignment with the IT Strategic Plan:

This initiative directly supports Tax & Rev's strategic goals of improving service efficiency, modernizing legacy systems, and enhancing the resilience of mission-critical technology. It also aligns with the State of New Mexico's IT Strategic Plan by advancing system interoperability, securing sensitive data, and ensuring that vital public-facing services remain functional and reliable through industry-standard modernization efforts.

Proposed Agency General Appropriation Act (GAA) Language:

One million five hundred seven thousand five hundred dollars ($1,507,500) is appropriated to taxation and revenue department for unclaimed property system modernization.

II. Project Background

Project Description:

1. **Detailed Project Description:**

   This project will replace Tax & Rev's current Unclaimed Property system with a modern, commercial off-the-shelf (COTS) solution that supports the complete lifecycle of unclaimed property administration. The new system will provide integrated capabilities for claims processing, inventory management, securities and safe deposit box administration, identity verification, fraud detection, workflow automation, document management, reporting, and customer self-service. The implementation will include software acquisition, configuration, data migration, testing, training, and deployment.

2. **Type of Project:**

   This project is a system replacement that will modernize Tax & Rev's existing Unclaimed Management System with a secure, COTS solution. The new system will replace aging technology with a scalable platform that improves functionality, operational efficiency, and long-term sustainability.

3. **Technology Type:**

   The technology type is a COTS solution. It is a cloud-hosted solution with disaster recovery and high availability. It is API driven, with business workflow, document management, OCR technology, and AI-assisted fraud detection.

   Mission Critical Application:

   This project directly supports Tax & Rev's strategic goal to modernize core systems, ensure secure and reliable service delivery, and maintain compliance with state and federal mandates. It also aligns with the FY27 IT Strategic Plan's priorities around modernizing legacy applications, improving interoperability, and strengthening critical infrastructure.

4. **Services Required (Non-Recurring Costs):**

   Services include implementation services for the unclaimed property solution, project management and IV&V services.

   a. **Is the system being considered a hosted solution?** Yes.
   b. **Professional Services (Non-Recurring costs)** Professional Services include implementation services, project management and IV&V services.
   c. **Hardware Description (Non-Recurring Costs):** N/A.
   d. **Software Licenses (Non-Recurring Costs):** All costs will be included in the implementation services vendor contract during the project.
   e. **Training Description (Non-Recurring Costs):** Comprehensive staff training is needed for all affected functional areas. Train-the-trainer approach will be used. All business units that add, update, access and review claims will require training.
   f. **Compliance and Security Description (Non-Recurring Costs):** The Information Technology Division (ITD) team, unclaimed property team, and the implementation contractor will ensure all regulatory and data protection standards are met.
   g. **Facilities Description (Non-Recurring Costs):** TBD.
   h. **FTE Personnel Services Description (Non-Recurring Costs):** N/A.
   i. **Estimated Start Date:** July 2027.
   j. **Estimate End Date:** June 2029.
   k. **Partial Project Funding Feasibility:**
      i. If full funding is not available, can value be delivered with partial funding until additional revenue becomes available (i.e. Project Initiation and Planning to perform business analysis, conduct industry surveys, generate RFI, or identify valid procurement methods.)? No

ii. If the project can be phased for what purpose will the funding be used?
N/A

Project History:

Project Funding Request Category:

☒ New Request
☐ Continuation of previously funded
☐ Phased Implementation
☐ Repeat Funding Request (prev. denied)

III. Risks

1. The primary risks associated with this project include data migration challenges, implementation delays, integration complexities, user adoption, and potential operational disruptions during the transition from the previous system. These risks will be mitigated through project governance, phased implementation, thorough testing and validation, robust data conversion planning, stakeholder engagement, user training, and adherence to established standards to ensure a secure and successful deployment with minimal impact to business operations.
2. The following table provides a quick risk assessment of the proposed project's inherent risks.

Table 6: Risk Assessment for Proposed Solution

	Criteria	Risk Score = 1	Risk Score = 2	Risk Score = 3	Score
1	**Estimated project cost**	Less than $250K	$250K - $1M	Greater than $1M	3
2	**Estimated total calendar months before completion**	6 or less	6 to 12	More than 12	3
3	**Number of project team members**	5 or less	6 to 10	More than 10	1
4	**Number of subject matter experts required to execute the project**	3 or less	4 or 5	6 or more	1
5	**Project manager experience level**	3 or more projects of similar scope	1 to 2 projects of similar scope	No prior projects of similar scope	2
6	**Estimated total effort hours**	Less than 500	500 - 1800	More than 1800	2
7	**Number of sites/offices impacted by the project**	1	2 to 5	More than 5	1
8	**Uniqueness of project's technical requirements**	Similar to others in the department	Similar to others, but complex	New and complex	1

9	**Impact of noncompliance with applicable laws and regulations**	None or minimal	Moderate	Significant	1
10	**Impact of 12-month project postponement on existing systems**	Existing systems can compensate with minimal costs	Existing or new systems can compensate with substantial costs	Existing systems must be curtailed because of the lack of proposed project	1
11	**Number of interfaces to existing systems affected**	0	1 to 3	More than 3	1
12	**User requirements definition**	Clearly defined	Somewhat defined, but complex	Very vague and complex	2

Total Risk Score:	**19**

IV. Scope and Constraints

The following are elements of the project which are in-scope and out-of-scope that are identified to manage trade-offs during execution.

Scope:

Table 7: In Scope

In Scope	Description
Claims	Enables individuals, businesses, heirs, and other authorized parties to submit and track requests for the return of unclaimed property.
Inventory	Tracks, manages, and maintains accountability for all unclaimed property assets received by Tax & Rev throughout their lifecycle.
Stock	Supports the receipt, management, valuation, liquidation, and reconciliation of securities and other financial assets.
Safe deposit boxes	Manages the inventory, chain of custody, storage, and disposition of contents received from abandoned safe deposit boxes.
Document Management	Provides secure electronic capture, storage, retrieval, and management of documents associated with property records and constituent claims.
Fraud Detection	Identifies potentially fraudulent claims through identity verification, automated risk indicators, and configurable fraud prevention controls.
Reporting	Generates operational, financial, compliance, and management reports to support decision-making, transparency, and statutory reporting requirements.
Identity Verification	Validates claimant identities using automated verification processes to ensure property is returned only to rightful owners.
Workflow	Automates business processes by routing work, assigning tasks, tracking approvals, and managing activities throughout the property and claims lifecycle.
Customer portal	Provides a secure online self-service portal where constituents can search for unclaimed property, submit claims, upload documentation, and monitor claim status.

Table 8: Out of Scope

Out of Scope	Description	Reason Why
Changes to GenTax	Tax system of record	GenTax is a tool that UNP utilizes to prove identity and address verification

Changes to Tapestry	MVD system of record	Tapestry is a tool the UNP utilizes to prove identity and address verification.

Constraints:

Table 9: Constraints

Constraints	
Category	**Description**
Resource availability	The UNP team is very small.
Subject matter expertise	Subject matter experts to assist with defining requirements, conducting user acceptance testing, lead acceptance and training efforts.

V. Industry Method(s) Used To Develop Accurate Cost Estimate

Table 11: C2 Cost Breakdown

No.	METHOD USED	PURPOSE	C2 FUNDING REQUEST ($)
1	Request for Information (RFI)	Gather preliminary information from potential vendors on capabilities, pricing models, and feasibility	$1,507.5
2	Request for Proposal (RFP)	To solicit comprehensive proposals that include technical solutions, cost breakdowns, and delivery schedules	
3	Market Surveys	Engage vendors through surveys to understand pricing capabilities	
4	Historical Cost Data Analysis	Review past expenditures on similar projects to predict future costs	
5	Interstate Collaboration and Networking	Contact other organizations such as National Association of State Procurement Officials (NASPO), the National Governors Association (NGA), and other industry specific organizations to gather cost data and procurement information. Attend conferences and webinars where states share project outcomes and cost data.	
6	State Specific Agencies	Contact counterparts in other states (e.g. Department of Health, Department	

No.	METHOD USED	PURPOSE	C2 FUNDING REQUEST ($)
		of Transportation) to obtain data on similar project initiatives	
7	Other Method	N/A	

VI. Key Stakeholders

The following table identifies internal and external stakeholders, their project responsibilities and their expected impact on the project's success.

Project Impact Scale: **1 = Low Impact; 2 = Medium Impact; 3 = High Impact**

Internal Stakeholders	Department or Agency	Project Responsibilities	Project Impact
Project Sponsor	Tax & Rev	Provides leadership, keeps project aligned with organization's strategies, focuses on realization of benefits, and provides continued sponsorship.	3
Business Owner	Tax & Rev	Provides vision and roadmap and has knowledge and authority to make decisions and resolve obstacles	3
Unclaimed Property Team	Tax & Rev	Provides business and process expertise, contributes system requirements, and conducts user acceptance testing.	3
Project Team	Tax & Rev	Provides project guidance, develops and maintains project documentation, and ensures objectives, schedule, and cost measures are met.	3
ITD	Tax & Rev	Provides technical guidance and support during solution planning, implementation, and deployment.	3

External Stakeholders	Company or Organization	Project Responsibilities	Project Impact
Unclaimed Property Solution Vendor	TBD	Provides technical skills to ensure successful software	3

		implementation, performance, and project integration	

VII. Objectives, Outcomes, Key Performance Indicators

The following are key project objectives with related deliverable outcomes and quantifiable Key Performance Indicators (KPIs).

Table 12: KPI

Objectives	Outcomes/Deliverables	Benefits/KPIs (as applicable)
Implement a modern enterprise Unclaimed Property system	Legacy system replaced with a comprehensive, secure COTS solution	Improved reliability, scalability, and long-term sustainability
Improve operational efficiency	Automated workflows and reduced manual processing	Lower operating costs and increased staff productivity
Strengthen internal controls	Standardized workflows with comprehensive audit trails	Reduced operational risk and improved accountability
Enhance fraud detection	Integrated identity verification and fraud indicators	Identified fraudulent claims and protection of state assets
Improve customer service	Real-time dashboards and management reports	Better data-driven decisions and statutory reporting
Strengthen compliance	Compliance with compliance standards	Reduced compliance risks
Provide a scalable future-ready platform	Configurable solution supporting future growth	Supports legislative changes and future modernization initiatives

VIII. Benefits

The following is a list of tangible and intangible benefits anticipated from the project.

Table 13: Tangible Benefits

Tangible Benefits	
People	Reduce staff time spent on manual data entry and repetitive administrative tasks. Improve staff productivity by automating routine workflows and approvals.
Process	Reduce claims processing times through workflow automation. Improve inventory accuracy and chain-of-custody tracking for all property types. Decrease processing errors through standardized business processes.
Technology	Improve system reliability, availability, scalability, Fraud mitigation and compliance
Business	Improve fraud detection and reduce improper claim payments. Increase operational efficiency and reporting capabilities. Strengthen compliance with statutory, audit, and security requirements.
Return on Investment (ROI)	Lower long-term operating and maintenance costs. Reduce labor costs associated with manual processing. Improve resource utilization by allowing staff to focus on higher value activities. Reduce financial exposure associated with fraud, errors, and operational inefficiencies.

Table 14: Intangible Benefits

Intangible Benefits	**Metrics**
People	Improve employee satisfaction by reducing manual repetitive work. Enhance staff collaboration through standardized workflows and shared information.
Process	Increase consistency and transparency across business operations. Strengthen accountability through comprehensive audit trails and automated controls.
Business	Enhance public trust by providing a faster, more transparent claims process. Improve customer satisfaction through online self-service and timely communication. Strengthening Tax & Rev's stewardship of assets entrusted to the State.

IX. Alternative Approach Analysis

Justification for Project Selection:

The following table includes viable alternatives, including preliminary research and analysis, that were eliminated in favor of the proposed project.

Table 10: Alternative Approach

Alternative Description *(e.g. Status Quo, Enhancements, Replacement)*	**Reason Eliminated**	**Cost**	**Preliminary research and analysis conducted** *(Yes/No)*
Status Quo	Current system no longer meets operational and customer service needs. Many critical business processes—including claims processing, inventory management, fraud detection, and document handling—remain manual or require workarounds, resulting in inefficiencies, increased operational risk, and longer processing times.	N/A	Yes
Enhancement to current system	Functionality to meet certain operational needs and industry standards for areas such as fraud detection, is unavailable. Lack of certain functionality results in too many manual processes	N/A	Yes

X. Total Cost of Ownership

The following table lists the total potential cost to develop or acquire, implement, operate and maintain the proposed project for its entire life cycle.

X. Total Cost of Ownership
Tax & Rev Unclaimed Property System Modernization

Category		Previous Actuals[1]	FY27	FY28	FY29	FY30	FY31	Total
Non-Recurring Cost - Development & Implementation		(in thousands)						
200	Personal Services and Employee Benefits	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
300	Contractual Services							
	IT Professional Services: Project Management	$0.0	$0.0	$454.4	$0.0	$0.0	$0.0	$454.4
	IT Professional Services: IV&V	$0.0	$0.0	$317.4	$0.0	$0.0	$0.0	$317.4
	IT Professional Services: Business Analysis	$0.0	$0.0	$735.7	$0.0	$0.0	$0.0	$735.7
	IT Professional Services: Dev./Imp./Training/UAT	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Other Professional Services	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
400	Other	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Travel/Lodging	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Hardware	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Software Licenses	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Facilities	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Subtotal Non-Recurring Cost		**$0.0**	**$0.0**	**$1,507.5**	**$0.0**	**$0.0**	**$0.0**	**$1,507.5**
Recurring Maintenance and Operations (M&O) Cost		(in thousands)						
200	Personnel Services and Employee Benefits	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
300	Contractual Services							
	IT Professional Services	$0.0	$0.0	$0.0	$92.0	$97.3	$102.8	$292.1
	Training	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
400	Other	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Hardware	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Software Licenses	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Facilities	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	Compliance and Security	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Subtotal Recurring M&O Cost		**$0.0**	**$0.0**	**$0.0**	**$92.0**	**$97.3**	**$102.8**	**$292.1**
[1] Applicable for on-going or existing project.								
Total Cost		**$0.0**	**$0.0**	**$1,507.5**	**$92.0**	**$97.3**	**$102.8**	**$1,799.6**

XI. C2 Form – Computer System Enhancement Fund (CSEF)

C2: Information Technology
Data Processing - Computer Systems Enhancement Fund (CSEF)

Agency Name	Agency Code	Project Name		
Taxation & Revenue	333	Unclaimed Property System Modernization		
If Multi-Agency Project, please list the Participating Agencies.		Priority	Projected Start Date	Projected End Date
		2	June, 2027	January, 2029

Revenue Project Cost *(dollars in thousands)*				
Category or Account Description	FY26 & Prev Actual	FY27 Budget	FY28 Request	Total
General Fund (CSEF)	0.0	0.0	1,507.5	1,507.5
Other State Funds *(*specify funds below)*	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,507.5**	**1,507.5**
*If Other State Funds, Specify Funding Source/Fund Name				

Expenditure Categories *(dollars in thousands)*				
	FY26 & Prev Actual	FY27 Budget	FY28 Request	Total
Personal Services & Employee Benefits	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	1,507.5	1,507.5
Travel/Lodging	0.0	0.0	0.0	0.0
IT Hardware	0.0	0.0	0.0	0.0
IT Software	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**1,507.5**	**1,507.5**

	Print & Sign Name	Date
Agency Cabinet Secretary/ Director	Signed by: Stephanie Schardin Clarke 25CC8B2A707E441 Stephanie Schardin Clarke	9/1/2026
Agency Chief Information Officer or IT Lead	DocuSigned by: Mike Baca CD269CEB24B7478 Mike Baca	9/1/2026
Agency Chief Finance Officer	Signed by: Denise Irion 499C19BAD90248B Denise Irion	8/31/2026