New Mexico
Department of Finance
and Administration

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

Governor Michelle Lujan Grisham
Cabinet Secretary Wayne Propst

Administrative Services Division
Mark Melhoff, Acting Division Director

August 28, 2026

Dr. Andrew Miner, Acting State Budget Director
Department of Finance and Administration

Charles Sallee, Director
Legislative Finance Committee

I am pleased to submit the FY28 budget request for the Department of Finance and Administration (DFA), Business Unit 34100. The Department requests a total budget of $278,479,000, reflecting an overall 24.8% increase in general funds and a 15.9% decrease in other funding sources, for a net increase of 10.1% over FY27. The decrease in other funding sources is due to lower revenue in the Tobacco Settlement and Opioid Crisis Recovery Fund, based on a revenue analysis and economic forecast completed by DFA. The general fund increase is mainly attributed to increased requests from administratively attached programs.

The general fund increase includes a base increase to the operating budget of $1,810,800, including an estimated 10% increase in health care premiums. This request includes funding to support four new positions, two in the Office of the Secretary to support legal and executive support functions. Two new positions in the Local Government Division to support their local government budgeting responsibilities and special programs support. The Local Government Division has also requested additional funding to support professional development and professional support services. The Divisions within the agency have funded all positions, including a vacancy rate savings of 8% to 10%.

The general fund increase also includes $335,000 to expand the Local Government Division services by creating four new Financial Capacity Fellow positions. These roles provide professional placements at LGD for graduates of FCDB's fellowship/internship pipeline, enabling the Bureau to retain trained fellows as FCDB staff instead of losing them after their placement ends. New Mexico faces a 35% drop in qualified independent public accountants over the past twelve years, and most accounting graduates do not consider public-sector work.

In our P545 special appropriations, the request includes a general fund increase of $8,711,700. The Civil Legal Services Commission has requested an increase of $5,713,900. Acequia Commission has requested an increase of $217,400, and the Land Grant Council has requested an increase of $676,400. The agency has also included an increase of $2,030,000 to the distribution of funding to the County Detention of Prisoners Fund. The calculation for the Lease-hold Community fund has increased by $87,000.

If you have any questions about our request, please contact Anthony Enright or me directly by phone at (505) 469-9474 or by email at [anthony.enright@dfa.nm.gov.](mailto:anthony.enright@dfa.nm.gov)

Sincerely,

Signed by:

6EB4D958A89A432...

Wayne Propst, Cabinet Secretary

FORM S-1
CERTIFICATION

AGENCY NAME: **Department of Finance and Administration** **BUSINESS UNIT:** **34100**

FY27 OPERATING BUDGET 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:

Wayne Propst

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AGENCY HEAD — **Cabinet Secretary** — **TITLE**

APPROVED (Board/Commisson Chairperson) — **TITLE**

Mackie Romero — **CFO**

AGENCY CONTACT — **TITLE**

407 Galisteo Street, Santa Fe, NM 87501 — 505-469-9474

ADDRESS — **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.

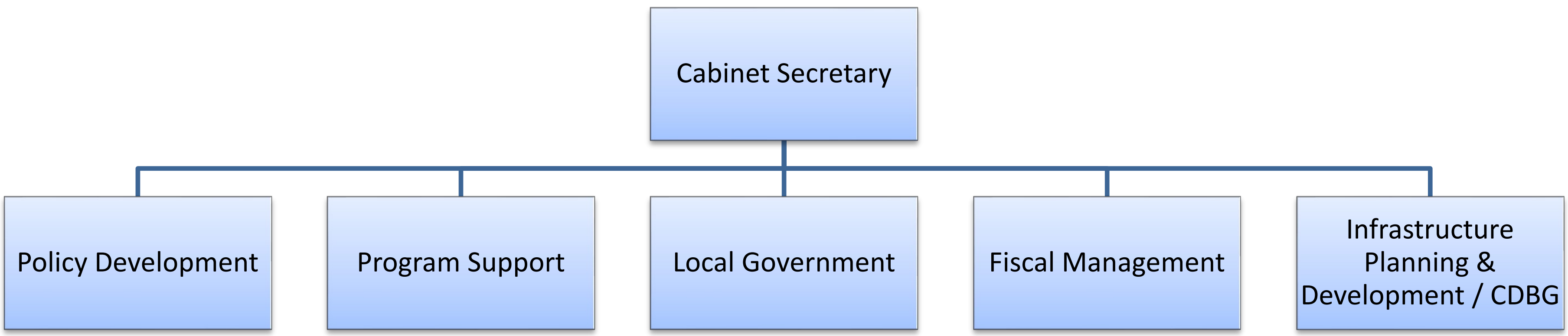
Agency Name: Department of Finance and Administration

Business Unit: 34100

Program Name:

Program Code:

FY28 BUDGET
ORGANIZATION CHART
FORM S-2



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Revision no:

Revision Date:

Page

S-8 Financial Summary

(Dollars in Thousands)

BU	PCode	Department
34100	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	39,119.9	38,294.2	43,726.1	0.0	54,248.6	335.0	54,583.6
112	Other Transfers	38,005.7	26,557.3	43,293.6	0.0	30,936.0	0.0	30,936.0
120	Federal Revenues	21,200.5	19,925.7	21,531.9	0.0	21,560.2	0.0	21,560.2
130	Other Revenues	126,866.3	169,039.7	137,802.3	0.0	159,749.2	0.0	159,749.2
150	Fund Balance	1,626.0	12,102.0	6,626.0	0.0	11,650.0	0.0	11,650.0
REVENUE, TRANSFERS		**226,818.4**	**265,918.9**	**252,979.9**	**0**	**278,144.0**	**335.0**	**278,479.0**
REVENUE		**226,818.4**	**265,918.9**	**252,979.9**	**0**	**278,144.0**	**335.0**	**278,479.0**
EXPENSE								
200	Personal services and employee benefits	24,416.8	24,401.6	26,296.2	29,179.6	28,423.8	335.0	28,758.8
300	Contractual services	5,581.7	4,986.9	6,276.4	0.0	6,285.2	0.0	6,285.2
400	Other	48,002.4	46,605.2	60,300.6	0.0	62,495.3	0.0	62,495.3
7030	Emergency water supply fund	109.9	65.2	109.9	0.0	109.9	0.0	109.9
7032	Fiscal agent contract	1,200.0	196.0	1,200.0	0.0	1,200.0	0.0	1,200.0
7034	State planning districts	693.0	693.0	693.0	0.0	693.0	0.0	693.0
7036	Statewide teen court	137.9	34.8	137.9	0.0	137.9	0.0	137.9
7038	Law enforcement protection fund	20,000.0	19,402.5	20,000.0	0.0	22,025.5	0.0	22,025.5
7040	Leasehold community assistance	286.0	286.0	286.0	0.0	373.0	0.0	373.0
7042	Acequia and community ditch education pro	498.2	494.8	498.2	0.0	498.2	0.0	498.2
7044	New Mexico acequia commission	88.1	87.2	188.1	0.0	405.5	0.0	405.5
7046	Land grant council	626.9	920.1	626.9	0.0	1,303.3	0.0	1,303.3
7050	County detention of prisoners	4,970.0	4,970.0	4,970.0	0.0	6,970.0	0.0	6,970.0
7540	National association of state budget officers	24.0	23.6	24.0	0.0	26.0	0.0	26.0
7541	Western governors' association	40.0	39.6	40.0	0.0	42.0	0.0	42.0
7542	National governors' association	84.0	83.6	84.0	0.0	97.0	0.0	97.0
7546	Intertribal Indian ceremonial association	328.0	293.0	328.0	0.0	328.0	0.0	328.0
7547	Civil legal services	7,240.0	6,429.3	7,240.0	0.0	12,500.0	0.0	12,500.0
7548	Federal Taylor grazing	469.2	569.2	800.0	0.0	800.0	0.0	800.0
7549	Forest reserve	9,488.9	19,356.5	9,488.9	0.0	9,488.9	0.0	9,488.9
7550	County supported Medicaid	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7551	Tobacco settlement	0.0	0.0	0.0	0.0	0.0	0.0	0.0

(Dollars in Thousands)

7552	Opioid crisis recovery fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7632	Council of Governments for Capacity Buildi	0.0	0.0	2,500.0	0.0	2,500.0	0.0	2,500.0
7633	Small Counties Assistance Fund for P545	0.0	0.0	0.0	0.0	12,203.0	0.0	12,203.0
EXPENDITURES		**124,285.0**	**129,938.1**	**142,088.1**	**29,179.61**	**168,905.5**	**335.0**	**169,240.5**
500	Other financing uses	102,533.4	105,135.1	110,891.8	0.0	109,238.5	0.0	109,238.5
OTHER FINANCING USES		**102,533.4**	**105,135.1**	**110,891.8**	**0**	**109,238.5**	**0.0**	**109,238.5**
EXPENSE		**226,818.4**	**235,073.2**	**252,979.9**	**29,179.61**	**278,144.0**	**335.0**	**278,479.0**

FTE POSITIONS

810	Permanent	153.12	163.00	187.00	208.00	196.00	4.00	200.00
820	Term	27.88	0.00	4.00	0.00	4.00	0.00	4.00
FTEs		**181.00**	**163.00**	**191.00**	**208.00**	**200.00**	**4.00**	**204.00**
FTE POSITIONS		**181.00**	**163.00**	**191.00**	**208.00**	**200.00**	**4.00**	**204.00**

BU	PCode	Department
34100	0000	0000000000

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	39,119.9	38,294.2	43,726.1	0.0	54,248.6	335.0	54,583.6
111	**General Fund Transfers**	**39,119.9**	**38,294.2**	**43,726.1**	**0.0**	**54,248.6**	**335.0**	**54,583.6**
499905	Other Financing Sources	38,005.7	24,924.5	43,293.6	0.0	30,936.0	0.0	30,936.0
499906	OFS - INTRA-Agency	0.0	1,632.8	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**38,005.7**	**26,557.3**	**43,293.6**	**0.0**	**30,936.0**	**0.0**	**30,936.0**
451903	Federal Direct - Operating	21,200.5	19,925.7	21,531.9	0.0	21,560.2	0.0	21,560.2
120	**Federal Revenues**	**21,200.5**	**19,925.7**	**21,531.9**	**0.0**	**21,560.2**	**0.0**	**21,560.2**
405601	Gross Receipts Tax	67,229.0	65,926.9	65,429.0	0.0	70,900.0	0.0	70,900.0
405701	Compensating Tax	0.0	14,253.5	0.0	0.0	12,203.0	0.0	12,203.0
406101	Alcoholic Beverages	23,000.0	21,098.5	23,509.4	0.0	24,407.7	0.0	24,407.7
407101	Insurance Tax	22,000.0	38,646.2	22,000.0	0.0	25,250.0	0.0	25,250.0
408401	911 Emergency Surcharge Tax	13,189.2	25,564.8	25,536.0	0.0	25,488.5	0.0	25,488.5
418302	Civil Action Filing Fees	1,327.9	1,643.2	1,327.9	0.0	1,500.0	0.0	1,500.0
429602	Court Costs	120.2	0.0	0.0	0.0	0.0	0.0	0.0
433102	License Plates	0.0	3.0	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments	0.0	645.4	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants	0.0	300.0	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	0.0	958.2	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**126,866.3**	**169,039.7**	**137,802.3**	**0.0**	**159,749.2**	**0.0**	**159,749.2**
325900	Restricted FB - Gov	1,626.0	12,102.0	6,626.0	0.0	11,650.0	0.0	11,650.0
150	**Fund Balance**	**1,626.0**	**12,102.0**	**6,626.0**	**0.0**	**11,650.0**	**0.0**	**11,650.0**
TOTAL REVENUE		**226,818.4**	**265,918.9**	**252,979.9**	**0**	**278,144.0**	**335.0**	**278,479.0**
520000	Payroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0
520100	Exempt Perm Positions P/T&F/T	1,521.8	1,889.1	1,725.2	3,059.1	1,851.8	0.0	1,851.8
520200	Term Positions	2,755.8	1,963.8	1,509.3	13.7	1,572.1	0.0	1,572.1
520300	Classified Perm Positions F/T	13,256.3	12,984.8	15,272.7	17,740.8	16,532.9	232.6	16,765.5
520500	Temporary Positions F/T & P/T	0.0	8.0	0.0	0.9	0.0	0.0	0.0
520600	Paid Unused Sick Leave	0.0	7.4	0.0	0.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	140.2	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	132.9	0.0	132.9
520800	Annl & Comp Paid At Separation	0.0	117.3	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	1,369.9	2,105.2	2,095.3	2,689.1	2,367.1	34.1	2,401.2
521200	Retirement Contributions	3,447.2	3,248.7	3,540.5	3,966.9	3,754.6	45.1	3,799.7

(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
521300	F I C A	1,380.7	1,262.4	1,474.0	1,278.3	1,464.4	17.9	1,482.3
521400	Workers' Comp Assessment Fee	3.7	1.7	3.5	0.0	1.9	0.0	1.9
521410	GSD Work Comp Insur Premium	79.7	79.8	77.6	0.0	82.6	0.0	82.6
521500	Unemployment Comp Premium	144.4	140.3	43.6	0.0	87.6	0.0	87.6
521600	Employee Liability Ins Premium	115.1	111.1	145.3	0.0	177.3	0.0	177.3
521700	RHC Act Contributions	342.2	337.7	409.2	430.7	398.6	5.3	403.9
523200	COVID Related Time Worked	0.0	4.2	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee benef**	**24,416.8**	**24,401.6**	**26,296.2**	**29,179.6**	**28,423.8**	**335.0**	**28,758.8**
530000	Contracts	0.0	0.0	0.0	0.0	0.0	0.0	0.0
535200	Professional Services	185.0	632.0	653.6	0.0	892.0	0.0	892.0
535300	Other Services	404.2	136.0	504.2	0.0	417.7	0.0	417.7
535309	Other Services - Interagency	0.0	1.0	0.0	0.0	0.0	0.0	0.0
535400	Audit Services	812.9	801.8	1,267.6	0.0	1,417.7	0.0	1,417.7
535500	Attorney Services	80.0	89.8	45.0	0.0	50.0	0.0	50.0
535600	IT Services	4,099.6	3,078.0	3,806.0	0.0	3,507.8	0.0	3,507.8
535800	Capital -Professional Contract	0.0	248.3	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**5,581.7**	**4,986.9**	**6,276.4**	**0.0**	**6,285.2**	**0.0**	**6,285.2**
540000	Other Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	25.2	18.1	19.2	0.0	39.8	0.0	39.8
542200	Employee I/S Meals & Lodging	36.2	34.8	56.9	0.0	83.8	0.0	83.8
542300	Brd & Comm Mbr Meals & Lodging	0.0	0.1	0.0	0.0	0.0	0.0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.3	0.0	0.0	0.0	0.0	0.0
542500	Transp - Fuel & Oil	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	3.9	4.7	12.8	0.0	17.5	0.0	17.5
543200	Maint - Furn, Fixt, Equipment	66.5	0.0	66.5	0.0	66.5	0.0	66.5
543300	Maint - Buildings & Structures	0.0	1.8	0.0	0.0	0.0	0.0	0.0
543400	Maint - Property Insurance	1.8	1.4	59.0	0.0	59.0	0.0	59.0
543500	Maint - Supplies	0.0	0.2	0.0	0.0	0.0	0.0	0.0
543710	Other Service - Non-Contractual	0.0	13.0	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	14.0	0.0	14.0	0.0	14.0	0.0	14.0
543830	IT HW/SW Agreements	87.8	538.8	122.5	0.0	1,327.6	0.0	1,327.6
544000	Supply Inventory IT	74.2	458.2	70.0	0.0	75.0	0.0	75.0
544100	Supplies-Office Supplies	47.2	18.5	70.1	0.0	59.6	0.0	59.6

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
544900	Supplies-Inventory Exempt	0.0	67.6	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	8.5	7.4	8.5	0.0	8.5	0.0	8.5
545700	ISD Services	146.2	146.2	196.4	0.0	235.6	0.0	235.6
545710	DOIT HCM Assessment Fees	80.1	61.7	63.9	0.0	67.9	0.0	67.9
545810	GCD Radio Communications Svcs	0.0	0.0	0.0	0.0	1.8	0.0	1.8
545900	Printing & Photo Services	43.1	51.0	43.3	0.0	44.6	0.0	44.6
546100	Postage & Mail Services	45.8	23.0	45.7	0.0	45.3	0.0	45.3
546400	Rent Of Land & Buildings	60.0	61.7	60.0	0.0	60.0	0.0	60.0
546500	Rent Of Equipment	110.7	81.6	102.5	0.0	112.3	0.0	112.3
546610	DOIT Telecommunications	215.4	229.0	233.1	0.0	232.2	0.0	232.2
546700	Subscriptions/Dues/License Fee	117.8	394.7	119.8	0.0	164.9	0.0	164.9
546709	Subscription & Due Interagency	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546800	Employee Training & Education	78.1	39.7	112.4	0.0	120.4	0.0	120.4
546900	Advertising	4.4	5.4	4.5	0.0	4.5	0.0	4.5
547000	Legal Settlements	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	42,405.8	36,924.2	49,245.3	0.0	50,120.3	0.0	50,120.3
547410	Grants To Public Schools&Univ	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547420	Grants -Higher Ed (in CAFR)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547430	Grants to Native Amer Indians	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547450	Grants to Other Agencies	0.0	28.2	650.0	0.0	650.0	0.0	650.0
547900	Miscellaneous Expense	3,385.0	7,221.9	7,981.2	0.0	7,986.2	0.0	7,986.2
547999	Request to Pay Prior Year	0.0	118.7	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	19.6	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	881.5	4.2	881.5	0.0	800.0	0.0	800.0
548900	Buildings & Structures	0.0	1.5	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	32.0	11.6	32.8	0.0	12.0	0.0	12.0
549700	Employee O/S Meals & Lodging	31.2	16.1	28.7	0.0	36.0	0.0	36.0
549800	Brd & Comm O/S Mileage & Fares	0.0	0.0	0.0	0.0	40.0	0.0	40.0
549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0.0	0.0	10.0	0.0	10.0
400	**Other**	**48,002.4**	**46,605.2**	**60,300.6**	**0.0**	**62,495.3**	**0.0**	**62,495.3**
555100	Other Financing Uses	98,478.4	98,981.3	108,666.8	0.0	109,013.5	0.0	109,013.5
555106	OFU - INTRA-Agency	2,030.0	6,003.8	2,000.0	0.0	0.0	0.0	0.0

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
555200	O/F Uses - Higher Ed Institut	2,025.0	149.9	225.0	0.0	225.0	0.0	225.0
500	**Other financing uses**	**102,533.4**	**105,135.1**	**110,891.8**	**0.0**	**109,238.5**	**0.0**	**109,238.5**
7030	Emergency water supply fund	109.9	65.2	109.9	0.0	109.9	0.0	109.9
7030	**Emergency water supply fund**	**109.9**	**65.2**	**109.9**	**0.0**	**109.9**	**0.0**	**109.9**
7032	Fiscal agent contract	1,200.0	196.0	1,200.0	0.0	1,200.0	0.0	1,200.0
7032	**Fiscal agent contract**	**1,200.0**	**196.0**	**1,200.0**	**0.0**	**1,200.0**	**0.0**	**1,200.0**
7034	State planning districts	693.0	693.0	693.0	0.0	693.0	0.0	693.0
7034	**State planning districts**	**693.0**	**693.0**	**693.0**	**0.0**	**693.0**	**0.0**	**693.0**
7036	Statewide teen court	137.9	34.8	137.9	0.0	137.9	0.0	137.9
7036	**Statewide teen court**	**137.9**	**34.8**	**137.9**	**0.0**	**137.9**	**0.0**	**137.9**
7038	Law enforcement protection fund	20,000.0	19,402.5	20,000.0	0.0	22,025.5	0.0	22,025.5
7038	**Law enforcement protection fund**	**20,000.0**	**19,402.5**	**20,000.0**	**0.0**	**22,025.5**	**0.0**	**22,025.5**
7040	Leasehold community assistance	286.0	286.0	286.0	0.0	373.0	0.0	373.0
7040	**Leasehold community assistance**	**286.0**	**286.0**	**286.0**	**0.0**	**373.0**	**0.0**	**373.0**
7042	Acequia and community ditch education p	498.2	494.8	498.2	0.0	498.2	0.0	498.2
7042	**Acequia and community ditch educati**	**498.2**	**494.8**	**498.2**	**0.0**	**498.2**	**0.0**	**498.2**
7044	New Mexico acequia commission	88.1	87.2	188.1	0.0	405.5	0.0	405.5
7044	**New Mexico acequia commission**	**88.1**	**87.2**	**188.1**	**0.0**	**405.5**	**0.0**	**405.5**
7046	Land grant council	626.9	920.1	626.9	0.0	1,303.3	0.0	1,303.3
7046	**Land grant council**	**626.9**	**920.1**	**626.9**	**0.0**	**1,303.3**	**0.0**	**1,303.3**
7050	County detention of prisoners	4,970.0	4,970.0	4,970.0	0.0	6,970.0	0.0	6,970.0
7050	**County detention of prisoners**	**4,970.0**	**4,970.0**	**4,970.0**	**0.0**	**6,970.0**	**0.0**	**6,970.0**
7540	National association of state budget office	24.0	23.6	24.0	0.0	26.0	0.0	26.0
7540	**National association of state budget of**	**24.0**	**23.6**	**24.0**	**0.0**	**26.0**	**0.0**	**26.0**
7541	Western governors' association	40.0	39.6	40.0	0.0	42.0	0.0	42.0
7541	**Western governors' association**	**40.0**	**39.6**	**40.0**	**0.0**	**42.0**	**0.0**	**42.0**
7542	National governors' association	84.0	83.6	84.0	0.0	97.0	0.0	97.0
7542	**National governors' association**	**84.0**	**83.6**	**84.0**	**0.0**	**97.0**	**0.0**	**97.0**
7546	Intertribal Indian ceremonial association	328.0	293.0	328.0	0.0	328.0	0.0	328.0
7546	**Intertribal Indian ceremonial associati**	**328.0**	**293.0**	**328.0**	**0.0**	**328.0**	**0.0**	**328.0**
7547	Civil legal services	7,240.0	6,429.3	7,240.0	0.0	12,500.0	0.0	12,500.0
7547	**Civil legal services**	**7,240.0**	**6,429.3**	**7,240.0**	**0.0**	**12,500.0**	**0.0**	**12,500.0**
7548	Federal Taylor grazing	469.2	569.2	800.0	0.0	800.0	0.0	800.0

BU	PCode	Department
34100	0000	0000000000

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
7548	**Federal Taylor grazing**	**469.2**	**569.2**	**800.0**	**0.0**	**800.0**	**0.0**	**800.0**
7549	Forest reserve	9,488.9	19,356.5	9,488.9	0.0	9,488.9	0.0	9,488.9
7549	**Forest reserve**	**9,488.9**	**19,356.5**	**9,488.9**	**0.0**	**9,488.9**	**0.0**	**9,488.9**
7550	County supported Medicaid	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7550	**County supported Medicaid**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
7551	Tobacco settlement	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7551	**Tobacco settlement**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
7552	Opioid crisis recovery fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7552	**Opioid crisis recovery fund**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
7632	Councils of Governments for Capacity Bu	0.0	0.0	2,500.0	0.0	2,500.0	0.0	2,500.0
7632	**Council of Governments for Capacity**	**0.0**	**0.0**	**2,500.0**	**0.0**	**2,500.0**	**0.0**	**2,500.0**
7633	Small Counties Assistance Fund for P545	0.0	0.0	0.0	0.0	12,203.0	0.0	12,203.0
7633	**Small Counties Assistance Fund for P**	**0.0**	**0.0**	**0.0**	**0.0**	**12,203.0**	**0.0**	**12,203.0**
TOTAL EXPENSE		**226,818.4**	**235,073.2**	**252,979.9**	**29,179.61**	**278,144.0**	**335.0**	**278,479.0**
810	Permanent	153.12	163.00	187.00	208.00	196.00	4.00	200.00
810	**Permanent**	**153.12**	**163.00**	**187.00**	**208.00**	**196.00**	**4.00**	**200.00**
820	Term	27.88	0.00	4.00	0.00	4.00	0.00	4.00
820	**Term**	**27.88**	**0.00**	**4.00**	**0.00**	**4.00**	**0.00**	**4.00**
TOTAL FTE POSITIONS		**181.00**	**163.00**	**191.00**	**208.00**	**200.00**	**4.00**	**204.00**

BU	PCode	Department
34100	0000	000000000

S-9 Account Code Revenue Summary

(Dollars in Thousands)

		Provider PCode	2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
499105	General Fd. Appropriation		39,119.9	38,294.2	0.0	0.0	54,248.6	335.0	54,583.6
111	**General Fund Transfers**		**39,119.9**	**38,294.2**	**43,726.1**	**0.0**	**54,248.6**	**335.0**	**54,583.6**
499905	Other Financing Sources		38,005.7	24,924.5	0.0	0.0	30,936.0	0.0	30,936.0
499905	Other Financing Sources	P545	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499905	Other Financing Sources	P773	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency		0.0	1,632.8	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**		**38,005.7**	**26,557.3**	**43,293.6**	**0.0**	**30,936.0**	**0.0**	**30,936.0**
451903	Federal Direct - Operating		21,200.5	19,925.7	0.0	0.0	21,560.2	0.0	21,560.2
120	**Federal Revenues**		**21,200.5**	**19,925.7**	**21,531.9**	**0.0**	**21,560.2**	**0.0**	**21,560.2**
405601	Gross Receipts Tax		67,229.0	65,926.9	0.0	0.0	70,900.0	0.0	70,900.0
405701	Compensating Tax		0.0	14,253.5	0.0	0.0	12,203.0	0.0	12,203.0
406101	Alcoholic Beverages		23,000.0	21,098.5	0.0	0.0	24,407.7	0.0	24,407.7
407101	Insurance Tax		22,000.0	38,646.2	0.0	0.0	25,250.0	0.0	25,250.0
408401	911 Emergency Surcharge Tax		13,189.2	25,564.8	0.0	0.0	25,488.5	0.0	25,488.5
418302	Civil Action Filing Fees		1,327.9	1,643.2	0.0	0.0	1,500.0	0.0	1,500.0
429602	Court Costs		120.2	0.0	0.0	0.0	0.0	0.0	0.0
433102	License Plates		0.0	3.0	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments		0.0	645.4	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants		0.0	300.0	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue		0.0	958.2	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**		**126,866.3**	**169,039.7**	**137,802.3**	**0.0**	**159,749.2**	**0.0**	**159,749.2**
325900	Restricted FB - Gov		1,626.0	12,102.0	0.0	0.0	11,650.0	0.0	11,650.0
150	**Fund Balance**		**1,626.0**	**12,102.0**	**6,626.0**	**0.0**	**11,650.0**	**0.0**	**11,650.0**
TOTAL REVENUE			**226,818.4**	**265,918.9**	**252,979.9**	**0**	**278,144.0**	**335.0**	**278,479.0**

Department of Finance and Administration

BU
34100

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	2027-28 Agency OSF	2027-28 Agency ISF/IAT	2027-28 Agency FF	2027-28 Total Request	Justification
P543	56000	555100	Other Financi	P565	82600	499905	Other Financi	300	0	0	300	0	0	300	DWI Transfer to DOT-Ignition Interlock
P543	74500	555200	O/F Uses - Hi	9521	HE001	425910	Other Service	149.9	0	0	225	0	0	225	E-911 Transfer to UNM
								Sum:	**0**	**0**	**525**	**0**	**0**	**525**	

Department of Finance and Administration

BU
34100

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	2027-28 Agency OSF	2027-28 Agency ISF/IAT	2027-28 Agency FF	2027-28 Total Request	Justification
P545	02100	555100	Other Financi	P002	21900	499905	Other Financi	5,008.4	0	0	6,723	0	0	6,723	County Supported Medicaid Transfer to DOH
P545	02100	555100	Other Financi	P524	05200	499905	Other Financi	111.3	0	0	1,494	0	0	1,494	County Supported Medicaid Transfer to HCA
P545	02100	555100	Other Financi	P524	97600	499905	Other Financi	49,527.7	0	0	66,483	0	0	66,483	County Supported Medicaid Transfer to HCA
P545	20130	555100	Other Financi	P636	34700	499905	Other Financi	0	30	30	0	0	0	30	
P545	34110	555100	Other Financi	9527	HE001	425910	Other Service	1,800	0	0	0	939	0	939	Opioid Crisis Recovery Transfer to UNM
P545	34110	555100	Other Financi	P002	06100	499905	Other Financi	3,500	0	0	0	1,878.1	0	1,878.1	Opioid Crisis Recovery Transfer to DOH
P545	34110	555100	Other Financi	P624	20790	499905	Other Financi	1,000	0	0	0	586.9	0	586.9	Opioid Crisis Recovery Transfer to ECECD
P545	34110	555100	Other Financi	P766	05200	499905	Other Financi	3,288	0	0	6,200	1,014	0	7,214	Opioid Crisis Recovery Transfer to to HCA
P545	34110	555100	Other Financi	P767	24810	499905	Other Financi	3,288	0	0	0	1,112	0	1,112	Opioid Crisis Recovery Transfer to HCA
P545	69700	555100	Other Financi	P002	06100	499905	Other Financi	5,435.2	0	0	650	4,238.5	0	4,888.5	Tobacco Settlement Transfer to DOH
P545	69700	555100	Other Financi	P524	69700	499905	Other Financi	0	0	0	0	0	0	0	Tobacco Settlement Fund to HCA
P545	69700	555100	Other Financi	P524	97600	499905	Other Financi	10,262.9	0	0	0	13,891.2	0	13,891.2	Tobacco Settlement Transfer to HCA
P545	69700	555100	Other Financi	P542	97600	499905	Other Financi	10,262.9	0	0	0	0	0	0	

R-2 Transfers

(Dollars in Thousands)

BU
34100

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	2027-28 Agency OSF	2027-28 Agency ISF/IAT	2027-28 Agency FF	2027-28 Total Request	Justification
P545	69700	555100	Other Financi	P696	04800	499905	Other Financi	249.3	0	0	0	249.3	0	249.3	Tobacco Settlement Transfer to IAD
P545	73600	555100	Other Financi	P504	12800	499905	Other Financi	224.5	0	0	0	0	0	0	Law Enforcement Protection Fund Transfer to DPS
P545	73600	555100	Other Financi	P504	34600	499905	Other Financi	3,779.3	0	0	3,000	0	0	3,000	Law Enforcement Protection Fund Transfer to DPS
P545	73600	555100	Other Financi	P786	12800	499905	Other Financi	0	0	0	224.5	0	0	224.5	Law Enforcement Protection Fund
								Sum:	**30**	**30**	**84,774.5**	**23,909**	**0**	**108,713.5**	

REV EXP COMPARISON

(Dollars in Thousands)

34100 - Department of Finance and Administration

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES	**54,583.6**	**171,399.2**	**30,936.0**	**21,560.2**	**278,479.0**
Personal services and employee benefits	23,589.8	1,437.0	3,097.0	635.0	28,758.8
Contractual services	4,100.6	317.6	1,865.0	2.0	6,285.2
Other	2,179.4	47,616.6	2,065.0	10,634.3	62,495.3
Other financing uses	30.0	85,299.5	23,909.0	0.0	109,238.5
Emergency water supply fund	109.9	0.0	0.0	0.0	109.9
Fiscal agent contract	1,200.0	0.0	0.0	0.0	1,200
State planning districts	693.0	0.0	0.0	0.0	693
Statewide teen court	137.9	0.0	0.0	0.0	137.9
Law enforcement protection fund	0.0	22,025.5	0.0	0.0	22,025.5
Leasehold community assistance	373.0	0.0	0.0	0.0	373
Acequia and community ditch education program	498.2	0.0	0.0	0.0	498.2
New Mexico acequia commission	405.5	0.0	0.0	0.0	405.5
Land grant council	1,303.3	0.0	0.0	0.0	1,303.3
County detention of prisoners	6,970.0	0.0	0.0	0.0	6,970
National association of state budget officers	26.0	0.0	0.0	0.0	26
Western governors' association	42.0	0.0	0.0	0.0	42
National governors' association	97.0	0.0	0.0	0.0	97
Intertribal Indian ceremonial association	328.0	0.0	0.0	0.0	328
Civil legal services	10,000.0	2,500.0	0.0	0.0	12,500
Federal Taylor grazing	0.0	0.0	0.0	800.0	800
Forest reserve	0.0	0.0	0.0	9,488.9	9,488.9
County supported Medicaid	0.0	0.0	0.0	0.0	0
Tobacco settlement	0.0	0.0	0.0	0.0	0

Opioid crisis recovery fund	0.0	0.0	0.0	0.0	0
Council of Governments for Capacity Building	2,500.0	0.0	0.0	0.0	2,500
Small Counties Assistance Fund for P545	0.0	12,203.0	0.0	0.0	12,203
USES Total:	**54,583.6**	**171,399.2**	**30,936.0**	**21,560.2**	**278,479.0**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

34100 - Department of Finance and Administration

P541 - Policy Development, Fiscal Analysis, Budget Oversight and Education Accountability

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**7,086.5**	**0.0**	**0.0**	**0.0**	**7,086.5**
Personal services and employee benefits	5,037.0	0.0	0.0	0.0	5,037
Contractual services	932.0	0.0	0.0	0.0	932
Other	1,117.5	0.0	0.0	0.0	1,117.5
USES Total:	**7,086.5**	**0.0**	**0.0**	**0.0**	**7,086.5**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

34100 - Department of Finance and Administration

P542 - Program Support

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**2,640.9**	**0.0**	**0.0**	**0.0**	**2,640.9**
Personal services and employee benefits	2,310.0	0.0	0.0	0.0	2,310
Contractual services	176.5	0.0	0.0	0.0	176.5
Other	154.4	0.0	0.0	0.0	154.4
USES Total:	**2,640.9**	**0.0**	**0.0**	**0.0**	**2,640.9**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

34100 - Department of Finance and Administration

P543 - Local Government Division

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**5,092.0**	**49,896.2**	**0.0**	**0.0**	**54,988.2**
Personal services and employee benefits	4,789.0	1,437.0	0.0	0.0	6,226
Contractual services	174.3	317.6	0.0	0.0	491.9
Other	128.7	47,616.6	0.0	0.0	47,745.3
Other financing uses	0.0	525.0	0.0	0.0	525
USES Total:	**5,092.0**	**49,896.2**	**0.0**	**0.0**	**54,988.2**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

34100 - Department of Finance and Administration

P544 - Financial Control

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**11,951.8**	**0.0**	**7,027.0**	**0.0**	**18,978.8**
Personal services and employee benefits	9,103.8	0.0	3,097.0	0.0	12,200.8
Contractual services	2,307.8	0.0	1,865.0	0.0	4,172.8
Other	540.2	0.0	2,065.0	0.0	2,605.2
USES Total:	**11,951.8**	**0.0**	**7,027.0**	**0.0**	**18,978.8**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

34100 - Department of Finance and Administration

P545 - Dues and Membership

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**24,713.8**	**121,503.0**	**23,909.0**	**10,288.9**	**180,414.7**

Personal services and employee benefits	0.0	0.0	0.0	0.0	0
Other	0.0	0.0	0.0	0.0	0
Other financing uses	30.0	84,774.5	23,909.0	0.0	108,713.5
Emergency water supply fund	109.9	0.0	0.0	0.0	109.9
Fiscal agent contract	1,200.0	0.0	0.0	0.0	1,200
State planning districts	693.0	0.0	0.0	0.0	693
Statewide teen court	137.9	0.0	0.0	0.0	137.9
Law enforcement protection fund	0.0	22,025.5	0.0	0.0	22,025.5
Leasehold community assistance	373.0	0.0	0.0	0.0	373
Acequia and community ditch education program	498.2	0.0	0.0	0.0	498.2
New Mexico acequia commission	405.5	0.0	0.0	0.0	405.5
Land grant council	1,303.3	0.0	0.0	0.0	1,303.3
County detention of prisoners	6,970.0	0.0	0.0	0.0	6,970
National association of state budget officers	26.0	0.0	0.0	0.0	26
Western governors' association	42.0	0.0	0.0	0.0	42
National governors' association	97.0	0.0	0.0	0.0	97
Intertribal Indian ceremonial association	328.0	0.0	0.0	0.0	328
Civil legal services	10,000.0	2,500.0	0.0	0.0	12,500
Federal Taylor grazing	0.0	0.0	0.0	800.0	800
Forest reserve	0.0	0.0	0.0	9,488.9	9,488.9
County supported Medicaid	0.0	0.0	0.0	0.0	0
Tobacco settlement	0.0	0.0	0.0	0.0	0
Opioid crisis recovery fund	0.0	0.0	0.0	0.0	0
Council of Governments for Capacity Building	2,500.0	0.0	0.0	0.0	2,500
Small Counties Assistance Fund for P545	0.0	12,203.0	0.0	0.0	12,203
USES Total:	**24,713.8**	**121,503.0**	**23,909.0**	**10,288.9**	**180,414.7**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

(Dollars in Thousands)

34100 - Department of Finance and Administration

P556 - Infrastructure Planning and Development

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**3,098.6**	**0.0**	**0.0**	**11,271.3**	**14,369.9**
Personal services and employee benefits	2,350.0	0.0	0.0	635.0	2,985
Contractual services	510.0	0.0	0.0	2.0	512
Other	238.6	0.0	0.0	10,634.3	10,872.9
USES Total:	**3,098.6**	**0.0**	**0.0**	**11,271.3**	**14,369.9**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

New Mexico
Department *of* Finance
and Administration

Strategic Plan FY28

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DFA Strategic Plan Introduction

The Department of Finance and Administration (DFA) plays a central role in how New Mexico's state and local governments plan, manage, and invest public resources. DFA's work extends beyond traditional fiscal oversight, encompassing state budgeting and financial management, financial accountability and statewide systems, support for local governments, public finance and the Board of Finance, and the administration of an expanding range of programs, grants, and initiatives that address priorities across New Mexico.

The COVID-19 pandemic served as a catalyst for change at DFA, creating unprecedented opportunities to expand and diversify our services while pushing the boundaries of our traditional duties and expectations. Since then, DFA has continued to evolve, taking on new responsibilities and expanding its role in helping translate state priorities and investments into meaningful outcomes for communities. As New Mexico's needs and opportunities continue to change, DFA continues to adapt to better serve the state.

In FY25, SHARE returned to the Financial Control Division (FCD), and the Infrastructure Planning and Development Division (IPDD) was established, expanding DFA's responsibilities and areas of service. DFA has also taken on a growing range of special appropriations and programmatic responsibilities, including Government Results and Opportunity (GRO), public safety initiatives, animal welfare, and other investments that reach communities throughout the state.

The work of the strategic planning process continues to guide DFA's evolution and shape how we serve New Mexico. Through that process, DFA staff and key stakeholders helped redefine the agency's identity and establish a vision, mission, values, and strategic goals that reflect the breadth of our responsibilities and our commitment to the state.

DFA's organizational identity is grounded in three fundamental pillars: our vision, mission, and values. Our vision looks to the future, painting a picture of the change DFA seeks to help create. Our mission serves as our compass for the present, describing how we will work toward that vision. Our values reflect the principles that guide us and shape how we work as an organization.

We envision New Mexico communities supported by effective, accountable, and fiscally responsible government, fostering a brighter future. Our mission is to serve and strengthen partnerships across the state through collaborative solutions, capacity building, and fiscal leadership. Our work is grounded in five core values: service, quality, communication, accountability, and being solutions-centered.

These principles continue to provide a foundation for DFA's work as the agency adapts to changing needs, embraces new responsibilities, and strengthens its partnerships with state and local governments. Together, they reflect our commitment to delivering quality services, creating value, and supporting effective and accountable government throughout New Mexico.

Our Vision, Mission and Values

Developing our vision, mission, and values was a collaborative effort that engaged DFA staff and stakeholders connected to our work. This inclusive process brought together diverse perspectives and helped ensure that our organizational identity reflects the needs of those we serve and work alongside.

We embrace this organizational identity with a clear sense of purpose and unity. It reflects our commitment to continuous improvement, growth, and adaptation as we evolve to meet the changing needs of New Mexico.

Vision:

New Mexico communities are supported by effective, accountable, and fiscally responsible government to foster a brighter future.

Mission:

To serve and strengthen partnerships across the state through collaborative solutions, capacity building, and fiscal leadership.

Values:

- Service
- Quality
- Communication
- Accountability
- Solutions-centered

Our Organization

DFA's responsibilities range from reviewing and processing state contracts and establishing accounting standards to partnering with local government finance leaders and operating the state's payroll system, which pays more than 24,000 state employees every two weeks. The following provides a snapshot of the breadth of DFA's work and how the agency serves New Mexico.

New Mexico Governor

Cabinet Secretary

Office of the Secretary Deputy Cabinet Secretary Legal Unit Economic Unit Public Information	**P541** *Provide professional and coordinated policy development, analysis, oversight and leadership for initiatives and programs*
Board of Finance	
Budget Division	
Administrative Services Finance Bureau Human Resources Bureau	**P542** *Provide DFA programs with central direction for agency management processes to ensure consistency and financial integrity*
Local Government Budget & Finance Bureau Legislative Grants Management Bureau E-911 Bureau DWI Bureau Financial Capacity Development Bureau	**P543** *Provide assistance to local public entities, with the appropriate use of public funds and strengthen their ability to better serve New Mexico communities to improve their quality of life*
Financial Control State Controller Audit Bureau Central Payroll Bureau Statewide Financial Reporting Accountability Bureau SHARE Information Technology Bureau	**P544** *Provide for/promote financial accountability for public funds throughout state government with timely, accurate, and comprehensive information on the financial status and expenditures of the state*
Infrastructure Planning and Development Capital Planning and Policy Bureau Capital Navigation and Funding Bureau *(capital outlay, federal grants, community development block grants)* Rural & Frontier Equity Ombudsmen	**P556** *Provide comprehensive planning and funding assistance for capital outlay projects, ensuring infrastructure investments across New Mexico are fully funded and delivered efficiently.*

Strategic Goal #1: Governance Excellence and Accountability

Build strong governance structures, transparency, and accountability to increase the capacity of partners and enhance the agency's mission and operations.

Objective 1.1: Improve internal and external alignment of teams and functions to enhance the agency's capacity to serve partners.

Objective 1.2: Create structures and systems that increase transparency and help partners succeed.

Strategic Goal #2: Value-driven Services

Deliver high-quality, valuable services supported by strong stakeholder engagement and trust-based relationships with partners.

Objective 2.1: Develop initiatives with partners in response to needs identified in a bi-annual survey.

Objective 2.2: Formalize training approaches across the agency and increase offerings that are responsive to stakeholder input.

Objective 2.3: Grow internal project management capacity.

Objective 2.4: Define and manage customer expectations through accessible public digital queue management systems for new programs, initiatives and Executive Orders.

Strategic Goal #3: Transformational Communication

Develop a set of communication goals that emphasize collaboration, educate state and local governments about fiscal best practices, promote knowledge-sharing, and fulfill employee and constituent satisfaction.

Objective 3.1: Increase communication internally and with partners through formalized outreach and engagement strategies.

Objective 3.2: Increase transparency of online information about funding and division-level processes.

Objective 3.3: Launch intranet site to enhance agency communications and accessibility to documents (i.e. policy and procedures, agency forms, etc.).

Strategic Goal #4: Policy Alignment

Influence policymaking to maximize funding flows in service of positive and sustainable outcomes.

Objective 4.1: Develop and update collaborative short-term and long-term policy priorities.

Objective 4.2: Initiate proactive approaches to address and support new programs, initiatives, and Executive Orders.

Strategic Goal #5: Talent and Workforce Development

Prioritize hiring, retention, and training of skilled personnel within the agency and support similar workforce and resource development efforts among partners.

Objective 5.1: Customize tiered talent development programs to support retention.

Objective 5.2: Cross-train team members to bolster succession planning.

Objective 5.3: Update flexible employment policies to ensure market competitiveness.

Objective 5.4: Increase partnerships with higher education institutions and others to enhance recruitment and develop recruitment pipelines (internships, guest presentations, etc.).

Strategic Goal #6: Resource Empowerment

Elevate the agency with the necessary financial, personnel, and technological resources to innovate while adapting to evolving needs.

Objective 6.1: Provide incentive-based opportunities to recruit and retain employees.

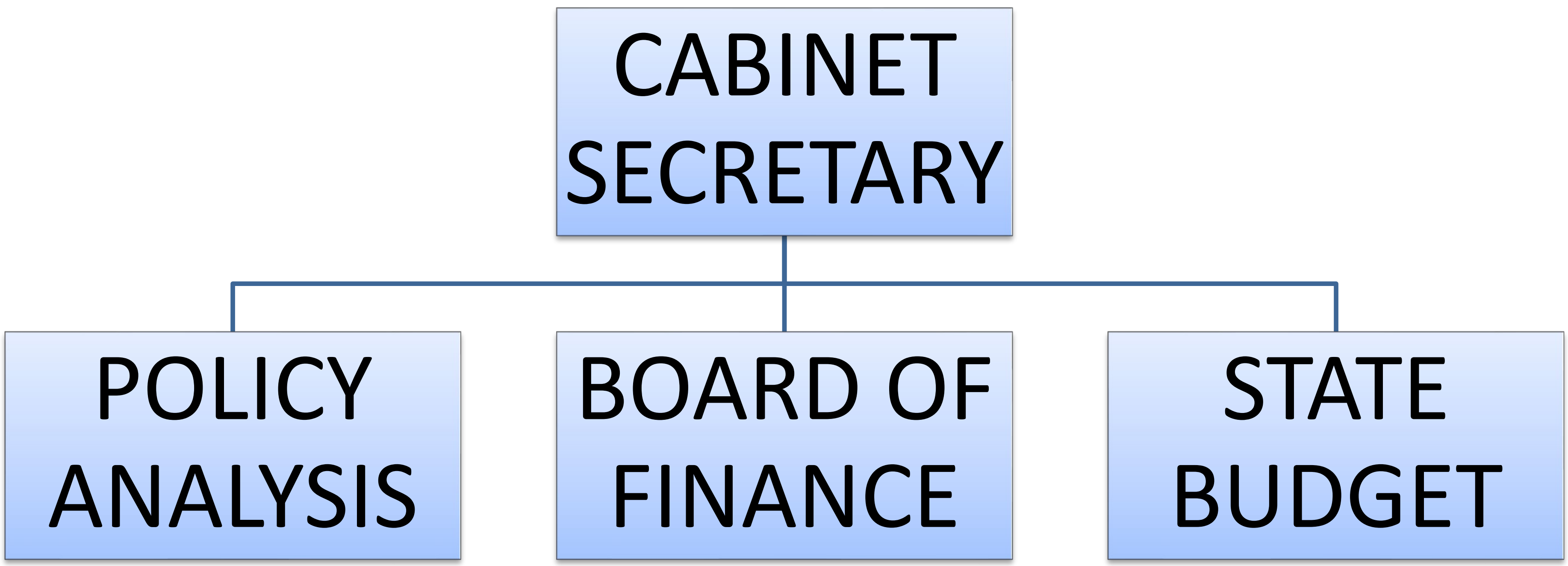
Objective 6.2: Develop and implement up-to-date technology to improve tracking, data sharing, program and project management as well as internal communications and collaboration.

New Mexico
Department *of* Finance
and Administration

Agency Name: Department of Finance and Administration
Program Name: Policy Development

Business Unit: 34100
Program Code: P541

FY28 BUDGET
ORGANIZATION CHART
FORM S-2



Program Description:

The purpose of the policy development, fiscal analysis, budget oversight, strategic planning, and education accountability program provides coordinated fiscal leadership to the Governor, Legislature, and state agencies. Backed by statutory authority, the office of the secretary, state budget division, and board of finance ensure sound budgeting, data-driven decision-making, and accountability to support statewide policy goals and the responsible use of public funds.

The Policy Development, Fiscal Analysis, and Budget Oversight program consists of the following DFA functions: 1) Board of Finance Division; 2) State Budget Division; and 3) Economic Analysis Unit

The Economic Analysis Unit provides the Department, the Governor's Office and Legislators with economic analyses, legislative analysis, revenue tracking, revenue estimates and forecasts necessary for bond capacity estimates.

The State Board of Finance Division (SBOF) provides operational, analytical, and administrative support to the State Board of Finance in accordance with statutory mandates. The Board of Finance consists of the Governor, Lieutenant Governor, State Treasurer and four members appointed by the Governor with advice and consent by the Senate. The executive officer of the Board is the Cabinet Secretary of DFA. The Board meets monthly and has broad statutory responsibilities for general supervision for the fiscal affairs of the State, is the issuer of the State's bonds and exercises other regulatory and oversight functions.

The State Budget Division (SBD) serves as the Executive agency for central budget and management oversight of New Mexico state government. It is empowered under Sections 6-3-1 through 6-3-25 NMSA, 1978 to prepare the annual Executive budget to be presented to the legislature and to approve and monitor agency operating budgets. The Division also performs special analyses and develops management and policy recommendations for the purpose of improving the administration of state government.
The State Budget Act and the Accountability in Government Act drive the work of the Division. The mandates and statutory deadlines contained in those acts provide the State Budget Division with both the power and the responsibility for the implementation of the statutes.

Major Issues and Accomplishments:

During FY27, the Department of Finance and Administration continued strengthening its role as the State's central fiscal management and administrative agency while modernizing systems, improving statewide financial oversight, and expanding technical assistance to state and local government partners. Across the department, DFA focused on improving transparency, accountability, customer service, and the responsible stewardship of public resources while managing increasing program complexity, new statutory responsibilities, and continued competition for specialized professional staff. A major agency-wide priority has been the modernization of financial, budgetary, capital, and administrative systems. DFA continued stabilizing and improving SHARE following its transition to Oracle Cloud Infrastructure, advanced PeopleSoft application upgrades, strengthened system security and approval controls, and expanded oversight of access, workflows, and statewide user support. The department also continued developing technology to improve capital project and bond oversight, including enhanced tracking, reporting, and workflow capabilities, while expanding the use of data and analytical tools throughout the agency. DFA continued to demonstrate strong statewide financial stewardship through timely statewide accounting and financial reporting, strengthened internal controls, and increased support to agencies with reconciliations, financial reporting, federal compliance, and other complex fiscal matters. The department expanded its emphasis on proactive technical assistance and capacity building through enhanced agency training, budget and performance assistance, financial capacity development for local public bodies, capital planning support, grant coordination, and direct assistance to state and local entities experiencing financial or administrative challenges. DFA also continued evaluating its organizational structure to better align related responsibilities and resources, including closer integration of technology and SHARE functions with statewide financial control operations and consolidation of federal grants coordination and compliance functions. These efforts are intended to reduce organizational silos, clarify accountability, improve coordination, and better align staff expertise with the programs and systems they support. Despite these accomplishments, DFA continues to face challenges associated with recruitment and retention of specialized financial, legal, information technology, procurement, economic, and programmatic expertise; increasing cybersecurity and technology requirements; expanding statutory responsibilities; and growing demand for technical assistance from state and local entities.

The State Board of Finance (SBOF) oversees the fiscal affairs of the State of New Mexico, providing broad oversight of financial activities across state and local governments, public schools, and higher education institutions. The division supporting the Board consists of five full-time staff who carry out operational, analytical, and administrative duties. Although historically operating with a modest budget, recent legislative changes have expanded the Board's responsibilities and increased the need for specialized legal, technical, and analytical support. Continued contractual assistance will be essential as these mandates evolve.

FY26 Accomplishments
In FY26, the SBOF focused on strengthening the state's fiscal position, modernizing IT systems, and implementing new administrative rules.

Bond Rating Upgrade: The SBOF facilitated New Mexico's first Moody's bond rating upgrade in decades. The decision reflected strong fiscal management, sizable reserves, robust permanent fund balances, and diversified revenue streams. Nonrecurring appropriations also provided flexibility to manage investment volatility. Key legislative actions, including HB 83 (2020), SB 26, SB 9, and HB 253, contributed significantly to this achievement.

IT Modernization: The division continued advancing IT improvements that support capital project oversight and bonding functions. Enhancements to the Bond Tracking System included automated capital project reversions and updates to DFA's capital project questionnaire. Work also began on a new system to manage submissions requiring Board approval, with deployment expected by early 2027. This system will replace manual processes and streamline communication with requesting entities.

Publication of 2.61.2 NMAC – Metropolitan Redevelopment Areas: The SBOF adopted 2.61.2 NMAC to guide the Board's review of gross receipts tax (GRT) increment dedication requests for Metropolitan Redevelopment Areas (MRAs). Amendments to the MRA Act through SB 251 (2023) now allow municipalities and counties to request up to 75 percent of state GRT increment generated within an MRA, expanding the Board's oversight role. The SBOF procured third-party expertise and engaged stakeholders throughout rule development. The division is now preparing additional guidance for local governments submitting GRT dedication applications under the amended statute.

Major Issues and Challenges
The division's limited staff and expanding responsibilities present ongoing challenges. Increasingly complex financing structures and new policy initiatives require expertise beyond current capacity. Continued IT modernization also demands technical support. Without additional resources, the division will face constraints in meeting workload demands while maintaining timely, high-quality analysis.

Overall Program Performance
Despite these challenges, the division consistently meets statutory obligations and provides strong analytical and operational support. The bond rating upgrade, IT advancements, and adoption of new administrative rules demonstrate effective management and sustained program performance.

Funding Levels
The SBOF operates with a small budget supporting five FTE and limited contractual services. Reliance on contracted expertise has grown in response to new mandates and technical needs. Future funding requirements will reflect continued modernization efforts and increasing analytical demands associated with legislative changes, including expanded MRA oversight.

Future Projections
The division expects continued growth in responsibilities related to capital finance oversight, rule implementation, and statewide fiscal governance. Ongoing IT system development will improve efficiency but require sustained investment. As major initiatives mature—including increased submissions under SB 251—resources will need to adjust to maintain service levels and support the Board's statutory mission.

In FY26 the State Budget Division continued its enhanced training schedule with sessions focused on performance measures, budget request and operating budget submissions, GRO appropriations, and the annual Budget Boot Camp, which offered an in-person option for the first time and was well attended. Additionally, SBD continued its in-person Appropriation Request and Operating Budget Workshops to provide one-on-one assistance with state agency staff in creating their operating budget submissions. All trainings were met with positive feedback from participants. SBD also published a Fund Projection Report and post-session Budget Overview report for the first time, enhancing its analytical capabilities and increasing budget information transparency for the public. Last, SBD launched a Mobile Budget Advisor program, with a dedicated position to provide budgeting assistance to agencies in need similar to Financial Control Division's Mobile CFO program.

Overview of Request:

The FY28 DFA budget request is designed to maintain essential statewide fiscal and administrative services while making targeted investments in personnel, technology, professional expertise, and operational capacity necessary to meet the department's responsibilities. Funding priorities were developed at the division and bureau level based on anticipated workload, statutory responsibilities, existing staffing capacity, technology requirements, fixed costs, and opportunities to improve service delivery and reduce operational risk. Across the department, personnel requests generally reflect the cost of maintaining existing staffing levels, current salary and benefit requirements, appropriate vacancy assumptions, and targeted additions or realignments where permanent internal expertise is preferable to continued reliance on contracted services. DFA continues to face significant competition for specialized accounting, financial, legal, economic, information technology, procurement, and programmatic personnel, making workforce development and retention an important component of the FY28 request. Contractual services are focused primarily on specialized expertise that cannot efficiently or reasonably be maintained entirely within existing state resources, including statewide audit and financial reporting support, cybersecurity and technology services, SHARE development and upgrades, specialized legal and analytical assistance, process improvement, and other professional services associated with increasingly complex state and federal requirements. Technology represents another significant agency-wide funding priority because DFA operates or supports systems critical to statewide accounting, payroll, budgeting, capital project oversight, grants management, financial reporting, and fiscal transparency. Continued investment is necessary to maintain vendor support, cybersecurity, system reliability, regulatory compatibility, and modernization while reducing manual processes and improving the quality and accessibility of statewide fiscal information. Other operating requests generally maintain existing service levels and provide staff with the travel, training, telecommunications, software, and administrative resources necessary to perform statewide responsibilities. Collectively, the FY28 request prioritizes sustainable operations, stronger internal capacity, improved financial controls, modernized technology, and timely assistance to the state and local entities that rely on DFA.

The State Board of Finance (SBOF) is requesting $60,000 in FY28 to support one or more small professional services contracts to provide specialized analytical and legal expertise needed to fulfill expanding statutory responsibilities, such as GRT increment dedications for MRAs or other future expanded oversight roles. This amount reflects the projected cost of securing targeted subject-matter support throughout the fiscal year based onanticipated increases in the complexity and volume of items brought before the Board.

The primary focus of this request is to ensure that the Board can continue delivering high-quality fiscal oversight in areas requiring advanced financial, economic, and legal analysis. New and evolving mandates, such as the review of GRT increment dedications for MRAs, require detailed fiscal modeling and specialized economic expertise not always available within existing staff. Contracting for additional expertise will help maintain service levels, improve consistency, and ensure the Board can meet statutory mandates and timelines.

In addition to this request, the SBOF is seeking two modest increases: $1,400 for the operation of the general obligation bond program and $3,200 for staff training. These incremental adjustments support core program functions and strengthen ongoing professional development.

Together, these requests align with the division’s mission to protect the state’s fiscal interests and uphold high standards of financial oversight. The contractual services investment directly supports program performance by ensuring analytical rigor, reducing processing delays, and improving the reliability of Board recommendations. The modest operational adjustments reinforce day-to-day efficiency and staff readiness.

Overall, the funding priorities reflect what is necessary for the SBOF to continue meeting growing statutory obligations, maintain high service levels, and support the state’s long-term fiscal stability.

The SBD request is mostly flat to FY27, with some small increases in PSEB to ensure adequate funding for current staff and small increases in the Other category so that staff can utilize enhanced training opportunities offered by the National Associated of State Budget Officers.

Programmatic Changes:

DFA's FY28 priorities center on strengthening statewide fiscal management through modernization, preventative controls, stronger technical assistance, and better aligned organizational structures. The department will continue upgrading and stabilizing foundational systems such as PeopleSoft and SHARE, improving security, workflows, and user support while building more internal expertise to reduce reliance on contractors. Modernization will extend across capital projects, bonds, grants, budgeting, and financial reporting systems to reduce manual work, improve data quality, and provide timelier information for decision-makers.

Organizational realignments that began in FY27 will continue, including closer integration of SHARE related IT functions with the Financial Control Division and aligning federal grants coordination with statewide reporting and compliance. These changes aim to improve accountability, reduce duplication, preserve institutional knowledge, and clarify ownership of enterprise functions.

DFA will expand early intervention and technical assistance efforts by supporting local governments, helping state agencies facing fiscal or administrative challenges, strengthening strategic planning and performance management, and guiding communities through complex capital and federal funding requirements. Across all programs, DFA will continue evaluating and refining business processes and organizational structures to enhance standardization, automation, internal controls, and resource efficiency. The overarching goal is to ensure DFA's existing and requested resources are organized effectively to meet evolving statewide responsibilities, rather than simply expanding programs.

For FY28, the State Board of Finance (SBOF) anticipates several changes affecting operations and resource needs. IT system modernization will continue, building on recent improvements to the Bond Tracking System and new Board meeting modules. Key priorities include automating property tax revenue calculations and remittances for GO Bond debt service and further enhancing automation and workflow efficiency within the Bond Tracking System. These initiatives will require ongoing investment in system development and maintenance.

SBOF also expects greater need for contractual subject matter expertise due to increasingly complex statutory responsibilities and new oversight duties created by legislation. Recent examples, such as the Board's role in reviewing applications for gross receipts tax increment dedication under the Metropolitan Redevelopment Act, demonstrate the need for economic, fiscal, and legal expertise beyond current staffing. As application volume grows and future legislation potentially expands the Board's role, external support will be necessary to ensure timely, thorough evaluations.

Collectively, these efforts reflect the Board's commitment to strengthening fiscal oversight, improving operational efficiency, and ensuring high quality review of complex financial matters through continued IT modernization and strategic use of specialized contracted expertise.

SBD does not anticipate programmatic changes for FY28 but will continue developing its Strategic Planning and Performance program and Mobile Budget Advisor program to enhance analysis and service delivery for its stakeholders and the people of New Mexico.

Base Budget Justification: The Office of the Secretary’s FY28 base budget request focuses on maintaining sufficient executive, legal, economic, administrative, and operational capacity to support department-wide leadership and statewide fiscal policy responsibilities. The most significant proposed increase is in personnel, where the Secretary’s Office is requesting two additional positions: an Executive Secretary and a Deputy General Counsel. The two positions are estimated at approximately $237,500 in annual salary and benefit costs. The Executive Secretary would provide dedicated administrative support for the Cabinet Secretary and executive leadership, improving coordination, scheduling, correspondence, and management of the increasing volume of department-wide and external responsibilities handled by the office. The additional Deputy General Counsel would increase internal legal capacity to address the growing volume and complexity of legal matters involving fiscal policy, procurement and contracting, legislation, administrative law, statewide financial operations, and other department initiatives, while reducing reliance on outside legal resources where work can be performed internally. Contractual services are requested at approximately the FY27 appropriated level of $295,000 and provide flexibility for specialized professional, legal, communications, language accessibility, and other services that cannot reasonably be maintained entirely through permanent staff. The FY28 request also includes approximately $921,900 in other operating costs, including building and telecommunications costs, information technology, professional subscriptions and dues, employee travel and training, and $650,000 in grants associated with the Hunger Initiative. Changes within these operating categories primarily reflect anticipated fixed costs and the resources necessary to maintain current programs and service levels. Overall, the Secretary’s Office request is intended to strengthen executive and legal capacity while maintaining the core administrative, economic policy, communications, and special initiative functions necessary to support DFA leadership and department-wide operations.

The State Board of Finance (SBOF) is requesting three modest General Fund base budget increases for FY28.

Professional Services Contract – $60,000
This is the SBOF’s primary increase request. The funding will support a professional services contract that provides specialized economic, fiscal, and legal expertise needed to review complex submissions, including gross receipts tax (GRT) increment dedication applications for Metropolitan Redevelopment Areas. These analyses require advanced modeling that exceeds current staff capacity. The request will improve performance by maintaining timely, accurate review processes and ensuring the Board can meet statutory deadlines as workload and complexity increase.

General Obligation Bond Program Operations – $1,400
This small increase reflects rising operational costs associated with managing the state’s general obligation bond program. While not tied to a formal performance measure, it supports accurate debt service processes and ensures core statutory responsibilities continue to be met efficiently.

Staff Training – $3,200
A modest increase in training funds will allow the division to expand its municipal bond training beyond just the director or deputy director. This is critically important for such a small division, when shared knowledge not only improves operations but also mitigates against gaps in knowledge with staff turnover or absence.

Together, these increases represent targeted investments that strengthen the SBOF’s capacity to provide high-quality fiscal oversight, maintain operational accuracy, and respond effectively to new mandates.

State of New Mexico

S-8 Financial Summary

(Dollars in Thousands)

BU	PCode	Department
34100	P541	000000

		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	6,845.4	6,683.4	6,773.1	0.0	7,086.5	0.0	7,086.5
112	Other Transfers	0.0	305.7	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS		**6,845.4**	**6,989.1**	**6,773.1**	**0.0**	**7,086.5**	**0.0**	**7,086.5**
REVENUE		**6,845.4**	**6,989.1**	**6,773.1**	**0.0**	**7,086.5**	**0.0**	**7,086.5**
EXPENSE								
200	Personal services and employee benefits	4,858.5	4,957.3	4,734.5	6,343.6	5,037.0	0.0	5,037.0
300	Contractual services	906.1	797.1	956.1	0.0	932.0	0.0	932.0
400	Other	1,080.8	923.2	1,082.5	0.0	1,117.5	0.0	1,117.5
EXPENDITURES		**6,845.4**	**6,677.6**	**6,773.1**	**6,343.65**	**7,086.5**	**0.0**	**7,086.5**
EXPENSE		**6,845.4**	**6,677.6**	**6,773.1**	**6,343.65**	**7,086.5**	**0.0**	**7,086.5**
FTE POSITIONS								
810	Permanent	35.00	35.06	31.00	44.06	33.00	0.00	33.00
FTEs		**35.00**	**35.06**	**31.00**	**44.06**	**33.00**	**0.00**	**33.00**
FTE POSITIONS		**35.00**	**35.06**	**31.00**	**44.06**	**33.00**	**0.00**	**33.00**

(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	6,845.4	6,683.4	6,773.1	0.0	7,086.5	0.0	7,086.5
111	**General Fund Transfers**	**6,845.4**	**6,683.4**	**6,773.1**	**0.0**	**7,086.5**	**0.0**	**7,086.5**
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	305.7	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**305.7**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL REVENUE		**6,845.4**	**6,989.1**	**6,773.1**	**0.0**	**7,086.5**	**0.0**	**7,086.5**
520100	Exempt Perm Positions P/T&F/T	976.7	1,118.5	1,059.1	1,478.3	1,150.0	0.0	1,150.0
520300	Classified Perm Positions F/T	2,514.2	2,358.7	2,382.1	3,071.1	2,380.7	0.0	2,380.7
520500	Temporary Positions F/T & P/T	0.0	5.5	0.0	0.7	0.0	0.0	0.0
520600	Paid Unused Sick Leave	0.0	0.5	0.0	0.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	21.4	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	19.6	0.0	19.6
520800	Annl & Comp Paid At Separation	0.0	8.6	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	263.9	384.5	335.6	557.8	404.5	0.0	404.5
521200	Retirement Contributions	693.8	673.1	571.6	862.4	682.5	0.0	682.5
521300	F I C A	272.1	257.9	271.3	280.0	271.3	0.0	271.3
521400	Workers' Comp Assessment Fee	2.6	0.3	2.4	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	11.8	14.0	10.7	0.0	13.5	0.0	13.5
521500	Unemployment Comp Premium	24.7	24.6	5.2	0.0	13.4	0.0	13.4
521600	Employee Liability Ins Premium	19.5	19.5	23.7	0.0	29.9	0.0	29.9
521700	RHC Act Contributions	79.2	70.0	72.8	93.4	71.2	0.0	71.2
200	**Personal services and employee benef**	**4,858.5**	**4,957.3**	**4,734.5**	**6,343.6**	**5,037.0**	**0.0**	**5,037.0**
535200	Professional Services	120.0	102.9	188.6	0.0	160.0	0.0	160.0
535300	Other Services	112.5	86.2	112.5	0.0	112.0	0.0	112.0
535500	Attorney Services	60.0	65.8	45.0	0.0	50.0	0.0	50.0
535600	IT Services	613.6	542.2	610.0	0.0	610.0	0.0	610.0
300	**Contractual services**	**906.1**	**797.1**	**956.1**	**0.0**	**932.0**	**0.0**	**932.0**
542100	Employee I/S Mileage & Fares	7.6	7.6	9.5	0.0	11.0	0.0	11.0
542200	Employee I/S Meals & Lodging	6.7	6.9	8.5	0.0	10.0	0.0	10.0
542800	State Transp Pool Charges	0.0	0.6	0.0	0.0	0.0	0.0	0.0
543200	Maint - Furn, Fixt, Equipment	66.5	0.0	66.5	0.0	66.5	0.0	66.5
543500	Maint - Supplies	0.0	0.2	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	5.0	36.1	39.7	0.0	39.7	0.0	39.7

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
544000	Supply Inventory IT	0.0	326.9	0.0	0.0	0.0	0.0	0.0
544100	Supplies-Office Supplies	5.5	3.4	7.5	0.0	7.5	0.0	7.5
544900	Supplies-Inventory Exempt	0.0	7.6	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	8.5	7.4	8.5	0.0	8.5	0.0	8.5
545700	ISD Services	27.5	36.4	34.0	0.0	38.2	0.0	38.2
545710	DOIT HCM Assessment Fees	15.1	10.8	10.9	0.0	9.5	0.0	9.5
545810	GCD Radio Communications Svcs	0.0	0.0	0.0	0.0	1.8	0.0	1.8
545900	Printing & Photo Services	1.0	7.3	1.0	0.0	1.0	0.0	1.0
546100	Postage & Mail Services	1.0	3.0	1.2	0.0	1.2	0.0	1.2
546400	Rent Of Land & Buildings	60.0	60.1	60.0	0.0	60.0	0.0	60.0
546500	Rent Of Equipment	10.7	7.1	11.5	0.0	11.5	0.0	11.5
546610	DOIT Telecommunications	40.4	52.5	40.3	0.0	37.7	0.0	37.7
546700	Subscriptions/Dues/License Fee	83.9	275.5	85.9	0.0	109.4	0.0	109.4
546800	Employee Training & Education	17.0	17.0	19.0	0.0	21.5	0.0	21.5
546900	Advertising	1.4	4.0	1.5	0.0	1.5	0.0	1.5
547400	Grants To Local Governments	700.0	0.0	0.0	0.0	0.0	0.0	0.0
547450	Grants to Other Agencies	0.0	28.2	650.0	0.0	650.0	0.0	650.0
547900	Miscellaneous Expense	0.0	1.8	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	2.4	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	4.2	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	9.3	6.5	11.3	0.0	5.5	0.0	5.5
549700	Employee O/S Meals & Lodging	13.7	9.6	15.7	0.0	25.5	0.0	25.5
400	**Other**	**1,080.8**	**923.2**	**1,082.5**	**0.0**	**1,117.5**	**0.0**	**1,117.5**
TOTAL EXPENSE		**6,845.4**	**6,677.6**	**6,773.1**	**6,343.6**	**7,086.5**	**0.0**	**7,086.5**
810	Permanent	35.00	35.06	31.00	44.06	33.00	0.00	33.00
810	**Permanent**	**35.00**	**35.06**	**31.00**	**44.06**	**33.00**	**0.00**	**33.00**
TOTAL FTE POSITIONS		**35.00**	**35.06**	**31.00**	**44.06**	**33.00**	**0.00**	**33.00**

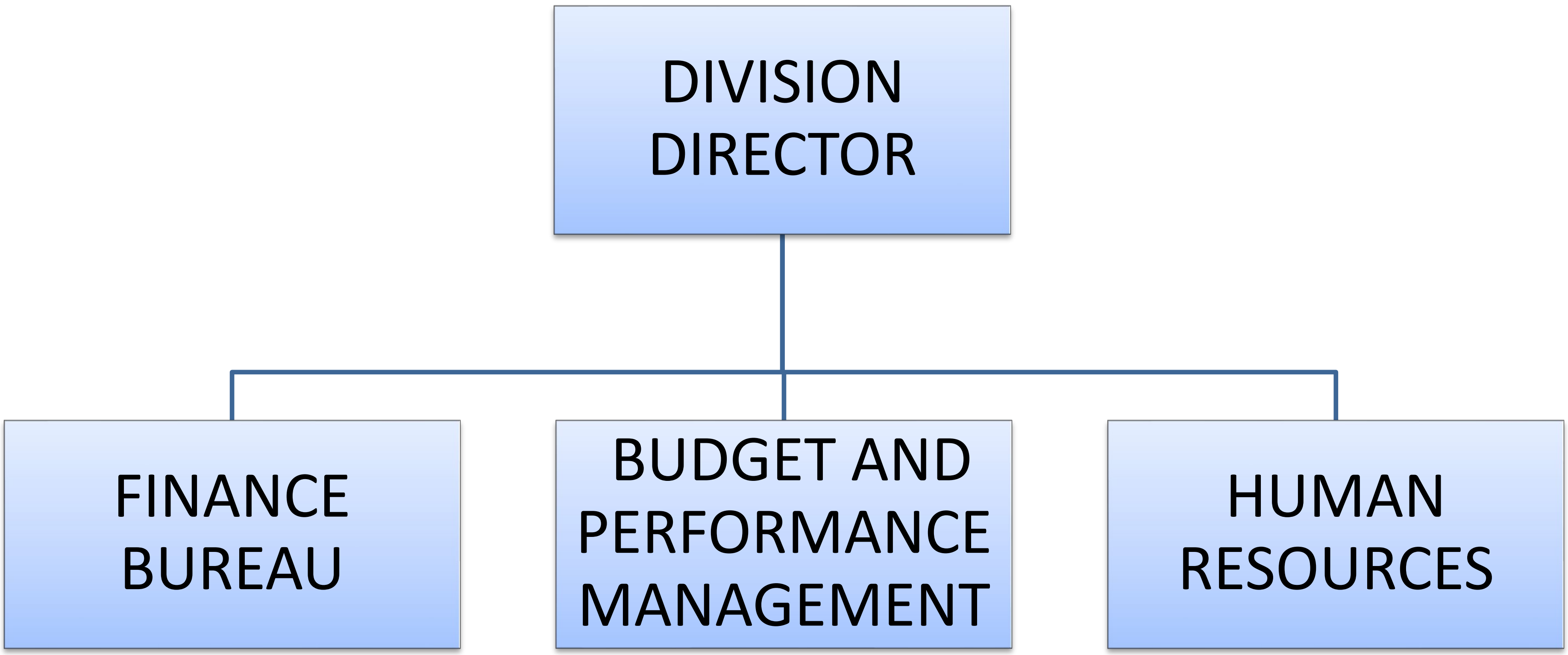
Agency Name: Department of Finance and Administration

Program Name: Program Support

Business Unit: 34100

Program Code: P542

FY28 BUDGET
ORGANIZATION CHART
FORM S-2



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Revision no:

Revision Date:

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Program Description:

The purpose of program support is to provide other department of finance and administration programs with central direction to agency management processes to ensure consistency, legal compliance and financial integrity, to provide human resources support and to administer the executive's exempt salary plan.

Major Issues and Accomplishments:

During FY26 and FY27, the Administrative Services Division continued to provide centralized administrative, financial, procurement, and human resources support necessary for DFA programs to operate effectively and in compliance with state requirements. ASD maintained critical agency functions including accounts payable, general ledger and budget support, procurement and contracting, human resources administration, financial reconciliations, and agency-wide administrative services. The division continued efforts to improve the timeliness and consistency of vendor payment processing, financial reconciliations, procurement support, and customer service while managing staffing vacancies and increased workload demands. ASD successfully maintained a high level of customer satisfaction for help desk services and continued implementation and refinement of automated invoice management processes designed to improve invoice tracking, approval, and payment processing. During FY27, DFA also evaluated the alignment of administrative and technology functions across the agency and began reorganizing responsibilities to better align staff and resources with the programs they support. Information technology and SHARE-related resources are being aligned with FCD, allowing ASD to focus more directly on core agency administration, financial services, procurement, and human resources. Major ongoing challenges include recruiting and retaining qualified financial, procurement, and human resources staff, maintaining timely financial reconciliations and payment processing during staffing shortages, and continuing to improve administrative processes while meeting increasing compliance and operational requirements.

Overview of Request:

The FY28 ASD budget request supports the personnel and operating resources necessary to provide centralized administrative, financial, procurement, and human resources services to DFA. The request reflects organizational realignment of information technology and SHARE-related resources to FCD and focuses ASD resources on its core administrative responsibilities. Personnel funding supports approximately 17 FTE providing agency leadership, human resources, budget and financial management, accounts payable, general ledger accounting, procurement and contracting, and related administrative support. Personnel costs reflect current salary and benefit requirements, fixed-rate adjustments, anticipated insurance increases, and an appropriate vacancy rate. Contractual services are approximately $176,500 and primarily support required audit services, background checks, and limited temporary staffing needs. Contractual spending is slightly lower than the comparable FY27 appropriation. Other operating costs are approximately $154,400 and support property insurance, telecommunications, statewide administrative charges, software and subscriptions, office operations, employee travel, and professional training. Overall, the request is designed to maintain essential administrative services while appropriately realigning resources among DFA programs and keeping non-personnel expenditures relatively stable.

Programmatic Changes: During FY28, ASD will operate under a more focused organizational structure centered on agency administration, human resources, procurement, accounts payable, general ledger and budget support, and other centralized services for DFA. Information technology and SHARE-related functions and associated resources are being realigned to FCD to better integrate enterprise technology operations with statewide financial control and SHARE system responsibilities. ASD will continue strengthening internal administrative processes with an emphasis on timely vendor payments, accurate and timely reconciliations, procurement and contract management, workforce support, and consistent service to DFA programs. The division will continue refining automated invoice management and other business processes to reduce manual activity, improve visibility into pending transactions, and strengthen accountability. Human Resources will continue supporting recruitment, retention, classification, employee relations, training, and workforce planning as DFA competes for specialized professional staff. Procurement and finance staff will receive additional training to maintain current knowledge of state procurement, accounting, contracting, and administrative requirements. ASD will also continue reviewing staffing assignments and funding sources to ensure positions and costs are appropriately aligned with the programs receiving services and to promote efficient use of agency resources.

Base Budget Justification: The FY28 ASD request reflects a relatively modest increase in ongoing operating requirements after accounting for organizational realignments. The most significant change is within personnel services and employee benefits, with approximately $2.31 million requested for FY28 compared with an adjusted FY27 base of approximately $2.19 million after the realignment of information technology and other personnel costs. The increase is primarily attributable to current salary and benefit requirements, fixed-rate costs, and anticipated increases in employee insurance costs rather than a significant expansion of ASD operations. The request incorporates a vacancy-rate assumption to recognize normal personnel turnover and reduce the amount requested to a level consistent with anticipated expenditures. Contractual services are requested at approximately $176,500, a decrease from the comparable FY27 appropriation, reflecting the transfer of technology-related contractual requirements from ASD to FCD and continued management of administrative contracts. Other operating costs are requested at approximately $154,400, representing only a modest increase from FY27. The principal adjustments include additional funding for professional training for finance and procurement personnel, administrative operating requirements, and changes in fixed costs, partially offset by reductions in subscriptions and telecommunications costs. These resources support ASD's ability to provide timely payments, accurate financial processing and reconciliation, compliant procurement and contracting, effective human resources services, and reliable administrative support to DFA programs. The requested funding is intended to maintain service levels and strengthen staff capability rather than materially expand the scope of ASD operations.

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	3,171.8	3,115.1	3,260.2	0.0	2,640.9	0.0	2,640.9
112	Other Transfers	0.0	132.6	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS		**3,171.8**	**3,247.7**	**3,260.2**	**0.0**	**2,640.9**	**0.0**	**2,640.9**
REVENUE		**3,171.8**	**3,247.7**	**3,260.2**	**0.0**	**2,640.9**	**0.0**	**2,640.9**
EXPENSE								
200	Personal services and employee benefits	2,717.8	2,789.3	2,728.3	3,595.4	2,310.0	0.0	2,310.0
300	Contractual services	176.0	159.3	192.8	0.0	176.5	0.0	176.5
400	Other	278.0	270.5	339.1	0.0	154.4	0.0	154.4
EXPENDITURES		**3,171.8**	**3,219.1**	**3,260.2**	**3,595.45**	**2,640.9**	**0.0**	**2,640.9**
EXPENSE		**3,171.8**	**3,219.1**	**3,260.2**	**3,595.45**	**2,640.9**	**0.0**	**2,640.9**
FTE POSITIONS								
810	Permanent	21.00	19.00	21.00	26.00	17.00	0.00	17.00
FTEs		**21.00**	**19.00**	**21.00**	**26.00**	**17.00**	**0.00**	**17.00**
FTE POSITIONS		**21.00**	**19.00**	**21.00**	**26.00**	**17.00**	**0.00**	**17.00**

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
499105	General Fd. Appropriation	3,171.8	3,115.1	3,260.2	0.0	2,640.9	0.0	2,640.9
111	**General Fund Transfers**	**3,171.8**	**3,115.1**	**3,260.2**	**0.0**	**2,640.9**	**0.0**	**2,640.9**
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	132.6	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**132.6**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL REVENUE		**3,171.8**	**3,247.7**	**3,260.2**	**0.0**	**2,640.9**	**0.0**	**2,640.9**
520100	Exempt Perm Positions P/T&F/T	0.0	58.9	78.3	373.0	122.5	0.0	122.5
520200	Term Positions	0.0	0.0	0.0	0.5	0.0	0.0	0.0
520300	Classified Perm Positions F/T	1,999.4	1,918.6	1,815.8	2,233.1	1,423.0	0.0	1,423.0
520500	Temporary Positions F/T & P/T	0.0	0.0	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	0.0	0.3	0.0	0.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	19.0	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	12.6	0.0	12.6
520800	Annl & Comp Paid At Separation	0.0	0.8	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	123.2	183.4	174.6	252.7	224.7	0.0	224.7
521200	Retirement Contributions	374.2	383.1	420.4	519.3	331.0	0.0	331.0
521300	F I C A	143.7	148.2	167.1	160.4	125.6	0.0	125.6
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	9.0	9.0	8.5	0.0	9.1	0.0	9.1
521500	Unemployment Comp Premium	15.7	15.7	3.5	0.0	6.5	0.0	6.5
521600	Employee Liability Ins Premium	12.4	12.4	16.2	0.0	20.3	0.0	20.3
521700	RHC Act Contributions	40.0	39.8	43.7	56.6	34.5	0.0	34.5
200	**Personal services and employee benef**	**2,717.8**	**2,789.3**	**2,728.3**	**3,595.4**	**2,310.0**	**0.0**	**2,310.0**
535200	Professional Services	20.0	0.0	20.0	0.0	0.0	0.0	0.0
535300	Other Services	5.0	32.3	5.0	0.0	5.0	0.0	5.0
535309	Other Services - Interagency	0.0	1.0	0.0	0.0	0.0	0.0	0.0
535400	Audit Services	141.0	112.9	157.8	0.0	171.5	0.0	171.5
535600	IT Services	10.0	13.1	10.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**176.0**	**159.3**	**192.8**	**0.0**	**176.5**	**0.0**	**176.5**
542100	Employee I/S Mileage & Fares	0.6	0.0	0.3	0.0	0.3	0.0	0.3
542200	Employee I/S Meals & Lodging	2.0	0.0	1.8	0.0	1.8	0.0	1.8
542800	State Transp Pool Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0
543400	Maint - Property Insurance	1.5	1.4	58.7	0.0	58.7	0.0	58.7

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
543500	Maint - Supplies	0.0	0.0	0.0	0.0	0.0	0.0	0.0
543710	Other Service - Non-Contractual	0.0	9.4	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	14.0	0.0	14.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	80.8	38.8	81.8	0.0	13.5	0.0	13.5
544000	Supply Inventory IT	74.0	71.3	69.0	0.0	0.0	0.0	0.0
544100	Supplies-Office Supplies	6.6	3.8	7.1	0.0	4.5	0.0	4.5
544900	Supplies-Inventory Exempt	0.0	27.0	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	0.0	0.0	0.0	0.0	0.0	0.0	0.0
545700	ISD Services	18.6	28.7	24.0	0.0	18.5	0.0	18.5
545710	DOIT HCM Assessment Fees	10.2	6.9	7.7	0.0	5.5	0.0	5.5
545900	Printing & Photo Services	1.5	2.3	1.5	0.0	1.5	0.0	1.5
546100	Postage & Mail Services	0.5	0.0	1.0	0.0	2.0	0.0	2.0
546500	Rent Of Equipment	8.4	6.2	8.4	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	27.4	45.3	28.4	0.0	18.2	0.0	18.2
546700	Subscriptions/Dues/License Fee	13.0	0.4	13.0	0.0	6.5	0.0	6.5
546800	Employee Training & Education	9.2	1.7	14.4	0.0	10.4	0.0	10.4
546900	Advertising	1.5	0.2	1.5	0.0	1.5	0.0	1.5
547900	Miscellaneous Expense	0.0	4.8	0.0	0.0	5.0	0.0	5.0
547999	Request to Pay Prior Year	0.0	1.1	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	19.6	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	2.2	0.6	1.5	0.0	1.5	0.0	1.5
549700	Employee O/S Meals & Lodging	6.0	1.0	5.0	0.0	5.0	0.0	5.0
400	**Other**	**278.0**	**270.5**	**339.1**	**0.0**	**154.4**	**0.0**	**154.4**
TOTAL EXPENSE		**3,171.8**	**3,219.1**	**3,260.2**	**3,595.4**	**2,640.9**	**0.0**	**2,640.9**
810	Permanent	21.00	19.00	21.00	26.00	17.00	0.00	17.00
810	**Permanent**	**21.00**	**19.00**	**21.00**	**26.00**	**17.00**	**0.00**	**17.00**
TOTAL FTE POSITIONS		**21.00**	**19.00**	**21.00**	**26.00**	**17.00**	**0.00**	**17.00**

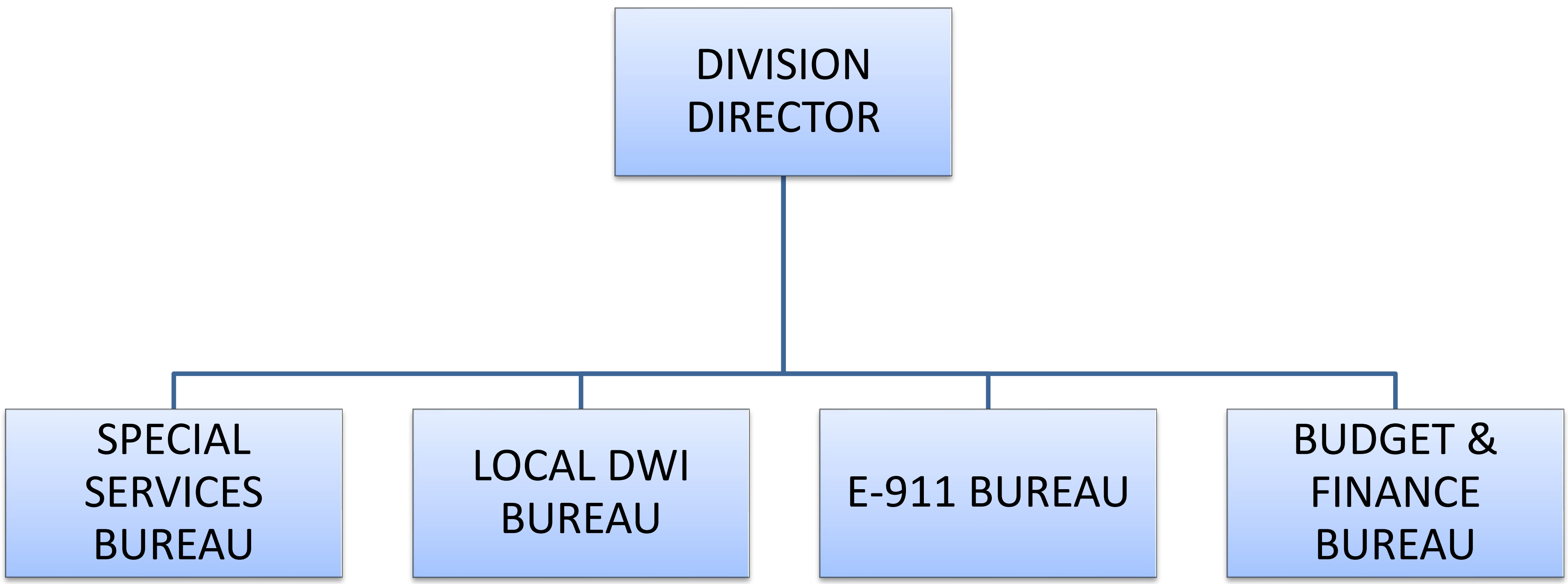
Agency Name: Department of Finance and Administration

Program Name: Local Government Division

Business Unit: 34100

Program Code: P543

FY28 BUDGET
ORGANIZATION CHART
FORM S-2



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Program Description:

The purpose of the local government division program is to strengthen the capacity of New Mexico's counties, municipalities, special districts and tribal governments by promoting sound financial practices, effective administration of public funds and programmatic accountability. The program ensures compliance with statutory and regulatory requirements, facilitates transparent and efficient use of state and federal resources and fosters sustainable local governance aligned with the priorities of New Mexico's residents.

Major Issues and Accomplishments:

The Local Government Division (LGD) operates five bureaus: Budget and Finance (BFB), Legislative Grant Management (LGMB), E-911, Local DWI (LDWI), and the Financial Capacity Development Bureau (FCDB). Collectively these bureaus serve 33 counties, 106 municipalities, more than 300 special districts, tribal governments, and councils of governments. The division advanced substantially on program design, process, and statutory implementation during the fiscal year while operating with roughly one-third of its budgeted positions vacant and with bureau chief turnover in three of five bureaus.

The most significant structural development was the creation of the Financial Capacity Development Bureau, which LGD moved from concept to operation during the fiscal year, including recruitment of its bureau chief. FCDB responds to a persistent pattern in the division's caseload. A significant share of audit findings, late budgets, and reporting delinquencies originate not from unwillingness to comply but from the absence of qualified financial staff at the local level, and the majority of the division's technical assistance engagements trace to turnover at local entities. Where the division's existing functions address compliance after a problem surfaces, FCDB addresses that underlying gap, delivering direct financial capacity building to entities with recurring findings, chronic delinquency, or no internal financial staff, and operating a fellowship and internship pipeline intended to develop a governmental accounting workforce for both the state and its local partners. That pipeline responds to a documented shortage, as New Mexico's pool of qualified independent public accountants has declined 35 percent in twelve years and few accounting graduates consider public sector work a viable career path. Without funded positions to absorb fellows at the end of a placement, however, the division builds that expertise and then loses it to the private sector.

LGMB spent the fiscal year rebuilding its grant administration practices, beginning with an external lifecycle assessment of the bureau's grant processes conducted with a contracted grants management specialist. The bureau developed standard operating procedures and standardized grant agreement templates, established a Notice of Obligation rubric with accompanying training, implemented separation of duties controls distinguishing obligation approval from payment approval, and restructured its portfolio to separate capital outlay administration from special appropriations and other non-capital programs. Alongside that work, LGD completed a division-wide data quality assurance project across its grant management system and coordinated the fiscal year-end reversion cycle using a risk-scoring methodology and direct grantee outreach to identify projects at risk of lapsing. These practices were then applied to the stand-up of the Government Results and Opportunity Fund, for which the division issued an eligible expenditures policy incorporating stakeholder comment from councils of government and economic development districts, established a payment framework distinguishing fiscal agent tranches from direct grantee reimbursement, and built the supporting procedures, templates, reporting exhibits, and grantee training. Administering a new fund on documented process from the outset, rather than retrofitting procedure after the first award cycle, is the practical result of this work. Sustaining it is the current risk, because documented process reduces the operational exposure created by turnover but does not substitute for the staff who execute it, and vacancies concentrated in grant manager classifications directly limit the bureau's monitoring and payment processing capacity.

The division also built and deployed the process for determining each local public body's audit compliance status under the Public Finance Accountability Act and reporting those determinations to the Office of the State Auditor, issuing determinations for more than 125 entities in the first year of implementation. The substantial majority of entities receiving determinations had grants released during the fiscal year, reflecting the division's approach of enforcing compliance standards while preserving local access to state funding for entities actively working toward remediation. This is recurring work absorbed within the existing base, as are Leasehold Community Assistance Act administration and the extension of budget and financial reporting oversight to councils of government, each of which arrived during the period without corresponding capacity.

BFB delivered budgeting, financial reporting, taxation, software conversion, and personal identity safeguarding assistance to local governments statewide through regional trainings coordinated with DFA's Federal Grants Bureau, the Office of the State Auditor, and the Infrastructure Planning and Development Bureau, through quarterly one-on-one sessions with municipalities and counties during interim and final budget periods, and through on-demand user guides and video training. The division's customer satisfaction measure exceeded its target by a wide margin. Caseload growth has nonetheless outpaced staffing, as the special district portfolio has grown from approximately 40 to 50 entities to more than 300 since LGD began budget reporting for this entity type and remains supported by the same two analysts.

In the E-911 program, all public safety answering points completed cutover to the Next Generation 911 system, with call handling equipment upgraded and certified statewide, and deployment of the Emergency Call Tracking System gave the state centralized visibility into call answer performance at each PSAP. Call answer performance exceeded the national standard and the program exceeded its target for site visits and needs assessments while increasing the number of local GIS data providers submitting to the state, though sustained performance on call answer times depends on staffing, position counts, and technology at each individual PSAP, factors the state funds but does not directly control.

LDWI administers approximately $23 million annually in distributions to county DWI programs statewide, funding prevention, screening, treatment, enforcement, and alternative sentencing services, along with the statutory transfer supporting the ignition interlock program. The bureau confirmed permanent leadership during the fiscal year, restoring supervisory continuity after a period of interim management, and used the increase in the program's allowable administrative fee to expand grantee monitoring, financial review, and technical assistance rather than limiting its role to distribution and reporting. LDWI also developed a new FY28 performance measure capturing the percent of funded programs meeting all financial and reporting requirements in their funding agreements, replacing activity reporting with an accountability standard applied uniformly across all funded programs.

Workforce capacity remains the division's central constraint and connects each of the issues described above. The accomplishments of the fiscal year represent design and process work largely completed by a reduced complement, and converting that work into sustained performance against the division's FY28 measures depends on filling and holding the positions that carry it.

Overview of Request:

The FY28 request for P543 totals $54,652,700 across three funding sources. The division's structure separates them cleanly. General Fund supports the Financial Capacity Development Bureau, the Budget and Finance Bureau, the Legislative Grant Management Bureau, and division administration. The E-911 program and the Local DWI Grant Program operate entirely on special revenue and receive no General Fund support. The total request is an increase of $1,273,800, or 2.4 percent, over the FY27 operating budget.

General Fund. The request totals $4,756,800 and supports the three General Fund bureaus and division administration. This is the only portion of the request that draws on General Fund appropriation, and the entire base increase described in the base budget increase justification falls here.

Personal services and employee benefits are requested at $3,857,100 for the existing complement of 43.6 FTE, net of a five percent vacancy savings adjustment of $309,000. This amount is essentially flat to the FY27 appropriation and reflects no change in the funded base complement. An additional $596,700 is requested for six new FTE, bringing total General Fund personal services to $4,453,800 and total division FTE to 49.6.

Contractual services are requested at $174,300, an increase of $125,500. The request retains the agency shared audit rate and adds three items: a process audit of the Budget and Finance Bureau, process development for the Financial Capacity Development Bureau, and division professional development. The request also reflects the retirement of the separate LGBMS maintenance and hosting contract, the property tax calculation services contract, and a standalone database contract, with those functions consolidated into integrated system modules.

Other costs are requested at $128,700, an increase of $26,200, driven primarily by in-state travel to support field-based technical assistance and a modest increase in out-of-state travel for professional development. Fixed costs for information technology services, human resource management system fees, and telecommunications are carried at rates set by the Administrative Services Division.

Enhanced 911 Fund. The request totals $25,488,200 and is funded entirely from Enhanced 911 Fund revenue, with no General Fund appropriation supporting any component of the E-911 program. The fund carries the program's full cost, including $714,700 in personal services for all E-911 Bureau staff, $8,800 in contractual services covering the program's share of the agency audit rate and professional development, $24,539,700 in other costs supporting public safety answering point operations, equipment replacement, and network sustainment, and $225,000 transferred to the University of New Mexico Earth Data Analysis Center for statewide GIS services supporting 911 addressing and call routing. The request is essentially flat to FY27.

Local DWI Grant Fund. The request totals $24,407,700 and is funded entirely from Local DWI Grant Fund revenue, with no General Fund appropriation supporting any component of the program. The fund carries the program's full cost, including $722,000 in personal services for all Local DWI Bureau staff, $308,800 in contractual services covering the program's data system and its share of the agency audit rate and professional development, $23,076,900 in other costs of which $23,000,000 is distributed to county DWI programs, and $300,000 transferred to the Department of Transportation ignition interlock fund as required by statute. This is an increase of $898,300 over FY27, reflecting distribution of available fund revenue to local programs. Administrative costs are supported by the program's allowable administrative fee within the fund.

Requested funding levels tie directly to the division's performance measures. General Fund personal services and travel drive the audit finding resolution, technical assistance, and customer satisfaction measures. Enhanced 911 Fund revenue drives the call answer time, GIS data quality, site visit, and capital project completion measures. Local DWI Grant Fund revenue drives the new program compliance measure.

Programmatic Changes:

LGD is modernizing its systems in FY28 by consolidating grant administration, audit compliance, and local government financial reporting into integrated platforms, replacing the long standing reliance on spreadsheets, shared folders, and email.

Grant Administration (PARS). The division is completing full transition of all legislative appropriation and grant management activities into PARS as the single source of truth for project setup, obligations, payments, and reversion tracking. FY28 marks the shift from deployment to enforced use, requiring all grant actions to occur within the system.
Key changes include:
• System based data integrity controls, including a division-wide correction cycle, recurring quality reviews, and validated grantee and signature authority information.
• Enforced separation of duties so the same user cannot approve both obligations and payments.
• A standardized process for escalating system defects to the vendor, improving resolution time and capturing recurring issues.

With full implementation, LGD gains reliable, searchable data necessary for accurate reversion forecasting, timely response to document inquiries, and meeting the FY28 metric for processing error free payment requests within fifteen days.

Audit Module Deployment. LGD is launching a dedicated audit compliance module to store each local public body's audit history—status, findings, remediation steps, and determinations—in one system. This eliminates manual reconstruction of audit timelines and ensures continuity despite staff turnover. The module supports:
• Identification of repeat findings across fiscal years
• Remediation verification before releasing grant funds
• Determination reporting to the State Auditor based on underlying records
• Tracking the FY28 measure on technical assistance entities that resolve findings or improve audit opinions within 12 months, made possible through longitudinal audit records

Local Government Financial Reporting (LGBMS). In FY28, LGBMS maintenance and data hosting move to an integrated module, retiring separate maintenance and property tax calculation contracts. Development continues on property tax and debt reporting features.

Audit Compliance and Funding Eligibility. LGD now determines audit compliance status under the Public Finance Accountability Act and reports to the State Auditor. In FY28, the division will fully align compliance review with grant eligibility, ensuring remediation before releasing funds and clearly communicating requirements for clearing Special Conditions status.

Government Results and Opportunity (GRO). Fund LGD will administer GRO appropriations within the statutory two year cycle and HB 158 requirements. Responsibilities include applying eligible expenditure policies, overseeing annual accountability and evaluation requirements, assisting grantees with evaluations, and administering GRO awards through PARS using the same obligation and payment controls as other grant programs.

Budget Oversight for Councils of Government. Councils of government receiving more than $50,000 in state funds must follow local public body budget and reporting rules. LGD is onboarding these entities into LGBMS through phased account setup, interim and final budget review, approval, and quarterly reporting—expanding state visibility into organizations that often serve as fiscal agents.

Financial Capacity Development Bureau (FCDB). FCDB becomes fully operational in FY28, providing financial capacity building for entities with chronic audit issues, reporting delays, or minimal financial staffing. It also manages a fellowship and internship pipeline to help build the statewide governmental accounting workforce.

Legislative Grant Management Bureau (LGMB). Restructuring LGMB has reorganized by separating capital and non capital portfolios, allowing bureau leadership to better match supervision and compliance work to the distinct requirements of each program type.

E 911 Program. With NG911 implementation complete, program efforts shift in FY28 to sustainment: system maintenance, equipment replacement cycles, GIS data quality improvement, and assessing needs for new eligible technologies such as computer aided dispatch systems.

Base Budget Justification: LGD requests a General Fund base increase of $748,400 for FY28. The funding source for each component is the General Fund.

Financial Capacity Fellow, 4.0 FTE, $335,700. Financial Capacity Development Bureau. This request establishes four Financial Capacity Fellow positions to create professional placements for graduates of FCDB's fellowship and internship pipeline, allowing the bureau to convert successful fellows into working staff rather than losing trained talent when a placement ends. Governmental accounting faces a documented workforce shortage. New Mexico's pool of qualified independent public accountants has declined 35 percent in twelve years, and most accounting graduates do not consider public sector work a viable career path. FCDB's fellowship program builds that early exposure, but without funded conversion positions, trained fellows have nowhere to land at LGD and are lost to the private sector. This request supports DFA Strategic Plan Goal 5, Objective 5.4 on recruitment pipelines through internships, and Objective 5.1 on tiered talent development for retention. It functions as the retention half of that pipeline and directly supports the FY28 measure on entities in the technical assistance caseload that resolve an audit finding or improve their audit opinion within twelve months.

Special District Budget Analyst Lead, 1.0 FTE, $118,900. Budget and Finance Bureau. This request establishes a lead analyst position to support LGD's two existing special district analysts, whose caseload has grown from approximately 40 to 50 special districts to more than 300 since the division began budget reporting for this entity type. Special districts carry reporting and compliance requirements distinct from municipalities and counties. The current team cannot deliver the level of hands-on technical assistance this growth requires without senior capacity to lead complex cases, mentor analysts, and manage the expanded portfolio. This position directly supports the technical assistance and audit compliance measures.

Special Projects Supervisor, 1.0 FTE, $142,100. Legislative Grant Management Bureau. This request establishes a supervisory position over non-capital grant staff within LGMB. Special appropriations and non-capital grant programs carry administrative and compliance requirements different from capital outlay projects. The current supervisory structure does not separate the two, leaving non-capital staff without oversight suited to their program type. This position creates a dedicated supervisory line so that capital and non-capital work are managed under leadership aligned to each program's requirements, supporting the measures on error-free payment request processing and timely issuance of grant agreements.

Contractual services increase, $125,500. This request funds a process audit of the Budget and Finance Bureau to document and standardize budget review workflows, process development for the newly operational Financial Capacity Development Bureau, and division-wide professional development. Each bureau has experienced significant staff and leadership turnover, and documented, standardized processes reduce the operational risk that turnover creates and shorten time to proficiency for new staff.

Other costs increase, $26,200. The Budget and Finance, Financial Capacity Development, and Legislative Grant Management Bureaus request increased travel funding to support in-person site visits to municipalities, counties, and special districts statewide, with a modest increase in out-of-state travel for professional development. Each bureau has experienced significant turnover over the past year, and local government partners have experienced high turnover as well, disrupting the working relationships and institutional knowledge that partners rely on for timely compliance support. Remote communication cannot substitute for in-person engagement when rebuilding continuity, particularly in rural and frontier communities where local turnover compounds the effect of turnover at DFA. Increased in-state travel allows staff to reestablish direct relationships with local officials, identify and resolve compliance issues before they escalate, and reduce the reporting delinquencies and oversight failures that follow when relationships and institutional knowledge are lost.

S-8 Financial Summary

(Dollars in Thousands)

BU	PCode	Department
34100	P543	000000

		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	4,297.1	4,267.1	4,333.5	0.0	4,757.0	335.0	5,092.0
112	Other Transfers	0.0	231.5	0.0	0.0	0.0	0.0	0.0
120	Federal Revenues	11,242.4	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	36,189.2	48,344.1	49,045.4	0.0	49,896.2	0.0	49,896.2
REVENUE, TRANSFERS		**51,728.7**	**52,842.7**	**53,378.9**	**0.0**	**54,653.2**	**335.0**	**54,988.2**
REVENUE		**51,728.7**	**52,842.7**	**53,378.9**	**0.0**	**54,653.2**	**335.0**	**54,988.2**
EXPENSE								
200	Personal services and employee benefits	5,897.9	5,391.0	5,671.2	6,555.6	5,891.0	335.0	6,226.0
300	Contractual services	63.4	263.9	356.4	0.0	491.9	0.0	491.9
400	Other	45,242.4	44,413.8	46,826.3	0.0	47,745.3	0.0	47,745.3
EXPENDITURES		**51,203.7**	**50,068.6**	**52,853.9**	**6,555.65**	**54,128.2**	**335.0**	**54,463.2**
500	Other financing uses	525.0	449.9	525.0	0.0	525.0	0.0	525.0
OTHER FINANCING USES		**525.0**	**449.9**	**525.0**	**0**	**525.0**	**0.0**	**525.0**
EXPENSE		**51,728.7**	**50,518.5**	**53,378.9**	**6,555.65**	**54,653.2**	**335.0**	**54,988.2**
FTE POSITIONS								
810	Permanent	34.12	31.94	43.00	50.94	47.00	4.00	51.00
820	Term	18.88	0.00	0.00	0.00	0.00	0.00	0.00
FTEs		**53.00**	**31.94**	**43.00**	**50.94**	**47.00**	**4.00**	**51.00**
FTE POSITIONS		**53.00**	**31.94**	**43.00**	**50.94**	**47.00**	**4.00**	**51.00**

BU	PCode	Department
34100	P543	000000

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	4,297.1	4,267.1	4,333.5	0.0	4,757.0	335.0	5,092.0
111	**General Fund Transfers**	**4,297.1**	**4,267.1**	**4,333.5**	**0.0**	**4,757.0**	**335.0**	**5,092.0**
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	231.5	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**231.5**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
451903	Federal Direct - Operating	11,242.4	0.0	0.0	0.0	0.0	0.0	0.0
120	**Federal Revenues**	**11,242.4**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
406101	Alcoholic Beverages	23,000.0	21,098.5	23,509.4	0.0	24,407.7	0.0	24,407.7
408401	911 Emergency Surcharge Tax	13,189.2	25,564.8	25,536.0	0.0	25,488.5	0.0	25,488.5
418302	Civil Action Filing Fees	0.0	552.8	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments	0.0	446.7	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	0.0	681.2	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**36,189.2**	**48,344.1**	**49,045.4**	**0.0**	**49,896.2**	**0.0**	**49,896.2**
TOTAL REVENUE		**51,728.7**	**52,842.7**	**53,378.9**	**0.0**	**54,653.2**	**335.0**	**54,988.2**
520100	Exempt Perm Positions P/T&F/T	151.4	194.8	59.0	589.9	163.8	0.0	163.8
520200	Term Positions	1,443.6	1,204.5	1,350.2	7.1	1,403.0	0.0	1,403.0
520300	Classified Perm Positions F/T	2,590.4	2,205.6	2,434.9	4,056.8	2,552.4	232.6	2,785.0
520700	Overtime & Other Premium Pay	0.0	29.6	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	16.8	0.0	16.8
520800	Annl & Comp Paid At Separation	0.0	70.8	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	382.2	577.2	588.5	643.3	515.0	34.1	549.1
521200	Retirement Contributions	824.8	681.7	782.7	873.3	774.3	45.1	819.4
521300	F I C A	327.6	272.7	312.9	286.3	303.7	17.9	321.6
521400	Workers' Comp Assessment Fee	0.4	0.4	0.3	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	22.1	20.0	18.4	0.0	19.5	0.0	19.5
521500	Unemployment Comp Premium	38.9	35.1	7.5	0.0	18.6	0.0	18.6
521600	Employee Liability Ins Premium	30.7	27.8	34.5	0.0	43.5	0.0	43.5
521700	RHC Act Contributions	85.8	70.9	82.3	98.9	80.0	5.3	85.3
200	**Personal services and employee benef**	**5,897.9**	**5,391.0**	**5,671.2**	**6,555.6**	**5,891.0**	**335.0**	**6,226.0**
535200	Professional Services	5.0	223.7	300.0	0.0	360.0	0.0	360.0
535300	Other Services	6.0	1.0	6.0	0.0	120.0	0.0	120.0
535400	Audit Services	13.9	8.3	11.9	0.0	11.9	0.0	11.9
535600	IT Services	38.5	30.9	38.5	0.0	0.0	0.0	0.0

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
300	**Contractual services**	**63.4**	**263.9**	**356.4**	**0.0**	**491.9**	**0.0**	**491.9**
542100	Employee I/S Mileage & Fares	2.5	3.2	1.7	0.0	7.5	0.0	7.5
542200	Employee I/S Meals & Lodging	12.5	12.5	35.9	0.0	51.0	0.0	51.0
542300	Brd & Comm Mbr Meals & Lodging	0.0	0.1	0.0	0.0	0.0	0.0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.3	0.0	0.0	0.0	0.0	0.0
542500	Transp - Fuel & Oil	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	3.9	3.4	12.2	0.0	16.5	0.0	16.5
543830	IT HW/SW Agreements	0.0	8.7	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	0.2	0.1	1.0	0.0	1.0	0.0	1.0
544100	Supplies-Office Supplies	6.1	2.2	27.5	0.0	17.0	0.0	17.0
544900	Supplies-Inventory Exempt	0.0	4.4	0.0	0.0	0.0	0.0	0.0
545700	ISD Services	43.4	26.4	49.2	0.0	53.0	0.0	53.0
545710	DOIT HCM Assessment Fees	23.8	15.4	15.8	0.0	15.7	0.0	15.7
545900	Printing & Photo Services	0.6	2.9	0.8	0.0	1.1	0.0	1.1
546100	Postage & Mail Services	1.3	0.0	1.5	0.0	0.1	0.0	0.1
546500	Rent Of Equipment	1.6	10.5	2.6	0.0	2.4	0.0	2.4
546610	DOIT Telecommunications	63.9	38.6	58.0	0.0	52.3	0.0	52.3
546700	Subscriptions/Dues/License Fee	1.9	16.6	1.9	0.0	19.0	0.0	19.0
546800	Employee Training & Education	1.9	9.7	32.0	0.0	27.0	0.0	27.0
546900	Advertising	0.0	0.9	0.0	0.0	0.0	0.0	0.0
547000	Legal Settlements	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	41,705.8	36,924.2	38,625.0	0.0	39,500.0	0.0	39,500.0
547900	Miscellaneous Expense	3,365.0	7,214.8	7,961.2	0.0	7,961.2	0.0	7,961.2
547999	Request to Pay Prior Year	0.0	111.0	0.0	0.0	0.0	0.0	0.0
548900	Buildings & Structures	0.0	1.5	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	4.0	2.4	0.0	0.0	5.0	0.0	5.0
549700	Employee O/S Meals & Lodging	4.0	3.9	0.0	0.0	5.5	0.0	5.5
549800	Brd & Comm O/S Mileage & Fares	0.0	0.0	0.0	0.0	10.0	0.0	10.0
400	**Other**	**45,242.4**	**44,413.8**	**46,826.3**	**0.0**	**47,745.3**	**0.0**	**47,745.3**
555100	Other Financing Uses	300.0	300.0	300.0	0.0	300.0	0.0	300.0
555200	O/F Uses - Higher Ed Institut	225.0	149.9	225.0	0.0	225.0	0.0	225.0
500	**Other financing uses**	**525.0**	**449.9**	**525.0**	**0.0**	**525.0**	**0.0**	**525.0**
TOTAL EXPENSE		**51,728.7**	**50,518.5**	**53,378.9**	**6,555.6**	**54,653.2**	**335.0**	**54,988.2**
810	Permanent	34.12	31.94	43.00	50.94	47.00	4.00	51.00

(Dollars in Thousands)

810	**Permanent**	**34.12**	**31.94**	**43.00**	**50.94**	**47.00**	**4.00**	**51.00**
820	Term	18.88	0.00	0.00	0.00	0.00	0.00	0.00
820	**Term**	**18.88**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL FTE POSITIONS		**53.00**	**31.94**	**43.00**	**50.94**	**47.00**	**4.00**	**51.00**

EB-1 Expansion Justifications

(Dollars in Thousands)

Financial Capacity Fellow **Rank:** 1

New Initiative	2027-28 GF Sources	2027-28 OSF Sources	2027-28 ISF/ IAT Sources	2027-28 FF Sources	2027-28 Total Request	2027-28 Exec Recommendation
General Fund Transfers	335.0	0.0	0.0	0.0	335.0	0.0
REVENUE, TRANSFERS	**335.0**	**0.0**	**0.0**	**0.0**	**335.0**	**0.0**
Personal services and employee b	335.0	0.0	0.0	0.0	335.0	0.0
EXPENDITURES	**335.0**	**0.0**	**0.0**	**0.0**	**335.0**	**0.0**
Permanent	0	0	0	0	4	
FTEs	**0**	**0**	**0**	**0**	**4**	**0**

Brief Description:

Financial Capacity Fellow (4 FTE, New) — Financial Capacity Development Bureau (FCDB), Local Government Division: This request establishes four new Financial Capacity Fellow positions to create professional placements at LGD for graduates of FCDB's fellowship/ internship pipeline, allowing the bureau to convert successful fellows into working FCDB staff rather than losing trained talent once a placement ends. Governmental accounting faces a documented talent shortage — New Mexico's pool of qualified independent public accountants has dropped 35% in twelve years, and most accounting graduates never see public-sector work as a viable option — and while FCDB's fellowship program builds that early exposure, without funded conversion positions trained fellows have nowhere to land at LGD and are lost to the private sector; this request directly supports DFA Strategic Plan Goal 5, Objective 5.4 (recruitment pipelines through internships) and Objective 5.1 (tiered talent development for retention), functioning as the retention and conversion half of that pipeline.

Legislative Change: ___

Session Law Citation:

Legal Settlement: ___

Case Number or Citation:

BU	PCode	Department
34100	P543	000000

EB-2 Expansion Fiscal Summary

(Dollars in Thousands)

Financial Capacity Fellow **Rank:** 1

		2027-28 GF Sources	2027-28 OSF Sources	2027-28 ISF/ IAT Sources	2027-28 FF Sources	2027-28 Total Request	2027-28 Exec Recommendation
111	General Fund Transfers	335.0	0.0	0.0	0.0	335.0	0.0
REVENUE, TRANSFERS		**335.0**	**0.0**	**0.0**	**0.0**	**335.0**	**0.0**
200	Personal services and employee benefits	335.0	0.0	0.0	0.0	335.0	0.0
EXPENDITURES		**335.0**	**0.0**	**0.0**	**0.0**	**335.0**	**0.0**
810	Permanent	0	0	0	0	4	0.0
FTEs		**0**	**0**	**0**	**0**	**4**	**0**

BU	PCode	Department
34100	P543	000000

EB-3 Expansion Line Item Detail

(Dollars in Thousands)

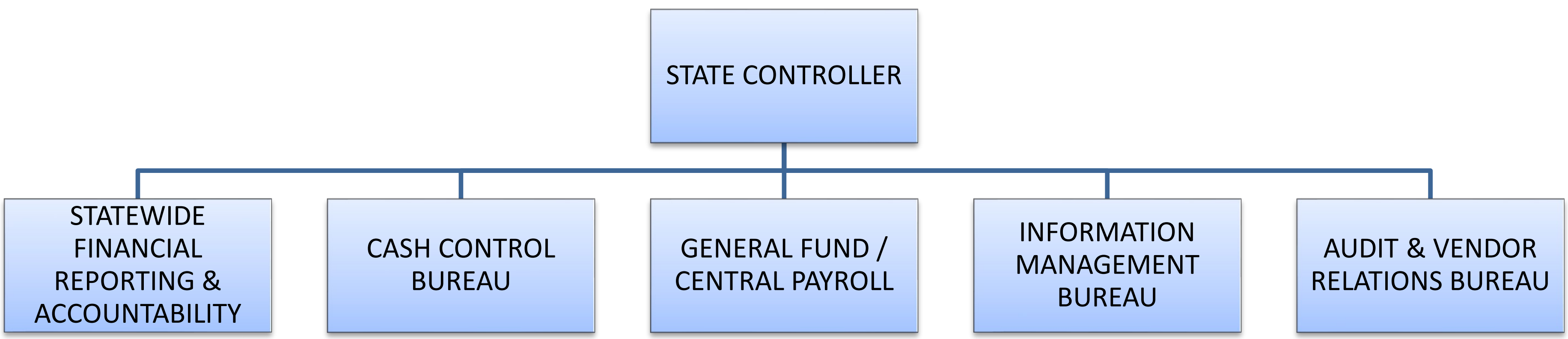
Financial Capacity Fellow **Rank:** 1

		2027-28 GF Sources	2027-28 OSF Sources	2027-28 ISF/IAT Sources	2027-28 FF Sources	2027-28 Total Request	2027-28 Exec Recommendation
520300	Classified Perm Positions F/T	232.6	0.0	0.0	0.0	232.6	0.0
521100	Group Insurance Premium	34.1	0.0	0.0	0.0	34.1	0.0
521200	Retirement Contributions	45.1	0.0	0.0	0.0	45.1	0.0
521300	F I C A	17.9	0.0	0.0	0.0	17.9	0.0
521700	RHC Act Contributions	5.3	0.0	0.0	0.0	5.3	0.0
200	**Personal services and employee benefits**	**335.0**	**0.0**	**0.0**	**0.0**	**335.0**	**0.0**
Total for Financial Capacity Fellow		**335.0**	**0.0**	**0.0**	**0.0**	**335.0**	**0.0**

Agency Name: Department of Finance and Administration
Program Name: Fiscal Management and Oversight

Business Unit: 34100
Program Code: P544

FY28 BUDGET
ORGANIZATION CHART
FORM S-2



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P-1 Program Overview

BU	PCode
34100	P544

Program Description:

The purpose of the financial control program is to ensure fiscal integrity, transparency and accountability across all state agencies by maintaining a unified and reliable system of financial controls, developing and enforcing model accounting practices, operating statewide accounting and payroll systems and safeguarding public funds through rigorous oversight, standardized reporting and internal control frameworks. The program supports the responsible stewardship of public resources, upholds compliance with state and federal laws and delivers accurate, timely financial information to promote confidence in New Mexico's public finances.

Major Issues and Accomplishments:

During FY27, the Financial Control Program continued to strengthen statewide financial management, accountability, and internal controls while supporting the State’s enterprise financial and human capital management system, SHARE. Major accomplishments included completion of the FY25 Annual Comprehensive Financial Report with an unmodified audit opinion and no audit findings; continued improvement of statewide accounting, payroll, vendor, payment card, and financial reporting processes; and implementation of enhanced controls within SHARE to strengthen segregation of duties, approval workflows, and system security. FCD continued modernization of the SHARE environment following the transition to Oracle Cloud Infrastructure and advanced upgrades to the State’s PeopleSoft Financial, Human Capital Management, and Enterprise Learning Management applications. The program also strengthened oversight of system access, workflow approvals, security patching, and statewide help desk services while maintaining critical financial and payroll operations for state agencies. The program expanded its statewide oversight and technical assistance role through financial reviews, reconciliation support, federal grant compliance assistance, and direct support to agencies experiencing financial or internal control challenges. Federal grants coordination functions were consolidated within FCD to improve statewide grant management, compliance, and technical assistance. FCD also continued implementation of statewide accounting policies through the Model Accounting Practices, strengthened vendor and tax reporting controls, and supported compliance with new GASB standards and federal requirements. Major challenges continue to include the complexity and age of the State’s enterprise PeopleSoft applications, increasing cybersecurity and system maintenance requirements, competition for specialized accounting and information technology personnel, reliance on contracted technical expertise, and the growing complexity of state and federal financial compliance requirements.

Overview of Request:

The FY28 Financial Control Program request is designed to maintain core statewide financial operations while investing in the personnel, technology, security, and specialized services necessary to support the State’s enterprise financial systems and financial control responsibilities. Personnel funding reflects the staffing necessary to operate FCD and SHARE, including accounting and financial reporting, payroll, vendor services, financial management, federal grants support, information technology, system administration, and SHARE help desk functions. The SHARE request also proposes three permanent positions to strengthen internal functional expertise and reduce reliance on contracted resources for ongoing operational support. Contractual services are primarily driven by specialized services that cannot reasonably be performed entirely with existing state resources. These include statewide financial and compliance audits, ACFR and Statewide Cost Allocation Plan support, cybersecurity and payment-card compliance services, specialized IT support, and SHARE application development and upgrade services. The SHARE contractual request reflects a partial transition from contractor resources to permanent staff while retaining specialized contractor capacity and funding annual PeopleSoft upgrades. Other costs are driven primarily by statewide technology requirements. Significant SHARE costs include approximately $1.2 million for annual software licensing and approximately $800,000 for database and cloud infrastructure. The request also supports statewide check and tax-document production, telecommunications, technology equipment, employee training, and other operating requirements. Funding priorities are tied directly to maintaining reliable statewide accounting and payroll operations, protecting state financial data, improving system availability and user support, strengthening statewide financial controls, meeting audit and federal compliance requirements, and developing sustainable internal expertise.

Programmatic Changes: During FY28, FCD will continue integrating financial policy, statewide accounting oversight, federal grants support, and SHARE operations into a more coordinated financial management structure. This approach recognizes that statewide accounting policy and the enterprise systems through which those policies are implemented must operate together to provide effective financial controls. A major priority will be continued modernization and stabilization of SHARE. FCD anticipates annual PeopleSoft upgrades and continued improvements to Financials, Human Capital Management, Enterprise Learning Management, security, workflow, and user support. System performance and security will remain priorities, including timely security patching, access management, segregation of duties, and improved help desk response times. The FY28 request also begins shifting selected SHARE functions from long-term contractual support toward permanent state expertise. Three positions are proposed to strengthen Human Capital Management support, financial and grants/project-costing functionality, procurement support, operational training, and statewide user assistance. This transition is intended to build institutional knowledge within DFA, improve accountability, and reduce dependence on contractors for functions that have become ongoing operational responsibilities. FCD will also continue integrating federal grants coordination into its operations, expanding statewide technical assistance and promoting consistent grant accounting, reporting, reconciliation, and compliance practices. Additional emphasis will be placed on preventative controls, data-driven financial monitoring, agency reconciliations, training, and early identification of financial or compliance issues rather than relying primarily on corrective action after problems occur.

Base Budget Justification: The most significant FY28 increases are concentrated in SHARE personnel and enterprise technology costs rather than routine administrative operations. The SHARE personnel request increases primarily to support the transition of ongoing functional responsibilities from contractual resources to permanent state employees. Three positions are proposed for Human Capital Management, financial/grants/project-costing and procurement functionality, and operational support and training. This restructuring is intended to retain institutional knowledge within DFA, improve continuity and accountability, provide more responsive support to state agencies, and reduce long-term dependence on contractors for functions that are now permanent operational needs. The request also includes approximately $500,000 for annual SHARE/PeopleSoft upgrades. Regular upgrades are necessary to maintain vendor support, system security, regulatory compatibility, and reliable operation of the State’s enterprise financial and human capital systems. Delaying upgrades increases cybersecurity, operational, and implementation risk and can result in larger and more costly upgrade projects in later years. A significant increase in the 400 category is associated with approximately $1.2 million in annual SHARE software licensing costs being budgeted within DFA. This aligns financial responsibility for the enterprise system with the agency responsible for its operation and oversight. Approximately $800,000 is also requested for database and cloud infrastructure necessary to operate SHARE. FCD contractual adjustments support required statewide financial audits, cybersecurity and payment-card compliance activities, financial reporting, and specialized IT services. Other FCD operating costs remain relatively stable. Collectively, the requested increases are intended to improve system reliability and security, strengthen statewide financial controls, shorten response times for agency support, maintain compliance with accounting and federal requirements, reduce operational risk, and build sustainable internal capacity for the State’s enterprise financial management functions.

BU	PCode	Department
34100	P544	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	8,637.6	8,312.2	9,945.1	0.0	11,951.8	0.0	11,951.8
112 Other Transfers	5,256.3	5,898.3	5,385.8	0.0	7,027.0	0.0	7,027.0
130 Other Revenues	0.0	157.2	0.0	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS	**13,893.9**	**14,367.7**	**15,330.9**	**0.0**	**18,978.8**	**0.0**	**18,978.8**
REVENUE	**13,893.9**	**14,367.7**	**15,330.9**	**0.0**	**18,978.8**	**0.0**	**18,978.8**
EXPENSE							
200 Personal services and employee benefits	8,738.4	9,018.0	9,831.1	9,991.0	12,200.8	0.0	12,200.8
300 Contractual services	3,926.2	3,469.2	4,259.1	0.0	4,172.8	0.0	4,172.8
400 Other	1,229.3	828.5	1,240.7	0.0	2,605.2	0.0	2,605.2
EXPENDITURES	**13,893.9**	**13,315.7**	**15,330.9**	**9,990.99**	**18,978.8**	**0.0**	**18,978.8**
EXPENSE	**13,893.9**	**13,315.7**	**15,330.9**	**9,990.99**	**18,978.8**	**0.0**	**18,978.8**
FTE POSITIONS							
810 Permanent	54.00	61.00	70.00	68.00	81.00	0.00	81.00
FTEs	**54.00**	**61.00**	**70.00**	**68.00**	**81.00**	**0.00**	**81.00**
FTE POSITIONS	**54.00**	**61.00**	**70.00**	**68.00**	**81.00**	**0.00**	**81.00**

BU	PCode	Department
34100	P544	000000

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	8,637.6	8,312.2	9,945.1	0.0	11,951.8	0.0	11,951.8
111	**General Fund Transfers**	**8,637.6**	**8,312.2**	**9,945.1**	**0.0**	**11,951.8**	**0.0**	**11,951.8**
499905	Other Financing Sources	5,256.3	5,256.3	5,385.8	0.0	7,027.0	0.0	7,027.0
499906	OFS - INTRA-Agency	0.0	642.0	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**5,256.3**	**5,898.3**	**5,385.8**	**0.0**	**7,027.0**	**0.0**	**7,027.0**
405601	Gross Receipts Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments	0.0	157.2	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**0.0**	**157.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL REVENUE		**13,893.9**	**14,367.7**	**15,330.9**	**0.0**	**18,978.8**	**0.0**	**18,978.8**
520000	Payroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0
520100	Exempt Perm Positions P/T&F/T	145.1	146.3	227.0	257.0	247.1	0.0	247.1
520200	Term Positions	0.0	15.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	6,152.3	6,024.6	6,654.4	6,803.9	8,507.3	0.0	8,507.3
520500	Temporary Positions F/T & P/T	0.0	2.5	0.0	0.3	0.0	0.0	0.0
520600	Paid Unused Sick Leave	0.0	4.7	0.0	0.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	63.8	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	72.6	0.0	72.6
520800	Annl & Comp Paid At Separation	0.0	36.8	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	479.9	810.5	860.5	1,014.6	945.3	0.0	945.3
521200	Retirement Contributions	1,228.5	1,202.5	1,293.4	1,340.9	1,540.8	0.0	1,540.8
521300	F I C A	507.6	463.8	534.7	432.1	593.3	0.0	593.3
521400	Workers' Comp Assessment Fee	0.1	0.6	0.1	0.0	0.6	0.0	0.6
521410	GSD Work Comp Insur Premium	29.2	29.2	29.2	0.0	29.3	0.0	29.3
521500	Unemployment Comp Premium	51.6	51.5	20.1	0.0	36.4	0.0	36.4
521600	Employee Liability Ins Premium	40.8	40.8	51.9	0.0	60.4	0.0	60.4
521700	RHC Act Contributions	103.3	125.0	159.8	142.2	167.7	0.0	167.7
523200	COVID Related Time Worked	0.0	0.5	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee benef**	**8,738.4**	**9,018.0**	**9,831.1**	**9,991.0**	**12,200.8**	**0.0**	**12,200.8**
530000	Contracts	0.0	0.0	0.0	0.0	0.0	0.0	0.0
535200	Professional Services	40.0	176.0	40.0	0.0	42.0	0.0	42.0
535300	Other Services	180.7	14.4	180.7	0.0	180.7	0.0	180.7
535400	Audit Services	658.0	680.6	990.9	0.0	1,232.3	0.0	1,232.3
535500	Attorney Services	0.0	7.2	0.0	0.0	0.0	0.0	0.0

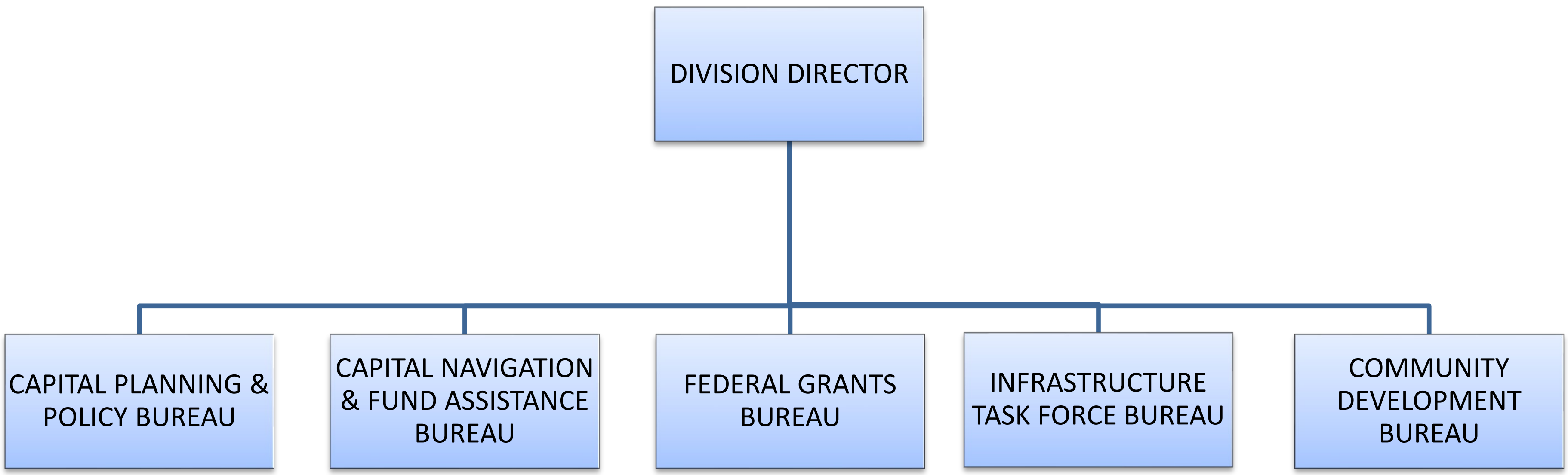
(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
535600	IT Services	3,047.5	2,342.6	3,047.5	0.0	2,717.8	0.0	2,717.8
535800	Capital -Professional Contract	0.0	248.3	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**3,926.2**	**3,469.2**	**4,259.1**	**0.0**	**4,172.8**	**0.0**	**4,172.8**
540000	Other Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542100	Employee I/S Mileage & Fares	1.0	0.1	1.0	0.0	1.0	0.0	1.0
542200	Employee I/S Meals & Lodging	1.0	0.0	1.0	0.0	1.0	0.0	1.0
543300	Maint - Buildings & Structures	0.0	1.8	0.0	0.0	0.0	0.0	0.0
543400	Maint - Property Insurance	0.3	0.0	0.3	0.0	0.3	0.0	0.3
543710	Other Service - Non-Contractual	0.0	3.6	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	0.0	0.0	0.0	0.0	14.0	0.0	14.0
543830	IT HW/SW Agreements	0.0	454.3	0.0	0.0	1,269.4	0.0	1,269.4
544000	Supply Inventory IT	0.0	59.4	0.0	0.0	74.0	0.0	74.0
544100	Supplies-Office Supplies	20.0	7.9	20.0	0.0	22.6	0.0	22.6
544900	Supplies-Inventory Exempt	0.0	28.3	0.0	0.0	0.0	0.0	0.0
545700	ISD Services	47.8	47.9	62.3	0.0	93.8	0.0	93.8
545710	DOIT HCM Assessment Fees	26.1	22.6	20.0	0.0	27.7	0.0	27.7
545900	Printing & Photo Services	40.0	33.1	40.0	0.0	40.0	0.0	40.0
546100	Postage & Mail Services	40.0	20.0	40.0	0.0	40.0	0.0	40.0
546500	Rent Of Equipment	80.0	55.6	80.0	0.0	88.4	0.0	88.4
546610	DOIT Telecommunications	70.6	81.1	73.6	0.0	92.5	0.0	92.5
546700	Subscriptions/Dues/License Fee	10.0	4.0	10.0	0.0	13.0	0.0	13.0
546709	Subscription & Due Interagency	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546800	Employee Training & Education	10.0	4.4	10.0	0.0	26.5	0.0	26.5
546900	Advertising	1.0	0.2	1.0	0.0	1.0	0.0	1.0
547900	Miscellaneous Expense	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	4.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	881.5	0.0	881.5	0.0	800.0	0.0	800.0
400	**Other**	**1,229.3**	**828.5**	**1,240.7**	**0.0**	**2,605.2**	**0.0**	**2,605.2**
TOTAL EXPENSE		**13,893.9**	**13,315.7**	**15,330.9**	**9,991.0**	**18,978.8**	**0.0**	**18,978.8**
810	Permanent	54.00	61.00	70.00	68.00	81.00	0.00	81.00
810	**Permanent**	**54.00**	**61.00**	**70.00**	**68.00**	**81.00**	**0.00**	**81.00**
TOTAL FTE POSITIONS		**54.00**	**61.00**	**70.00**	**68.00**	**81.00**	**0.00**	**81.00**

Agency Name: Department of Finance and Administration
Program Name: Infrastructure, Planning, and Development

Business Unit: 34100
Program Code: P556

FY28 BUDGET
ORGANIZATION CHART
FORM S-2



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P-1 Program Overview

BU	PCode
34100	P556

Program Description:

The Infrastructure Planning & Development Division (IPDD) serves as New Mexico's comprehensive resource for capital project planning, funding, and implementation. The division expertly guides state agencies and local governments through the complete project lifecycle—from initial planning and funding identification through grants management and compliance oversight. By coordinating local, state, and federal funding opportunities and providing collaborative partnership support, IPDD ensures that all capital outlay and infrastructure projects are strategically planned, fully funded, and successfully executed in alignment with the Infrastructure Capital Improvements Plan (ICIP).

Major Issues and Accomplishments:

The Infrastructure Planning and Development Division (IPDD) was created to centralize and modernize the state's capital outlay processes. A major issue driving its creation was a historic backlog of billions of dollars in unspent capital outlay funds allocated for local and regional projects, which signaled a critical need for modernized tracking and compliance support. Additionally, fragmented planning and siloed programs lacked unified transparency, while smaller rural, frontier, and tribal governments consistently struggled to navigate complex federal grant applications and local matching fund requirements. In response to these challenges, the division has achieved significant accomplishments by launching the Capital Projects System (CAPS) and a Capital Appropriations Dashboard to track project spending, monitor reversion periods, and increase public and legislative transparency. IPDD also successfully established the New Mexico Match Fund to provide local communities with the financial leverage needed to capture competitive federal infrastructure grants. Furthermore, they deployed a centralized Technical Assistance Gateway (TAG) to connect local and tribal governments with direct training and resources for critical water, transportation, energy, and broadband projects.

Overview of Request:

To expand our division's capacity for strategic capital project planning and complex funding navigation, we request a targeted increase in IPDD contractual services and other operating expenses. This investment will secure the specialized external expertise and technical resources required to streamline project delivery, identify and secure state and federal grants, and optimize long-term infrastructure development. By expanding our division's operational capacity, these funds will directly eliminate bottlenecks in early-stage capital design, accelerate high-priority projects from concept to execution, and maximize the overall return on investment for our communities.

Programmatic Changes:

As part of our ongoing efforts to strengthen our agency's mission, we are realigning our organizational structure to optimize our oversight and resource management. The Federal Grants Bureau (FGB) will transition from the IPDD to the Federal Reporting & Compliance Bureau within the FCD. Centering our federal grant management and compliance experts under one division allows DFA to better protect public funds, streamline reporting, and improve our overall operational impact. In addition, IPDD would like to explore a dedicated state geospatial office. This office is vital for New Mexico to resolve its highly fragmented mapping data landscape, where crucial layers for water rights, public safety, land status, and transportation are currently scattered across isolated agency silos. By establishing a centralized authority, the state can standardize spatial data, eliminate redundant agency mapping expenditures, and significantly optimize disaster response, broadband expansion, and natural resource management. This office would fit naturally under the IPDD because the division's core mandate is to modernize, coordinate, and track capital outlay and infrastructure investments across local, state, and tribal lines. Integrating geospatial intelligence directly into IPDD would supercharge the division's Capital Appropriations Dashboard with interactive visual mapping, allowing planners to cross-reference proposed water or road infrastructure with physical environmental constraints, local matching fund data, and regional demographics in real time. Ultimately, placing a geospatial office within this specific division ensures that data-driven, geographic insights directly guide the state's massive infrastructure funding distribution and long-term capital improvement planning.

Base Budget Justification: The IPDD requests a permanent base budget expansion of $180,000, which is about a 5% increase for FY28 for additional contractual services related to professional development and geospatial mapping in addition to funding for and increase in operational expenses primarily tied to travel. Travel completed by IPDD focuses on field operations, site evaluations, and stakeholder engagement required for successful capital project development. Division personnel travel directly to project locations to conduct critical site inspections and verify engineering and architectural compliance during early-stage planning. Additionally, staff travel across jurisdictions to hold face-to-face consultations with municipal, county, Tribal, and local representatives to align regional project priorities. Finally, this travel supports the delivery of hands-on technical assistance and training to local entities navigating complex funding frameworks.

S-8 Financial Summary

(Dollars in Thousands)

BU	PCode	Department
34100	P556	000000

		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	2,886.1	2,634.5	3,412.1	0.0	3,098.6	0.0	3,098.6
112	Other Transfers	0.0	321.0	0.0	0.0	0.0	0.0	0.0
120	Federal Revenues	0.0	0.0	11,243.0	0.0	11,271.3	0.0	11,271.3
REVENUE, TRANSFERS		**2,886.1**	**2,955.5**	**14,655.1**	**0.0**	**14,369.9**	**0.0**	**14,369.9**
REVENUE		**2,886.1**	**2,955.5**	**14,655.1**	**0.0**	**14,369.9**	**0.0**	**14,369.9**
EXPENSE								
200	Personal services and employee benefits	2,204.2	2,246.0	3,331.1	2,693.9	2,985.0	0.0	2,985.0
300	Contractual services	510.0	297.4	512.0	0.0	512.0	0.0	512.0
400	Other	171.9	169.3	10,812.0	0.0	10,872.9	0.0	10,872.9
EXPENDITURES		**2,886.1**	**2,712.7**	**14,655.1**	**2,693.88**	**14,369.9**	**0.0**	**14,369.9**
EXPENSE		**2,886.1**	**2,712.7**	**14,655.1**	**2,693.88**	**14,369.9**	**0.0**	**14,369.9**
FTE POSITIONS								
810	Permanent	9.00	16.00	22.00	19.00	18.00	0.00	18.00
820	Term	9.00	0.00	4.00	0.00	4.00	0.00	4.00
FTEs		**18.00**	**16.00**	**26.00**	**19.00**	**22.00**	**0.00**	**22.00**
FTE POSITIONS		**18.00**	**16.00**	**26.00**	**19.00**	**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
499105	General Fd. Appropriation	2,886.1	2,634.5	3,412.1	0.0	3,098.6	0.0	3,098.6
111	**General Fund Transfers**	**2,886.1**	**2,634.5**	**3,412.1**	**0.0**	**3,098.6**	**0.0**	**3,098.6**
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	321.0	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**321.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
451903	Federal Direct - Operating	0.0	0.0	11,243.0	0.0	11,271.3	0.0	11,271.3
120	**Federal Revenues**	**0.0**	**0.0**	**11,243.0**	**0.0**	**11,271.3**	**0.0**	**11,271.3**
TOTAL REVENUE		**2,886.1**	**2,955.5**	**14,655.1**	**0.0**	**14,369.9**	**0.0**	**14,369.9**
520100	Exempt Perm Positions P/T&F/T	248.6	370.5	301.8	360.8	168.4	0.0	168.4
520200	Term Positions	1,312.2	744.3	159.1	6.2	169.1	0.0	169.1
520300	Classified Perm Positions F/T	0.0	477.3	1,985.5	1,576.1	1,669.5	0.0	1,669.5
520600	Paid Unused Sick Leave	0.0	1.9	0.0	0.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	0.0	6.4	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	11.3	0.0	11.3
520800	Annl & Comp Paid At Separation	0.0	0.3	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	120.7	149.6	136.1	220.7	277.6	0.0	277.6
521200	Retirement Contributions	325.9	308.3	472.4	371.0	426.0	0.0	426.0
521300	F I C A	129.7	119.7	188.0	119.5	170.5	0.0	170.5
521400	Workers' Comp Assessment Fee	0.4	0.2	0.5	0.0	0.3	0.0	0.3
521410	GSD Work Comp Insur Premium	7.6	7.6	10.8	0.0	11.2	0.0	11.2
521500	Unemployment Comp Premium	13.5	13.5	7.3	0.0	12.7	0.0	12.7
521600	Employee Liability Ins Premium	11.7	10.6	19.0	0.0	23.2	0.0	23.2
521700	RHC Act Contributions	33.9	32.0	50.6	39.6	45.2	0.0	45.2
523200	COVID Related Time Worked	0.0	3.7	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee benef**	**2,204.2**	**2,246.0**	**3,331.1**	**2,693.9**	**2,985.0**	**0.0**	**2,985.0**
535200	Professional Services	0.0	129.4	105.0	0.0	330.0	0.0	330.0
535300	Other Services	100.0	2.1	200.0	0.0	0.0	0.0	0.0
535400	Audit Services	0.0	0.0	107.0	0.0	2.0	0.0	2.0
535500	Attorney Services	20.0	16.8	0.0	0.0	0.0	0.0	0.0
535600	IT Services	390.0	149.2	100.0	0.0	180.0	0.0	180.0
300	**Contractual services**	**510.0**	**297.4**	**512.0**	**0.0**	**512.0**	**0.0**	**512.0**
542100	Employee I/S Mileage & Fares	13.5	7.3	6.7	0.0	20.0	0.0	20.0
542200	Employee I/S Meals & Lodging	14.0	15.3	9.7	0.0	20.0	0.0	20.0

(Dollars in Thousands)

BU	PCode	Department
34100	P556	000000

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request Base	Expansion	Total
542800	State Transp Pool Charges	0.0	0.6	0.6	0.0	1.0	0.0	1.0
543830	IT HW/SW Agreements	2.0	0.9	1.0	0.0	5.0	0.0	5.0
544000	Supply Inventory IT	0.0	0.6	0.0	0.0	0.0	0.0	0.0
544100	Supplies-Office Supplies	9.0	1.2	8.0	0.0	8.0	0.0	8.0
544900	Supplies-Inventory Exempt	0.0	0.2	0.0	0.0	0.0	0.0	0.0
545700	ISD Services	8.9	6.8	26.9	0.0	32.1	0.0	32.1
545710	DOIT HCM Assessment Fees	4.9	5.9	9.5	0.0	9.5	0.0	9.5
545900	Printing & Photo Services	0.0	5.4	0.0	0.0	1.0	0.0	1.0
546100	Postage & Mail Services	3.0	0.0	2.0	0.0	2.0	0.0	2.0
546400	Rent Of Land & Buildings	0.0	1.6	0.0	0.0	0.0	0.0	0.0
546500	Rent Of Equipment	10.0	2.2	0.0	0.0	10.0	0.0	10.0
546610	DOIT Telecommunications	13.1	11.4	32.8	0.0	31.5	0.0	31.5
546700	Subscriptions/Dues/License Fee	9.0	98.2	9.0	0.0	17.0	0.0	17.0
546800	Employee Training & Education	40.0	7.0	37.0	0.0	35.0	0.0	35.0
546900	Advertising	0.5	0.0	0.5	0.0	0.5	0.0	0.5
547400	Grants To Local Governments	0.0	0.0	10,620.3	0.0	10,620.3	0.0	10,620.3
547900	Miscellaneous Expense	20.0	0.5	20.0	0.0	20.0	0.0	20.0
547999	Request to Pay Prior Year	0.0	0.3	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	16.5	2.1	20.0	0.0	0.0	0.0	0.0
549700	Employee O/S Meals & Lodging	7.5	1.6	8.0	0.0	0.0	0.0	0.0
549800	Brd & Comm O/S Mileage & Fares	0.0	0.0	0.0	0.0	30.0	0.0	30.0
549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0.0	0.0	10.0	0.0	10.0
400	**Other**	**171.9**	**169.3**	**10,812.0**	**0.0**	**10,872.9**	**0.0**	**10,872.9**
TOTAL EXPENSE		**2,886.1**	**2,712.7**	**14,655.1**	**2,693.9**	**14,369.9**	**0.0**	**14,369.9**
810	Permanent	9.00	16.00	22.00	19.00	18.00	0.00	18.00
810	**Permanent**	**9.00**	**16.00**	**22.00**	**19.00**	**18.00**	**0.00**	**18.00**
820	Term	9.00	0.00	4.00	0.00	4.00	0.00	4.00
820	**Term**	**9.00**	**0.00**	**4.00**	**0.00**	**4.00**	**0.00**	**4.00**
TOTAL FTE POSITIONS		**18.00**	**16.00**	**26.00**	**19.00**	**22.00**	**0.00**	**22.00**

Agency Name: Department of Finance and Administration
Program Name: Subscriptions and Dues

Business Unit: 34100
Program Code: P545

FY28 BUDGET
ORGANIZATION CHART
FORM S-2

P545

Subs & Dues

☐ Check Box if this form is a revision   Revision no: Revision Date: Page

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	13,281.9	13,281.9	16,002.1	0.0	24,713.8	0.0	24,713.8
112	Other Transfers	32,749.4	19,668.2	37,907.8	0.0	23,909.0	0.0	23,909.0
120	Federal Revenues	9,958.1	19,925.7	10,288.9	0.0	10,288.9	0.0	10,288.9
130	Other Revenues	90,677.1	120,538.3	88,756.9	0.0	109,853.0	0.0	109,853.0
150	Fund Balance	1,626.0	12,102.0	6,626.0	0.0	11,650.0	0.0	11,650.0
REVENUE, TRANSFERS		**148,292.5**	**185,516.1**	**159,581.7**	**0.0**	**180,414.7**	**0.0**	**180,414.7**
REVENUE		**148,292.5**	**185,516.1**	**159,581.7**	**0.0**	**180,414.7**	**0.0**	**180,414.7**
EXPENSE								
200	Personal services and employee benefits	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
300	Contractual 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
7030	Emergency water supply fund	109.9	65.2	109.9	0.0	109.9	0.0	109.9
7032	Fiscal agent contract	1,200.0	196.0	1,200.0	0.0	1,200.0	0.0	1,200.0
7034	State planning districts	693.0	693.0	693.0	0.0	693.0	0.0	693.0
7036	Statewide teen court	137.9	34.8	137.9	0.0	137.9	0.0	137.9
7038	Law enforcement protection fund	20,000.0	19,402.5	20,000.0	0.0	22,025.5	0.0	22,025.5
7040	Leasehold community assistance	286.0	286.0	286.0	0.0	373.0	0.0	373.0
7042	Acequia and community ditch education pro	498.2	494.8	498.2	0.0	498.2	0.0	498.2
7044	New Mexico acequia commission	88.1	87.2	188.1	0.0	405.5	0.0	405.5
7046	Land grant council	626.9	920.1	626.9	0.0	1,303.3	0.0	1,303.3
7050	County detention of prisoners	4,970.0	4,970.0	4,970.0	0.0	6,970.0	0.0	6,970.0
7540	National association of state budget officers	24.0	23.6	24.0	0.0	26.0	0.0	26.0
7541	Western governors’ association	40.0	39.6	40.0	0.0	42.0	0.0	42.0
7542	National governors’ association	84.0	83.6	84.0	0.0	97.0	0.0	97.0
7546	Intertribal Indian ceremonial association	328.0	293.0	328.0	0.0	328.0	0.0	328.0
7547	Civil legal services	7,240.0	6,429.3	7,240.0	0.0	12,500.0	0.0	12,500.0
7548	Federal Taylor grazing	469.2	569.2	800.0	0.0	800.0	0.0	800.0
7549	Forest reserve	9,488.9	19,356.5	9,488.9	0.0	9,488.9	0.0	9,488.9
7550	County supported Medicaid	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7551	Tobacco settlement	0.0	0.0	0.0	0.0	0.0	0.0	0.0

(Dollars in Thousands)

BU	PCode	Department
34100	P545	000000

7552	Opioid crisis recovery fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7632	Council of Governments for Capacity Buildi	0.0	0.0	2,500.0	0.0	2,500.0	0.0	2,500.0
7633	Small Counties Assistance Fund for P545	0.0	0.0	0.0	0.0	12,203.0	0.0	12,203.0
EXPENDITURES		**46,284.1**	**53,944.5**	**49,214.9**	**0**	**71,701.2**	**0.0**	**71,701.2**
500	Other financing uses	102,008.4	104,685.1	110,366.8	0.0	108,713.5	0.0	108,713.5
OTHER FINANCING USES		**102,008.4**	**104,685.1**	**110,366.8**	**0**	**108,713.5**	**0.0**	**108,713.5**
EXPENSE		**148,292.5**	**158,629.6**	**159,581.7**	**0**	**180,414.7**	**0.0**	**180,414.7**

(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	13,281.9	13,281.9	16,002.1	0.0	24,713.8	0.0	24,713.8
111	**General Fund Transfers**	**13,281.9**	**13,281.9**	**16,002.1**	**0.0**	**24,713.8**	**0.0**	**24,713.8**
499905	Other Financing Sources	32,749.4	19,668.2	37,907.8	0.0	23,909.0	0.0	23,909.0
112	**Other Transfers**	**32,749.4**	**19,668.2**	**37,907.8**	**0.0**	**23,909.0**	**0.0**	**23,909.0**
451903	Federal Direct - Operating	9,958.1	19,925.7	10,288.9	0.0	10,288.9	0.0	10,288.9
120	**Federal Revenues**	**9,958.1**	**19,925.7**	**10,288.9**	**0.0**	**10,288.9**	**0.0**	**10,288.9**
405601	Gross Receipts Tax	67,229.0	65,926.9	65,429.0	0.0	70,900.0	0.0	70,900.0
405701	Compensating Tax	0.0	14,253.5	0.0	0.0	12,203.0	0.0	12,203.0
407101	Insurance Tax	22,000.0	38,646.2	22,000.0	0.0	25,250.0	0.0	25,250.0
418302	Civil Action Filing Fees	1,327.9	1,090.4	1,327.9	0.0	1,500.0	0.0	1,500.0
429602	Court Costs	120.2	0.0	0.0	0.0	0.0	0.0	0.0
433102	License Plates	0.0	3.0	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments	0.0	41.5	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants	0.0	300.0	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	0.0	276.9	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**90,677.1**	**120,538.3**	**88,756.9**	**0.0**	**109,853.0**	**0.0**	**109,853.0**
325900	Restricted FB - Gov	1,626.0	12,102.0	6,626.0	0.0	11,650.0	0.0	11,650.0
150	**Fund Balance**	**1,626.0**	**12,102.0**	**6,626.0**	**0.0**	**11,650.0**	**0.0**	**11,650.0**
TOTAL REVENUE		**148,292.5**	**185,516.1**	**159,581.7**	**0.0**	**180,414.7**	**0.0**	**180,414.7**
520200	Term Positions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	0.0	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
521200	Retirement Contributions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
521300	F I C A	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
521400	Workers' Comp Assessment Fee	0.0	0.0	0.0	0.0	0.0	0.0	0.0
521700	RHC Act Contributions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee benef**	**0.0**	**(0.0)**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
535200	Professional Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
535300	Other Services	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
535500	Attorney Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
542300	Brd & Comm Mbr Meals & Lodging	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
545900	Printing & Photo Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
546700	Subscriptions/Dues/License Fee	0.0	0.0	0.0	0.0	0.0	0.0	0.0
546900	Advertising	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547400	Grants To Local Governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547410	Grants To Public Schools&Univ	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547420	Grants -Higher Ed (in CAFR)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547430	Grants to Native Amer Indians	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547440	Grants To Other Entities	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	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**
555100	Other Financing Uses	98,178.4	98,681.3	108,366.8	0.0	108,713.5	0.0	108,713.5
555106	OFU - INTRA-Agency	2,030.0	6,003.8	2,000.0	0.0	0.0	0.0	0.0
555200	O/F Uses - Higher Ed Institut	1,800.0	0.0	0.0	0.0	0.0	0.0	0.0
500	**Other financing uses**	**102,008.4**	**104,685.1**	**110,366.8**	**0.0**	**108,713.5**	**0.0**	**108,713.5**
7030	Emergency water supply fund	109.9	65.2	109.9	0.0	109.9	0.0	109.9
7030	**Emergency water supply fund**	**109.9**	**65.2**	**109.9**	**0.0**	**109.9**	**0.0**	**109.9**
7032	Fiscal agent contract	1,200.0	196.0	1,200.0	0.0	1,200.0	0.0	1,200.0
7032	**Fiscal agent contract**	**1,200.0**	**196.0**	**1,200.0**	**0.0**	**1,200.0**	**0.0**	**1,200.0**
7034	State planning districts	693.0	693.0	693.0	0.0	693.0	0.0	693.0
7034	**State planning districts**	**693.0**	**693.0**	**693.0**	**0.0**	**693.0**	**0.0**	**693.0**
7036	Statewide teen court	137.9	34.8	137.9	0.0	137.9	0.0	137.9
7036	**Statewide teen court**	**137.9**	**34.8**	**137.9**	**0.0**	**137.9**	**0.0**	**137.9**
7038	Law enforcement protection fund	20,000.0	19,402.5	20,000.0	0.0	22,025.5	0.0	22,025.5
7038	**Law enforcement protection fund**	**20,000.0**	**19,402.5**	**20,000.0**	**0.0**	**22,025.5**	**0.0**	**22,025.5**
7040	Leasehold community assistance	286.0	286.0	286.0	0.0	373.0	0.0	373.0
7040	**Leasehold community assistance**	**286.0**	**286.0**	**286.0**	**0.0**	**373.0**	**0.0**	**373.0**
7042	Acequia and community ditch education p	498.2	494.8	498.2	0.0	498.2	0.0	498.2
7042	**Acequia and community ditch educati**	**498.2**	**494.8**	**498.2**	**0.0**	**498.2**	**0.0**	**498.2**
7044	New Mexico acequia commission	88.1	87.2	188.1	0.0	405.5	0.0	405.5
7044	**New Mexico acequia commission**	**88.1**	**87.2**	**188.1**	**0.0**	**405.5**	**0.0**	**405.5**
7046	Land grant council	626.9	920.1	626.9	0.0	1,303.3	0.0	1,303.3
7046	**Land grant council**	**626.9**	**920.1**	**626.9**	**0.0**	**1,303.3**	**0.0**	**1,303.3**
7050	County detention of prisoners	4,970.0	4,970.0	4,970.0	0.0	6,970.0	0.0	6,970.0
7050	**County detention of prisoners**	**4,970.0**	**4,970.0**	**4,970.0**	**0.0**	**6,970.0**	**0.0**	**6,970.0**

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
7540	National association of state budget office	24.0	23.6	24.0	0.0	26.0	0.0	26.0
7540	**National association of state budget of**	**24.0**	**23.6**	**24.0**	**0.0**	**26.0**	**0.0**	**26.0**
7541	Western governors' association	40.0	39.6	40.0	0.0	42.0	0.0	42.0
7541	**Western governors' association**	**40.0**	**39.6**	**40.0**	**0.0**	**42.0**	**0.0**	**42.0**
7542	National governors' association	84.0	83.6	84.0	0.0	97.0	0.0	97.0
7542	**National governors' association**	**84.0**	**83.6**	**84.0**	**0.0**	**97.0**	**0.0**	**97.0**
7546	Intertribal Indian ceremonial association	328.0	293.0	328.0	0.0	328.0	0.0	328.0
7546	**Intertribal Indian ceremonial associati**	**328.0**	**293.0**	**328.0**	**0.0**	**328.0**	**0.0**	**328.0**
7547	Civil legal services	7,240.0	6,429.3	7,240.0	0.0	12,500.0	0.0	12,500.0
7547	**Civil legal services**	**7,240.0**	**6,429.3**	**7,240.0**	**0.0**	**12,500.0**	**0.0**	**12,500.0**
7548	Federal Taylor grazing	469.2	569.2	800.0	0.0	800.0	0.0	800.0
7548	**Federal Taylor grazing**	**469.2**	**569.2**	**800.0**	**0.0**	**800.0**	**0.0**	**800.0**
7549	Forest reserve	9,488.9	19,356.5	9,488.9	0.0	9,488.9	0.0	9,488.9
7549	**Forest reserve**	**9,488.9**	**19,356.5**	**9,488.9**	**0.0**	**9,488.9**	**0.0**	**9,488.9**
7550	County supported Medicaid	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7550	**County supported Medicaid**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
7551	Tobacco settlement	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7551	**Tobacco settlement**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
7552	Opioid crisis recovery fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7552	**Opioid crisis recovery fund**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
7632	Councils of Governments for Capacity Bu	0.0	0.0	2,500.0	0.0	2,500.0	0.0	2,500.0
7632	**Council of Governments for Capacity**	**0.0**	**0.0**	**2,500.0**	**0.0**	**2,500.0**	**0.0**	**2,500.0**
7633	Small Counties Assistance Fund for P545	0.0	0.0	0.0	0.0	12,203.0	0.0	12,203.0
7633	**Small Counties Assistance Fund for P**	**0.0**	**0.0**	**0.0**	**0.0**	**12,203.0**	**0.0**	**12,203.0**
TOTAL EXPENSE		**148,292.5**	**158,629.6**	**159,581.7**	**0.0**	**180,414.7**	**0.0**	**180,414.7**

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Department of Finance and Administration	Business Unit:	34100
Fund Name:	County Supported Medicaid Fund	Fund Number:	02100
Legal Auth.	Section 24-1A-2 & 3, NMSA 1978		

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		3,866,900
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		3,866,900
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	65,429,000	
Deduct:		
Projected total expenditures for FY27	(65,429,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		3,866,900
Add:		
Projected revenue/sources (less fund balance requested) for FY28	70,900,000	
Deduct:		
Total expenditures budgeted in appropriation request	(74,700,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		66,900

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Department of Finance and Administration	Business Unit:	34100
Fund Name:	Juvenile Adjudication Fund	Fund Number:	10780
Legal Auth.			

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		29,600
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		29,600
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	137,900	
Deduct:		
Projected total expenditures for FY27	(137,900)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		29,600
Add:		
Projected revenue/sources (less fund balance requested) for FY28	137,900	
Deduct:		
Total expenditures budgeted in appropriation request	(137,900)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		29,600

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Department of Finance and Administration — Business Unit: 34100

Fund Name: Local DWI Grant Program — Fund Number: 56000

Legal Auth.

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		4,956,100
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		4,956,100
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	23,509,400	
Deduct:		
Projected total expenditures for FY27	(23,509,400)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		4,956,100
Add:		
Projected revenue/sources (less fund balance requested) for FY28	24,407,700	
Deduct:		
Total expenditures budgeted in appropriation request	(24,407,700)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		4,956,100

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Department of Finance and Administration	Business Unit:	34100
Fund Name:	Civil Legal Services Fund/DFA	Fund Number:	62400
Legal Auth.	Section 34-14-1 NMSA 1978		

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		4,441,300
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		4,441,300
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	5,614,000	
Deduct:		
Projected total expenditures for FY27	(7,240,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		2,815,300
Add:		
Projected revenue/sources (less fund balance requested) for FY28	1,500,000	
Deduct:		
Total expenditures budgeted in appropriation request	(2,500,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		1,815,300

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Department of Finance and Administration | Business Unit: 34100

Fund Name: Tobacco Settlement Program Fnd | Fund Number: 69700

Legal Auth.

Agency: Department of Finance and Administration | Business Unit: 34100

Fund Name: Tobacco Settlement Program Fnd | Fund Number: 69700

Legal Auth.

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		6,220,600

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		6,220,600

Add:

Projected revenue/sources (less fund balance budgeted) for FY27	16,105,800	

Deduct:

Projected total expenditures for FY27	(21,105,800)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		1,220,600

Add:

Projected revenue/sources (less fund balance requested) for FY28	18,379,000	

Deduct:

Total expenditures budgeted in appropriation request	(19,029,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		570,600

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Department of Finance and Administration	Business Unit:	34100
Fund Name:	Law Enforcement Protection	Fund Number:	73600
Legal Auth.			

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		13,733,000
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		13,733,000
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	22,000,000	
Deduct:		
Projected total expenditures for FY27	(22,000,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		13,733,000
Add:		
Projected revenue/sources (less fund balance requested) for FY28	25,250,000	
Deduct:		
Total expenditures budgeted in appropriation request	(25,250,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		13,733,000

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Department of Finance and Administration   Business Unit: 34100

Fund Name: 911 Enhancement   Fund Number: 74500

Legal Auth.

BEGINNING BALANCE		
Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		14,747,800
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		14,747,800
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	25,536,000	
Deduct:		
Projected total expenditures for FY27	(25,536,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		14,747,800
Add:		
Projected revenue/sources (less fund balance requested) for FY28	25,488,500	
Deduct:		
Total expenditures budgeted in appropriation request	(25,488,500)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		14,747,800

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Department of Finance and Administration — Business Unit: 34100

Fund Name: IICA — Fund Number: 82910

Legal Auth.

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		304,100

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		304,100

Add:

Projected revenue/sources (less fund balance budgeted) for FY27	328,000	

Deduct:

Projected total expenditures for FY27	(328,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		304,100

Add:

Projected revenue/sources (less fund balance requested) for FY28	328,000	

Deduct:

Total expenditures budgeted in appropriation request	(328,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		304,100

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
34100	**P541-R**	**Policy Development, Fiscal Anal**	520100	Exempt Perm Positions P/T&F/T	1,118.48	1,059.1	1,150	0	0	0	0.0
			520300	Classified Perm Positions F/T	2,358.73	2,382.1	2,380.7	0	0	0	0.0
			520500	Temporary Positions F/T & P/T	5.5	0	0	0	0	0	0.0
			520600	Paid Unused Sick Leave	0.55	0	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	21.43	0	0	0	0	0	0.0
			520710	Longevity Pay	0	0	19.6	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	8.61	0	0	0	0	0	0.0
			521100	Group Insurance Premium	384.53	335.6	404.5	0	0	0	0.0
			521200	Retirement Contributions	673.14	571.6	682.5	0	0	0	0.0
			521300	F I C A	257.92	271.3	271.3	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.32	2.4	0.4	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	13.99	10.7	13.5	0	0	0	0.0
			521500	Unemployment Comp Premium	24.63	5.2	13.4	0	0	0	0.0
			521600	Employee Liability Ins Premium	19.51	23.7	29.9	0	0	0	0.0
			521700	RHC Act Contributions	69.97	72.8	71.2	0	0	0	0.0
			535200	Professional Services	102.89	188.6	160	0	0	0	0.0
			535300	Other Services	86.17	112.5	112	0	0	0	0.0
			535500	Attorney Services	65.82	45	50	0	0	0	0.0
			535600	IT Services	542.22	610	610	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	7.58	9.5	11	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	6.93	8.5	10	0	0	0	0.0
			542800	State Transp Pool Charges	0.64	0	0	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0	66.5	66.5	0	0	0	0.0
			543500	Maint - Supplies	0.24	0	0	0	0	0	0.0
			543830	IT HW/SW Agreements	36.08	39.7	39.7	0	0	0	0.0
			544000	Supply Inventory IT	326.85	0	0	0	0	0	0.0
			544100	Supplies-Office Supplies	3.39	7.5	7.5	0	0	0	0.0
			544900	Supplies-Inventory Exempt	7.61	0	0	0	0	0	0.0
			545600	Reporting & Recording	7.41	8.5	8.5	0	0	0	0.0
			545700	ISD Services	36.37	34	38.2	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	10.83	10.9	9.5	0	0	0	0.0
			545810	GCD Radio Communications Svcs	0	0	1.8	0	0	0	0.0

(Dollars in Thousands)

			545900	Printing & Photo Services	7.31	1	1	0	0	0	0.0
			546100	Postage & Mail Services	3	1.2	1.2	0	0	0	0.0
			546400	Rent Of Land & Buildings	60.11	60	60	0	0	0	0.0
			546500	Rent Of Equipment	7.1	11.5	11.5	0	0	0	0.0
			546610	DOIT Telecommunications	52.53	40.3	37.7	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	275.52	85.9	109.4	0	0	0	0.0
			546800	Employee Training & Education	17.04	19	21.5	0	0	0	0.0
			546900	Advertising	3.98	1.5	1.5	0	0	0	0.0
			547450	Grants to Other Agencies	28.22	650	650	0	0	0	0.0
			547900	Miscellaneous Expense	1.77	0	0	0	0	0	0.0
			547999	Request to Pay Prior Year	2.37	0	0	0	0	0	0.0
			548300	Information Tech Equipment	4.21	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	6.52	11.3	5.5	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	9.61	15.7	25.5	0	0	0	0.0
Subtotal for:	**34100**	**P541-R**	**Policy Development, Fiscal Anal**		**6,677.63**	**6,773.1**	**7,086.5**	**0**	**0**	**0**	**0.0**

					2025-26	2026-27	Request		Recommendation		
BusUnit			**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
34100	**P542-R**	**Program Support**	520100	Exempt Perm Positions P/T&F/T	58.88	78.3	122.5	0	0	0	0.0
			520300	Classified Perm Positions F/T	1,918.56	1,815.8	1,423	0	0	0	0.0
			520600	Paid Unused Sick Leave	0.33	0	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	18.96	0	0	0	0	0	0.0
			520710	Longevity Pay	0	0	12.6	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	0.77	0	0	0	0	0	0.0
			521100	Group Insurance Premium	183.4	174.6	224.7	0	0	0	0.0
			521200	Retirement Contributions	383.1	420.4	331	0	0	0	0.0
			521300	F I C A	148.2	167.1	125.6	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.2	0.2	0.2	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	8.99	8.5	9.1	0	0	0	0.0
			521500	Unemployment Comp Premium	15.66	3.5	6.5	0	0	0	0.0
			521600	Employee Liability Ins Premium	12.44	16.2	20.3	0	0	0	0.0
			521700	RHC Act Contributions	39.81	43.7	34.5	0	0	0	0.0
			535200	Professional Services	0.05	20	0	0	0	0	0.0
			535300	Other Services	32.27	5	5	0	0	0	0.0
			535309	Other Services - Interagency	0.99	0	0	0	0	0	0.0

(Dollars in Thousands)

			535400	Audit Services	112.86	157.8	171.5	0	0	0	0.0
			535600	IT Services	13.11	10	0	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0	0.3	0.3	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	0	1.8	1.8	0	0	0	0.0
			543400	Maint - Property Insurance	1.44	58.7	58.7	0	0	0	0.0
			543710	Other Service - Non-Contractual	9.37	0	0	0	0	0	0.0
			543820	Maintenance IT	0	14	0	0	0	0	0.0
			543830	IT HW/SW Agreements	38.8	81.8	13.5	0	0	0	0.0
			544000	Supply Inventory IT	71.27	69	0	0	0	0	0.0
			544100	Supplies-Office Supplies	3.77	7.1	4.5	0	0	0	0.0
			544900	Supplies-Inventory Exempt	27.04	0	0	0	0	0	0.0
			545600	Reporting & Recording	0.03	0	0	0	0	0	0.0
			545700	ISD Services	28.71	24	18.5	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	6.89	7.7	5.5	0	0	0	0.0
			545900	Printing & Photo Services	2.25	1.5	1.5	0	0	0	0.0
			546100	Postage & Mail Services	0	1	2	0	0	0	0.0
			546500	Rent Of Equipment	6.18	8.4	0	0	0	0	0.0
			546610	DOIT Telecommunications	45.33	28.4	18.2	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	0.39	13	6.5	0	0	0	0.0
			546800	Employee Training & Education	1.67	14.4	10.4	0	0	0	0.0
			546900	Advertising	0.24	1.5	1.5	0	0	0	0.0
			547900	Miscellaneous Expense	4.84	0	5	0	0	0	0.0
			547999	Request to Pay Prior Year	1.11	0	0	0	0	0	0.0
			548200	Furniture & Fixtures	19.57	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	0.57	1.5	1.5	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	0.98	5	5	0	0	0	0.0
Subtotal for:	**34100**	**P542-R**	**Program Support**		**3,219.07**	**3,260.2**	**2,640.9**	**0**	**0**	**0**	**0.0**

					2025-26	**2026-27**	**Request**		**Recommendation**		
BusUnit			**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
34100	**P543-R**	**Local Government Division**	520100	Exempt Perm Positions P/T&F/T	194.85	59	163.8	0	0	0	0.0
			520200	Term Positions	1,204.47	1,350.2	1,403	0	0	0	0.0
			520300	Classified Perm Positions F/T	2,205.62	2,434.9	2,552.4	232.6	0	0	0.0
			520700	Overtime & Other Premium Pay	29.55	0	0	0	0	0	0.0
			520710	Longevity Pay	0	0	16.8	0	0	0	0.0

(Dollars in Thousands)

520800	Annl & Comp Paid At Separation	70.79	0	0	0	0	0	0.0
521100	Group Insurance Premium	577.16	588.5	515	34.1	0	0	0.0
521200	Retirement Contributions	681.69	782.7	774.3	45.1	0	0	0.0
521300	F I C A	272.69	312.9	303.7	17.9	0	0	0.0
521400	Workers' Comp Assessment Fee	0.4	0.3	0.4	0	0	0	0.0
521410	GSD Work Comp Insur Premium	19.99	18.4	19.5	0	0	0	0.0
521500	Unemployment Comp Premium	35.11	7.5	18.6	0	0	0	0.0
521600	Employee Liability Ins Premium	27.79	34.5	43.5	0	0	0	0.0
521700	RHC Act Contributions	70.86	82.3	80	5.3	0	0	0.0
535200	Professional Services	223.65	300	360	0	0	0	0.0
535300	Other Services	1	6	120	0	0	0	0.0
535400	Audit Services	8.3	11.9	11.9	0	0	0	0.0
535600	IT Services	30.91	38.5	0	0	0	0	0.0
542100	Employee I/S Mileage & Fares	3.16	1.7	7.5	0	0	0	0.0
542200	Employee I/S Meals & Lodging	12.52	35.9	51	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodgin	0.1	0	0	0	0	0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.26	0	0	0	0	0	0.0
542500	Transp - Fuel & Oil	0.05	0	0	0	0	0	0.0
542800	State Transp Pool Charges	3.44	12.2	16.5	0	0	0	0.0
543830	IT HW/SW Agreements	8.68	0	0	0	0	0	0.0
544000	Supply Inventory IT	0.08	1	1	0	0	0	0.0
544100	Supplies-Office Supplies	2.17	27.5	17	0	0	0	0.0
544900	Supplies-Inventory Exempt	4.42	0	0	0	0	0	0.0
545700	ISD Services	26.38	49.2	53	0	0	0	0.0
545710	DOIT HCM Assessment Fees	15.43	15.8	15.7	0	0	0	0.0
545900	Printing & Photo Services	2.89	0.8	1.1	0	0	0	0.0
546100	Postage & Mail Services	0	1.5	0.1	0	0	0	0.0
546500	Rent Of Equipment	10.55	2.6	2.4	0	0	0	0.0
546610	DOIT Telecommunications	38.64	58	52.3	0	0	0	0.0
546700	Subscriptions/Dues/License Fee	16.61	1.9	19	0	0	0	0.0
546800	Employee Training & Education	9.66	32	27	0	0	0	0.0
546900	Advertising	0.94	0	0	0	0	0	0.0
547400	Grants To Local Governments	36,924.17	38,625	39,500	0	0	0	0.0
547900	Miscellaneous Expense	7,214.82	7,961.2	7,961.2	0	0	0	0.0
547999	Request to Pay Prior Year	110.98	0	0	0	0	0	0.0

(Dollars in Thousands)

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
			548900	Buildings & Structures	1.54	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	2.41	0	5	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	3.89	0	5.5	0	0	0	0.0
			549800	Brd & Comm O/S Mileage & Fares	0	0	10	0	0	0	0.0
			555100	Other Financing Uses	300	300	300	0	0	0	0.0
			555200	O/F Uses - Higher Ed Institut	149.93	225	225	0	0	0	0.0
Subtotal for:	**34100**	**P543-R**	**Local Government Division**		**50,518.52**	**53,378.9**	**54,653.2**	**335**	**0**	**0**	**0.0**

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
34100	**P544-R**	**Financial Control**	520100	Exempt Perm Positions P/T&F/T	146.34	227	247.1	0	0	0	0.0
			520200	Term Positions	14.99	0	0	0	0	0	0.0
			520300	Classified Perm Positions F/T	6,024.59	6,654.4	8,507.3	0	0	0	0.0
			520500	Temporary Positions F/T & P/T	2.47	0	0	0	0	0	0.0
			520600	Paid Unused Sick Leave	4.67	0	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	63.83	0	0	0	0	0	0.0
			520710	Longevity Pay	0	0	72.6	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	36.78	0	0	0	0	0	0.0
			521100	Group Insurance Premium	810.48	860.5	945.3	0	0	0	0.0
			521200	Retirement Contributions	1,202.48	1,293.4	1,540.8	0	0	0	0.0
			521300	F I C A	463.82	534.7	593.3	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.63	0.1	0.6	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	29.18	29.2	29.3	0	0	0	0.0
			521500	Unemployment Comp Premium	51.46	20.1	36.4	0	0	0	0.0
			521600	Employee Liability Ins Premium	40.78	51.9	60.4	0	0	0	0.0
			521700	RHC Act Contributions	125	159.8	167.7	0	0	0	0.0
			523200	COVID Related Time Worked	0.51	0	0	0	0	0	0.0
			535200	Professional Services	175.99	40	42	0	0	0	0.0
			535300	Other Services	14.42	180.7	180.7	0	0	0	0.0
			535400	Audit Services	680.65	990.9	1,232.3	0	0	0	0.0
			535500	Attorney Services	7.24	0	0	0	0	0	0.0
			535600	IT Services	2,342.56	3,047.5	2,717.8	0	0	0	0.0
			535800	Capital -Professional Contract	248.32	0	0	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0.09	1	1	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	0	1	1	0	0	0	0.0

(Dollars in Thousands)

			543300	Maint - Buildings & Structures	1.78	0	0	0	0	0	0.0
			543400	Maint - Property Insurance	0	0.3	0.3	0	0	0	0.0
			543710	Other Service - Non-Contractual	3.59	0	0	0	0	0	0.0
			543820	Maintenance IT	0	0	14	0	0	0	0.0
			543830	IT HW/SW Agreements	454.35	0	1,269.4	0	0	0	0.0
			544000	Supply Inventory IT	59.38	0	74	0	0	0	0.0
			544100	Supplies-Office Supplies	7.92	20	22.6	0	0	0	0.0
			544900	Supplies-Inventory Exempt	28.27	0	0	0	0	0	0.0
			545700	ISD Services	47.93	62.3	93.8	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	22.65	20	27.7	0	0	0	0.0
			545900	Printing & Photo Services	33.15	40	40	0	0	0	0.0
			546100	Postage & Mail Services	20	40	40	0	0	0	0.0
			546500	Rent Of Equipment	55.58	80	88.4	0	0	0	0.0
			546610	DOIT Telecommunications	81.07	73.6	92.5	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	3.97	10	13	0	0	0	0.0
			546709	Subscription & Due Interagency	0.13	0	0	0	0	0	0.0
			546800	Employee Training & Education	4.38	10	26.5	0	0	0	0.0
			546900	Advertising	0.24	1	1	0	0	0	0.0
			547999	Request to Pay Prior Year	4.01	0	0	0	0	0	0.0
			548300	Information Tech Equipment	0	881.5	800	0	0	0	0.0
Subtotal for:	**34100**	**P544-R**	**Financial Control**		**13,315.69**	**15,330.9**	**18,978.8**	**0**	**0**	**0**	**0.0**

					2025-26	**2026-27**	**Request**		**Recommendation**		
BusUnit			**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
34100	**P545-R**	**Dues and Membership**	520200	Term Positions	0	0	0	0	0	0	0.0
			520300	Classified Perm Positions F/T	0	0	0	0	0	0	0.0
			521100	Group Insurance Premium	0	0	0	0	0	0	0.0
			521200	Retirement Contributions	0	0	0	0	0	0	0.0
			521300	F I C A	0	0	0	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0	0	0	0	0	0	0.0
			521700	RHC Act Contributions	0	0	0	0	0	0	0.0
			535200	Professional Services	0	0	0	0	0	0	0.0
			535300	Other Services	0	0	0	0	0	0	0.0
			542300	Brd & Comm Mbr Meals & Lodgin	0	0	0	0	0	0	0.0
			542310	Brd & Comm Mbr Mileage & Fares	0	0	0	0	0	0	0.0

(Dollars in Thousands)

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
			547400	Grants To Local Governments	0	0	0	0	0	0	0.0
			555100	Other Financing Uses	98,681.31	108,366.8	108,713.5	0	0	0	0.0
			555106	OFU - INTRA-Agency	6,003.84	2,000	0	0	0	0	0.0
			7030	Emergency water supply fund	65.2	109.9	109.9	0	0	0	0.0
			7032	Fiscal agent contract	196.04	1,200	1,200	0	0	0	0.0
			7034	State planning districts	693	693	693	0	0	0	0.0
			7036	Statewide teen court	34.77	137.9	137.9	0	0	0	0.0
			7038	Law enforcement protection fund	19,402.5	20,000	22,025.5	0	0	0	0.0
			7040	Leasehold community assistance	286	286	373	0	0	0	0.0
			7042	Acequia and community ditch edu	494.79	498.2	498.2	0	0	0	0.0
			7044	New Mexico acequia commission	87.23	188.1	405.5	0	0	0	0.0
			7046	Land grant council	920.09	626.9	1,303.3	0	0	0	0.0
			7050	County detention of prisoners	4,970	4,970	6,970	0	0	0	0.0
			7540	National association of state budg	23.6	24	26	0	0	0	0.0
			7541	Western governors' association	39.6	40	42	0	0	0	0.0
			7542	National governors' association	83.6	84	97	0	0	0	0.0
			7546	Intertribal Indian ceremonial assoc	293.03	328	328	0	0	0	0.0
			7547	Civil legal services	6,429.31	7,240	12,500	0	0	0	0.0
			7548	Federal Taylor grazing	569.19	800	800	0	0	0	0.0
			7549	Forest reserve	19,356.53	9,488.9	9,488.9	0	0	0	0.0
			7632	Councils of Governments for Capa	0	2,500	2,500	0	0	0	0.0
			7633	Small Counties Assistance Fund f	0	0	12,203	0	0	0	0.0
Subtotal for:	**34100**	**P545-R**	**Dues and Membership**		**158,629.61**	**159,581.7**	**180,414.7**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
34100	**P556-R**	**Infrastructure Planning and Dev**	520100	Exempt Perm Positions P/T&F/T	370.55	301.8	168.4	0	0	0	0.0
			520200	Term Positions	744.29	159.1	169.1	0	0	0	0.0
			520300	Classified Perm Positions F/T	477.32	1,985.5	1,669.5	0	0	0	0.0
			520600	Paid Unused Sick Leave	1.88	0	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	6.4	0	0	0	0	0	0.0
			520710	Longevity Pay	0	0	11.3	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	0.33	0	0	0	0	0	0.0
			521100	Group Insurance Premium	149.58	136.1	277.6	0	0	0	0.0
			521200	Retirement Contributions	308.28	472.4	426	0	0	0	0.0

(Dollars in Thousands)

521300	F I C A	119.75	188	170.5	0	0	0	0.0
521400	Workers' Comp Assessment Fee	0.16	0.5	0.3	0	0	0	0.0
521410	GSD Work Comp Insur Premium	7.6	10.8	11.2	0	0	0	0.0
521500	Unemployment Comp Premium	13.46	7.3	12.7	0	0	0	0.0
521600	Employee Liability Ins Premium	10.64	19	23.2	0	0	0	0.0
521700	RHC Act Contributions	32.05	50.6	45.2	0	0	0	0.0
523200	COVID Related Time Worked	3.71	0	0	0	0	0	0.0
535200	Professional Services	129.43	105	330	0	0	0	0.0
535300	Other Services	2.1	200	0	0	0	0	0.0
535400	Audit Services	0	107	2	0	0	0	0.0
535500	Attorney Services	16.76	0	0	0	0	0	0.0
535600	IT Services	149.16	100	180	0	0	0	0.0
542100	Employee I/S Mileage & Fares	7.29	6.7	20	0	0	0	0.0
542200	Employee I/S Meals & Lodging	15.33	9.7	20	0	0	0	0.0
542800	State Transp Pool Charges	0.63	0.6	1	0	0	0	0.0
543830	IT HW/SW Agreements	0.91	1	5	0	0	0	0.0
544000	Supply Inventory IT	0.64	0	0	0	0	0	0.0
544100	Supplies-Office Supplies	1.25	8	8	0	0	0	0.0
544900	Supplies-Inventory Exempt	0.22	0	0	0	0	0	0.0
545700	ISD Services	6.81	26.9	32.1	0	0	0	0.0
545710	DOIT HCM Assessment Fees	5.91	9.5	9.5	0	0	0	0.0
545900	Printing & Photo Services	5.44	0	1	0	0	0	0.0
546100	Postage & Mail Services	0	2	2	0	0	0	0.0
546400	Rent Of Land & Buildings	1.55	0	0	0	0	0	0.0
546500	Rent Of Equipment	2.2	0	10	0	0	0	0.0
546610	DOIT Telecommunications	11.39	32.8	31.5	0	0	0	0.0
546700	Subscriptions/Dues/License Fee	98.23	9	17	0	0	0	0.0
546800	Employee Training & Education	7	37	35	0	0	0	0.0
546900	Advertising	0	0.5	0.5	0	0	0	0.0
547400	Grants To Local Governments	0	10,620.3	10,620.3	0	0	0	0.0
547900	Miscellaneous Expense	0.46	20	20	0	0	0	0.0
547999	Request to Pay Prior Year	0.26	0	0	0	0	0	0.0
549600	Employee O/S Mileage & Fares	2.11	20	0	0	0	0	0.0
549700	Employee O/S Meals & Lodging	1.64	8	0	0	0	0	0.0
549800	Brd & Comm O/S Mileage & Fares	0	0	30	0	0	0	0.0

(Dollars in Thousands)

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
			549900	Brd & Comm O/S Meals & Lodgin	0	0	10	0	0	0	0.0
Subtotal for:	**34100**	**P556-R**	**Infrastructure Planning and Dev**		**2,712.7**	**14,655.1**	**14,369.9**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
34100	**S-CODES-34100**	**Department of Finance and Adm**	520200	Term Positions	295.43	0	0	0	0	0	0.0
			520300	Classified Perm Positions F/T	11.77	0	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	1.4	0	0	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	0.22	0	0	0	0	0	0.0
			521100	Group Insurance Premium	45.22	0	0	0	0	0	0.0
			521200	Retirement Contributions	78.61	0	0	0	0	0	0.0
			521300	F I C A	30.41	0	0	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.05	0	0	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	2.1	0	0	0	0	0	0.0
			521500	Unemployment Comp Premium	3.69	0	0	0	0	0	0.0
			521600	Employee Liability Ins Premium	2.96	0	0	0	0	0	0.0
			521700	RHC Act Contributions	8.17	0	0	0	0	0	0.0
			535400	Audit Services	2	0	0	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0.63	0	0	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	1.26	0	0	0	0	0	0.0
			542800	State Transp Pool Charges	0.12	0	0	0	0	0	0.0
			545700	ISD Services	2.64	0	0	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	1.64	0	0	0	0	0	0.0
			545900	Printing & Photo Services	0.12	0	0	0	0	0	0.0
			546500	Rent Of Equipment	0.83	0	0	0	0	0	0.0
			546610	DOIT Telecommunications	2.84	0	0	0	0	0	0.0
			546800	Employee Training & Education	0.03	0	0	0	0	0	0.0
			547400	Grants To Local Governments	1,457.59	0	0	0	0	0	0.0
			555100	Other Financing Uses	86,598.48	0	0	0	0	0	0.0
			555200	O/F Uses - Higher Ed Institut	472.91	0	0	0	0	0	0.0
			555210	O/F Uses - CU	-1,901.83	0	0	0	0	0	0.0
Subtotal for:	**34100**	**S-CODES-34100**	**Department of Finance**		**87,119.29**	**0**	**0**	**0**	**0**	**0**	**0.0**

BusUnit	Line Item	2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud

34100	Z-CODES-34100	Department of Finance and Adm	520200	Term Positions	44.38	0	0	0	0	0	0.0
			520300	Classified Perm Positions F/T	100	0	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	1.66	0	0	0	0	0	0.0
			521100	Group Insurance Premium	4.87	0	0	0	0	0	0.0
			521200	Retirement Contributions	8.78	0	0	0	0	0	0.0
			521300	F I C A	3.4	0	0	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.01	0	0	0	0	0	0.0
			521700	RHC Act Contributions	0.91	0	0	0	0	0	0.0
			535200	Professional Services	527.11	0	0	0	0	0	0.0
			535300	Other Services	103.46	0	0	0	0	0	0.0
			535500	Attorney Services	7,741.54	0	0	0	0	0	0.0
			535800	Capital -Professional Contract	77.92	0	0	0	0	0	0.0
			543830	IT HW/SW Agreements	4.1	0	0	0	0	0	0.0
			545700	ISD Services	0.27	0	0	0	0	0	0.0
			546800	Employee Training & Education	0.92	0	0	0	0	0	0.0
			547400	Grants To Local Governments	110,426.17	0	0	0	0	0	0.0
			547410	Grants To Public Schools&Univ	9,517.28	0	0	0	0	0	0.0
			547430	Grants to Native Amer Indians	1,924.16	0	0	0	0	0	0.0
			547440	Grants To Other Entities	3,822.58	0	0	0	0	0	0.0
			547450	Grants to Other Agencies	7,485.03	0	0	0	0	0	0.0
			547900	Miscellaneous Expense	0.11	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	1.08	0	0	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	1.22	0	0	0	0	0	0.0
			555100	Other Financing Uses	186,102.9	0	0	0	0	0	0.0
			555210	O/F Uses - CU	201,502.4	0	0	0	0	0	0.0
Subtotal for:	**34100**	**Z-CODES-34100**	**Department of Finance**		**529,402.27**	**0**	**0**	**0**	**0**	**0**	**0.0**
34100					**851,594.76**	**252,979.9**	**278,144**	**335**	**0**	**0**	**0.0**

Totals by Line Item

BusUnit	Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
34100	**520100**	**Exempt Perm Positions P/T&F/T**	1,889.09	1,725.2	1,851.8	0	0	0	0.0

(Dollars in Thousands)

520200	Term Positions	2,303.56	1,509.3	1,572.1	0	0	0	0.0
520300	Classified Perm Positions F/T	13,096.59	15,272.7	16,532.9	232.6	0	0	0.0
520500	Temporary Positions F/T & P/T	7.97	0	0	0	0	0	0.0
520600	Paid Unused Sick Leave	7.43	0	0	0	0	0	0.0
520700	Overtime & Other Premium Pay	143.23	0	0	0	0	0	0.0
520710	Longevity Pay	0	0	132.9	0	0	0	0.0
520800	Annl & Comp Paid At Separation	117.51	0	0	0	0	0	0.0
521100	Group Insurance Premium	2,155.25	2,095.3	2,367.1	34.1	0	0	0.0
521200	Retirement Contributions	3,336.08	3,540.5	3,754.6	45.1	0	0	0.0
521300	F I C A	1,296.19	1,474	1,464.4	17.9	0	0	0.0
521400	Workers' Comp Assessment Fee	1.76	3.5	1.9	0	0	0	0.0
521410	GSD Work Comp Insur Premium	81.85	77.6	82.6	0	0	0	0.0
521500	Unemployment Comp Premium	144.02	43.6	87.6	0	0	0	0.0
521600	Employee Liability Ins Premium	114.11	145.3	177.3	0	0	0	0.0
521700	RHC Act Contributions	346.77	409.2	398.6	5.3	0	0	0.0
523200	COVID Related Time Worked	4.22	0	0	0	0	0	0.0
535200	Professional Services	1,159.13	653.6	892	0	0	0	0.0
535300	Other Services	239.42	504.2	417.7	0	0	0	0.0
535309	Other Services - Interagency	0.99	0	0	0	0	0	0.0
535400	Audit Services	803.81	1,267.6	1,417.7	0	0	0	0.0
535500	Attorney Services	7,831.36	45	50	0	0	0	0.0
535600	IT Services	3,077.95	3,806	3,507.8	0	0	0	0.0
535800	Capital -Professional Contract	326.24	0	0	0	0	0	0.0
542100	Employee I/S Mileage & Fares	18.74	19.2	39.8	0	0	0	0.0
542200	Employee I/S Meals & Lodging	36.03	56.9	83.8	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodging	0.1	0	0	0	0	0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.26	0	0	0	0	0	0.0
542500	Transp - Fuel & Oil	0.05	0	0	0	0	0	0.0
542800	State Transp Pool Charges	4.83	12.8	17.5	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0	66.5	66.5	0	0	0	0.0
543300	Maint - Buildings & Structures	1.78	0	0	0	0	0	0.0
543400	Maint - Property Insurance	1.44	59	59	0	0	0	0.0

(Dollars in Thousands)

543500	**Maint - Supplies**	0.24	0	0	0	0	0	0.0
543710	**Other Service - Non-Contractual**	12.96	0	0	0	0	0	0.0
543820	**Maintenance IT**	0	14	14	0	0	0	0.0
543830	**IT HW/SW Agreements**	542.92	122.5	1,327.6	0	0	0	0.0
544000	**Supply Inventory IT**	458.22	70	75	0	0	0	0.0
544100	**Supplies-Office Supplies**	18.49	70.1	59.6	0	0	0	0.0
544900	**Supplies-Inventory Exempt**	67.57	0	0	0	0	0	0.0
545600	**Reporting & Recording**	7.44	8.5	8.5	0	0	0	0.0
545700	**ISD Services**	149.12	196.4	235.6	0	0	0	0.0
545710	**DOIT HCM Assessment Fees**	63.35	63.9	67.9	0	0	0	0.0
545810	**GCD Radio Communications Svcs**	0	0	1.8	0	0	0	0.0
545900	**Printing & Photo Services**	51.16	43.3	44.6	0	0	0	0.0
546100	**Postage & Mail Services**	23	45.7	45.3	0	0	0	0.0
546400	**Rent Of Land & Buildings**	61.66	60	60	0	0	0	0.0
546500	**Rent Of Equipment**	82.44	102.5	112.3	0	0	0	0.0
546610	**DOIT Telecommunications**	231.79	233.1	232.2	0	0	0	0.0
546700	**Subscriptions/Dues/License Fee**	394.72	119.8	164.9	0	0	0	0.0
546709	**Subscription & Due Interagency**	0.13	0	0	0	0	0	0.0
546800	**Employee Training & Education**	40.7	112.4	120.4	0	0	0	0.0
546900	**Advertising**	5.39	4.5	4.5	0	0	0	0.0
547400	**Grants To Local Governments**	148,807.93	49,245.3	50,120.3	0	0	0	0.0
547410	**Grants To Public Schools&Univ**	9,517.28	0	0	0	0	0	0.0
547430	**Grants to Native Amer Indians**	1,924.16	0	0	0	0	0	0.0
547440	**Grants To Other Entities**	3,822.58	0	0	0	0	0	0.0
547450	**Grants to Other Agencies**	7,513.25	650	650	0	0	0	0.0
547900	**Miscellaneous Expense**	7,222.01	7,981.2	7,986.2	0	0	0	0.0
547999	**Request to Pay Prior Year**	118.73	0	0	0	0	0	0.0
548200	**Furniture & Fixtures**	19.57	0	0	0	0	0	0.0
548300	**Information Tech Equipment**	4.21	881.5	800	0	0	0	0.0
548900	**Buildings & Structures**	1.54	0	0	0	0	0	0.0
549600	**Employee O/S Mileage & Fares**	12.69	32.8	12	0	0	0	0.0
549700	**Employee O/S Meals & Lodging**	17.34	28.7	36	0	0	0	0.0

(Dollars in Thousands)

549800	**Brd & Comm O/S Mileage & Fares**	0	0	40	0	0	0	0.0
549900	**Brd & Comm O/S Meals & Lodging**	0	0	10	0	0	0	0.0
555100	**Other Financing Uses**	371,682.69	108,666.8	109,013.5	0	0	0	0.0
555106	**OFU - INTRA-Agency**	6,003.84	2,000	0	0	0	0	0.0
555200	**O/F Uses - Higher Ed Institut**	622.84	225	225	0	0	0	0.0
555210	**O/F Uses - CU**	199,600.57	0	0	0	0	0	0.0
7030	**Emergency water supply fund**	65.2	109.9	109.9	0	0	0	0.0
7032	**Fiscal agent contract**	196.04	1,200	1,200	0	0	0	0.0
7034	**State planning districts**	693	693	693	0	0	0	0.0
7036	**Statewide teen court**	34.77	137.9	137.9	0	0	0	0.0
7038	**Law enforcement protection fund**	19,402.5	20,000	22,025.5	0	0	0	0.0
7040	**Leasehold community assistance**	286	286	373	0	0	0	0.0
7042	**Acequia and community ditch education program**	494.79	498.2	498.2	0	0	0	0.0
7044	**New Mexico acequia commission**	87.23	188.1	405.5	0	0	0	0.0
7046	**Land grant council**	920.09	626.9	1,303.3	0	0	0	0.0
7050	**County detention of prisoners**	4,970	4,970	6,970	0	0	0	0.0
7540	**National association of state budget officers**	23.6	24	26	0	0	0	0.0
7541	**Western governors' association**	39.6	40	42	0	0	0	0.0
7542	**National governors' association**	83.6	84	97	0	0	0	0.0
7546	**Intertribal Indian ceremonial association**	293.03	328	328	0	0	0	0.0
7547	**Civil legal services**	6,429.31	7,240	12,500	0	0	0	0.0
7548	**Federal Taylor grazing**	569.19	800	800	0	0	0	0.0
7549	**Forest reserve**	19,356.53	9,488.9	9,488.9	0	0	0	0.0
7632	**Councils of Governments for Capacity Building**	0	2,500	2,500	0	0	0	0.0
7633	**Small Counties Assistance Fund for P545**	0	0	12,203	0	0	0	0.0
	Grand Total	**851,594.76**	**252,979.9**	**278,144**	**335**	**0**	**0**	**0.0**

(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	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	85.46	0.0	0.0	0.0	0.0	0.0	
00000	520300	Classified Perm Positions F/T	0.0	0.0	145.16	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	20.64	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	54.03	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	14.19	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	6.76	0.0	0.0	0.0	0.0	0.0	
01000	520100	Exempt Perm Positions P/T&F/T	1,118.5	1,059.1	1,255.02	1,150.0	0.0	0.0	0.0	1,150.0	
01000	520300	Classified Perm Positions F/T	2,358.7	2,382.1	2,839.15	2,380.7	0.0	0.0	0.0	2,380.7	
01000	520500	Temporary Positions F/T & P/T	5.5	0.0	0.65	0.0	0.0	0.0	0.0	0.0	
01000	520600	Paid Unused Sick Leave	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520700	Overtime & Other Premium Pay	21.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520710	Longevity Pay	0.0	0.0	0	19.6	0.0	0.0	0.0	19.6	
01000	520800	Annl & Comp Paid At Separation	8.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521100	Group Insurance Premium	384.5	335.6	518.76	404.5	0.0	0.0	0.0	404.5	
01000	521200	Retirement Contributions	673.1	571.6	765.49	682.5	0.0	0.0	0.0	682.5	
01000	521300	F I C A	257.9	271.3	251.94	271.3	0.0	0.0	0.0	271.3	
01000	521400	Workers' Comp Assessment Fee	0.3	2.4	0	0.4	0.0	0.0	0.0	0.4	
01000	521410	GSD Work Comp Insur Premium	14.0	10.7	0	13.5	0.0	0.0	0.0	13.5	
01000	521500	Unemployment Comp Premium	24.6	5.2	0	13.4	0.0	0.0	0.0	13.4	
01000	521600	Employee Liability Ins Premium	19.5	23.7	0	29.9	0.0	0.0	0.0	29.9	
01000	521700	RHC Act Contributions	70.0	72.8	81.11	71.2	0.0	0.0	0.0	71.2	
62000	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	137.83	0.0	0.0	0.0	0.0	0.0	
62000	520300	Classified Perm Positions F/T	0.0	0.0	86.77	0.0	0.0	0.0	0.0	0.0	
62000	521100	Group Insurance Premium	0.0	0.0	18.41	0.0	0.0	0.0	0.0	0.0	
62000	521200	Retirement Contributions	0.0	0.0	42.88	0.0	0.0	0.0	0.0	0.0	
62000	521300	F I C A	0.0	0.0	13.82	0.0	0.0	0.0	0.0	0.0	
62000	521700	RHC Act Contributions	0.0	0.0	5.57	0.0	0.0	0.0	0.0	0.0	
	200	**Personal services and employee benef**	**4,957.3**	**4,734.5**	**6,343.65**	**5,037.0**	**0.0**	**0.0**	**0.0**	**5,037.0**	
01000	542100	Employee I/S Mileage & Fares	7.6	9.5	0	11.0	0.0	0.0	0.0	11.0	
01000	542200	Employee I/S Meals & Lodging	6.9	8.5	0	10.0	0.0	0.0	0.0	10.0	
01000	542800	State Transp Pool Charges	0.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543200	Maint - Furn, Fixt, Equipment	0.0	66.5	0	66.5	0.0	0.0	0.0	66.5	
01000	543500	Maint - Supplies	0.2	0.0	0	0.0	0.0	0.0	0.0	0.0	

BU 34100 PCode P541

F4 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
01000	543830	IT HW/SW Agreements	36.1	39.7	0	39.7	0.0	0.0	0.0	39.7	
01000	544000	Supply Inventory IT	326.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	544100	Supplies-Office Supplies	3.4	7.5	0	7.5	0.0	0.0	0.0	7.5	
01000	544900	Supplies-Inventory Exempt	7.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	545600	Reporting & Recording	7.4	8.5	0	8.5	0.0	0.0	0.0	8.5	
01000	545700	ISD Services	36.4	34.0	0	38.2	0.0	0.0	0.0	38.2	
01000	545710	DOIT HCM Assessment Fees	10.8	10.9	0	9.5	0.0	0.0	0.0	9.5	
01000	545810	GCD Radio Communications Svcs	0.0	0.0	0	1.8	0.0	0.0	0.0	1.8	
01000	545900	Printing & Photo Services	7.3	1.0	0	1.0	0.0	0.0	0.0	1.0	
01000	546100	Postage & Mail Services	3.0	1.2	0	1.2	0.0	0.0	0.0	1.2	
01000	546400	Rent Of Land & Buildings	60.1	60.0	0	60.0	0.0	0.0	0.0	60.0	
01000	546500	Rent Of Equipment	7.1	11.5	0	11.5	0.0	0.0	0.0	11.5	
01000	546610	DOIT Telecommunications	52.5	40.3	0	37.7	0.0	0.0	0.0	37.7	
01000	546700	Subscriptions/Dues/License Fee	275.5	85.9	0	109.4	0.0	0.0	0.0	109.4	
01000	546800	Employee Training & Education	17.0	19.0	0	21.5	0.0	0.0	0.0	21.5	
01000	546900	Advertising	4.0	1.5	0	1.5	0.0	0.0	0.0	1.5	
01000	547400	Grants To Local Governments	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	547450	Grants to Other Agencies	28.2	650.0	0	650.0	0.0	0.0	0.0	650.0	
01000	547900	Miscellaneous Expense	1.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	547999	Request to Pay Prior Year	2.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	548300	Information Tech Equipment	4.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	549600	Employee O/S Mileage & Fares	6.5	11.3	0	5.5	0.0	0.0	0.0	5.5	
01000	549700	Employee O/S Meals & Lodging	9.6	15.7	0	25.5	0.0	0.0	0.0	25.5	
	400	**Other**	**923.2**	**1,082.5**	**0**	**1,117.5**	**0.0**	**0.0**	**0.0**	**1,117.5**	
	TOTAL EXPENSE		**5,880.5**	**5,817.0**		**6,154.5**	**0.0**	**0.0**	**0.0**	**6,154.5**	

(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	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	82.8	0.0	0.0	0.0	0.0	0.0	
00000	520300	Classified Perm Positions F/T	0.0	0.0	271.62	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	32.68	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	89.28	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	21.81	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	11.04	0.0	0.0	0.0	0.0	0.0	
01000	520100	Exempt Perm Positions P/T&F/T	58.9	78.3	290.25	122.5	0.0	0.0	0.0	122.5	
01000	520200	Term Positions	0.0	0.0	0.48	0.0	0.0	0.0	0.0	0.0	
01000	520300	Classified Perm Positions F/T	1,918.6	1,815.8	1,961.43	1,423.0	0.0	0.0	0.0	1,423.0	
01000	520500	Temporary Positions F/T & P/T	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520600	Paid Unused Sick Leave	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520700	Overtime & Other Premium Pay	19.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520710	Longevity Pay	0.0	0.0	0	12.6	0.0	0.0	0.0	12.6	
01000	520800	Annl & Comp Paid At Separation	0.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521100	Group Insurance Premium	183.4	174.6	219.97	224.7	0.0	0.0	0.0	224.7	
01000	521200	Retirement Contributions	383.1	420.4	430.01	331.0	0.0	0.0	0.0	331.0	
01000	521300	F I C A	148.2	167.1	138.57	125.6	0.0	0.0	0.0	125.6	
01000	521400	Workers' Comp Assessment Fee	0.2	0.2	0	0.2	0.0	0.0	0.0	0.2	
01000	521410	GSD Work Comp Insur Premium	9.0	8.5	0	9.1	0.0	0.0	0.0	9.1	
01000	521500	Unemployment Comp Premium	15.7	3.5	0	6.5	0.0	0.0	0.0	6.5	
01000	521600	Employee Liability Ins Premium	12.4	16.2	0	20.3	0.0	0.0	0.0	20.3	
01000	521700	RHC Act Contributions	39.8	43.7	45.52	34.5	0.0	0.0	0.0	34.5	
	200	**Personal services and employee benef**	**2,789.3**	**2,728.3**	**3,595.45**	**2,310.0**	**0.0**	**0.0**	**0.0**	**2,310.0**	
01000	542100	Employee I/S Mileage & Fares	0.0	0.3	0	0.3	0.0	0.0	0.0	0.3	
01000	542200	Employee I/S Meals & Lodging	0.0	1.8	0	1.8	0.0	0.0	0.0	1.8	
01000	542800	State Transp Pool Charges	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543400	Maint - Property Insurance	1.4	58.7	0	58.7	0.0	0.0	0.0	58.7	
01000	543500	Maint - Supplies	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543710	Other Service - Non-Contractual	9.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543820	Maintenance IT	0.0	14.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543830	IT HW/SW Agreements	38.8	81.8	0	13.5	0.0	0.0	0.0	13.5	
01000	544000	Supply Inventory IT	71.3	69.0	0	0.0	0.0	0.0	0.0	0.0	
01000	544100	Supplies-Office Supplies	3.8	7.1	0	4.5	0.0	0.0	0.0	4.5	

State of New Mexico

F4 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
01000	544900	Supplies-Inventory Exempt	27.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	545600	Reporting & Recording	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	545700	ISD Services	28.7	24.0	0	18.5	0.0	0.0	0.0	18.5	
01000	545710	DOIT HCM Assessment Fees	6.9	7.7	0	5.5	0.0	0.0	0.0	5.5	
01000	545900	Printing & Photo Services	2.3	1.5	0	1.5	0.0	0.0	0.0	1.5	
01000	546100	Postage & Mail Services	0.0	1.0	0	2.0	0.0	0.0	0.0	2.0	
01000	546500	Rent Of Equipment	6.2	8.4	0	0.0	0.0	0.0	0.0	0.0	
01000	546610	DOIT Telecommunications	45.3	28.4	0	18.2	0.0	0.0	0.0	18.2	
01000	546700	Subscriptions/Dues/License Fee	0.4	13.0	0	6.5	0.0	0.0	0.0	6.5	
01000	546800	Employee Training & Education	1.7	14.4	0	10.4	0.0	0.0	0.0	10.4	
01000	546900	Advertising	0.2	1.5	0	1.5	0.0	0.0	0.0	1.5	
01000	547900	Miscellaneous Expense	4.8	0.0	0	5.0	0.0	0.0	0.0	5.0	
01000	547999	Request to Pay Prior Year	1.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	548200	Furniture & Fixtures	19.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	549600	Employee O/S Mileage & Fares	0.6	1.5	0	1.5	0.0	0.0	0.0	1.5	
01000	549700	Employee O/S Meals & Lodging	1.0	5.0	0	5.0	0.0	0.0	0.0	5.0	
	400	**Other**	**270.5**	**339.1**	**0**	**154.4**	**0.0**	**0.0**	**0.0**	**154.4**	
	TOTAL EXPENSE		**3,059.8**	**3,067.4**		**2,464.4**	**0.0**	**0.0**	**0.0**	**2,464.4**	

(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	71.71	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	6.14	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	13.69	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	4.41	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	1.78	0.0	0.0	0.0	0.0	0.0	
01000	520100	Exempt Perm Positions P/T&F/T	194.8	59.0	242.96	163.8	0.0	0.0	0.0	163.8	
01000	520200	Term Positions	645.0	601.1	3.5	660.0	0.0	0.0	0.0	660.0	
01000	520300	Classified Perm Positions F/T	1,853.7	2,159.8	2,675.7	2,304.9	0.0	0.0	0.0	2,304.9	
01000	520700	Overtime & Other Premium Pay	24.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520710	Longevity Pay	0.0	0.0	0	13.2	0.0	0.0	0.0	13.2	
01000	520800	Annl & Comp Paid At Separation	56.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521100	Group Insurance Premium	428.7	434.9	412.87	382.4	0.0	0.0	0.0	382.4	
01000	521200	Retirement Contributions	505.9	588.9	542.68	579.5	0.0	0.0	0.0	579.5	
01000	521300	F I C A	204.1	233.6	179.79	230.4	0.0	0.0	0.0	230.4	
01000	521400	Workers' Comp Assessment Fee	0.3	0.3	0	0.2	0.0	0.0	0.0	0.2	
01000	521410	GSD Work Comp Insur Premium	14.9	13.5	0	14.3	0.0	0.0	0.0	14.3	
01000	521500	Unemployment Comp Premium	26.1	5.5	0	13.4	0.0	0.0	0.0	13.4	
01000	521600	Employee Liability Ins Premium	20.7	25.3	0	31.9	0.0	0.0	0.0	31.9	
01000	521700	RHC Act Contributions	52.6	60.3	60.05	60.0	0.0	0.0	0.0	60.0	
08800	520300	Classified Perm Positions F/T	0.0	0.0	78.88	0.0	0.0	0.0	0.0	0.0	
08800	521100	Group Insurance Premium	0.0	0.0	6.14	0.0	0.0	0.0	0.0	0.0	
08800	521200	Retirement Contributions	0.0	0.0	15.06	0.0	0.0	0.0	0.0	0.0	
08800	521300	F I C A	0.0	0.0	4.85	0.0	0.0	0.0	0.0	0.0	
08800	521700	RHC Act Contributions	0.0	0.0	1.96	0.0	0.0	0.0	0.0	0.0	
56000	520200	Term Positions	397.9	486.5	2.74	0.0	500.4	0.0	0.0	500.4	
56000	520300	Classified Perm Positions F/T	0.0	0.0	623.84	0.0	0.0	0.0	0.0	0.0	
56000	520700	Overtime & Other Premium Pay	2.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	520800	Annl & Comp Paid At Separation	14.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	521100	Group Insurance Premium	55.4	73.2	58.94	0.0	52.2	0.0	0.0	52.2	
56000	521200	Retirement Contributions	76.6	90.3	119.63	0.0	105.3	0.0	0.0	105.3	
56000	521300	F I C A	30.8	37.8	38.55	0.0	41.8	0.0	0.0	41.8	
56000	521400	Workers' Comp Assessment Fee	0.1	0.0	0	0.0	0.1	0.0	0.0	0.1	
56000	521410	GSD Work Comp Insur Premium	2.6	2.4	0	0.0	2.6	0.0	0.0	2.6	

(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
56000	521500	Unemployment Comp Premium	4.5	1.0	0	0.0	2.6	0.0	0.0	2.6	
56000	521600	Employee Liability Ins Premium	3.5	4.6	0	0.0	5.8	0.0	0.0	5.8	
56000	521700	RHC Act Contributions	8.0	11.2	13.76	0.0	11.2	0.0	0.0	11.2	
62400	520300	Classified Perm Positions F/T	0.0	0.0	65.19	0.0	0.0	0.0	0.0	0.0	
62400	521100	Group Insurance Premium	0.0	0.0	6.14	0.0	0.0	0.0	0.0	0.0	
62400	521200	Retirement Contributions	0.0	0.0	12.45	0.0	0.0	0.0	0.0	0.0	
62400	521300	F I C A	0.0	0.0	4.01	0.0	0.0	0.0	0.0	0.0	
62400	521700	RHC Act Contributions	0.0	0.0	1.62	0.0	0.0	0.0	0.0	0.0	
72090	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	346.96	0.0	0.0	0.0	0.0	0.0	
72090	521100	Group Insurance Premium	0.0	0.0	24.55	0.0	0.0	0.0	0.0	0.0	
72090	521200	Retirement Contributions	0.0	0.0	66.25	0.0	0.0	0.0	0.0	0.0	
72090	521300	F I C A	0.0	0.0	21.35	0.0	0.0	0.0	0.0	0.0	
72090	521700	RHC Act Contributions	0.0	0.0	8.61	0.0	0.0	0.0	0.0	0.0	
74500	520200	Term Positions	161.6	262.6	0.85	0.0	242.6	0.0	0.0	242.6	
74500	520300	Classified Perm Positions F/T	351.9	275.1	541.45	0.0	247.5	0.0	0.0	247.5	
74500	520700	Overtime & Other Premium Pay	2.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
74500	520710	Longevity Pay	0.0	0.0	0	0.0	3.6	0.0	0.0	3.6	
74500	521100	Group Insurance Premium	93.1	80.4	128.55	0.0	80.4	0.0	0.0	80.4	
74500	521200	Retirement Contributions	99.2	103.5	103.54	0.0	89.5	0.0	0.0	89.5	
74500	521300	F I C A	37.8	41.5	33.37	0.0	31.5	0.0	0.0	31.5	
74500	521400	Workers' Comp Assessment Fee	0.1	0.0	0	0.0	0.1	0.0	0.0	0.1	
74500	521410	GSD Work Comp Insur Premium	2.5	2.5	0	0.0	2.6	0.0	0.0	2.6	
74500	521500	Unemployment Comp Premium	4.5	1.0	0	0.0	2.6	0.0	0.0	2.6	
74500	521600	Employee Liability Ins Premium	3.5	4.6	0	0.0	5.8	0.0	0.0	5.8	
74500	521700	RHC Act Contributions	10.3	10.8	11.12	0.0	8.8	0.0	0.0	8.8	
	200	**Personal services and employee benef**	**5,391.0**	**5,671.2**	**6,555.65**	**4,454.0**	**1,437.0**	**0.0**	**0.0**	**5,891.0**	
01000	542100	Employee I/S Mileage & Fares	2.3	0.5	0	5.0	0.0	0.0	0.0	5.0	
01000	542200	Employee I/S Meals & Lodging	7.1	5.9	0	20.0	0.0	0.0	0.0	20.0	
01000	542500	Transp - Fuel & Oil	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	542800	State Transp Pool Charges	1.4	1.2	0	5.0	0.0	0.0	0.0	5.0	
01000	544000	Supply Inventory IT	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	544100	Supplies-Office Supplies	0.7	3.0	0	0.0	0.0	0.0	0.0	0.0	
01000	544900	Supplies-Inventory Exempt	1.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	545700	ISD Services	20.3	36.0	0	38.2	0.0	0.0	0.0	38.2	

(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
01000	545710	DOIT HCM Assessment Fees	11.5	11.6	0	11.3	0.0	0.0	0.0	11.3	
01000	545900	Printing & Photo Services	1.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	546100	Postage & Mail Services	0.0	0.8	0	0.0	0.0	0.0	0.0	0.0	
01000	546500	Rent Of Equipment	6.0	0.4	0	0.0	0.0	0.0	0.0	0.0	
01000	546610	DOIT Telecommunications	32.0	42.6	0	37.7	0.0	0.0	0.0	37.7	
01000	546700	Subscriptions/Dues/License Fee	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	546800	Employee Training & Education	8.6	0.5	0	1.0	0.0	0.0	0.0	1.0	
01000	546900	Advertising	0.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	547900	Miscellaneous Expense	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	548900	Buildings & Structures	1.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	549700	Employee O/S Meals & Lodging	0.0	0.0	0	0.5	0.0	0.0	0.0	0.5	
01000	549800	Brd & Comm O/S Mileage & Fares	0.0	0.0	0	10.0	0.0	0.0	0.0	10.0	
56000	542100	Employee I/S Mileage & Fares	0.3	1.2	0	0.0	2.0	0.0	0.0	2.0	
56000	542200	Employee I/S Meals & Lodging	0.8	15.0	0	0.0	16.0	0.0	0.0	16.0	
56000	542300	Brd & Comm Mbr Meals & Lodging	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	542310	Brd & Comm Mbr Mileage & Fares	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	542800	State Transp Pool Charges	0.4	5.5	0	0.0	6.0	0.0	0.0	6.0	
56000	543830	IT HW/SW Agreements	1.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	544100	Supplies-Office Supplies	0.3	12.0	0	0.0	12.0	0.0	0.0	12.0	
56000	544900	Supplies-Inventory Exempt	3.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	545700	ISD Services	2.5	6.6	0	0.0	7.4	0.0	0.0	7.4	
56000	545710	DOIT HCM Assessment Fees	2.0	2.1	0	0.0	2.2	0.0	0.0	2.2	
56000	545900	Printing & Photo Services	0.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	546500	Rent Of Equipment	2.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	546610	DOIT Telecommunications	2.6	7.7	0	0.0	7.3	0.0	0.0	7.3	
56000	546700	Subscriptions/Dues/License Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	546800	Employee Training & Education	0.8	23.5	0	0.0	24.0	0.0	0.0	24.0	
56000	546900	Advertising	0.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	547000	Legal Settlements	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	547400	Grants To Local Governments	23,035.1	22,125.0	0	0.0	23,000.0	0.0	0.0	23,000.0	
56000	547900	Miscellaneous Expense	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	547999	Request to Pay Prior Year	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	549600	Employee O/S Mileage & Fares	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
56000	549700	Employee O/S Meals & Lodging	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	

State of New Mexico

F4 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
74500	542100	Employee I/S Mileage & Fares	0.5	0.0	0	0.0	0.5	0.0	0.0	0.5	
74500	542200	Employee I/S Meals & Lodging	4.6	15.0	0	0.0	15.0	0.0	0.0	15.0	
74500	542800	State Transp Pool Charges	1.7	5.5	0	0.0	5.5	0.0	0.0	5.5	
74500	543830	IT HW/SW Agreements	6.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
74500	544000	Supply Inventory IT	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
74500	544100	Supplies-Office Supplies	1.2	12.5	0	0.0	5.0	0.0	0.0	5.0	
74500	545700	ISD Services	3.6	6.6	0	0.0	7.4	0.0	0.0	7.4	
74500	545710	DOIT HCM Assessment Fees	2.0	2.1	0	0.0	2.2	0.0	0.0	2.2	
74500	545900	Printing & Photo Services	0.3	0.8	0	0.0	1.1	0.0	0.0	1.1	
74500	546100	Postage & Mail Services	0.0	0.7	0	0.0	0.1	0.0	0.0	0.1	
74500	546500	Rent Of Equipment	2.4	2.2	0	0.0	2.4	0.0	0.0	2.4	
74500	546610	DOIT Telecommunications	4.1	7.7	0	0.0	7.3	0.0	0.0	7.3	
74500	546700	Subscriptions/Dues/License Fee	15.0	1.9	0	0.0	19.0	0.0	0.0	19.0	
74500	546800	Employee Training & Education	0.3	8.0	0	0.0	2.0	0.0	0.0	2.0	
74500	547400	Grants To Local Governments	13,889.0	16,500.0	0	0.0	16,500.0	0.0	0.0	16,500.0	
74500	547900	Miscellaneous Expense	7,214.2	7,961.2	0	0.0	7,961.2	0.0	0.0	7,961.2	
74500	547999	Request to Pay Prior Year	111.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
74500	549600	Employee O/S Mileage & Fares	2.4	0.0	0	0.0	5.0	0.0	0.0	5.0	
74500	549700	Employee O/S Meals & Lodging	3.9	0.0	0	0.0	5.0	0.0	0.0	5.0	
	400	**Other**	**44,413.8**	**46,826.3**	**0**	**128.7**	**47,616.6**	**0.0**	**0.0**	**47,745.3**	
56000	555100	Other Financing Uses	300.0	300.0	0	0.0	0.0	0.0	0.0	0.0	
74500	555200	O/F Uses - Higher Ed Institut	149.9	225.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**449.9**	**525.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**50,254.7**	**53,022.5**		**4,582.7**	**49,053.6**	**0.0**	**0.0**	**53,636.3**	

(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	207.46	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	19.64	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	39.61	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	12.77	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	5.15	0.0	0.0	0.0	0.0	0.0	
01000	520100	Exempt Perm Positions P/T&F/T	146.3	227.0	257.02	90.0	0.0	157.1	0.0	247.1	
01000	520200	Term Positions	15.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520300	Classified Perm Positions F/T	6,024.6	6,654.4	6,596.4	6,430.3	0.0	2,077.0	0.0	8,507.3	
01000	520500	Temporary Positions F/T & P/T	2.5	0.0	0.29	0.0	0.0	0.0	0.0	0.0	
01000	520600	Paid Unused Sick Leave	4.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520700	Overtime & Other Premium Pay	63.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520710	Longevity Pay	0.0	0.0	0	60.1	0.0	12.5	0.0	72.6	
01000	520800	Annl & Comp Paid At Separation	36.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521100	Group Insurance Premium	810.5	860.5	994.92	707.0	0.0	238.3	0.0	945.3	
01000	521200	Retirement Contributions	1,202.5	1,293.4	1,301.33	1,159.0	0.0	381.8	0.0	1,540.8	
01000	521300	F I C A	463.8	534.7	419.34	441.4	0.0	151.9	0.0	593.3	
01000	521400	Workers' Comp Assessment Fee	0.6	0.1	0	0.6	0.0	0.0	0.0	0.6	
01000	521410	GSD Work Comp Insur Premium	29.2	29.2	0	23.4	0.0	5.9	0.0	29.3	
01000	521500	Unemployment Comp Premium	51.5	20.1	0	25.9	0.0	10.5	0.0	36.4	
01000	521600	Employee Liability Ins Premium	40.8	51.9	0	52.1	0.0	8.3	0.0	60.4	
01000	521700	RHC Act Contributions	125.0	159.8	137.06	114.0	0.0	53.7	0.0	167.7	
01000	523200	COVID Related Time Worked	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
	200	**Personal services and employee benef**	**9,018.0**	**9,831.1**	**9,990.99**	**9,103.8**	**0.0**	**3,097.0**	**0.0**	**12,200.8**	
01000	542100	Employee I/S Mileage & Fares	0.1	1.0	0	1.0	0.0	0.0	0.0	1.0	
01000	542200	Employee I/S Meals & Lodging	0.0	1.0	0	1.0	0.0	0.0	0.0	1.0	
01000	543300	Maint - Buildings & Structures	1.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543400	Maint - Property Insurance	0.0	0.3	0	0.3	0.0	0.0	0.0	0.3	
01000	543710	Other Service - Non-Contractual	3.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	543820	Maintenance IT	0.0	0.0	0	14.0	0.0	0.0	0.0	14.0	
01000	543830	IT HW/SW Agreements	454.3	0.0	0	69.4	0.0	1,200.0	0.0	1,269.4	
01000	544000	Supply Inventory IT	59.4	0.0	0	69.0	0.0	5.0	0.0	74.0	
01000	544100	Supplies-Office Supplies	7.9	20.0	0	17.6	0.0	5.0	0.0	22.6	
01000	544900	Supplies-Inventory Exempt	28.3	0.0	0	0.0	0.0	0.0	0.0	0.0	

(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
01000	545700	ISD Services	47.9	62.3	0	74.1	0.0	19.7	0.0	93.8	
01000	545710	DOIT HCM Assessment Fees	22.6	20.0	0	21.9	0.0	5.8	0.0	27.7	
01000	545900	Printing & Photo Services	33.1	40.0	0	40.0	0.0	0.0	0.0	40.0	
01000	546100	Postage & Mail Services	20.0	40.0	0	40.0	0.0	0.0	0.0	40.0	
01000	546500	Rent Of Equipment	55.6	80.0	0	88.4	0.0	0.0	0.0	88.4	
01000	546610	DOIT Telecommunications	81.1	73.6	0	73.0	0.0	19.5	0.0	92.5	
01000	546700	Subscriptions/Dues/License Fee	4.0	10.0	0	13.0	0.0	0.0	0.0	13.0	
01000	546709	Subscription & Due Interagency	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	546800	Employee Training & Education	4.4	10.0	0	16.5	0.0	10.0	0.0	26.5	
01000	546900	Advertising	0.2	1.0	0	1.0	0.0	0.0	0.0	1.0	
01000	547900	Miscellaneous Expense	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	547999	Request to Pay Prior Year	4.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	548300	Information Tech Equipment	0.0	881.5	0	0.0	0.0	800.0	0.0	800.0	
	400	**Other**	**828.5**	**1,240.7**	**0**	**540.2**	**0.0**	**2,065.0**	**0.0**	**2,605.2**	
	TOTAL EXPENSE		**9,846.5**	**11,071.8**		**9,644.0**	**0.0**	**5,162.0**	**0.0**	**14,806.0**	

(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
01000	520200	Term Positions	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520300	Classified Perm Positions F/T	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521100	Group Insurance Premium	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521200	Retirement Contributions	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521300	F I C A	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521700	RHC Act Contributions	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
	200	**Personal services and employee benef**	**(0.0)**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
01000	542300	Brd & Comm Mbr Meals & Lodging	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	542310	Brd & Comm Mbr Mileage & Fares	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	545900	Printing & Photo Services	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	546700	Subscriptions/Dues/License Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	546900	Advertising	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	547400	Grants To Local Governments	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	547900	Miscellaneous Expense	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
10780	547400	Grants To Local Governments	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
20130	547400	Grants To Local Governments	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
21000	547400	Grants To Local Governments	(0.0)	0.0	0	0.0	0.0	0.0	0.0	0.0	
61800	547400	Grants To Local Governments	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
73600	547400	Grants To Local Governments	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
73600	547410	Grants To Public Schools&Univ	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
73600	547420	Grants -Higher Ed (in CAFR)	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
73600	547430	Grants to Native Amer Indians	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
73600	547440	Grants To Other Entities	0.0	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**	**0.0**	
02100	555100	Other Financing Uses	67,229.0	65,429.0	0	0.0	0.0	0.0	0.0	0.0	
20130	555100	Other Financing Uses	30.0	30.0	0	0.0	0.0	0.0	0.0	0.0	
34110	555100	Other Financing Uses	15,474.9	21,802.0	0	0.0	0.0	0.0	0.0	0.0	
69700	555100	Other Financing Uses	15,947.4	21,105.8	0	0.0	0.0	0.0	0.0	0.0	
73600	555100	Other Financing Uses	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
73600	555106	OFU - INTRA-Agency	6,003.8	2,000.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**104,685.1**	**110,366.8**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
21000	7030	Emergency water supply fund	65.2	109.9	0	109.9	0.0	0.0	0.0	109.9	

(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
	7030	**Emergency water supply fund**	**65.2**	**109.9**	**0**	**109.9**	**0.0**	**0.0**	**0.0**	**109.9**	
01000	7032	Fiscal agent contract	196.0	0.0	0	1,200.0	0.0	0.0	0.0	1,200.0	
85300	7032	Fiscal agent contract	0.0	1,200.0	0	0.0	0.0	0.0	0.0	0.0	
	7032	**Fiscal agent contract**	**196.0**	**1,200.0**	**0**	**1,200.0**	**0.0**	**0.0**	**0.0**	**1,200.0**	
01000	7034	State planning districts	693.0	693.0	0	693.0	0.0	0.0	0.0	693.0	
	7034	**State planning districts**	**693.0**	**693.0**	**0**	**693.0**	**0.0**	**0.0**	**0.0**	**693.0**	
10780	7036	Statewide teen court	34.8	137.9	0	137.9	0.0	0.0	0.0	137.9	
	7036	**Statewide teen court**	**34.8**	**137.9**	**0**	**137.9**	**0.0**	**0.0**	**0.0**	**137.9**	
73600	7038	Law enforcement protection fund	19,402.5	20,000.0	0	0.0	22,025.5	0.0	0.0	22,025.5	
	7038	**Law enforcement protection fund**	**19,402.5**	**20,000.0**	**0**	**0.0**	**22,025.5**	**0.0**	**0.0**	**22,025.5**	
61800	7040	Leasehold community assistance	286.0	286.0	0	373.0	0.0	0.0	0.0	373.0	
	7040	**Leasehold community assistance**	**286.0**	**286.0**	**0**	**373.0**	**0.0**	**0.0**	**0.0**	**373.0**	
01000	7042	Acequia and community ditch education p	494.8	498.2	0	498.2	0.0	0.0	0.0	498.2	
	7042	**Acequia and community ditch educati**	**494.8**	**498.2**	**0**	**498.2**	**0.0**	**0.0**	**0.0**	**498.2**	
01000	7044	New Mexico acequia commission	87.2	188.1	0	405.5	0.0	0.0	0.0	405.5	
	7044	**New Mexico acequia commission**	**87.2**	**188.1**	**0**	**405.5**	**0.0**	**0.0**	**0.0**	**405.5**	
01000	7046	Land grant council	920.1	626.9	0	1,303.3	0.0	0.0	0.0	1,303.3	
	7046	**Land grant council**	**920.1**	**626.9**	**0**	**1,303.3**	**0.0**	**0.0**	**0.0**	**1,303.3**	
20130	7050	County detention of prisoners	4,970.0	4,970.0	0	6,970.0	0.0	0.0	0.0	6,970.0	
	7050	**County detention of prisoners**	**4,970.0**	**4,970.0**	**0**	**6,970.0**	**0.0**	**0.0**	**0.0**	**6,970.0**	
01000	7540	National association of state budget office	23.6	24.0	0	26.0	0.0	0.0	0.0	26.0	
	7540	**National association of state budget of**	**23.6**	**24.0**	**0**	**26.0**	**0.0**	**0.0**	**0.0**	**26.0**	
01000	7541	Western governors' association	39.6	40.0	0	42.0	0.0	0.0	0.0	42.0	
	7541	**Western governors' association**	**39.6**	**40.0**	**0**	**42.0**	**0.0**	**0.0**	**0.0**	**42.0**	
01000	7542	National governors' association	83.6	84.0	0	97.0	0.0	0.0	0.0	97.0	
	7542	**National governors' association**	**83.6**	**84.0**	**0**	**97.0**	**0.0**	**0.0**	**0.0**	**97.0**	
82910	7546	Intertribal Indian ceremonial association	293.0	328.0	0	328.0	0.0	0.0	0.0	328.0	
	7546	**Intertribal Indian ceremonial associati**	**293.0**	**328.0**	**0**	**328.0**	**0.0**	**0.0**	**0.0**	**328.0**	
62400	7547	Civil legal services	6,429.3	7,240.0	0	10,000.0	2,500.0	0.0	0.0	12,500.0	
	7547	**Civil legal services**	**6,429.3**	**7,240.0**	**0**	**10,000.0**	**2,500.0**	**0.0**	**0.0**	**12,500.0**	
73800	7548	Federal Taylor grazing	569.2	800.0	0	0.0	0.0	0.0	800.0	800.0	
	7548	**Federal Taylor grazing**	**569.2**	**800.0**	**0**	**0.0**	**0.0**	**0.0**	**800.0**	**800.0**	
73900	7549	Forest reserve	19,356.5	9,488.9	0	0.0	0.0	0.0	9,488.9	9,488.9	

(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
	7549	**Forest reserve**	**19,356.5**	**9,488.9**	**0**	**0.0**	**0.0**	**0.0**	**9,488.9**	**9,488.9**	
02100	7550	County supported Medicaid	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	7550	**County supported Medicaid**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
69700	7551	Tobacco settlement	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	7551	**Tobacco settlement**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
34110	7552	Opioid crisis recovery fund	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	7552	**Opioid crisis recovery fund**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
01000	7632	Councils of Governments for Capacity Bu	0.0	2,500.0	0	2,500.0	0.0	0.0	0.0	2,500.0	
	7632	**Council of Governments for Capacity**	**0.0**	**2,500.0**	**0**	**2,500.0**	**0.0**	**0.0**	**0.0**	**2,500.0**	
73700	7633	Small Counties Assistance Fund for P545	0.0	0.0	0	0.0	12,203.0	0.0	0.0	12,203.0	
	7633	**Small Counties Assistance Fund for P**	**0.0**	**0.0**	**0**	**0.0**	**12,203.0**	**0.0**	**0.0**	**12,203.0**	
	TOTAL EXPENSE		**158,629.6**	**159,581.7**		**24,683.8**	**36,728.5**	**0.0**	**10,288.9**	**71,701.2**	

(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	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	68.92	0.0	0.0	0.0	0.0	0.0	
00000	520300	Classified Perm Positions F/T	0.0	0.0	65.19	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	12.28	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	25.61	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	8.25	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	3.33	0.0	0.0	0.0	0.0	0.0	
01000	520100	Exempt Perm Positions P/T&F/T	370.5	301.8	291.88	168.4	0.0	0.0	0.0	168.4	
01000	520200	Term Positions	744.3	0.0	6.16	0.0	0.0	0.0	0.0	0.0	
01000	520300	Classified Perm Positions F/T	477.3	1,711.8	1,510.86	1,407.8	0.0	0.0	0.0	1,407.8	
01000	520600	Paid Unused Sick Leave	1.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520700	Overtime & Other Premium Pay	6.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	520710	Longevity Pay	0.0	0.0	0	9.1	0.0	0.0	0.0	9.1	
01000	520800	Annl & Comp Paid At Separation	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	521100	Group Insurance Premium	149.6	95.5	208.47	211.5	0.0	0.0	0.0	211.5	
01000	521200	Retirement Contributions	308.3	388.4	345.38	342.0	0.0	0.0	0.0	342.0	
01000	521300	F I C A	119.7	154.5	111.3	137.0	0.0	0.0	0.0	137.0	
01000	521400	Workers' Comp Assessment Fee	0.2	0.4	0	0.2	0.0	0.0	0.0	0.2	
01000	521410	GSD Work Comp Insur Premium	7.6	8.7	0	9.1	0.0	0.0	0.0	9.1	
01000	521500	Unemployment Comp Premium	13.5	3.6	0	9.0	0.0	0.0	0.0	9.0	
01000	521600	Employee Liability Ins Premium	10.6	16.1	0	20.3	0.0	0.0	0.0	20.3	
01000	521700	RHC Act Contributions	32.0	41.0	36.26	35.6	0.0	0.0	0.0	35.6	
01000	523200	COVID Related Time Worked	3.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	520200	Term Positions	0.0	159.1	0	0.0	0.0	0.0	169.1	169.1	
08800	520300	Classified Perm Positions F/T	0.0	273.7	0	0.0	0.0	0.0	261.7	261.7	
08800	520710	Longevity Pay	0.0	0.0	0	0.0	0.0	0.0	2.2	2.2	
08800	521100	Group Insurance Premium	0.0	40.6	0	0.0	0.0	0.0	66.1	66.1	
08800	521200	Retirement Contributions	0.0	84.0	0	0.0	0.0	0.0	84.0	84.0	
08800	521300	F I C A	0.0	33.5	0	0.0	0.0	0.0	33.5	33.5	
08800	521400	Workers' Comp Assessment Fee	0.0	0.1	0	0.0	0.0	0.0	0.1	0.1	
08800	521410	GSD Work Comp Insur Premium	0.0	2.1	0	0.0	0.0	0.0	2.1	2.1	
08800	521500	Unemployment Comp Premium	0.0	3.7	0	0.0	0.0	0.0	3.7	3.7	
08800	521600	Employee Liability Ins Premium	0.0	2.9	0	0.0	0.0	0.0	2.9	2.9	
08800	521700	RHC Act Contributions	0.0	9.6	0	0.0	0.0	0.0	9.6	9.6	

(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
	200	Personal services and employee benef	2,246.0	3,331.1	2,693.88	2,350.0	0.0	0.0	635.0	2,985.0	
01000	542100	Employee I/S Mileage & Fares	7.3	6.7	0	20.0	0.0	0.0	0.0	20.0	
01000	542200	Employee I/S Meals & Lodging	15.3	9.7	0	20.0	0.0	0.0	0.0	20.0	
01000	542800	State Transp Pool Charges	0.6	0.6	0	1.0	0.0	0.0	0.0	1.0	
01000	543830	IT HW/SW Agreements	0.9	1.0	0	5.0	0.0	0.0	0.0	5.0	
01000	544000	Supply Inventory IT	0.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	544100	Supplies-Office Supplies	1.2	8.0	0	8.0	0.0	0.0	0.0	8.0	
01000	544900	Supplies-Inventory Exempt	0.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	545700	ISD Services	6.8	23.1	0	25.9	0.0	0.0	0.0	25.9	
01000	545710	DOIT HCM Assessment Fees	5.9	7.4	0	7.7	0.0	0.0	0.0	7.7	
01000	545900	Printing & Photo Services	5.4	0.0	0	1.0	0.0	0.0	0.0	1.0	
01000	546100	Postage & Mail Services	0.0	2.0	0	2.0	0.0	0.0	0.0	2.0	
01000	546400	Rent Of Land & Buildings	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	546500	Rent Of Equipment	2.2	0.0	0	10.0	0.0	0.0	0.0	10.0	
01000	546610	DOIT Telecommunications	11.4	27.3	0	25.5	0.0	0.0	0.0	25.5	
01000	546700	Subscriptions/Dues/License Fee	98.2	9.0	0	17.0	0.0	0.0	0.0	17.0	
01000	546800	Employee Training & Education	7.0	37.0	0	35.0	0.0	0.0	0.0	35.0	
01000	546900	Advertising	0.0	0.5	0	0.5	0.0	0.0	0.0	0.5	
01000	547900	Miscellaneous Expense	0.5	20.0	0	20.0	0.0	0.0	0.0	20.0	
01000	547999	Request to Pay Prior Year	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
01000	549600	Employee O/S Mileage & Fares	2.1	20.0	0	0.0	0.0	0.0	0.0	0.0	
01000	549700	Employee O/S Meals & Lodging	1.6	8.0	0	0.0	0.0	0.0	0.0	0.0	
01000	549800	Brd & Comm O/S Mileage & Fares	0.0	0.0	0	30.0	0.0	0.0	0.0	30.0	
01000	549900	Brd & Comm O/S Meals & Lodging	0.0	0.0	0	10.0	0.0	0.0	0.0	10.0	
08800	545700	ISD Services	0.0	3.8	0	0.0	0.0	0.0	6.2	6.2	
08800	545710	DOIT HCM Assessment Fees	0.0	2.1	0	0.0	0.0	0.0	1.8	1.8	
08800	546610	DOIT Telecommunications	0.0	5.5	0	0.0	0.0	0.0	6.0	6.0	
08800	547400	Grants To Local Governments	0.0	10,620.3	0	0.0	0.0	0.0	10,620.3	10,620.3	
	400	Other	169.3	10,812.0	0	238.6	0.0	0.0	10,634.3	10,872.9	
TOTAL EXPENSE			2,415.3	14,143.1		2,588.6	0.0	0.0	11,269.3	13,857.9	

F4 PCode Detail
(Dollars in Thousands)

BU 34100 PCode S-CO

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
08800	520200	Term Positions	295.4	0.0	2.44	0.0	0.0	0.0	0.0	0.0	
08800	520300	Classified Perm Positions F/T	11.8	0.0	424.21	0.0	0.0	0.0	0.0	0.0	
08800	520700	Overtime & Other Premium Pay	1.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	520800	Annl & Comp Paid At Separation	0.2	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	521100	Group Insurance Premium	45.2	0.0	63.81	0.0	0.0	0.0	0.0	0.0	
08800	521200	Retirement Contributions	78.6	0.0	81.46	0.0	0.0	0.0	0.0	0.0	
08800	521300	F I C A	30.4	0.0	26.25	0.0	0.0	0.0	0.0	0.0	
08800	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	521410	GSD Work Comp Insur Premium	2.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	521500	Unemployment Comp Premium	3.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	521600	Employee Liability Ins Premium	3.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	521700	RHC Act Contributions	8.2	0.0	8.47	0.0	0.0	0.0	0.0	0.0	
	200	**Personal services and employee benef**	**480.0**	**0.0**	**606.64**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
08800	542100	Employee I/S Mileage & Fares	0.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	542200	Employee I/S Meals & Lodging	1.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	542800	State Transp Pool Charges	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	545700	ISD Services	2.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	545710	DOIT HCM Assessment Fees	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	545900	Printing & Photo Services	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	546500	Rent Of Equipment	0.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	546610	DOIT Telecommunications	2.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	546800	Employee Training & Education	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	547400	Grants To Local Governments	1,457.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
	400	**Other**	**1,467.7**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
02100	555100	Other Financing Uses	55,649.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
08800	555210	O/F Uses - CU	(1,901.8)	0.0	0	0.0	0.0	0.0	0.0	0.0	
34110	555100	Other Financing Uses	15,002.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
34110	555200	O/F Uses - Higher Ed Institut	472.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
69700	555100	Other Financing Uses	15,947.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**85,169.6**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**87,117.3**	**0.0**		**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

State of New Mexico

Contract by PCode Detail

(Dollars in Thousands)

BU 34100 **PCode** P541

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
01000	535200	Professional Services	1000		102.9	160.0	0.0	0.0	0.0	160.0	
01000	535300	Other Services	1000		86.2	112.0	0.0	0.0	0.0	112.0	
01000	535500	Attorney Services	1000		65.8	50.0	0.0	0.0	0.0	50.0	
01000	535600	IT Services	1000		542.2	610.0	0.0	0.0	0.0	610.0	
	TOTAL EXPENSE				**797.1**	**932.0**	**0.0**	**0.0**	**0.0**	**932.0**	

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
01000	535200	Professional Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
01000	535300	Other Services	1000		32.3	5.0	0.0	0.0	0.0	5.0	
01000	535309	Other Services - Interagency	1000		1.0	0.0	0.0	0.0	0.0	0.0	
01000	535400	Audit Services	1000		112.9	171.5	0.0	0.0	0.0	171.5	
01000	535600	IT Services	1000		13.1	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**159.3**	**176.5**	**0.0**	**0.0**	**0.0**	**176.5**	

BU 34100 **PCode** P543

Contract by PCode Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
01000	535200	Professional Services	1000		163.8	60.0	0.0	0.0	0.0	60.0	
01000	535300	Other Services	1000		1.0	110.0	0.0	0.0	0.0	110.0	
01000	535400	Audit Services	1000		3.1	4.3	0.0	0.0	0.0	4.3	
01000	535600	IT Services	1000		30.9	0.0	0.0	0.0	0.0	0.0	
56000	535200	Professional Services	1000		59.9	0.0	300.0	0.0	0.0	300.0	
56000	535300	Other Services	1000		0.0	0.0	5.0	0.0	0.0	5.0	
56000	535400	Audit Services	1000		2.6	0.0	3.8	0.0	0.0	3.8	
74500	535300	Other Services	1000		0.0	0.0	5.0	0.0	0.0	5.0	
74500	535400	Audit Services	1000		2.6	0.0	3.8	0.0	0.0	3.8	
	TOTAL EXPENSE				**263.9**	**174.3**	**317.6**	**0.0**	**0.0**	**491.9**	

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
01000	535200	Professional Services	1000		176.0	42.0	0.0	0.0	0.0	42.0	
01000	535300	Other Services	1000		14.4	180.7	0.0	0.0	0.0	180.7	
01000	535400	Audit Services	1000		680.6	1,232.3	0.0	0.0	0.0	1,232.3	
01000	535500	Attorney Services	1000		7.2	0.0	0.0	0.0	0.0	0.0	
01000	535600	IT Services	1000		2,342.6	852.8	0.0	1,865.0	0.0	2,717.8	
01000	535800	Capital -Professional Contract	1000		248.3	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**3,469.2**	**2,307.8**	**0.0**	**1,865.0**	**0.0**	**4,172.8**	

BU 34100 **PCode** P545

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
01000	535200	Professional Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
01000	535300	Other Services	1000		(0.0)	0.0	0.0	0.0	0.0	0.0	
01000	535500	Attorney Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

Contract by PCode Detail

(Dollars in Thousands)

BU 34100 **PCode** P556

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
01000	535200	Professional Services	1000		129.4	330.0	0.0	0.0	0.0	330.0	
01000	535300	Other Services	1000		2.1	0.0	0.0	0.0	0.0	0.0	
01000	535500	Attorney Services	1000		16.8	0.0	0.0	0.0	0.0	0.0	
01000	535600	IT Services	1000		149.2	180.0	0.0	0.0	0.0	180.0	
08800	535400	Audit Services	1000		0.0	0.0	0.0	0.0	2.0	2.0	
	TOTAL EXPENSE				**297.4**	**510.0**	**0.0**	**0.0**	**2.0**	**512.0**	

Department of Finance and Administration

State of New Mexico

BU PCode
34100 S-CO

Contract by PCode Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
08800	535400	Audit Services	1000		2.0	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**2.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	150.0	Contractual Services	150.0
Total Sources	**150.0**	**Total Uses**	**150.0**

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)

For the New Mexico infrastructure conference.

Justification Quantitative Data (Description)

Provide funding to support the annual New Mexico Infrastructure Conference, including facility procurement and event planning services. The conference will bring together state agencies, local governments, tribal governments, infrastructure partners, and other stakeholders to share information, provide training, and strengthen coordination related to infrastructure planning, funding, project implementation, grant management, and accountability.

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

For the New Mexico infrastructure conference.

Request: How the dollars will be spent.

Funding will be used to procure a facility and event planning services for the annual New Mexico Infrastructure Conference. Facility costs may include meeting space, audiovisual equipment, technology, accessibility accommodations, and other costs necessary to support a statewide conference. Event planning services may include program coordination, registration, scheduling, speaker and stakeholder coordination, logistical support, and other activities necessary to plan and deliver the conference.

The conference will provide a forum for state agencies, local governments, tribal governments, infrastructure partners, and other stakeholders to receive information, share best practices, and coordinate efforts related to infrastructure funding, project development, grant administration, procurement, compliance, and project delivery.

Request: Explain why request is nonrecurring need.

The request is nonrecurring because the funding is intended to support the planning and delivery of a specific annual conference rather than establish permanent positions or ongoing program operations. Facility procurement and event planning services are tied to the individual conference and its specific logistical requirements.

The conference will provide a recurring opportunity for statewide coordination, but the requested funding is for the event’s one-time planning and implementation costs. Future conferences may be supported through subsequent appropriations, partnerships, registration fees, or other available resources.

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

Without funding, the state may lose an important statewide forum for coordinating infrastructure efforts, communicating program requirements, and providing training to local governments and other stakeholders that has existed for 29 years. Communities with limited capacity may have fewer opportunities to receive timely information about funding opportunities, compliance requirements, and effective project management practices.

If the conference is to continue, the cost of the contractor responsible for event planning and coordination would otherwise fall on DFA. This would require DFA to absorb the expense within its existing operating resources, potentially diverting funds from other departmental priorities and reducing the resources available for core fiscal, oversight, and accountability responsibilities.

The absence of a coordinated conference could contribute to fragmented communication, duplicated technical assistance efforts, and delays in infrastructure project development or implementation. It may also increase the risk that local governments struggle to meet grant administration, procurement, reporting, or accountability requirements.

Ultimately, not funding the conference would either place an additional financial burden on DFA or reduce the state's ability to provide this valuable statewide coordination and training opportunity. Dedicated funding will help preserve the conference while ensuring that DFA's existing resources remain available to support its core responsibilities and the effective stewardship of state and federal infrastructure funds.

Performance: How will agency performance be affected.

Agency performance will be affected through improved statewide coordination, communication, and technical assistance related to infrastructure funding and project implementation. The conference will provide an efficient forum for the agency to communicate funding opportunities, program requirements, compliance expectations, and best practices to a broad group of local government and infrastructure stakeholders.

It will also create opportunities to identify recurring challenges, clarify responsibilities, and improve coordination among state agencies, local governments, tribal governments, and other partners. This will allow the agency to address capacity issues more proactively and reduce the need for repetitive, individual technical assistance.

Performance: How will agency performance will be improved.

Agency performance will be improved by providing a centralized forum for training, information sharing, and coordination that strengthens local government and stakeholder capacity to manage infrastructure investments.

Expected improvements include:

Increased awareness of state and federal infrastructure funding opportunities.
Improved understanding of grant administration, procurement, reporting, and compliance requirements.
Increased access to technical assistance and subject-matter expertise.
Stronger coordination among state agencies, local governments, tribal governments, and infrastructure partners.
Improved ability of local governments to plan, apply for, implement, and close out infrastructure projects.
Reduced duplication of effort through shared information and best practices.
Strengthened accountability and stewardship of state and federal infrastructure funds.

These improvements will help the agency more effectively support infrastructure delivery throughout New Mexico, particularly in communities with limited administrative and technical resources.

Brief description of problem agency is addressing.

New Mexico communities face significant infrastructure needs, including improvements to roads, bridges, water and wastewater systems, broadband, public facilities, and other essential infrastructure. Many local governments, particularly small and rural communities, have limited administrative, financial, and technical capacity to identify funding opportunities, develop competitive applications, manage infrastructure grants, and successfully implement and close out projects.

The state's infrastructure investments involve multiple funding sources, agencies, and compliance requirements. Without consistent opportunities for training and coordination, local governments may have difficulty understanding available resources, navigating application and reporting requirements, coordinating with state partners, and completing projects effectively.

The annual New Mexico Infrastructure Conference addresses these challenges by bringing infrastructure stakeholders together to improve access to information, strengthen project management capacity, and promote accountability for public and grant funds.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	500.0	Contractual Services	500.0
Total Sources	**500.0**	**Total Uses**	**500.0**

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)

For property tax review, rule assessment, and meeting facilitation.

Justification Quantitative Data (Description)

To build a property tax process that meets shared needs, and for a tax consultant to provide technical expertise on property tax rules and assessment.

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

For Property Tax Process and Rule Assessment and Meeting Facilitation.

Request: How the dollars will be spent.

Funding will be used to procure the services of a professional facilitator and a property tax consultant to support a collaborative process involving New Mexico counties and the Department of Finance and Administration.

The professional facilitator will organize and guide stakeholder meetings, identify shared needs and areas of concern, support communication among participating counties and DFA, and help the group develop consensus around a practical and sustainable property tax process.

The tax consultant will provide specialized technical expertise regarding property tax statutes, rules, assessment practices, administrative requirements, and related technical issues. The consultant will help evaluate existing processes, identify opportunities for improvement, and ensure that proposed recommendations are consistent with applicable legal and regulatory requirements.

Funding may also support related meeting, documentation, process-development, and stakeholder coordination costs necessary to complete the effort.

Request: Explain why request is nonrecurring need.

The request is nonrecurring because it is intended to support a defined, time-limited process improvement effort rather than establish permanent positions or fund ongoing consulting services.

The facilitator and tax consultant will be engaged to complete specific deliverables, such as stakeholder engagement, assessment of current processes, identification of shared needs, technical analysis, and development of recommendations or a proposed property tax process. Once the process is developed and adopted, the resulting framework, documentation, and recommendations can be used by DFA and counties to support ongoing administration without requiring the same level of external assistance.

The initial investment is necessary to bring the appropriate stakeholders together, establish a shared understanding of the issues, and develop a sustainable process that can be maintained through existing governmental structures and resources.

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

Without funding, DFA and New Mexico counties may continue to address property tax administration issues through existing processes that do not fully reflect shared operational needs or provide a consistent framework for resolving recurring challenges. This may result in continued differences in practices, duplicated effort, and increased administrative burden for both the state and local governments.

Without a professional facilitator, counties and DFA may lack the structured process needed to identify common concerns, resolve differences, and develop consensus around a workable property tax process. Without a tax consultant, DFA and counties may also lack access to the specialized technical expertise necessary to evaluate complex property tax rules, assessment practices, and potential process changes.

Failure to fund this effort could delay improvements to property tax administration, increase the risk of inconsistent interpretation or implementation of requirements, and place additional demands on existing DFA and county staff. It would also forgo an opportunity to make a targeted, nonrecurring investment in a more coordinated and sustainable property tax process that supports accountability, consistency, and effective local government operations throughout New Mexico.

Performance: How will agency performance be affected.

Agency performance will be affected through improved coordination with counties, clearer understanding of local government needs, and stronger technical and administrative consistency in property tax processes.

The facilitator will provide a structured environment for counties and DFA to identify challenges, clarify responsibilities, and develop shared solutions. The tax consultant will supplement existing agency resources with specialized expertise needed to evaluate property tax rules, assessment practices, and process requirements.

This effort will allow DFA to address property tax administration issues more proactively and collaboratively, reducing the need to resolve recurring concerns through fragmented or individual responses. It will also improve the agency's ability to develop processes that are both consistent with statewide requirements and workable for counties with different levels of capacity.

Performance: How will agency performance will be improved.

Agency performance will be improved by developing a more coordinated, consistent, and technically informed approach to property tax administration across New Mexico.

Expected improvements include:

Improved communication and collaboration between DFA and county governments.
Greater consistency in the interpretation and application of property tax rules and assessment requirements.
Increased understanding of county operational needs and capacity limitations.
Reduced duplication of effort and more efficient resolution of recurring property tax issues.
Improved access to specialized technical expertise regarding property tax statutes, rules, and assessment practices.
Development of clearer processes, responsibilities, and documentation for property tax administration.
Strengthened statewide oversight and accountability while maintaining a process that is practical for local governments.
Reduced administrative burden and improved ability to respond to property tax questions and challenges.

These improvements will support DFA's ability to provide effective statewide fiscal oversight and technical assistance while helping counties administer property taxes more consistently and efficiently.

Brief description of problem agency is addressing.

New Mexico's property tax system requires coordination among counties, DFA, and other governmental stakeholders to ensure that property is assessed and taxes are administered consistently, accurately, and in accordance with state law. Counties have varying levels of staffing, technical expertise, administrative resources, and operational practices, which can create challenges in implementing property tax requirements and responding to complex assessment and administration issues.

DFA must also balance statewide oversight and consistency with the practical needs of local governments responsible for carrying out property tax functions. Without a structured process for counties and DFA to identify shared needs and develop solutions together, issues may continue to be addressed individually or reactively, resulting in inconsistent practices, duplicated effort, delays, and increased administrative burden.

The requested funding will address these challenges by bringing counties and DFA together with an independent facilitator and specialized tax consultant to develop a shared property tax process that is technically sound, operationally practical, and responsive to the needs of New Mexico's local governments.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	30,000.0	Other	30,000.0
Total Sources	**30,000.0**	**Total Uses**	**30,000.0**

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	**No**

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

To provide match funding for Lincoln County.

Justification Quantitative Data (Description)

Match funding for Lincoln County.

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

Match funding for Lincoln County.

Request: How the dollars will be spent.

The dedicated funds from House Bill 2 (2026)—including the $25,000,000 transferred from the Office of Natural Resources Trustee (ONRT) to the Department of Finance and Administration (DFA) under the MOU and the requested $30,000,000 state match funding—will be used exclusively to meet non-federal match obligations for the USDA Natural Resources Conservation Service (NRCS) Emergency Watershed Protection (EWP) Buyout Program. State match funds will support federally authorized activities for 291 enrolled properties in Lincoln County (including the Village of Ruidoso) and other affected communities. Specific activities include property acquisition, demolition, debris removal, post-disaster land restoration, and stabilization to convert high-risk parcels into stable public lands. All expenditures will comply with NRCS requirements.

Request: Explain why request is nonrecurring need.

This request is strictly a non-recurring need because it supports one-time capital activities—specifically property acquisition, structure demolition, debris clearance, and initial watershed/land restoration. Once acquired and stabilized, parcels will be transitioned to designated public land management, requiring no ongoing state match appropriations or recurring operational funding from this program.

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

Without additional funding, the division cannot complete required buyouts, meet federal match requirements, or restore damaged parcels to safe, publicly managed lands, jeopardizing disaster mitigation outcomes and increasing long-term public risk. Furthermore, failure to secure non-federal match funding risks forfeiting substantial federal disaster assistance, delaying watershed stabilization, and leaving Lincoln County communities vulnerable to recurring flood hazards.

Performance: How will agency performance be affected.

"Positive outcomes:
1) Accelerated Recovery: Expedites non-federal match approvals, allowing faster property acquisitions, demolition, and watershed stabilization in Lincoln County.

2) Inter-Agency Efficiency: Establishes streamlined fund transfer and administration protocols between ONRT and DFA per the 2026 MOU framework.

3) Enhanced Risk Reduction: Permanently removes populations and structures from high-hazard flood plains and erosion zones.

Areas needing management:
1) Increased Compliance & Tracking: Expanded workload to maintain detailed accounting records for tracking obligations, expenditures, and monthly DFA reporting.

2) Inter-Governmental Coordination: Managing multi-jurisdictional agreements, federal closeout standards, and property transfers with NRCS, local municipalities, and political subdivisions. "

Performance: How will agency performance will be improved.

"Division performance will be significantly improved because the matching funds will:

1) Unlock Federal Funding: Enable DFA to leverage federal disaster assistance programs outside of FEMA by satisfying strict non-federal match ratios.

2) Establish a Scalable Framework: Serve as a statewide model for inter-agency coordination (ONRT/DFA) to administer disaster recovery and land restoration funds efficiently.

3) Strengthen Fiscal Oversight: Standardize project-level documentation, match calculation verifications, and federal closeout compliance across political subdivisions.

4) Achieve Long-Term Risk Elimination: Proactively resolve repetitive loss claims and disaster recovery bottlenecks rather than continuously managing emergency response efforts."

Brief description of problem agency is addressing.

The Infrastructure Planning and Development Division (IPDD) is addressing a critical, large-scale natural-disaster recovery challenge in Lincoln County, where hundreds of residential properties have suffered severe, recurring damage from post-disaster flooding and land erosion. Under the NRCS Emergency Watershed Protection (EWP) Buyout Program, 291 properties are enrolled and 182 have already been deemed eligible for acquisition and restoration. Currently available state match funds are insufficient to cover the non-federal cost-share needed to match federal disaster assistance. Without state matching dollars, the division cannot execute mandatory buyouts, clear hazards, or restore damaged lands to permanently eliminate public safety risks.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	10,000.0	Contractual Services	10,000.0
Total Sources	**10,000.0**	**Total Uses**	**10,000.0**

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	**No**

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

To provide funding for a consolidated IT infrastructure project.

Justification Quantitative Data (Description)

Consolidated IT infrastructure project.

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

Consolidated IT infrastructure project.

Request: How the dollars will be spent.

1) Grant Administration & Compliance - Nonprofit grant administration, community development block grant administration, and special project application process administration. 2) Budget & Capital Planning - Budget Formulation Module Modernization and Capital Framework Module. 3) Transparency & Reporting - NMFA, MFA and PSFA reporting for earmark projects and GRO tracking reporting and dashboard. 4) Administration & Oversight - Boards & Commissions Module & AIM for State Agencies.

Request: Explain why request is nonrecurring need.

The request is non-recurring because it funds one-time development and implementation of new Fusion Platform modules. Once deployed, these modules rely on the platform's existing support, hosting, and maintenance structures. No portion of the described enhancements requires new recurring appropriations. There will be a future request for recurring maintenance once the system is built.

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

"Not funding the request would result in:

1) Persistent inefficiencies and manual processes
2) Higher compliance risk and weaker oversight
3) Continued fragmentation and limited collaboration across agencies
4) Lower transparency for leadership and the public
5) Increased administrative burden and slower statewide response
6) Higher long-term costs due to non-standardized systems

In short, the division's performance remains constrained, risk stays elevated, and statewide operational modernization stalls."

Performance: How will agency performance be affected.

Positive outcomes:
1) More efficient operations across grants, budget, and capital processes.
2) Higher compliance and oversight capability.
3) More reliable and comprehensive data for executive/legislative decision-making.
4) Reduced risk from manual processes and disconnected systems.
5) Strengthened platform consistency across state agencies.

Areas needing management:
1) Increased onboarding and training needs.
2) Expanded support and maintenance for additional platform modules.
3) Coordination across multiple agencies to adopt standardized workflows.

Performance: How will agency performance will be improved.

"Overall division performance improves because these platform enhancements:

1) Boost efficiency by centralizing and standardizing workflows.
2) Increase accuracy and compliance through automation and integrated reporting.
3) Strengthen collaboration across agencies with shared budgeting and capital tools.
4) Enhance oversight via unified administrative modules and data-driven dashboards.
5) Improve scalability by reusing the existing Fusion architecture.

These changes mean the division will process more work, with fewer errors, greater transparency, and better coordination—all without significantly expanding operational overhead."

Brief description of problem agency is addressing.

Proposed modules and enhancements extending the Fusion Platform across grant administration, budget and capital planning, transparency, and statewide oversight. Each request extends the Fusion Platform already in production — reusing its shared architecture, security model,workflow engine, and reporting layer rather than standing up separate systems.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	7,300.0	Contractual Services	7,300.0
Total Sources	**7,300.0**	**Total Uses**	**7,300.0**

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)

For public safety infrastructure and capacity building, legal services, legal training, case workers and other public safety supports.

Justification Quantitative Data (Description)

For local public safety infrastructure and capacity building.

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

For local public safety infrastructure and capacity building.

Request: How the dollars will be spent.

Request: Explain why request is nonrecurring need.

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

Performance: How will agency performance be affected.

Performance: How will agency performance will be improved.

Brief description of problem agency is addressing.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	**No**

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

For audit and grant management services for local governments.

Justification Quantitative Data (Description)

For audit and grant management services for local governments.

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

To provide funding to help pay for local government audits and grant management services.

Request: How the dollars will be spent.

Funding will be used to procure audit and grant management services for local governments that lack sufficient administrative, financial, and technical capacity to meet audit requirements and effectively manage state and federal grants. Services may include preparation of financial reports and audit-related documentation; assistance with audit compliance and corrective actions; grant application and award administration; budget and expenditure tracking; procurement and contracting support; required financial and performance reporting; monitoring; and grant closeout.

Services will be prioritized based on demonstrated need, the complexity and scale of the funding involved, the risk of noncompliance, and the potential impact on the local government’s ability to access or successfully implement state and federal funding. The funding will provide targeted, temporary assistance rather than establish permanent staffing positions.

Request: Explain why request is nonrecurring need.

The request is nonrecurring because it is intended to address temporary and targeted capacity deficiencies rather than create an ongoing state staffing obligation. Local governments may experience short-term needs associated with audit backlogs, new grant awards, complex compliance requirements, staff vacancies, or the implementation and closeout of major projects.

Providing one-time or limited-duration services will help local governments resolve immediate compliance and grant management challenges, establish improved financial and administrative practices, and strengthen their ability to manage future requirements independently. The funding will be directed to specific needs and deliverables and will not be used to establish permanent positions or support routine, ongoing operating costs.

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

Without funding, local governments with limited capacity may continue to experience delays in completing audits, meeting grant reporting requirements, and implementing or closing out funded projects. Some communities may be unable to access or retain available state and federal funding because they cannot meet required financial, administrative, or compliance standards.

The absence of targeted assistance may increase the risk of inaccurate financial reporting, questioned costs, noncompliance, delayed projects, and inefficient use of public resources. It may also place additional demands on state staff, who would need to provide more intensive technical assistance and corrective oversight without dedicated resources to address local capacity gaps.

Ultimately, failure to provide this support could limit the effectiveness of state investments, particularly in small and rural communities where administrative resources are already constrained. Funding this task will help protect public dollars, improve accountability, and ensure that local governments have the capacity to successfully deliver projects and services for New Mexico residents.

Performance: How will agency performance be affected.

Agency performance will be improved through increased capacity to provide timely, effective, and accountable assistance to local governments. Audit and grant management services will allow staff to focus on program oversight, technical assistance, compliance monitoring, and statewide coordination while contracted professionals address specialized or resource-intensive local needs.

The services will also improve the agency's ability to identify and resolve audit and grant management issues before they result in delayed projects, questioned costs, loss of funding, or noncompliance. This supports DFA's responsibility to ensure that state and federal investments are administered effectively, transparently, and in accordance with applicable requirements.

Performance: How will agency performance will be improved.

Agency performance will be improved by increasing the number of local governments able to meet audit requirements, administer grants appropriately, and complete funded projects within required timelines. Contracted services will provide local governments with access to expertise they may not otherwise be able to afford or maintain.

Expected improvements include:

Increased compliance with state audit and financial reporting requirements.
More timely completion and submission of audits and required financial reports.
Improved grant application, administration, monitoring, and closeout practices.
More accurate financial records, expenditure tracking, and required reporting.
Reduced risk of questioned costs, disallowed expenditures, and funding delays.
Improved ability to access, retain, and successfully expend state and federal funds.
Stronger local government systems and practices that can be sustained after the temporary assistance ends.

These improvements will strengthen accountability for public funds and help ensure that investments reach New Mexico communities and produce the intended public benefits.

Brief description of problem agency is addressing.

Many New Mexico local governments, particularly small, rural, and economically distressed communities, have limited financial, administrative, and technical capacity to meet audit requirements and manage state and federal grants. Local governments may lack dedicated finance, grant management, procurement, or compliance staff, making it difficult to complete required audits, maintain adequate financial records, monitor expenditures, meet reporting deadlines, and successfully close out grant-funded projects.

These capacity limitations can delay projects, place funding at risk, and reduce communities' ability to take advantage of available state and federal resources. New Mexico's Office of the State Auditor has recognized the need to assist small local public bodies with financial reporting requirements, while DFA has identified local capacity as an important factor in successfully accessing and managing grant funding.

The requested services would address these gaps by providing specialized assistance to local governments that cannot reasonably perform these functions with existing staff and resources.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100 **Request Type:** Special (FY 28)

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474 **Rank:** 1

TOTAL SOURCES MUST EQUAL TOTAL USES

(Dollars in Thousands)

Sources		Uses	
Revenue Account	**Amount**	**Uses Account**	**Amount**
General Fund Transfers	500.0	Personal Services & Employee Be	500.0
Total Sources	**500.0**	**Total Uses**	**500.0**

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)

To provide funding for internship and fellowship stipends, program launch, and training costs to build a governmental accounting talent pipeline with university, fiscal agent, and local government partners statewide.

Justification Quantitative Data (Description)

New Mexico faces a growing need for qualified governmental accounting and financial management professionals, particularly in small and rural local governments that often lack the resources to recruit and retain specialized staff. This request provides a nonrecurring investment to develop a statewide workforce pipeline, reduce barriers to public-sector career entry through paid internships and fellowships, and provide participants with practical training and experience. By partnering with universities, a fiscal agent, and local governments, the program will strengthen recruitment, expand access to governmental accounting careers, and help ensure that New Mexico has the workforce needed to support timely audits, effective grant management, and accountability for public funds.

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

To provide funding to establish and launch a statewide governmental accounting talent pipeline through partnerships with New Mexico universities, a fiscal agent, and local governments. Funding will support internship and fellowship stipends, program launch and administrative costs, and specialized training to prepare students and recent graduates for careers in governmental accounting, auditing, grant management, budgeting, and public financial administration.

Request: How the dollars will be spent.

Funding will be used to establish and launch a statewide governmental accounting talent pipeline in partnership with New Mexico universities, a fiscal agent, and participating local governments. Expenditures will include internship and fellowship stipends; program development and launch costs; curriculum and training development; participant training in governmental accounting, auditing, budgeting, grant management, financial reporting, procurement, and compliance; and related administrative and coordination costs.

The program will provide students and recent graduates with paid, hands-on experience in public-sector financial management while connecting them with experienced governmental accounting and finance professionals. University partners will assist with recruitment and academic coordination, the fiscal agent will support program administration and disbursement of funds, and local government partners will provide practical work assignments and mentorship.

Funding will support the initial development and implementation of the program, with an emphasis on creating a replicable model that can be sustained and expanded through future partnerships and available resources.

Request: Explain why request is nonrecurring need.

The request is nonrecurring because the funding is intended to establish and launch a new talent pipeline program rather than create permanent state positions or support ongoing personnel costs. Initial funding will cover program design, partnership development, curriculum and training preparation, recruitment, participant stipends, and the initial implementation of the internship and fellowship model.

Once the program is established, the participating universities, fiscal agent, local governments, and state partners will have a framework that can be evaluated and potentially sustained through future appropriations, institutional resources, grants, or other funding sources. The initial investment is necessary to demonstrate the program's effectiveness, establish administrative processes, and develop the partnerships needed for long-term sustainability.

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

Without funding, New Mexico's governmental accounting workforce shortage may continue to worsen, limiting the state's ability to recruit and develop qualified professionals to support audits, financial reporting, grant management, and public-sector accountability.

Students and recent graduates may have fewer opportunities to gain paid, practical experience in governmental accounting, making public-sector careers less accessible and reducing the likelihood that they will pursue employment with state agencies or local governments. The absence of a coordinated statewide pipeline may also result in continued fragmented recruitment efforts and missed opportunities to connect universities with public-sector employers.

Over time, insufficient workforce capacity could contribute to audit delays, increased compliance risks, difficulty administering state and federal grants, and greater reliance on a limited number of experienced professionals. These challenges are particularly significant for small and rural local governments that may lack the resources to recruit and retain specialized financial staff.

Failure to fund the program would forgo an opportunity to make a targeted, nonrecurring investment in the future workforce needed to protect public funds, strengthen financial oversight, and improve the delivery of governmental services throughout New Mexico.

Performance: How will agency performance be affected.

Agency performance will be affected through improved recruitment capacity, stronger workforce development, and increased access to individuals with training in governmental accounting and public-sector financial management.

The program will allow the agency and its partners to identify and develop potential future employees before they enter the workforce, reduce barriers to gaining relevant experience, and establish relationships with universities and local governments statewide. Paid internships and fellowships will make public-sector career opportunities more accessible to students who may otherwise be unable to participate in unpaid or financially burdensome programs.

The program will also improve coordination among state agencies, universities, fiscal agents, and local governments, creating a more organized and sustainable approach to addressing workforce shortages. This aligns with New Mexico's existing efforts to use internships and experiential learning to develop the next generation of public servants.

Performance: How will agency performance will be improved.

Agency performance will be improved by developing a stronger and more qualified workforce capable of supporting governmental accounting, auditing, grant management, budgeting, financial reporting, and compliance functions across New Mexico.

The program will:

Increase the number of students and recent graduates exposed to governmental accounting and public-sector finance careers.
Provide paid, practical experience that improves participants' readiness for state and local government employment.
Develop partnerships with universities and local governments statewide to create a more consistent recruitment pipeline.
Improve access to specialized training in governmental accounting, audit requirements, grant administration, and public financial management.
Support recruitment and retention by allowing prospective employees to develop professional relationships and gain relevant experience before entering the workforce.
Expand the pool of individuals prepared to serve small and rural local governments that may have difficulty recruiting specialized financial staff.
Create a replicable model for developing future governmental accounting professionals and strengthening public-sector financial capacity.

These improvements will support the agency's ability to fulfill its oversight and accountability responsibilities while helping ensure that New Mexico has a workforce capable of managing public resources effectively and transparently.

Brief description of problem agency is addressing.

New Mexico faces a growing need for qualified governmental accounting, auditing, and grant management professionals. State agencies and local governments—particularly small, rural, and economically distressed communities—often have difficulty recruiting and retaining individuals with the specialized knowledge required to manage public funds, meet audit and reporting requirements, administer grants, and maintain compliance with state and federal requirements.

The requested funding addresses this problem by introducing students and recent graduates to governmental accounting careers, providing paid experiential learning opportunities, and developing a pipeline of individuals prepared to serve New Mexico's state and local governments.

State of New Mexico

SPECIALS, SUPPLEMENTALS AND DEFICIENCIES DFA

(Prepare separate forms for each request)

BU: 34100

Agency: Department of Finance and Administrati

Program:

Analyst: Anthony Enright

Phone: 505-469-9474

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	75,000.0	Other	75,000.0
Total Sources	**75,000.0**	**Total Uses**	**75,000.0**

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	**No**

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

To the New Mexico match fund.

Justification Quantitative Data (Description)

State-matching funds for federal grants.

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

State-matching funds for federal grants.

Request: How the dollars will be spent.

"The requested funding will be administered by the Department of Finance and Administration (DFA) under the New Mexico Match Fund (HB177) across three policy-authorized grant categories to leverage federal funding for infrastructure, economic development, and community resiliency:

1) Matching Grants – Satisfies non-federal match requirements for competitive federal grants, with a 40% set-aside ($20M) reserved for rural, frontier, and tribal entities.

2) Project Implementation Grants – Provides project management capacity (capped at 5% of total project value).

3) Federal Compliance Offset Grants – Covers cost increases from federal mandates (e.g., Buy America, Davis-Bacon). All disbursements require valid encumbrance docs per 2 CFR 200.305 and state accountability rules. "

Request: Explain why request is nonrecurring need.

The request is non-recurring because Match Fund awards provide one-time cost-share, implementation, or compliance assistance tied strictly to specific, single-project federal grant opportunities. Once the federal grant period and match commitments end, unexpended funds revert to the Match Fund, creating no ongoing operational or recurring state obligations.

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

If this request is not funded, the division will be unable to provide the state match, implementation support, or federal compliance offsets required for eligible entities to secure federal awards. This leaves rural, frontier, tribal, and local communities without the capacity to meet federal cost-share obligations or manage complex grant requirements. Without these resources, applicants will forfeit once-in-a-generation federal funding, stalling vital infrastructure projects, lowering statewide competitiveness, and creating growing program waitlists.

Performance: How will agency performance be affected.

"Positive outcomes:

1) Maximize federal funding influx through nimble, rolling matching grant awards.
2) Protect 40% set-aside funding to support under-resourced rural and tribal entities.
3) Strengthen fiscal controls via tranche-based disbursements tied to verified contracts.

Areas needing management:
1) Increased application and 120-day readiness review volume. Which is historically being extended due to lowered staffing levels at the federal level.
2) Ongoing sub-recipient monitoring, encumbrance tracking, and closeout reconciliations. "

Performance: How will agency performance will be improved.

"Overall division performance improves because the Match Fund framework:

1) Streamlines Grant Delivery: Establishes predictable 30-day application review timelines and clear contingent award structures to increase federal application competitiveness.
2) Standardizes State Oversight: Uses centralized grant management tools (Euna Grants/AmpliFund) to automate tranche tracking, encumbrance verification, and monthly performance reporting.
3) Optimizes Financial Controls: Aligning disbursements with actual contractual obligations prevents over-funding and allows prompt reallocation of returned or rescinded funds to waitlisted projects.
4) Builds Local & Regional Capacity: Strengthens sub-recipient project delivery across the state through dedicated implementation funding (up to 5%), reducing project default and delay risks. "

Brief description of problem agency is addressing.

Many New Mexico state agencies, local governments, and tribal nations lose out on major federal funding because they lack required local matching dollars, administrative capacity, or resources to handle complex federal compliance mandates. The Match Fund seeks to eliminates these financial barriers by providing nimble matching grants, administrative support, and compliance offsets to maximize federal investments statewide.

DFA Performance Based Budgeting Data System
Annual Performance Report

Agency: 34100 Department of Finance and Administration

Program: P541 Policy Development, Fiscal Analysis, Budget Oversight and Education Accountability

The purpose of the policy development, fiscal analysis, budget oversight, strategic planning and education accountability program provides coordinated fiscal leadership to the governor, legislature and state agencies. Backed by statutory authority, the office of the secretary, state budget division and board of finance ensure sound budgeting, data-driven decision-making and accountability to support statewide policy goals and the responsible use of public funds.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	General fund reserves as a percent of nonrecurring appropriations for the prior fiscal year	N/A	Discont	N/A	Target Met
Explanatory	General fund reserves as a percent of recurring appropriations	N/A	33.00%	N/A	To be determined January 2027
Explanatory	Percent of state agencies and political subdivisions that successfully receive grants after submission and review by the state point of contact	N/A	0.0%	N/A	
Outcome	Amount of outstanding severance tax and general obligation debt as a percentage of personal income	1.0%	1.0%	Yes	Measured at 1.4%
Outcome	Amount of outstanding severance tax and general obligation debt per capita	1	1	Yes	Measured at $883
Outcome	Error rate for the eighteen-month general fund revenue forecast, excluding oil and gas revenue and corporate income taxes	5%	-9%	Yes	To be determined January 2027
Outcome	Error rate for the eighteen-month general fund revenue forecast, including oil and gas revenue and corporate income taxes	5%	11%	No	To be determined January 2027
Outcome	Moody's general obligation and severance tax bond rating	1	0	No	General Obligation AA, Severance Tax Bond AA-
Outcome	Number of business days from a nonrecurring appropriation being deemed eligible for budgeting until funds are budgeted	4	11	No	This was the first year of collecting this data thanks to the new submission system so it was difficult to establish a baseline target. Still, the FY26 result is a bit higher than it arguably should be, and the division will work in FY27 to improve processing times. However, the automatic budgeting of most nonrecurring appropriations on July 1, 2026 will greatly reduce the number of individual budgets processed by SBD.
Outcome	Number of formal trainings conducted by the state budget division	4	6	Yes	In addition to its standard slate of trainings, in FY26 SBD conducted trainings regarding the launch of the new State Budget Submission System and the new GRO appropriation evaluation process.
Outcome	Number of published revenue estimate briefs to the legislature	20	20	Yes	Target Met
Outcome	Percent of awarded grants that were submitted as part of a technical assistance request	100%	100%	Yes	
Outcome	Response rate of relevant fiscal impact report requests during the legislative session	83%	64%	No	Target Not Met

Program: P541 Policy Development, Fiscal Analysis, Budget Oversight and Education Accountability

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Standard and Poor's rating for general obligation and severance tax bond	1	0	No	General Obligation Aa1, Severance Tax Bond Aa1
Output	Percent of agencies attending state budget division trainings	95%	95%	Yes	State agencies continue to participate fully in SBD trainings and also receive information from SBD during monthly statewide CFO meetings.
Output	Percent of bond proceeds, by general obligation or severance tax bond or note issuance, expended within three years of the issuance of the bond or note	85%	68%	No	"Percentage is based on bond series issuances that are at the 3 years mark as of FY26. Long-Term Severance Tax Bonds, Series 2022B, 77%; Short-Term Severance Tax Notes, Series 22S-C & 23S-A, 86% & 53%; Supplemental Short-Term Sev. Tax Notes, Series 22S-D & 23S-B, 71% & 62%; General Obligation Bond, Series 2023, 80%"
Quality	Percent of state agencies that are satisfied with department of finance and administration services based on survey responses	90%	92%	Yes	Target Met

Program: P542 Program Support

The purpose of program support is to provide other department of finance and administration programs with central direction to agency management processes to ensure consistency, legal compliance and financial integrity, to provide human resources support and to administer the executive’s exempt salary plan.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Percentage of successful and satisfactory closure of help desk tickets based on survey responses	95%	96%	Yes	Target Met
Output	Percent of correctly submitted vendor payments processed within five working days	95%	92%	No	Target not met
Output	Percent of fund reconciliations completed within thirty days after the official closing of the books each quarter	95%	75%	No	Target not met

Program: P543 Local Government Division

The purpose of the local government division is to strengthen the capacity of New Mexico's counties, municipalities, special districts and tribal governments by promoting sound financial practices, effective administration of public funds and programmatic accountability. The program ensures compliance with statutory and regulatory requirements, facilitates transparent and efficient use of state and federal resources and fosters sustainable local governance aligned with the priorities of New Mexico's residents.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	Number of completed legislative appropriations annually assigned to the local government division from legislative sessions	N/A	Discont	N/A	

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P543 Local Government Division

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	Number of legislative appropriations annually assigned to the local government division from legislative sessions	N/A	791	N/A	In fiscal year 2026, 791 legislative appropriations were assigned to the local government division from the 2026 legislative session, totaling $386,016,791 across 191 local public bodies. Of these, 706 were new appropriations totaling $352,581,533 and 85 were time extensions or purpose changes to prior appropriations totaling $33,435,258. By funding source, 505 were General Fund, 166 were Government Results and Opportunity Fund, 79 were Severance Tax Fund, 25 were Special Appropriations, and 16 were from other sources. At fiscal year end, 52 of the 791 had executed grant agreements, with the balance in grant agreement development and execution. Newly assigned appropriations were distributed across ten grant managers, ranging from 184 to 3 projects each, with 11 not yet assigned. LGD's total active portfolio at fiscal year end was 3,197 appropriations totaling $1,749,223,979 across 414 entities, of which 2,406 carry over from the 2021 through 2025 sessions.
Explanatory	Number of local governing bodies submitting monthly geographic information system data	N/A	69%	N/A	69 of 97 local 911 GIS data providers submitted data at least once in the past 6 months. Increased the number of data providers by 3.
Explanatory	Number of low-income residents assisted by civil legal service program funds	N/A	47,316	N/A	
Explanatory	Number of participants attending infrastructure capital improvement plan training annually	N/A	Discont	N/A	
Explanatory	Percent of geographic information system data that is next generation-911 compliant	N/A	Discont	N/A	

Program: P543 Local Government Division

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Number of counties and municipalities assisted by the local government division during the fiscal year to address audit findings and improve poor audit opinions	11%	127%	Yes	With the enactment of the Public Finance Accountability Act (HB493) this fiscal year, LGD began formally tracking and reporting audit compliance determinations—Clean, Fiscal Agent, or Special Conditions—for counties, municipalities, and other local public bodies to the Office of the State Auditor. LGD reviewed audit findings across 127 entities, identifying material weaknesses and significant deficiencies, confirming remediation status, and determining fiscal agent requirements for entities with repeat findings across consecutive fiscal years. The majority of engagements continued to center on staff turnover at local entities, which LGD addressed through quarterly open forums, in-person LGBMS new user training, and coordination with the NM Municipal League, NM Counties, and OSA. LGD also began aligning this audit compliance work with PFAA funding eligibility criteria, laying the groundwork to tie future grant releases directly to an entity's audit compliance status.
Outcome	Number of counties and municipalities receiving technical assistance that resolve an audit finding or improve their audit opinion within twelve months of assistance	New	New	Yes	New for FY28
Outcome	Number of site visits and needs assessments conducted for local public entities related to next generation-911	20%	31%	Yes	Multiple site visits were conducted as part of NG911 project for go-live and OSP migrations. Needs assessments conducted for capital equipment with a focus on AI software and newly eligible computer-aided dispatch (CAD) systems.

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P543 Local Government Division

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Percent of capital intergovernmental grant agreements issued to grantees in compliance with audit requirements within sixty days of funding	80%	100%	Yes	In fiscal year 2024-2025, LGD made 127 audit compliance determinations for counties, municipalities, and other local public bodies under the Public Finance Accountability Act, reporting each to the Office of the State Auditor. Of these, 94 entities received a Clean determination and all 94 (100%) had grants released. Of the 27 entities placed on Special Conditions due to audit findings, 12 (44%) still had grants released after meeting the specific conditions tied to those awards, while 15 did not have grants released pending further remediation. In total, 106 of the 127 entities with a determination (83%) had grants released during the fiscal year, reflecting LGD's continued balance between enforcing audit compliance standards and ensuring local governments retain access to critical state funding.
Outcome	Percent of counties and municipalities that submitted complete information on procedures for safeguarding constituents' personal and financial information when accepting credit card and electronic transfer payments	90%	90%	Yes	The remaining 10% are required to submit the information with their Final Budget. Local governments that fail to submit this information will receive a conditional letter. This letter must be presented to their governing body at the next scheduled meeting after the budget has been conditionally approved. Once the required documents are submitted, the conditional approval will be changed to full approval. This full approval must also be presented to the governing body at their next meeting.
Outcome	Percent of emergency-911 and next generation-911 capital projects completed on time and within capital equipment replacement cycle	Discont	Discont	Yes	All projects were funded and authorized with capital equipment replacement cycle. 100% of PSAPs cutover to NG911 system and all PSAP 9-1-1 Call Handling Equipments has been upgraded to latest software version and IOT certified.
Outcome	Percent of error-free payment requests submitted for payment within fifteen days of receipt	95%	74%	No	
Outcome	Percent of local driving while intoxicated grant funded programs meeting all financial and reporting requirements in their funding agreements	New	New	Yes	New for FY28.
Outcome	Percent of local governing bodies submitting monthly geographic information systems data that meets accuracy and completeness standards	New	0%	No	New for FY28.

Program: P543 Local Government Division

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Percent of local governing bodies submitting monthly geographic information systems data that meets accuracy and completeness standards	New	New	Yes	New for FY28.
Outcome	Percent of open community development block grant projects completed within three years	60%	36%	No	
Outcome	Percent of public safety answering points completing recommended next generation-911 equipment or network improvement within twelve months of a site visit	New	New	Yes	New for FY28
Output	Number of counties, municipalities and special districts provided technical assistance for software conversions, budgeting, financial reporting, taxation, personal identity safeguarding and other training by the budget and finance bureau of the local government division	11%	411%	Yes	In fiscal year 2026, BFB continued its technical assistance partnership with DFA's Federal Grant Bureau, the Office of the State Auditor, and the Infrastructure Planning and Development Bureau to provide regional training across the state, with each session focused on the specific expertise of the partnering bureau. BFB also hosted quarterly 1:1 training sessions with all municipalities and counties during interim and final budget periods. This year's count reflects the number of active LGBMS users among counties, municipalities, and special districts as of 8/11/2026, totaling 411 entities. Training covered software conversions, budgeting, financial reporting, taxation, and personal identity safeguarding.
Output	Number of infrastructure capital improvement plans submissions received annually	500	N/A	Yes	
Output	Number of visits to local public entities to provide next generation-911-related geographic information system general support of technical assistance	Discont	Discont	Yes	
Output	Percent of local governments receiving budget finance bureau budget-certification technical assistance that submit a certifiable budget on the first resubmission	New	New	Yes	New for FY28.
Quality	Percent of calls answered within fifteen seconds for all public service answering points	N/A	91%	No	NENA standard is 90%. FY26 metrics reflect post NG911 go-live data, which vary by individual PSAP. This performance measure is dependent on staffing, number of 9-1-1 call taking positions, and technology used at the PSAP.
Quality	Percent of local public entities that are satisfied with local government division services based on survey responses	80%	95%	Yes	Survey shows that surveys attached to LGD staff employee emails are showing 95.2% statisfied.

Program: P544 Financial Control

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P544 Financial Control

The purpose of the financial control program is to ensure fiscal integrity, transparency and accountability across all state agencies by maintaining a unified and reliable system of financial controls, developing and enforcing model accounting practices, operating statewide accounting and payroll systems and safeguarding public funds through rigorous oversight, standardized reporting and internal control frameworks. The program supports the responsible stewardship of public resources, upholds compliance with state and federal laws and delivers accurate, timely financial information to promote confidence in New Mexico’s public finances.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Efficiency	Percent of correctly vouchered and approved vendor payments processed within two working days	100%	100%	Yes	Target Met
Efficiency	Percent of quarterly agency reconciliations completed by the annual comprehensive financial report unit	75%	78%	Yes	Target Met
Outcome	Percentage of successful and satisfactory trainings held by the financial control division based on survey responses	95%	100%	Yes	Target Met
Outcome	Percent of bank accounts reconciled on an quarterly basis	1,000%	100%	No	Target Met
Outcome	Percent of the financial control division statewide human resources, accounting and reporting system security patching applied quarterly as delivered by the vendor	100%	100%	Yes	Target Met
Outcome	Percent of worked and completed help desk tickets closed within two working days	New	0%	No	New for FY28.
Outcome	Percent of worked and completed help desk tickets closed within two working days	New	New	Yes	New for FY28.

Program: P556 Infrastructure Planning and Development

The purpose of the infrastructure planning and development program is to serve as New Mexico's comprehensive resource for capital project planning, funding and implementation, coordinate local, state and federal funding opportunities and provide collaborative partnership support to ensure that all capital outlay and infrastructure projects are strategically planned, fully funded and successfully executed in alignment with the infrastructure capital improvements plan.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Explanatory	Percent of state agencies and political subdivisions who successful receive grants after submission and review by the state point of contact	N/A	N/A	N/A	
Outcome	Percent of awarded grants that were submitted as part of a technical assistance request	100%	0%	No	Target not met
Outcome	Percent of capital outlay appropriations achieving eighty-five percent expenditure within three years of appropriation, as tracked through the capital reporting system	0	New	Yes	
Outcome	Percent of capital outlay appropriations with executed grant agreements within six months of questionnaire approval	0	New	Yes	
Outcome	Percent of capital outlay appropriations with no reported activity in the reporting system for four consecutive quarters after grant agreement execution	0	New	No	
Outcome	Percent of capital outlay expended within six months for all funding sources	5%	19%	Yes	Target met

Program: P556 Infrastructure Planning and Development

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Percent of capital outlay expended within three years for all funding sources	85%	60%	No	Target not met
Outcome	Percent of capital outlay projects with no activity after one year	100%	99%	No	Target not met
Outcome	Percent of federal grant applications reviewed through the state point of contact process that receive funding	0	New	Yes	
Outcome	Percent of general fund capital outlay appropriations with approved questionnaires and executed grant agreements within six months of questionnaire approval	0	New	Yes	
Outcome	Percent of open community development block grant projects completed within three years	0	New	Yes	
Output	Number of assistance sessions provided to local governments, councils of governments, and tribal governments in identifying and accessing funding for infrastructure development from public and private sources, and in administering funding to complete capital projects	4	75	Yes	Target met
Output	Number of capital project plans received, reviewed, and evaluated for local governments, councils of governments, and tribal governments, including the provision of advice on the plans	5,000	1,554	No	Target not met
Output	Number of infrastructure capital improvement plans submissions received annually	New	New	Yes	
Output	Number of regional outreach activities conducted to support rural and frontier communities	0	New	Yes	Target met
Output	Number of regional outreach activities conducted to support rural and frontier communities	4	279	Yes	Target met
Output	Number of rural and frontier communities assisted	0	New	Yes	
Output	Number of rural communities local government division assisted during the fiscal year to navigate state processes and funding sources	10	138	Yes	Target met
Output	Number of state agency on-site technical assistance deployments related to federal grant management	4	10	Yes	Target met

Performance Measures Summary

P541 Policy Development, Fiscal Analysis, Budget Oversight and Education Accountability

Purpose: The purpose of the policy development, fiscal analysis, budget oversight, strategic planning and education accountability program provides coordinated fiscal leadership to the governor, legislature and state agencies. Backed by statutory authority, the office of the secretary, state budget division and board of finance ensure sound budgeting, data-driven decision-making and accountability to support statewide policy goals and the responsible use of public funds.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Quality	Percent of state agencies that are satisfied with department of finance and administration services based on survey responses	94%	92%	91%	93%	
Output	Percent of agencies attending state budget division trainings	95%	95%	95%	95%	
Output	Percent of bond proceeds, by general obligation or severance tax bond or note issuance, expended within three years of the issuance of the bond or note	68%	68%	85%	85%	
Outcome	Error rate for the eighteen-month general fund revenue forecast, excluding oil and gas revenue and corporate income taxes	-9%	-9%	5%	5%	
Outcome	Error rate for the eighteen-month general fund revenue forecast, including oil and gas revenue and corporate income taxes	11%	11%	5%	5%	
Outcome	Number of formal trainings conducted by the state budget division	6	6	4	5	
Outcome	Percent of awarded grants that were submitted as part of a technical assistance request	100%	100%	100%	100%	
Outcome	Moody's general obligation and severance tax bond rating	1	0	1	1	
Outcome	Standard and Poor's rating for general obligation and severance tax bond	1	0	1	1	
Outcome	Amount of outstanding severance tax and general obligation debt as a percentage of personal income	1.0%	1.0%	.1%	1.0%	
Outcome	Amount of outstanding severance tax and general obligation debt per capita	1	1	471	1	
Outcome	Response rate of relevant fiscal impact report requests during the legislative session	New	64%	83%	75%	
Outcome	Number of business days from a nonrecurring appropriation being deemed eligible for budgeting until funds are budgeted	New	11	4	5	
Outcome	Number of published revenue estimate briefs to the legislature	New	20	20	20	
Explanatory	General fund reserves as a percent of recurring appropriations	.3%	33.0%	N/A	N/A	
Explanatory	General fund reserves as a percent of nonrecurring appropriations for the prior fiscal year	No Data	Discont	N/A	N/A	
Explanatory	Percent of state agencies and political subdivisions that successfully receive grants after submission and review by the state point of contact	1.0%	0.0%	N/A	N/A	

P542 Program Support

Purpose: The purpose of program support is to provide other department of finance and administration programs with central direction to agency management processes to ensure consistency, legal compliance and financial integrity, to provide human resources support and to administer the executive's exempt salary plan.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of correctly submitted vendor payments processed within five working days	New	92%	95%	93%	

Performance Measures Summary

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of fund reconciliations completed within thirty days after the official closing of the books each quarter	New	75%	95%	95%	
Outcome	Percentage of successful and satisfactory closure of help desk tickets based on survey responses	New	96%	95%	Discont	

P543 **Local Government Division**

Purpose: The purpose of the local government division is to strengthen the capacity of New Mexico's counties, municipalities, special districts and tribal governments by promoting sound financial practices, effective administration of public funds and programmatic accountability. The program ensures compliance with statutory and regulatory requirements, facilitates transparent and efficient use of state and federal resources and fosters sustainable local governance aligned with the priorities of New Mexico's residents.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Quality	Percent of local public entities that are satisfied with local government division services based on survey responses	91%	95%	80%	Discont	
Quality	Percent of calls answered within fifteen seconds for all public service answering points	No Data	91%	N/A	90%	
Output	Number of counties, municipalities and special districts provided technical assistance for software conversions, budgeting, financial reporting, taxation, personal identity safeguarding and other training by the budget and finance bureau of the local government division	53%	411%	15%	Discont	
Output	Number of infrastructure capital improvement plans submissions received annually	575	N/A	Discont	Discont	
Output	Number of visits to local public entities to provide next generation-911-related geographic information system general support of technical assistance	4	Discont	Discont	Discont	
Output	Percent of local governments receiving budget finance bureau budget-certification technical assistance that submit a certifiable budget on the first resubmission	New	New	New	75%	
Outcome	Number of counties and municipalities assisted by the local government division during the fiscal year to address audit findings and improve poor audit opinions	33%	127%	14%	Discont	
Outcome	Percent of counties and municipalities that submitted complete information on procedures for safeguarding constituents' personal and financial information when accepting credit card and electronic transfer payments	90%	90%	90%	Discont	
Outcome	Percent of emergency-911 and next generation-911 capital projects completed on time and within capital equipment replacement cycle	84%	Discont	Discont	Discont	
Outcome	Number of site visits and needs assessments conducted for local public entities related to next generation-911	New	31%	20%	Discont	
Outcome	Percent of capital intergovernmental grant agreements issued to grantees in compliance with audit requirements within sixty days of funding	New	100%	80%	100%	
Outcome	Percent of error-free payment requests submitted for payment within fifteen days of receipt	New	74%	95%	80%	
Outcome	Percent of open community development block grant projects completed within three years	New	36%	60%	60%	
Outcome	Percent of local governing bodies submitting monthly geographic information systems data that meets accuracy and completeness standards	New	New	New	75%	

Performance Measures Summary

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Outcome	Number of counties and municipalities receiving technical assistance that resolve an audit finding or improve their audit opinion within twelve months of assistance	New	New	New	80%	
Outcome	Percent of public safety answering points completing recommended next generation-911 equipment or network improvement within twelve months of a site visit	New	New	New	80%	
Outcome	Percent of local driving while intoxicated grant funded programs meeting all financial and reporting requirements in their funding agreements	New	New	New	80%	
Outcome	Percent of local governing bodies submitting monthly geographic information systems data that meets accuracy and completeness standards	New	0%	New	0%	
Explanatory	Number of completed legislative appropriations annually assigned to the local government division from legislative sessions	517	Discont	N/A	N/A	
Explanatory	Number of local governing bodies submitting monthly geographic information system data	94%	69%	N/A	N/A	
Explanatory	Number of low-income residents assisted by civil legal service program funds	22,162	47,316	N/A	N/A	
Explanatory	Number of participants attending infrastructure capital improvement plan training annually	574	Discont	N/A	N/A	
Explanatory	Percent of geographic information system data that is next generation-911 compliant	100%	Discont	N/A	N/A	
Explanatory	Number of legislative appropriations annually assigned to the local government division from legislative sessions	New	791	N/A	N/A	
Explanatory	Number of audit compliance determinations of local public bodies reported to the office of the state auditor	0	0	N/A	N/A	

P544 **Financial Control**

Purpose: The purpose of the financial control program is to ensure fiscal integrity, transparency and accountability across all state agencies by maintaining a unified and reliable system of financial controls, developing and enforcing model accounting practices, operating statewide accounting and payroll systems and safeguarding public funds through rigorous oversight, standardized reporting and internal control frameworks. The program supports the responsible stewardship of public resources, upholds compliance with state and federal laws and delivers accurate, timely financial information to promote confidence in New Mexico's public finances.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Outcome	Percent of bank accounts reconciled on an quarterly basis	New	100%	100%	100%	
Outcome	Percentage of successful and satisfactory trainings held by the financial control division based on survey responses	New	100%	95%	98%	
Outcome	Percent of the financial control division statewide human resources, accounting and reporting system security patching applied quarterly as delivered by the vendor	New	100%	100%	100%	
Outcome	Percent of worked and completed help desk tickets closed within two working days	New	New	New	95%	
Outcome	Percent of worked and completed help desk tickets closed within two working days	New	0%	New	0%	
Efficiency	Percent of correctly vouchered and approved vendor payments processed within two working days	98%	100%	100%	100%	
Efficiency	Percent of quarterly agency reconciliations completed by the annual comprehensive financial report unit	25%	78%	75%	75%	

Performance Measures Summary

P556 **Infrastructure Planning and Development**

Purpose: The purpose of the infrastructure planning and development program is to serve as New Mexico's comprehensive resource for capital project planning, funding and implementation, coordinate local, state and federal funding opportunities and provide collaborative partnership support to ensure that all capital outlay and infrastructure projects are strategically planned, fully funded and successfully executed in alignment with the infrastructure capital improvements plan.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Number of assistance sessions provided to local governments, councils of governments, and tribal governments in identifying and accessing funding for infrastructure development from public and private sources, and in administering funding to complete capital projects	50	75	Discont	Discont	
Output	Number of capital project plans received, reviewed, and evaluated for local governments, councils of governments, and tribal governments, including the provision of advice on the plans	1,554	1,554	Discont	Discont	
Output	Number of regional outreach activities conducted to support rural and frontier communities	138	279	Discont	Discont	
Output	Number of rural communities local government division assisted during the fiscal year to navigate state processes and funding sources	138	138	Discont	Discont	
Output	Number of state agency on-site technical assistance deployments related to federal grant management	1	10	Discont	Discont	
Output	Number of regional outreach activities conducted to support rural and frontier communities	New	New	New	4	
Output	Number of rural and frontier communities assisted	New	New	New	10	
Output	Number of infrastructure capital improvement plans submissions received annually	New	New	New	60	
Outcome	Percent of awarded grants that were submitted as part of a technical assistance request	50%	0%	Discont	Discont	
Outcome	Percent of capital outlay expended within six months for all funding sources	6%	19%	Discont	Discont	
Outcome	Percent of capital outlay expended within three years for all funding sources	67%	60%	Discont	Discont	
Outcome	Percent of capital outlay projects with no activity after one year	10%	99%	Discont	Discont	
Outcome	Percent of capital outlay appropriations achieving eighty-five percent expenditure within three years of appropriation, as tracked through the capital reporting system	New	New	New	100%	
Outcome	Percent of capital outlay appropriations with no reported activity in the reporting system for four consecutive quarters after grant agreement execution	New	New	0%	0%	
Outcome	Percent of federal grant applications reviewed through the state point of contact process that receive funding	New	New	New	Discont	
Outcome	Percent of general fund capital outlay appropriations with approved questionnaires and executed grant agreements within six months of questionnaire approval	New	New	New	5%	
Outcome	Percent of capital outlay appropriations with executed grant agreements within six months of questionnaire approval	0%	New	New	5%	
Outcome	Percent of open community development block grant projects completed within three years	0%	New	New	5%	
Explanatory	Percent of state agencies and political subdivisions who successful receive grants after submission and review by the state point of contact	New	N/A	N/A	N/A	

Performance Measures Summary

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Explanatory	Number of infrastructure capital improvement plans trainings provided annually	0	0	N/A	N/A	

Performance Measures Summary

P566 Compliance and Enforcement Division

Purpose: The purpose of the compliance and enforcement program is to protect the public health and the environment by ensuring business, industry and federal facility compliance with federal and state rules and permit and license requirements. This program also oversees and manages the department’s emergency operations and response efforts, enabling the department to respond to emergencies while maintaining its commitment to ongoing regulatory functions.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of solid and infectious waste management facilities inspected	19%	101%	95%	85%	
Output	Percent of hazardous waste facilities inspected	19%	5%	13%	13%	
Output	Percent of air emitting sources inspected	6%	178%	32%	40%	
Output	Percent of all employers inspected	0%	%	1%	1%	
Output	Percent of high-hazard employers' facilities inspected	0%	1%	25%	2%	
Output	Percent of high-risk hazardous waste facilities inspected	New	0%	New	0%	
Outcome	Percent of the New Mexico population served safe and healthy drinking water	95%	99%	98%	98%	
Outcome	Percent of groundwater permittees in violation	1%	2%	8%	8%	
Outcome	Number of drinking water systems serving drinking water that did not meet at least one standard compared to the total number of drinking water systems	0	2:500	207:560	10:000	
Outcome	Percent of hazardous waste facilities in compliance	1%	3%	90%	90%	
Outcome	Percent of solid and infectious waste management facilities in compliance	89%	71%	90%	90%	
Outcome	Percent of hazardous waste facilities in violation	19%	4%	1%	5%	
Outcome	Amount of nitrogen oxides emitted illegally, in tons	75.00	355.50	6,000.00	6,000.00	
Outcome	Amount of volatile organic compounds emitted illegally, in tons	1,215.00	634.90	4,500.00	4,500.00	
Outcome	Percent of air emitting sources in compliance	59%	74%	85%	85%	
Outcome	Percent of air emitting sources in violation	52%	27%	15%	15%	
Outcome	Percent of employers inspected that did not meet occupational health and safety requirements for at least one standard	61%	73%	55%	55%	
Outcome	Number of open enforcement cases for air emitting sources	New	0	New	0	
Outcome	Percent change in reported tons of nitrogen oxides emitted in excess of permitted limits from the previous year	New	0%	New	0%	
Outcome	Percent change in reported tons of volatile organic compounds emitted in excess of permitted limits from the previous ye	New	0%	New	0%	
Outcome	Percent of hazardous waste facilities in substantial violation	New	0%	New	0%	
Outcome	Percent of inspected solid and infectious waste management facilities in compliance	New	0%	New	0%	
Explanatory	Percent of solid and infectious waste management facilities in violation	19%	11%	N/A	N/A	
Explanatory	Percent of petroleum storage tank permittee inspections showing compliance	55%	12%	N/A	N/A	
Explanatory	Percent of petroleum storage tank permittees with active or ongoing violations	14%	79%	N/A	N/A	

P567 Resource Management

Performance Measures Summary

Purpose: The purpose of the resource management program is to provide overall leadership, administrative, legal and information management support to all programs within the department. This support allows the department to operate in the most responsible, efficient and effective manner so the public can receive the information it needs to hold the department accountable.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Amount collected and transferred to the general fund resulting from successful prosecutions or settlements stemming from noncompliance with laws, rules or permits administered by the department	$1,884,519	12,644,827	$5,000,000	$5,000,000	
Output	Percent of department financial transactions completed online by the public or regulated community	23%	30%	50%	50%	

P568 **Water Protection**

Purpose: The purpose of the water protection program is to protect and preserve the ground-, surface- and drinking-water resources of the state for present and future generations. The program also helps New Mexico communities develop sustainable and secure water, wastewater and solid waste infrastructure through funding, technical assistance and project oversight.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Number of nonpoint source impaired waterbodies restored by the department relative to the number of impaired water bodies	1:377	1:377	1:377	1:377	
Output	Percent of surface water permittees inspected	115%	190%	100%	100%	
Output	Number of superfund sites cleaned up as compared to the number of superfund sites remaining	0	0	1:015	1:015	
Output	Number of new water infrastructure projects	148	192	115	115	
Output	Percent of groundwater permittees inspected	38%	22%	65%	65%	
Output	Amount invested in water infrastructure, in dollars	69,970,000	17,190,000	30,000,000	$30,000,000	
Outcome	Amount of nonpoint source sediment loading reduced because of implementation of watershed restoration and on-the-ground improvement projects, in tons	5,187.00	2,025.00	3,000.00	2,000.00	
Outcome	Number of community water system violations returned to compliance as a result of department of environment assistance	164	271	250	250	
Outcome	Amount of nutrient-based pollutants nitrogen or phosphorus, reduced due to implementation of watershed restoration and on-the-ground improvement projects, in pounds	9,962.00	4,252.00	9,100.00	4,000.00	
Outcome	Percent of groundwater permittees in compliance	98%	100%	99%	99%	
Outcome	Number of brownfield acres of contaminated land cleaned up and available for reuse	3.70	30.20	12.80	12.80	
Outcome	Percent of surface water permittees in compliance	61%	84%	95%	95%	
Outcome	Percent change in active certified drinking water and wastewater operators	New	0%	New	0%	
Explanatory	Percent of surface water permittees with active or ongoing violations	4%	4%	N/A	N/A	

P569 **Resource Protection Division**

Purpose: The purpose of the resource protection program is to monitor and provide regulatory oversight of the generation, storage, transportation and disposal of wastes in New Mexico. The program also oversees the investigation and cleanup of environmental contamination covered by the Resource Conservation and Recovery Act.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm

Performance Measures Summary

	Performance Measures:	2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Number of underground storage tank sites cleaned up compared to the total number of leaking underground petroleum storage tank sites remaining	6:972	13:000	20:940	20:500	
Output	Number of completed cleanups of petroleum storage tank release sites that require no further action	5	31	2,050	35	
Output	Percent of petroleum storage tank permittees inspected	39%	37%	35%	35%	
Output	Number of underground storage tank inspections	1,000,013	568	1,000,029	568	

P570 **Environmental Protection Division**

Purpose: The purpose of the environmental protection program is to ensure New Mexicans breathe healthy air, to prevent and mitigate the impacts of climate change on the state’s population and industries and to protect the public from radiation-related risks. The program implements rules and initiatives that reduce greenhouse gas emissions, protect the public from environmental contaminants and limit exposure to radon and radioactive materials.

	Performance Measures:	2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of ionizing and nonionizing radiation sources inspected	3%	16%	20%	20%	
Outcome	Percent of the population breathing air meeting federal health standards	78%	95%	99%	99%	
Outcome	Amount of nitrogen oxides emitted statewide, in tons	56,036	234,611	300,000	300,000	
Outcome	Percent of ionizing and nonionizing radiation sources in compliance	98%	92%	90%	90%	
Outcome	Percent of ionizing and nonionizing radiation sources in violation	3%	8%	10%	10%	
Outcome	Amount of volatile organic compounds emitted statewide, in tons	66,363.00	323,688.00	90,986.00	90,986.00	
Outcome	Percent of monitoring sites meeting the Environmental Protection Agency's requirements for data capture	New	New	New	1%	
Outcome	Percent reduction in permitted nitrogen oxide emissions	New	New	New	80%	
Outcome	Percent reduction in permitted volatile organic compound emissions from the previous year	New	New	New	90%	
Explanatory	Number of zero-emission vehicles registered in New Mexico	20,016	27,411	N/A	N/A	

P571 **Environmental Health Program**

Purpose: The purpose of the environmental health program is to protect the public from environmental health hazards by providing regulatory oversight of food service and food processing facilities, hemp-finished products, adult use and medical edible cannabis products, public swimming pools and spas and liquid waste systems. The program also ensures every employee has safe working conditions, enforcing occupational health and safety standards to prevent workplace illnesses, injuries and fatalities.

	Performance Measures:	2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of restaurants and food manufacturers inspected	95%	73%	90%	90%	
Output	Percent of new or modified liquid waste systems inspected	52%	51%	89%	89%	
Output	Percent of cannabis and hemp permittees inspected	95%	100%	90%	90%	
Outcome	Percent of new or modified liquid waste systems in violation	0%	1%	13%	13%	
Outcome	Percent of restaurants and food manufacturers in violation	13%	13%	15%	15%	

Performance Measures Summary

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Outcome	Percent of restaurants and food manufacturers in compliance	83%	80%	88%	88%	
Outcome	Percent of new or modified liquid waste systems in compliance	100%	89%	85%	85%	
Explanatory	Number of liquid waste system violations resulting from complaints	3	7	N/A	N/A	
Explanatory	Percent of cannabis and hemp permittee inspections showing compliance	75%	77%	N/A	N/A	
Explanatory	Percent of cannabis and hemp permittees with active or ongoing violations	4%	100%	N/A	N/A	

New Mexico
Department *of* Finance
and Administration

Fiscal Year 2028

Department Of Finance and Administration

IT STRATEGIC PLAN

September 1, 2026

Brian Salter
Chief Information Officer

Table of Contents

I. EXECUTIVE SUMMARY

DFA's organizational identity composes three fundamental pillars: our vision, mission, and values. The vision statement looks to the future to paint a picture of the change DFA wants to help create. The mission statement serves as our compass for the present and describes how we will work toward our vision. Our values embody the principles we uphold as an organization. Crafting our refreshed vision, mission, and values was a collaborative effort, engaging those within DFA and stakeholders associated with our work. This inclusive process ensures our organizational identity includes diverse perspectives and speaks to the needs of those involved. We embrace this new organizational identity with a clear sense of purpose and unity. It signifies our commitment to DFA's continuous improvement, growth, and adaptation.

The Agencies priorities have been broken up by program as follows:

o P541 (Office of the Secretary (OOS), Board of Finance (BOF), & State Budget Division (SBD)) *Provide professional and coordinated policy development, analysis, oversight and leadership for initiatives and programs.*

o P542 (Administrative Services (ASD)) *Provide DFA programs with central direction for agency management processes to ensure consistency and financial integrity.*

o P543 (Local Government (LGD)) *Provide assistance to local public entities, with the appropriate use of public funds and strengthen their ability to better serve New Mexico communities to improve their quality of life.*

o P544 (Financial Control (FCD)) *Provide for/promote financial accountability for public funds throughout state government with timely, accurate, and comprehensive information on the financial status and expenditures of the state.*

o P556 (Infrastructure Planning and Development (IPPD)) *Manage the planning and funding process for all capital outlay projects, ensuring that they are fully funded through various appropriations and financing mechanisms, including the Capital Appropriation Bill, the Reauthorization Bill, the GOB Bill, the HB2 Specials, federal grant and loan programs, state grant and loan programs, and any Junior Bill*

DFA Information Technology Bureau (ITB) provides agency support by extending technical assistance to all users of the States SHARE system through the SHARE helpdesk, assist with the agencies internal systems, hardware, software, reliable and scalable network infrastructure, websites, and end user support. ITB further aides the agency in providing technical expertise in developing business processes, procedures, training, and subject matter expertise where needed. ITB provides technical assistance to the Office of the Governor and Office of the Lieutenant Governor.

ITB Accomplishments:

- Completed All DFA staff workstations enrollment into Hybrid Entra ID.
- Completed Tabletop exercise related to cyber security
- Closeout of DFA PCC Projects
- IT Steering Committee for IT policy vetting and cyber security compliance and mitigations review with DFA leadership
- Completed redesign and rollout of DFA website.
- Configured and rollout new DFA helpdesk system.
- Successfully recruited new End User Support position.
- Implemented of IT Centralized Management Tools.

ITB Goals:

- Complete transition to new file storage solution.
- Develop and publish DFA IT processes
- Complete large disposals of IT Equipment.
- Develop processes and ongoing deadlines for planning and completion of annual IT audit.
- Implementation of Agency Wide IT Device Life Cycle Management Process
- Implementation and Support of Reporting Dashboards and Systems.
- Consolidation of DFA Infrastructure Resources

II. AGENCY OVERVIEW

A. Agency Mission

The official mission statement of the New Mexico Department of Finance and Administration (DFA) is to guide, serve, and support public entities to ensure fiscal accountability and effective government that is responsive to all New Mexicans.

B. Agency Goals

The primary goal of the New Mexico Department of Finance and Administration is to promote financial accountability, transparency, and efficient management of public funds across state and local government.

C. Vision and Priorities

The New Mexico Department of Finance and Administration focuses on prudent fiscal management, efficient government operations, and delivering transparent, high-quality services across the state.

D. Agency Description and IT Organization Structure

DFA's responsibilities range from reviewing and processing contracts for the state and setting state accounting standards to coaching local government finance leaders and operating the state's payroll system, which pays the state's more than 24,000 employees every two weeks. DFA has 4 locations. DFA's main site is at the Bataan Memorial Building, Offices at the Montoya building, Disaster Recovery Site is located at the DoIT Simms Building, and two remote working sites located in Albuquerque
.
Here is a summary of what each division provides:

Program 541 is comprised of 32 employees. Their primary objective is to provide professional and coordinated policy development, analysis, oversight and leadership for initiatives and programs. This program contains the following divisions and bureaus:

- Office of the Secretary
    - Deputy Cabinet Secretary
    - Legal Unit
    - Economic Unit
    - Public Information
- Board of Finance
- Budget Division
    - Capital Outlay Bureau

Program 542 is comprised of 21 employees. Their primary objective is to provide DFA programs with central direction for agency management processes to ensure consistency and financial integrity. This program contains the following divisions and bureaus:

- Administrative Services
- Human Resources Bureau

Program 543 comprises 45 employees. Their primary objective is to provide assistance to local public entities, with the appropriate use of public funds and strengthen their ability to better serve New Mexico communities to improve their quality of life. This program contains the following divisions and bureaus:

- Local Government
- Budget and Finance Bureau
- Community Development Bureau
- E-911 Bureau
- DWI Bureau
- Rural & Frontier Equity Ombudsmen

Program 544 is comprised of 82 employees. Their primary objective is to provide for and promote financial accountability for public funds throughout state government with timely, accurate, and comprehensive information on the financial status and expenditures of the state. This program contains the following divisions and bureaus:

- Financial Control
  - State Controller
  - Federal Grants Bureau
  - Audit Bureau
  - Central Payroll Bureau
  - Statewide Financial Reporting
  - Accountability Bureau
  - SHARE (incorporating SHARE into DFA in FY25)
  - IT Bureau

Reference Appendix A-I for agency organization chart and Appendix A-II for IT organization chart.

III. IT ENVIRONMENT

A. Major Applications

DFA's major applications support the agency's oversight, reporting, and meeting the financial needs and obligations for the State of New Mexico.

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**
Budget Formulation and Management System (BFM)	Supports the creation of the Executive Budget and work with Legislative Finance Committee to develop the State of New Mexico Annual Budget	Yes	Budgetary Data	C***loud***	V***endor***
Local Government Budget Management	Assist officials and employees of the local public bodies in New Mexico to	Y***es***	Budgetary Data	Cloud	Vendor

System (LGBMS)	maintain fiscal integrity by reviewing and approving budgets, budget requests, and actuals reporting. Property Tax Module: Used to automate and improve the property tax rate setting process and creation of Property Tax Certificates.				
ProFX	Accounting Software that supports Administrative Services Division and Financial Control Division in the creation of the DFA financial report for our annual audit.	Yes	Budgetary Data	On-Prem	Vendor
Statewide Accounting and Human Resource (SHARE)	Application for State of NM Accounting and Payroll System. The Financials application is for Accounts Payable, Accounts Receivable, Asset Management, Grants Management, Contracts, General Ledger, Purchasing, Project Costing, Budgets and reports. Human Capital Management	Yes	Financial,HR data,	Cloud	Vendor\Internal

	application is for the State of NM Human Resources, Payroll, Time & Labor, and Reporting.				
Project Accountability Reporting System (PARS 2.0)	PARS Supported LGD in producing Junior Bill Agreements and all new Grant Agreements.	Y*es*	G*rant Data*	C*loud*	V*endor*
Bond Tracking		Y*es*	Financial Data	Cloud	Vendor
Supplier Management Agency Request System (SMARS)		Yes	Vendor Data	Cloud	Vendor
Payroll (FSS)		Yes	Payroll Data	Cloud	Vendor
AIM		Yes	Internal Finance Data	Cloud	Vendor
Capital Projects System (CAPS		Yes		Cloud	Vendor

B. Security

DFA currently participates in DoIT's required monthly risk scans provided by Securin. Based on monthly scans DFA concentrates remediation efforts on highest risks
DFA Participated in the annual pen testing which penetration tested DFA's network and all DFA systems, provided by DoIT with the vendor Securin. DFA used the findings for remediation and future remediation plans.

DFA requires all DFA employees to complete an annual security training. The required training is provided by DoIT KnowBe4.

A. Agency IT Certified Projects

TABLE 1.2: Current Certified IT Projects

State Budget Information System Modernization (SBISM)	
Project Description	Replace existing Budget Review System with an enterprise grade system with better security & reporting features.
Estimated Project Costs	$5,250,000.00

Current Funding	Appropriation: Laws 2018, Ch 73, Section 7 (8); Reauthorized: Laws 2021, Chapter 137, Section 7 (5); Laws 2022, Chapter 54, Section 7 (9) Appropriation: Laws 2019, Ch 271, Section 7 (10); Reauthorized: Laws 2021, Chapter 137, Section 7 (4); Laws 2022, Chapter 54, Section 7 (10)
Certified Project Phase	Implementation
Estimated Completion	
Strategic Priority	
NM911 Implementation and Transition to Next Generation 911 (NG911)	
Project Description	The New Mexico NG911 Project addresses the critical need for upgrading the state's emergency communication systems to ensure faster, more reliable, and interoperable public safety responses across the state. The existing E-911 system's limitations in terms of technology and integration necessitate this upgrade to enhance operational efficiency and public safety outcomes.
Estimated Project Costs	$14,010,149.32
Current Funding	
Certified Project Phase	Implementation
Estimated Completion	July 1th 2027
Strategic Priority	
DFA Fusion	
Project Description	New Mexico has a critical opportunity to modernize its infrastructure management by replacing the aging Capital Project Management System (CPMS) and related systems with a secure, scalable platform that enhances collaboration between local governments and state agencies.
Estimated Project Costs	$10,000,000.00
Current Funding	Monday August 31st. We will be presenting to PCC for release of $100,000.00
Certified Project Phase	Monday August 31st Initiation
Estimated Completion	June 30th 2028
Strategic Priority	
Strategic Priority	

B. Workforce

i. Full-Time Internal IT Employees

The total number of DFA's authorized IT full-time employees (FTE) consist of 6 total positions, Positions include the following classifications:

- Chief Information Officer
- IT Support Technician
- Principal Architect
- Database Administrator
- Network Administrator
- System Administrator

ii. IT Professional Services Contractors

Vincent and Associates

- DFA Data Base Contract
- Infrastructure Capital Improvement Projects (ICIP) Database maintenance and support– Local Governments Division
- BOF Bond Tracking maintenance and support – Board of Finance
- Legislative Tracking Database maintenance and support – Office of the Secretary
- Budget Finance Module (BFM) and other Capital and Budget Databases – State Budget Division / Capital Outlay Bureau.
- Local Government Budget Management System (LGBMS) development maintenance and support – Local Governments Division
- Budget Finance Module (BFM) Certified Project State Budget Information System Modernization (SBISM) under Joint Powers Agreement with Legislative Finance Committee LFC for project management – Statewide Initiative

SHERPA

- Development, implementation, maintenance, and support of the Budget Finance Module (BFM) Certified Project State Budget Information System Modernization
- (SBISM)– Department of Finance & Administration / Legislative Finance Committee (Joint Powers Agreement) Statewide Initiative.

ANM

- Assists DFA with services related to network and servers.

ABBA

- Assists DFA with services related to network and servers.

RTS

- Bond Tracking System (BOF)
- Vendor Management System (FCD)

- Ticket Management System (Payroll)
- Procurement Tracking System (ASD)
- PARS 2.0

C. Challenges

Resources

Lack of funding: with new technologies and ever-increasing costs of equipment and contractors.

Lack of IT employees: DFA has taken on several new initiatives, programs, and new employees over the last few years. With all this growth the ITB has remained the same. ITB has not been able to create any new positions to meet the increasing needs of the agency.

Opportunities to address Challenges:

Lack of Funding: Work with ASD Director to request additional funding for budgetary needs.

IV. FY26 KEY ACCOMPLISHMENTS

A. FY26 Strategic IT Accomplishments

TABLE 1.3a: Priority 1

STRATEGIC PRIORITY 1 – Infrastructure Modernization	
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]	
FY26 Strategy 1	Migrating DFA's Virtual Server Environment to DoITs hosted Infrastructure
Accomplishments	Researching various solutions. Will implement in FY27
Outcomes/Metrics	
FY26 Strategy 2	Replacement and disposal of outdated equipment
Accomplishments	Replaced majority of out of warranty systems
Outcomes/Metrics	

FY26 Strategy 3	Implement Ninja 1All-in-One RMM Solution
Accomplishments	Successfully implemented RMM
Outcomes/Metrics	
FY26 Strategy 4	
Accomplishments	
Outcomes/Metrics	

TABLE 1.3b: Priority 2

STRATEGIC PRIORITY 2 – Website Enhancements	
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]	
FY26 Strategy 1	Perform web presence assessment with accessibility standard WCAG 2.1 AA
Accomplishments	Constant review of WCAG standard.
Outcomes/Metrics	
FY26 Strategy 2	Webpage design implementation for procurement workflow and guidance
Accomplishments	
Outcomes/Metrics	
FY26 Strategy 3	Website development for ease of access to official forms, policies and Q&A forums for payroll, human resource, and benefit questions
Accomplishments	
Outcomes/Metrics	
FY26 Strategy 4	Website Clean-up and modernization.
Accomplishments	Completed website redesign.
Outcomes/Metrics	

V. FY28 IT STRATEGIC GOALS AND STRATEGIES

TABLE 1.5a: Strategic Goals Priority 1

STRATEGIC PRIORITY 1 – Server Infrastructure upgrades	
DFA needs to have reliable server infrastructure to ensure DFA content is secure and has redundant systems in place.	
FY28 Strategy 1	Research, plan and purchase new file server infrastructure
Outcomes/Metrics	Completed procurement of needed infrastructure.
FY28 Strategy 2	Install and configure new file server system
Outcomes/Metrics	Completed system integration
FY28 Strategy 3	Complete transition to new file storage solution.
Outcomes/Metrics	Move all DFA content to new file server system
FY28 Strategy 4	Implement redundant infrastructure environment
Outcomes/Metrics	Disaster Recover/Failover systems in place

TABLE 1.5b: Strategic Goals Priority 2

STRATEGIC PRIORITY 2 – Continued development of standardized IT processes	
Work with program staff and leadership to develop and implement standard IT processes	
FY28 Strategy 1	Develop and publish DFA IT processes
Outcomes/Metrics	Number of Published processes

FY28 Strategy 2	Develop processes and ongoing deadlines for planning and completion of annual IT audit.
Outcomes/Metrics	Completion of IT audit content gathering process.
FY28 Strategy 3	Implementation of Agency Wide IT Device Life Cycle Management Process
Outcomes/Metrics	Annual 25% replacement of workstations.

TABLE 1.5c: Strategic Goals Priority 3

STRATEGIC PRIORITY 3 – Organize DFA IT equipment and disposal	
Goal Statement	
FY28 Strategy 1	Complete large disposals of IT Equipment.
Outcomes/Metrics	Successfully remove all disposal items annually
FY28 Strategy 2	Organize IT storage
Outcomes/Metrics	Continued improvement of general storage of IT equipment
FY28 Strategy 3	Developing process to define systems reaching End-Of-Life
Outcomes/Metrics	Document systems with end-of-life date

Agency Name		Agency Code
Department of Finance & Administration		34100
Base Request Operational Support of IT. Check one of the options below:	**Flat Budget**	**Expansion from previous year**
Yes/No	No	Yes

Revenue IT Base Budget (dollars in thousands)					
Appropriation Funding Type	**FY25 Actual**	**FY26 Actual**	**FY27 OpBud**	**FY28 Request**	**FY29 Estimate**
General Fund	1,274.0	1,764.6	1,099.5	1,326.0	1,392.0
Other State Funds	0.0	0.0	0.0	0.0	0.0
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	**1,274.0**	**1,764.6**	**1,099.5**	**1,326.0**	**1,392.0**

Expenditure Categories *(dollars in thousands)*					
Category or Account Description	**FY25 Actual**	**FY26 Actual**	**FY27 OpBud**	**FY28 Request**	**FY29 Estimate**
Personal Services & Employee Benefits	963.4	1,194.6	855.5	958.0	1,005.9
Contractual & Professional Services	11.4	9.8	13.0	180.0	190.0
IT Other Services	227.5	550.4	231.0	188.0	196.1
Other Financing Uses	0.0	0.0	0.0	0.0	0.0
Total	**1,202.3**	**1,754.8**	**1,099.5**	**1,326.0**	**1,392.0**

VI. C2 COMPUTER SYSTEM ENHANCEMENT FUNDING (CSEF) REAUTHORIZATION

B. Previously Issued Supplemental Funding

C. List of C2 Funding Requests

D. Requested Reauthorizations

TABLE 1.7: Request for Reauthorization of C2 Appropriations

<table>
<tr><th colspan="5">Information Technology Request for Reauthorization of C2 Appropriations</th></tr>
<tr><td>Agency Name</td><td></td><td>Agency Code</td><td colspan="2"></td></tr>
<tr><td>Lead Agency Name Listed on Appropriation</td><td></td><td>Project Name</td><td colspan="2"></td></tr>
<tr><td colspan="3"># of Reauthorization Requests</td><td colspan="2"></td></tr>
<tr><td colspan="3">Source of Authorization
(e.g. Laws 2022, Chapter 54, Section 7 (12) or Grant/Federal Fund #)</td><td>Appropriation Amount
(in thousands)</td><td>Remaining Balance
(in thousands)</td></tr>
<tr><td colspan="3"></td><td>0.0</td><td>0.0</td></tr>
<tr><td colspan="3"></td><td>0.0</td><td>0.0</td></tr>
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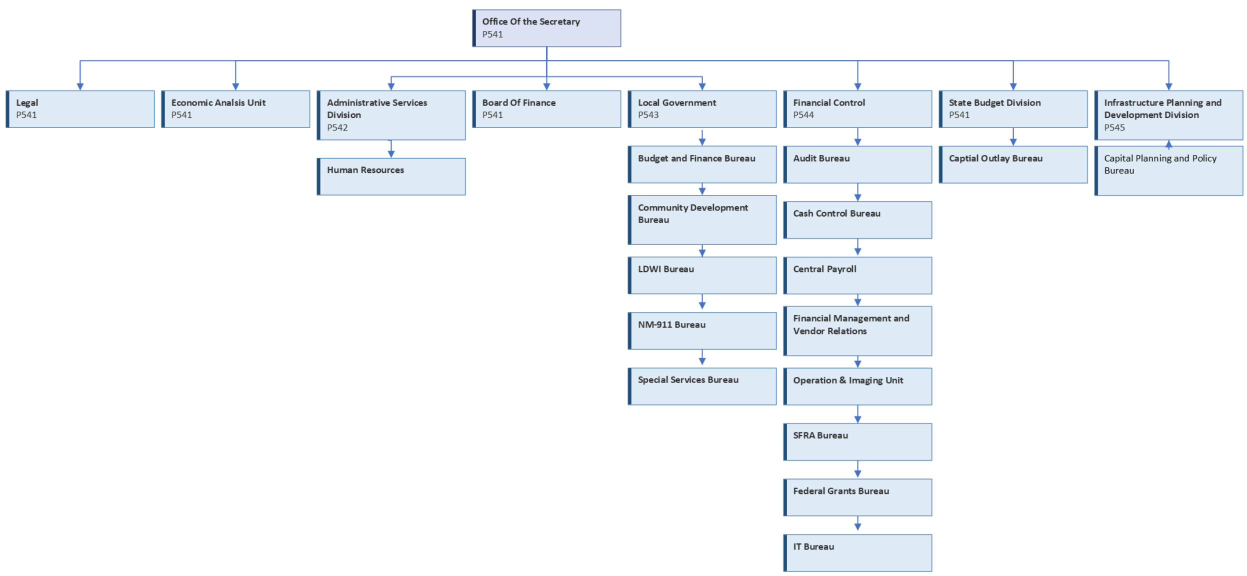
<tr><td colspan="3"></td><td>0.0</td><td>0.0</td></tr>
<tr><td colspan="3"></td><td>0.0</td><td>0.0</td></tr>
<tr><td>Total amount appropriated for project life
(in thousands)</td><td></td><td colspan="2">Will the project be completed within the next fiscal year?</td><td>☐ Yes
☐ No</td></tr>
<tr><td>Reason for Requesting Reauthorization</td><td colspan="4"></td></tr>
</table>

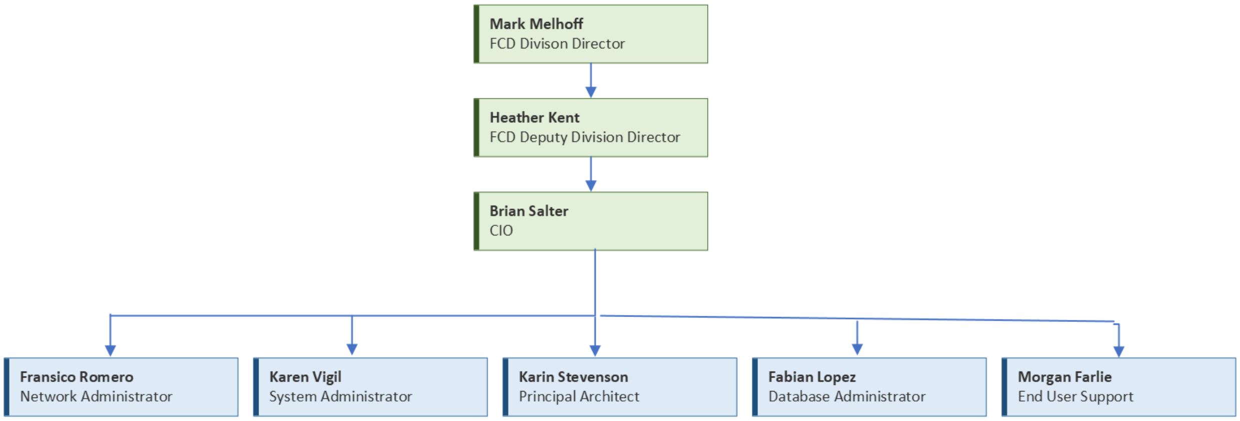
APPENDICES

APPENDIX I: AGENCY ORGANIZATION CHART

Department of Finance and Administration Department
Organization Chart



APPENDIX II: IT ORGANIZATION CHART



APPENDIX III: C2 IT DATA PROCESSING CSEF

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

Agency Name	Agency Code	Project Name		
Department of Finance & Administration	34100			
If Multi-Agency Project, please list the Participating Agencies.		**Priority**	**Projected Start Date**	**Projected End Date**

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	0.0	0.0
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**	**0.0**	**0.0**
***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	0.0	0.0
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**	**0.0**	**0.0**

Strategic Plan Approval

	Print Name	Date
Agency Cabinet Secretary/ Director		
Agency Chief Information Officer or IT Lead		
Agency Chief Finance Officer		