NEW MEXICO

Fiscal Year 2027

Fund Balance Projections

New Mexico Department of Finance and Administration

DEPARTMENT OF FINANCE AND ADMINISTRATION

State Budget Division

Purpose, Scope, and Methodological Notes

Purpose and Scope

This report presents revenue, expenditure, fund balance, and cash balance projections for executive-branch, nonreverting governmental and proprietary funds administered by the State of New Mexico for the fiscal year ending June 30, 2027. The projections are intended to provide an overview of the anticipated financial position of these funds and to support fiscal planning, monitoring, and decision-making across state agencies. This report also supports the State Budget Division's responsibilities under the State Budget Act, particularly Sections 6-3-11 and 6-3-15 NMSA 1978, by presenting fund-level financial information to inform budget development and oversight.

Preliminary Financial Information

Because of the timing of the State's financial reporting and budget cycle, FY26 year-end figures included in this report are preliminary and unaudited. These amounts are subject to adjustment and may differ from the final audited figures reported in the State's Annual Comprehensive Financial Report (ACFR) and related audit materials.

Expenditure Assumptions and Other Limitations

All revenue, expenditure, fund balance, and cash balance amounts are expressed in thousands of dollars. Unless otherwise noted, FY27 projected expenditures reflect total remaining authorized budget authority as of July 1, 2026, including applicable multiyear appropriations, rather than expenditures expected to occur during FY27. As a result, projected FY27 unappropriated fund and cash balances account for existing budget authority, including appropriations extending beyond FY27, and may differ from actual year-end balances to the extent that authorized funds remain unspent. These projections do not account for future budget adjustments during FY27 or additional appropriations that may be enacted during the 2027 legislative session, either of which could affect projected unappropriated balances. DFA will reduce expenditure authority if available revenues are insufficient to support appropriations. Actual year-end balances may therefore differ materially from the amounts presented.

Revenue Projection Methodology

Recurring revenue projections generally rely on historical collections, particularly FY26 preliminary actuals, or estimates provided by agencies during the budget development process. Unlike the State's General Fund revenue forecast, these projections do not involve comprehensive economic forecasting or individualized analysis of each fund's underlying revenue sources. Historical data provide a reliable record of past collections, but past trends may not predict future revenues. Agency-provided estimates also vary in availability and reliability. Consequently, projected revenues may not fully account for changes in economic conditions, statutory distributions, fee collections, investment earnings, or other factors affecting actual collections.

Statutory References

For each governmental and proprietary fund, statutory references identify the fund's authorizing legislation, designated revenue sources, and permitted uses. These citations can be accessed through New Mexico OneSource at https://nmonesource.com/nmos/en/nav.do.

Selected Trust Funds

A separate section of this report presents financial projections for selected state trust funds established in recent years. Although these funds fall outside the primary scope of this report, they have become an increasingly important part of the State's financial picture, particularly as their distributions provide a growing source of funding for state programs and services. Their inclusion is intended to provide additional information on the projected financial position of these funds, including anticipated revenues, distributions, and year-end balances.

The trust funds presented do not constitute a comprehensive inventory of the State's trust funds. Revenue projections for these funds were provided by state economists and are therefore not subject to the same revenue projection methodology described above. Additional information regarding their scope and limitations is provided at the beginning of the trust fund section.

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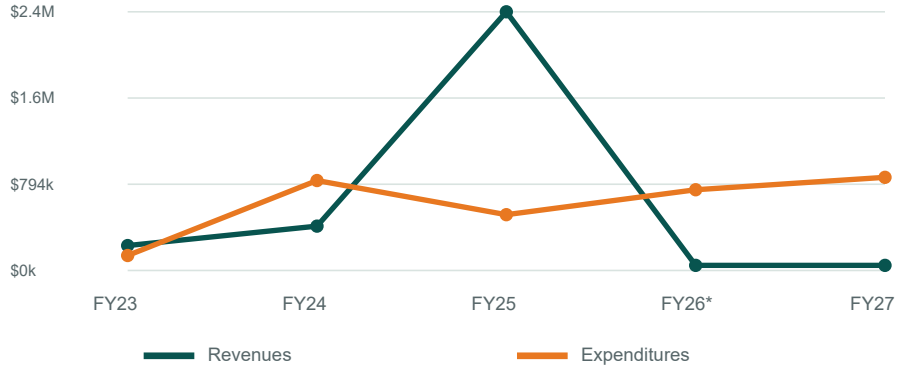
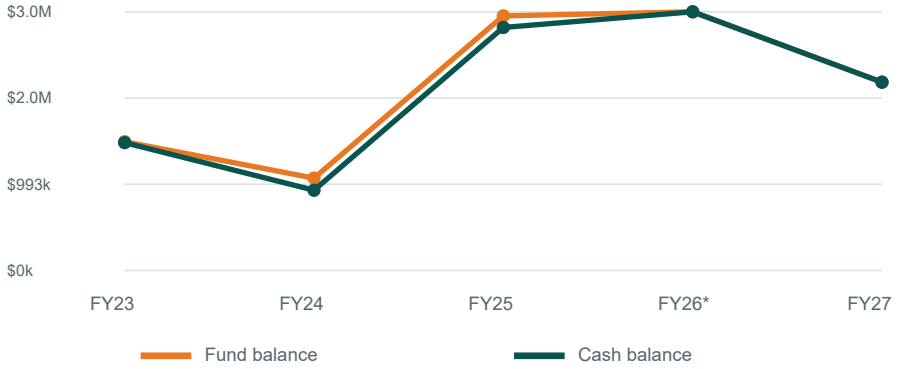
Audit Fund (11200)

The audit fund was created as a nonreverting fund under Section 12-6-13. The fund consists of fees charged to state agencies and local public bodies for audits conducted by the Office of the State Auditor, and expenditures from the fund are restricted to the operations of the Office.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,980.2**
FY27 projected revenues	**$47.0**
FY27 total budget availability*	**$858.1**
FY27 projected unappropriated fund balance	**$2,169.1**
FY27 projected unappropriated cash balance	**$2,169.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$47.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$858.1**
Nonrecurring	**$0.0**

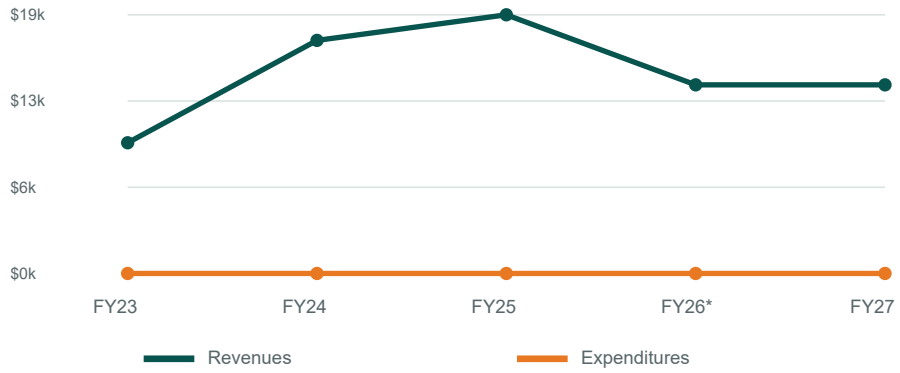
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

TAXATION AND REVENUE DEPARTMENT

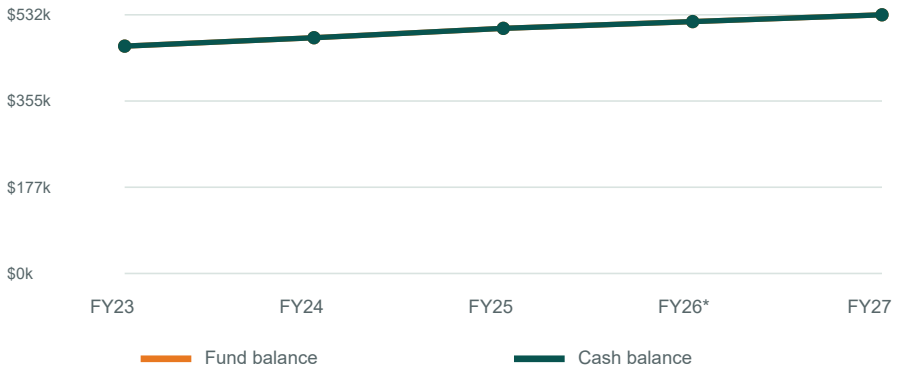
Property Valuation Fund (34800)

The property valuation revolving fund was created as a nonreverting fund under Section 7-35-3. The fund consists of all money that remained in the special reappraisal fund and the reappraisal loan fund as of January 1, 1975, all repayments of outstanding loans, appropriations to the fund, and any interest earned on the balance. Expenditures from the fund are restricted to the provision of loans to counties to be used to obtain technical assistance in the areas of property valuation, mapping, and reappraisal.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$518.4**
FY27 projected revenues	**$14.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$532.4**
FY27 projected unappropriated cash balance	**$532.4**

FY27 REVENUE AND BUDGET DETAIL

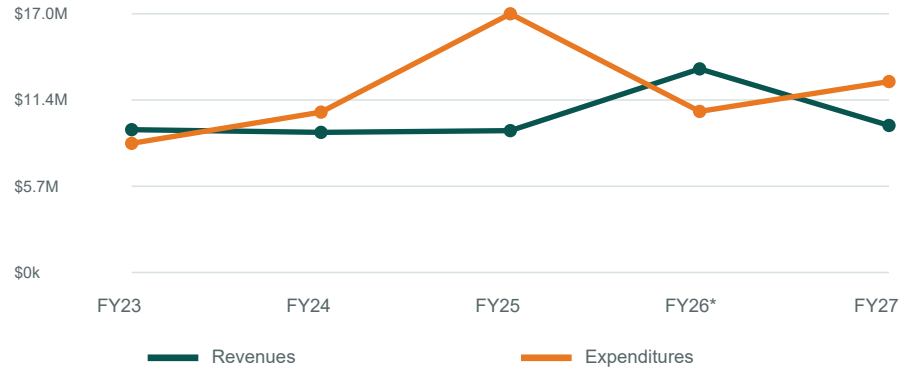
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$14.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

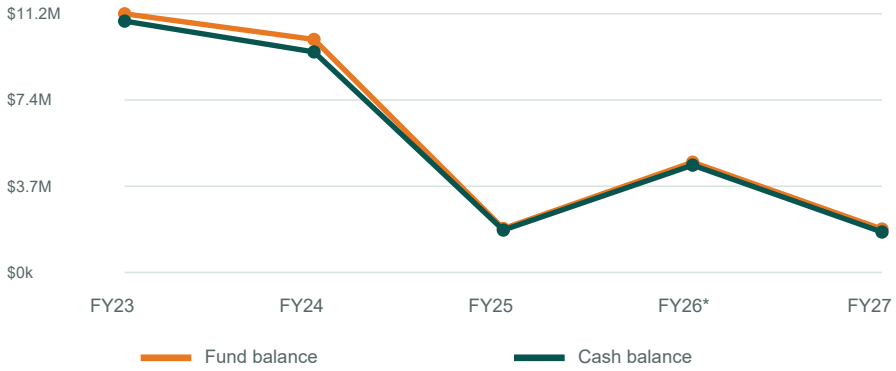
Weight Distance Tax Identification Permit Fund (99400)

The weight distance tax identification permit fund was created as a nonreverting fund under Section 7-15A-14. The fund consists of an administrative fee charged for the issuance of weight distance tax identification permits pursuant to Section 7-15A-13, and expenditures from the fund are restricted to administration and enforcement of the Weight Distance Tax Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,760.8**
FY27 projected revenues	**$9,677.6**
FY27 total budget availability*	**$12,565.3**
FY27 projected unappropriated fund balance	**$1,873.1**
FY27 projected unappropriated cash balance	**$1,746.2**

FY27 REVENUE AND BUDGET DETAIL

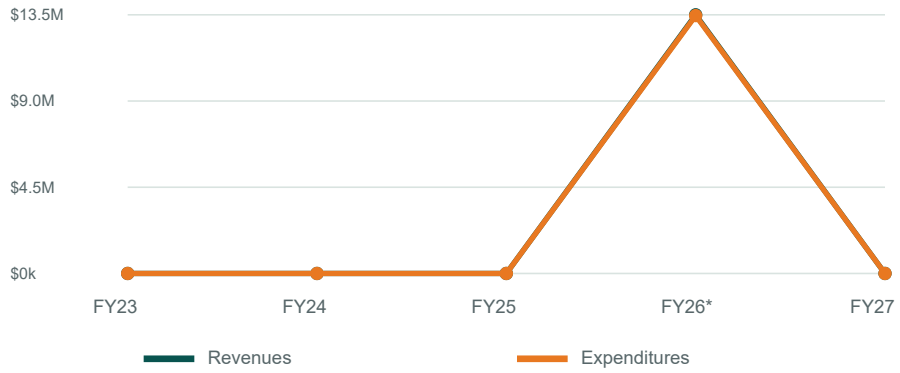
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$9,677.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$12,565.3**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

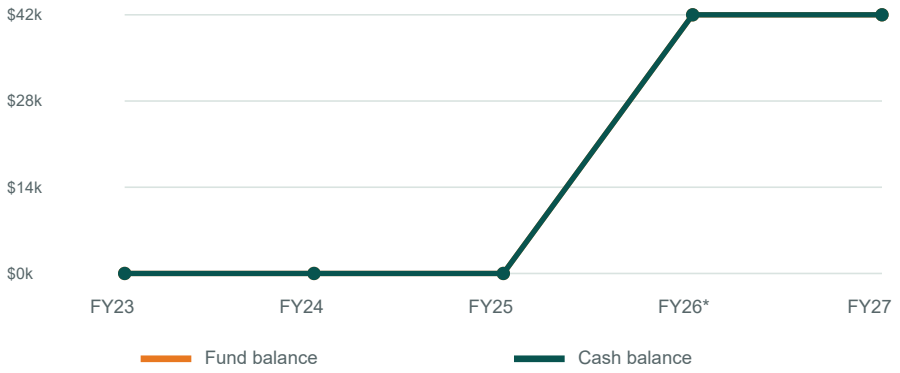
Innovation in State Government Fund (02910)

The innovation in state government fund was created as a nonreverting fund under Section 6-4-34 NMSA 1978. The fund does not have a dedicated revenue stream aside from legislative appropriations. Money in the fund may be used to help state agencies develop master plans and build capacity to achieve net-zero emissions, implement sustainable economic policies, assist applicants seeking climate-related funding and carry out climate change policy.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$41.6**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$41.6**
FY27 projected unappropriated cash balance	**$41.6**

FY27 REVENUE AND BUDGET DETAIL

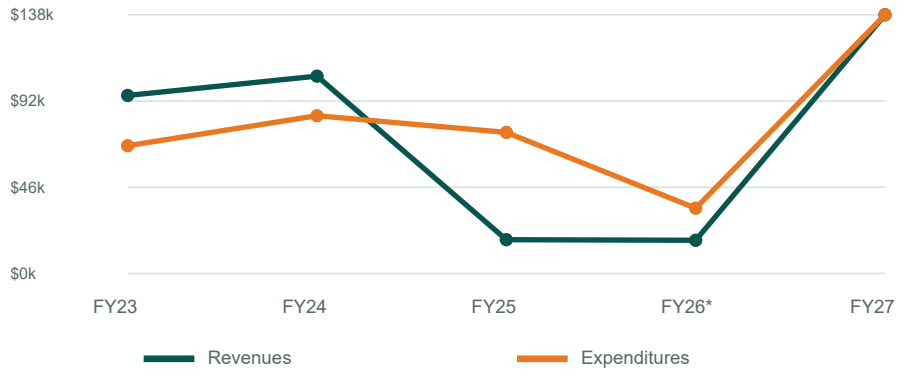
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

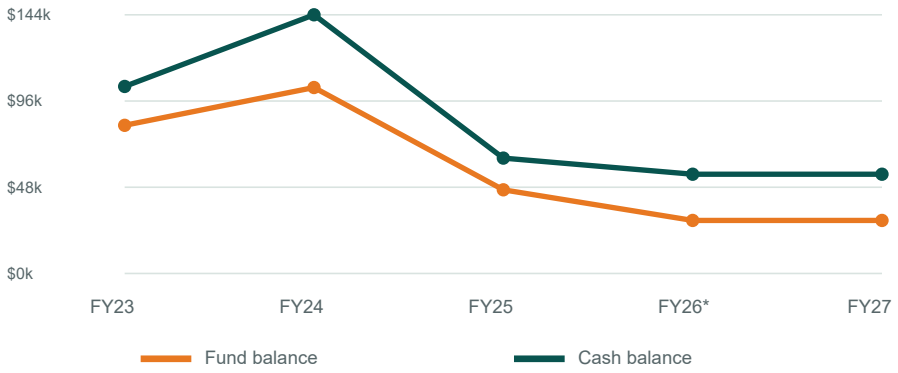
Juvenile Adjudication Fund (10780)

The juvenile adjudication fund was created as a nonreverting fund under Section 34-16-1. The fund is used to provide an alternative procedure of adjudication for juveniles charged with misdemeanor offenses to help alleviate the docket of the juvenile judicial system. The fund no longer has a designated revenue stream aside from legislative appropriations following the enactment of House Bill 139 in 2023 eliminating court fees.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$29.6**
FY27 projected revenues	**$137.9**
FY27 total budget availability*	**$137.9**
FY27 projected unappropriated fund balance	**$29.6**
FY27 projected unappropriated cash balance	**$55.4**

FY27 REVENUE AND BUDGET DETAIL

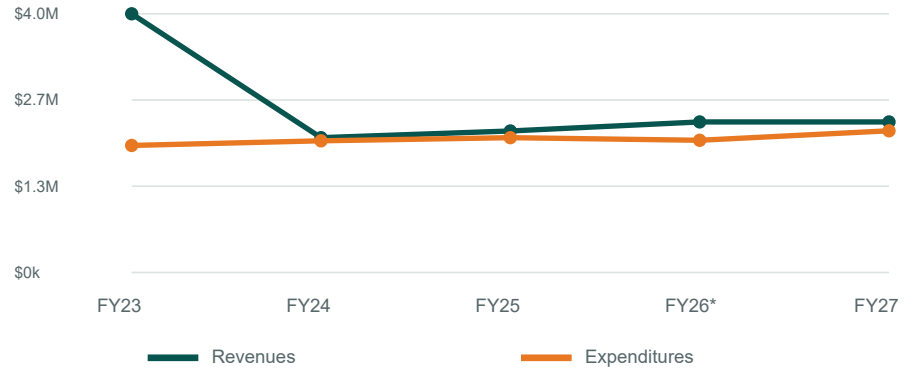
Recurring Revenue	
General Fund	**$137.9**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$137.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

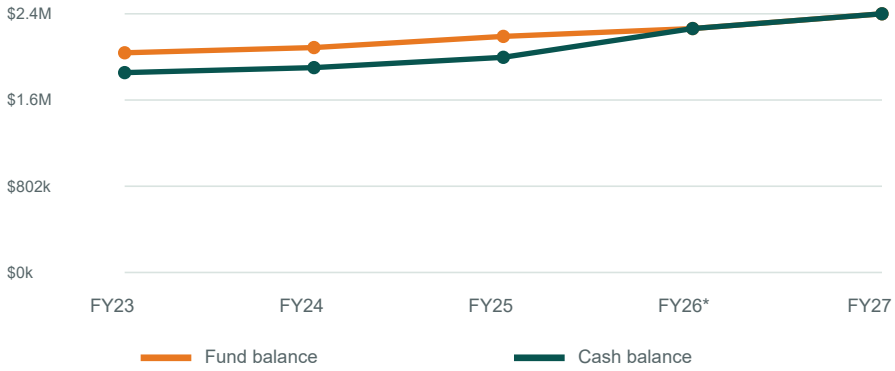
Land Grant-Merced Assistance Fund (22260)

The land grant-merced assistance fund was created under Section 49-11-6. The fund primarily consists of statutory distributions from gross receipts tax revenue pursuant to the Tax Administration Act. Money in the fund is distributed annually to qualifying land grants-mercedes based on their annual revenues and compliance with statutory and Audit Act requirements.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,269.9**
FY27 projected revenues	**$2,337.4**
FY27 total budget availability*	**$2,200.0**
FY27 projected unappropriated fund balance	**$2,407.3**
FY27 projected unappropriated cash balance	**$2,407.3**

FY27 REVENUE AND BUDGET DETAIL

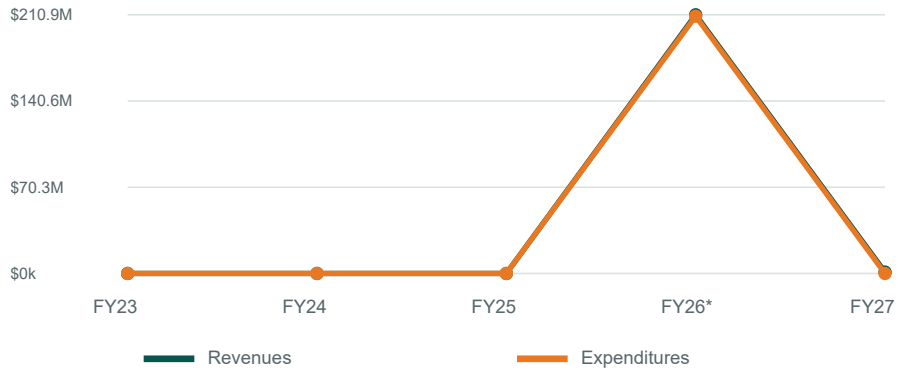
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,337.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,200.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

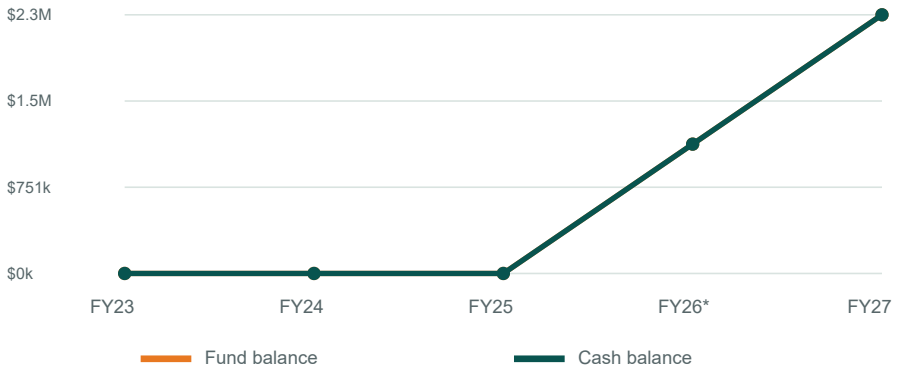
Community Benefit Fund (24880)

The community benefit fund was created as a nonreverting fund under Section 6-4-37. The fund does not have a dedicated revenue stream aside from legislative appropriations. Expenditures are restricted to projects that reduce greenhouse-gas emissions, strengthen the electric grid, expand renewable energy and energy efficiency, improve transportation infrastructure, address the effects of climate change, support related economic development and provide workforce training.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,126.7**
FY27 projected revenues	**$1,126.7**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$2,253.4**
FY27 projected unappropriated cash balance	**$2,253.4**

FY27 REVENUE AND BUDGET DETAIL

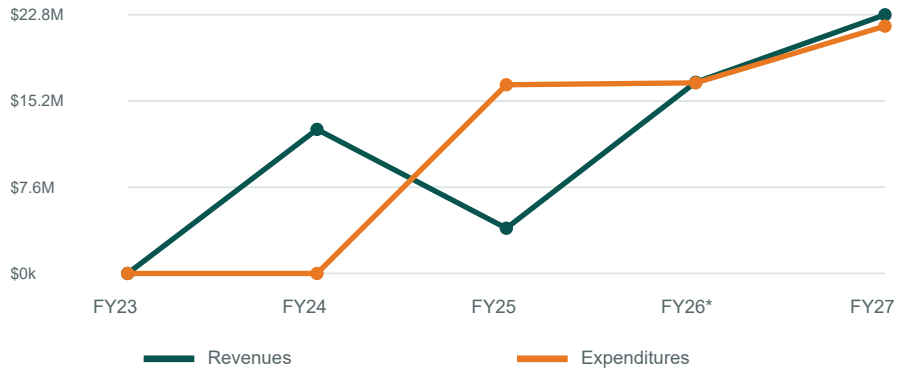
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,126.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

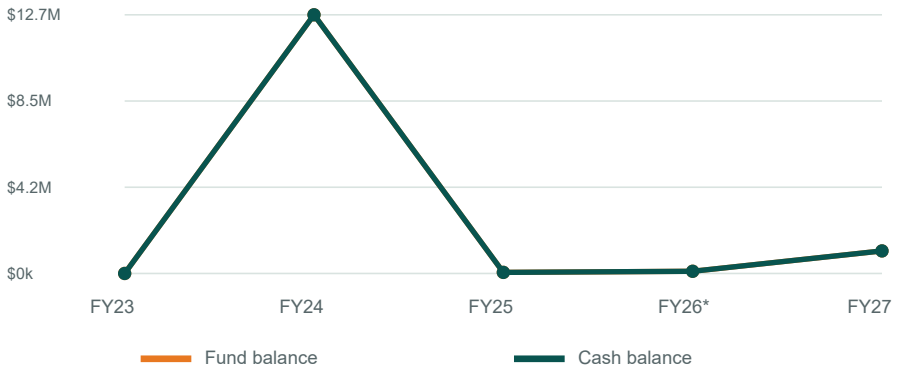
Opioid Crisis Recovery Fund (34110)

The opioid crisis recovery fund was created as a nonreverting fund under Section 6-4-29. The fund consists of distributions from the opioid settlement restricted fund, legislative appropriations, donations and investment income. Expenditures are restricted to opioid-remediation efforts, with priority given to evidence-based statewide and regional programs addressing opioid-use disorders, co-occurring conditions, overdose prevention, treatment, connections to care and related evaluation activities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$107.1**
FY27 projected revenues	**$22,802.0**
FY27 total budget availability*	**$21,802.0**
FY27 projected unappropriated fund balance	**$1,107.1**
FY27 projected unappropriated cash balance	**$1,107.1**

FY27 REVENUE AND BUDGET DETAIL

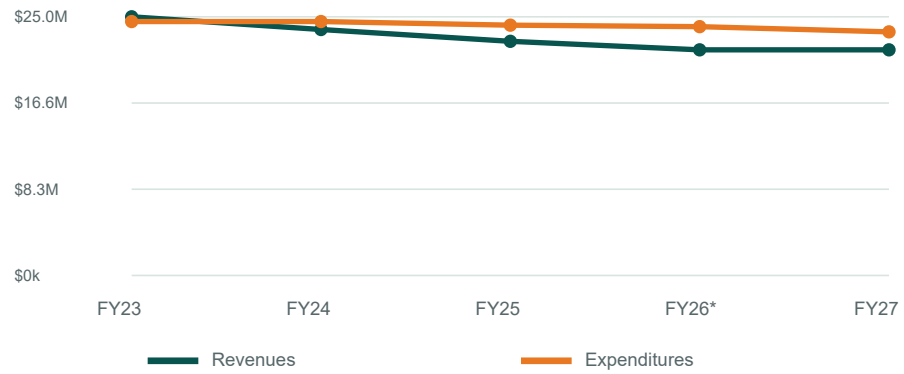
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$22,802.0**
Budget	
Recurring	**$21,802.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

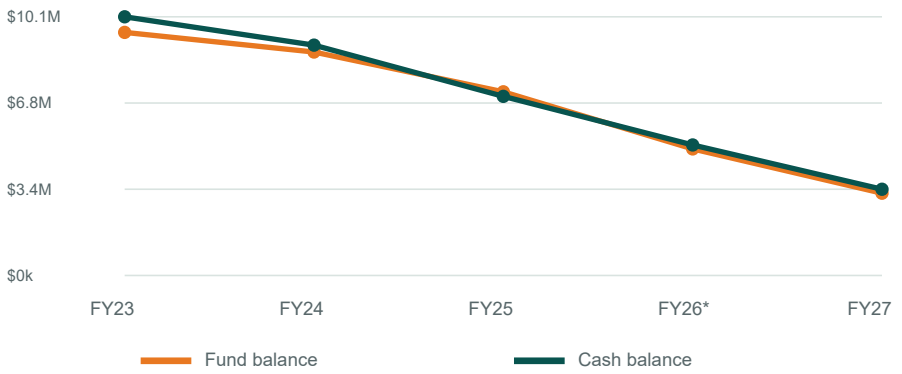
Local DWI Grant Program Fund (56000)

The local DWI grant fund was created as a nonreverting fund under Section 11-6A-3. The fund accounts for the receipt and distribution of liquor excise tax revenue for grants and other distributions to local governments to prevent or reduce the incidence of DWI and alcohol and drug abuse in accordance with the Local DWI Grant Program Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,956.1**
FY27 projected revenues	**$21,774.8**
FY27 total budget availability*	**$23,509.4**
FY27 projected unappropriated fund balance	**$3,221.5**
FY27 projected unappropriated cash balance	**$3,376.5**

FY27 REVENUE AND BUDGET DETAIL

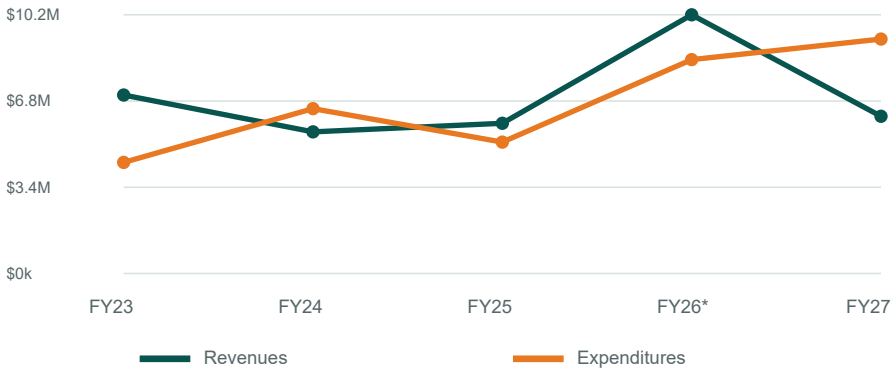
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$21,774.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$23,509.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

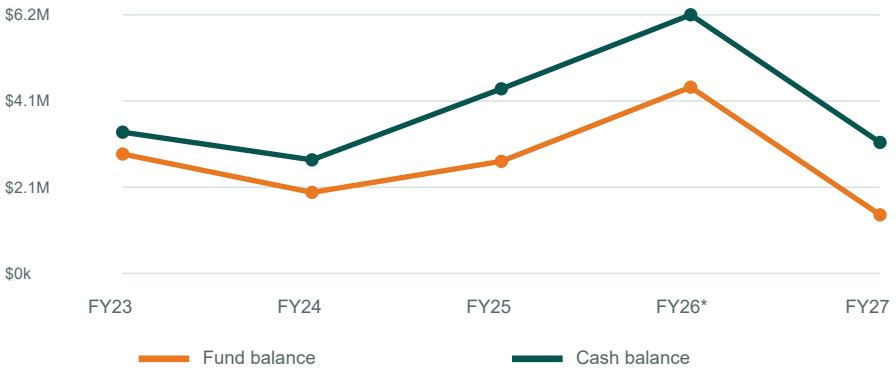
Civil Legal Services Fund (62400)

The civil legal services fund was created as a nonreverting fund under Section 34-14-1. In addition to legislative appropriations, the fund consists of a portion of court fees collected for civil matters pursuant to Section 34-6-40. Expenditures from the fund are restricted to the provision of a full range of free legal services provided by attorneys or attorney-supervised staff in noncriminal matters to low-income persons living in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,441.3**
FY27 projected revenues	**$6,196.6**
FY27 total budget availability*	**$9,240.0**
FY27 projected unappropriated fund balance	**$1,397.9**
FY27 projected unappropriated cash balance	**$3,124.0**

FY27 REVENUE AND BUDGET DETAIL

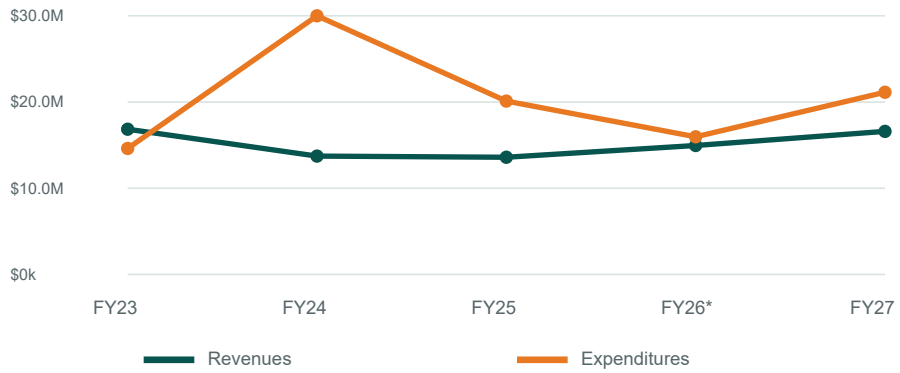
Recurring Revenue	
General Fund	**$4,286.1**
Other Sources	**$1,910.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$7,240.0**
Nonrecurring	**$2,000.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

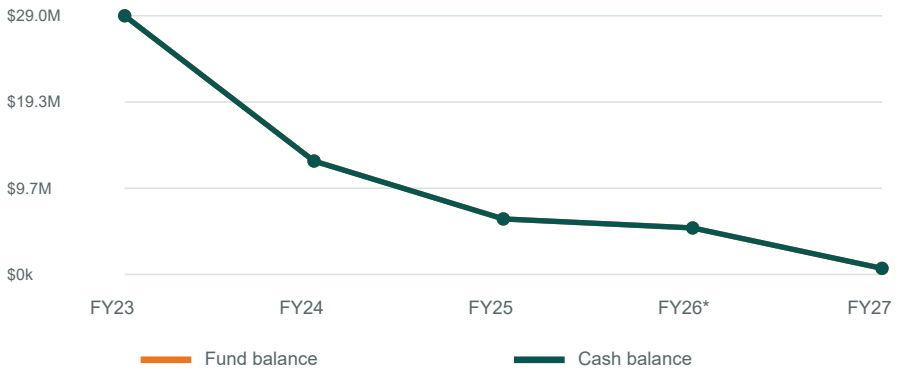
Tobacco Settlement Program Fund (69700)

The tobacco settlement program fund was created as a nonreverting fund under Section 6-4-10. The fund consists of statutory distributions from the tobacco settlement permanent fund. Expenditures from the fund are restricted to health and educational purposes, to include public school programs to involve students in athletic, academic, musical, cultural, civic, mentoring and similar types of activities; health care programs or service for prevention or treatment of disease or illness; basic and applied research conducted by higher educational institutions or state agencies addressing the impact of smoking or other behavior on health and disease; public health programs and needs; and tobacco use cessation and prevention programs, including statewide public information, education and media campaigns.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,212.3**
FY27 projected revenues	**$16,575.5**
FY27 total budget availability*	**$21,105.8**
FY27 projected unappropriated fund balance	**$682.0**
FY27 projected unappropriated cash balance	**$682.0**

FY27 REVENUE AND BUDGET DETAIL

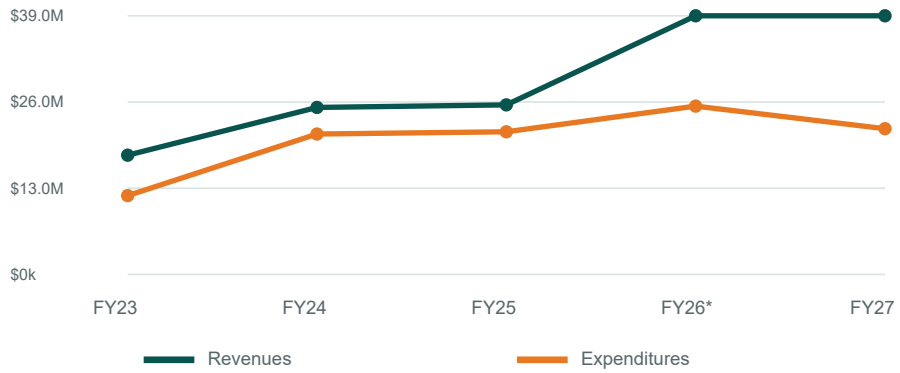
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$16,575.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$21,105.8**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

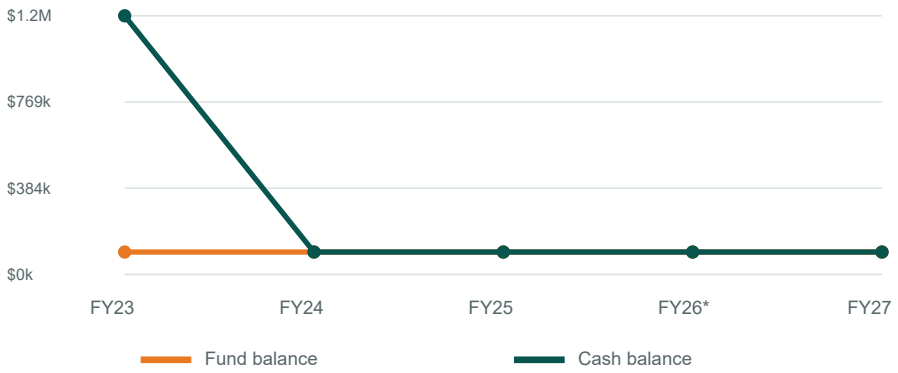
Law Enforcement Protection Fund (73600)

The law enforcement protection fund was established under Section 29-13-3. Revenue primarily consists of ten percent of fees, licenses and penalties collected from life, general casualty and title insurance business pursuant to the New Mexico Insurance Code. Expenditures from the fund are restricted to the equitable distribution of money to state police, municipal police, university police, tribal police, county sheriff and school district police departments. On or before June 30, any balance exceeding one hundred thousand dollars that is not obligated for current-fiscal-year expenses is transferred to the law enforcement retention fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$100.0**
FY27 projected revenues	**$39,039.4**
FY27 total budget availability*	**$22,000.0**
FY27 projected unappropriated fund balance	**$100.0**
FY27 projected unappropriated cash balance	**$100.0**

FY27 REVENUE AND BUDGET DETAIL

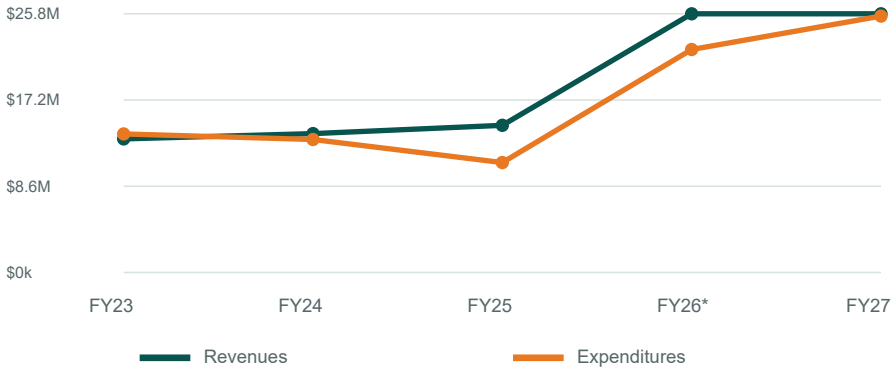
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$39,039.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$22,000.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

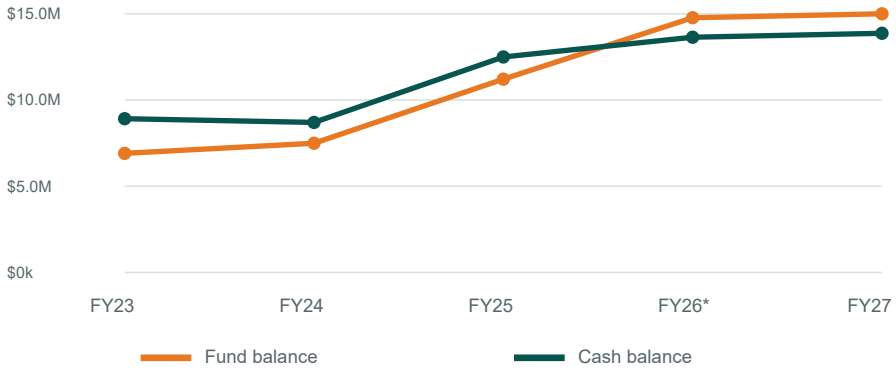
Enhanced 911 Fund (74500)

The enhanced 911 fund was created as a nonreverting fund under Section 63-9D-8. The fund consists of a 911 emergency surcharge pursuant to the Enhanced 911 Act. Expenditures from the fund are restricted to the development, installation and operation of enhanced 911 emergency reporting systems to be operated under shared state and local governmental management and control.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$14,747.9**
FY27 projected revenues	**$25,764.0**
FY27 total budget availability*	**$25,536.0**
FY27 projected unappropriated fund balance	**$14,975.9**
FY27 projected unappropriated cash balance	**$13,847.2**

FY27 REVENUE AND BUDGET DETAIL

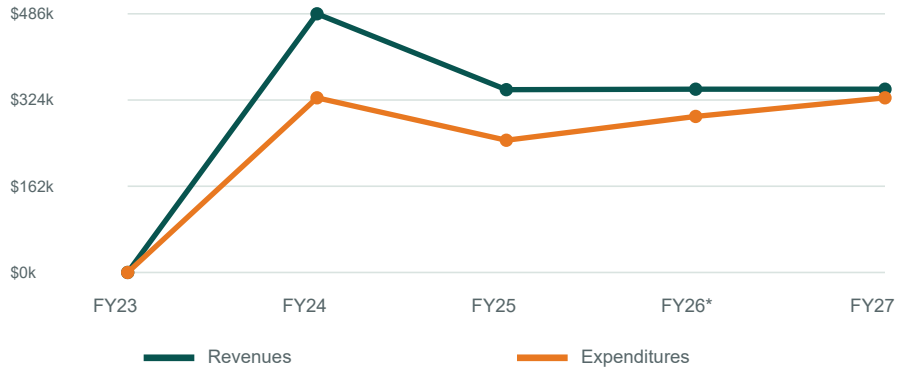
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$25,764.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$25,536.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

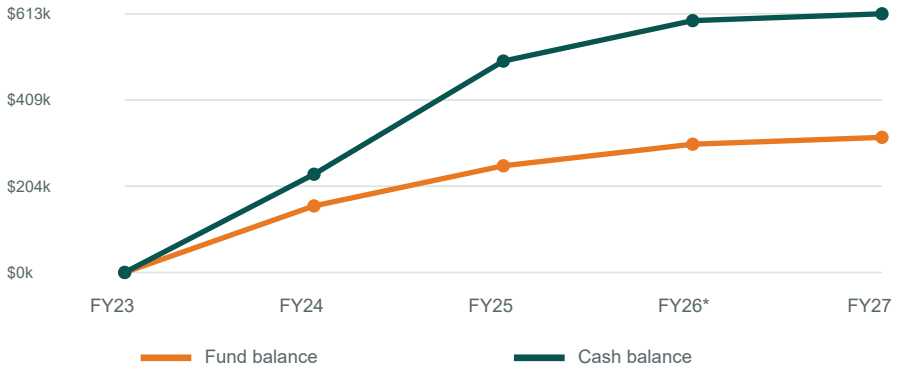
Intertribal Indian Ceremonial Association Fund (82910)

The intertribal Indian ceremonial association fund was created as a nonreverting fund under Section 12-16-4. The fund does not have a designated revenue stream aside from legislative appropriations. Expenditures from the fund are restricted to carrying out the annual intertribal Indian ceremonial.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$304.1**
FY27 projected revenues	**$344.2**
FY27 total budget availability*	**$328.0**
FY27 projected unappropriated fund balance	**$320.3**
FY27 projected unappropriated cash balance	**$613.3**

FY27 REVENUE AND BUDGET DETAIL

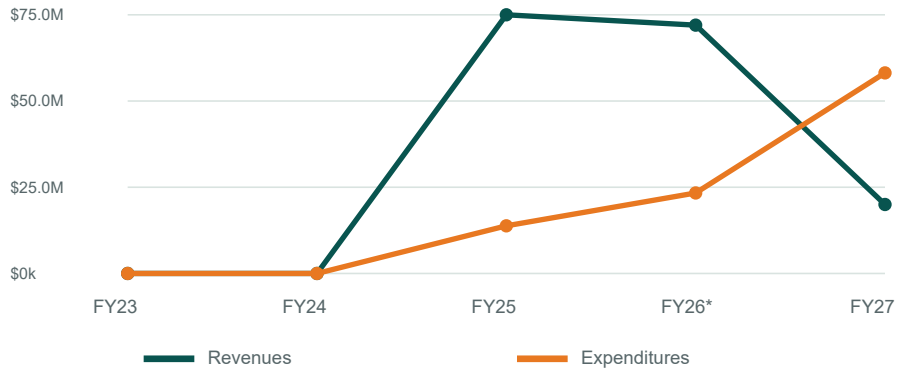
Recurring Revenue	
General Fund	**$328.0**
Other Sources	**$16.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$328.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

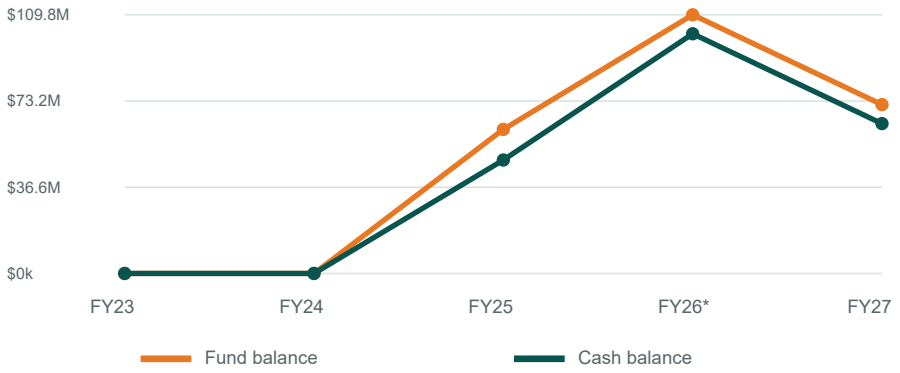
New Mexico Match Fund (01020)

The New Mexico match fund was created as a nonreverting fund under Section 9-6-20. The fund does not have a designated funding stream aside from legislative appropriations. Expenses from the fund are reserved for awards to state and local governmental entities in New Mexico to serve as matching funds for federal grants or to offset higher project costs incurred to comply with federal requirements.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$109,848.0**
FY27 projected revenues	**$20,000.0**
FY27 total budget availability*	**$58,152.2**
FY27 projected unappropriated fund balance	**$71,695.8**
FY27 projected unappropriated cash balance	**$63,635.7**

FY27 REVENUE AND BUDGET DETAIL

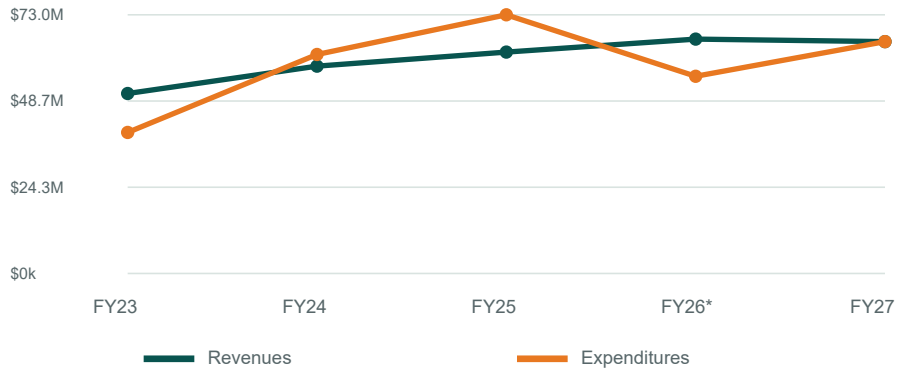
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$20,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$58,152.2**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

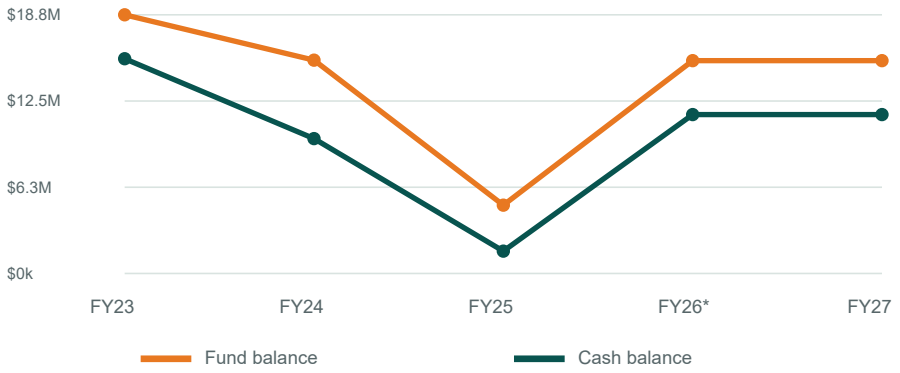
County-Supported Medicaid Fund (02100)

The county-supported Medicaid fund was created as a nonreverting fund under Section 27-10-3. The fund consists of distributions from county health care gross receipts taxes. Expenditures from the fund are restricted to expanding eligibility for federal Medicaid optional coverage and to institute or support primary care health care services pursuant to Section 24-1A-3.1 of the Rural Primary Health Care Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$15,446.8**
FY27 projected revenues	**$65,429.0**
FY27 total budget availability*	**$65,429.0**
FY27 projected unappropriated fund balance	**$15,446.8**
FY27 projected unappropriated cash balance	**$11,532.8**

FY27 REVENUE AND BUDGET DETAIL

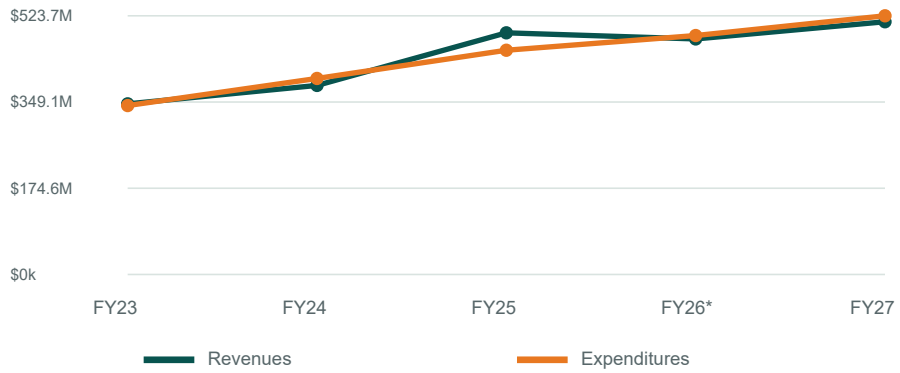
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$65,429.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$65,429.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

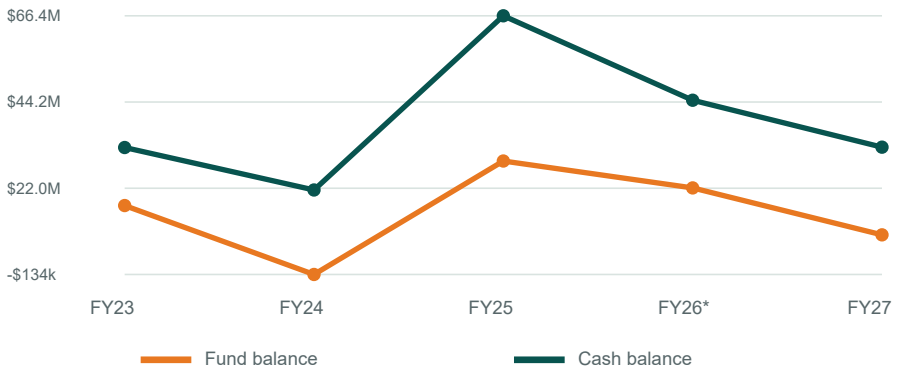
Health Benefits Insurance Fund (35000)

The health benefits insurance fund was created as a nonreverting fund under Section 22-29-6 to account for all financial activity of the public school insurance authority's benefits program, which provides a health benefits package to educational employees and their eligible family members. The benefits program is self-funded but contracts with providers to develop and maintain provider networks for medical, dental, vision and prescription drug services; provide life and disability coverage; administer claims payments to medical, dental and prescription drug providers; monitor eligibility and premium payments; and provide customer service to the members. The fund primarily consists of employer and employee health insurance premium payments.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$22,114.3**
FY27 projected revenues	**$511,641.0**
FY27 total budget availability*	**$523,705.0**
FY27 projected unappropriated fund balance	**$10,050.3**
FY27 projected unappropriated cash balance	**$32,589.6**

FY27 REVENUE AND BUDGET DETAIL

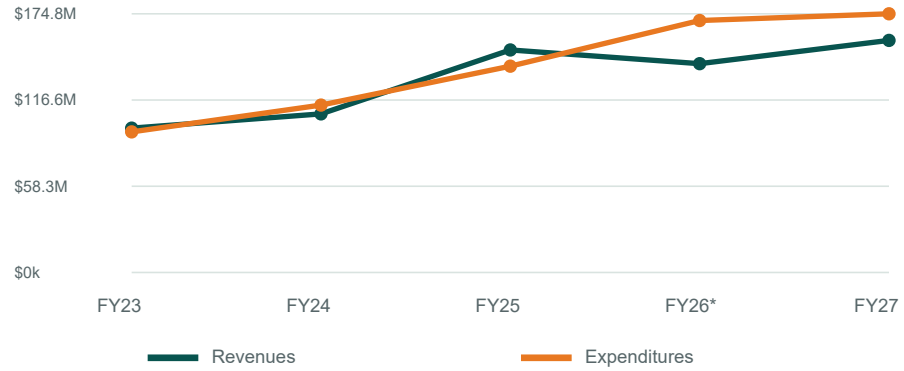
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$511,641.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$523,705.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

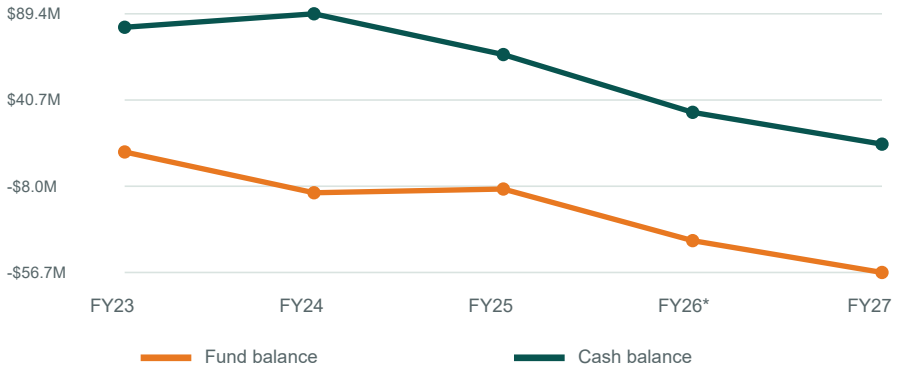
Risk Insurance Fund (35100)

The risk insurance fund was created as a nonreverting fund under Section 22-29-6 to account for all financial activity of the public school insurance authority's risk insurance program, which offers property, liability, and workers compensation coverage for public educational entities. The fund primarily consists of annual risk insurance assessments paid by participating employers.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**-$38,760.8**
FY27 projected revenues	**$156,858.4**
FY27 total budget availability*	**$174,840.4**
FY27 projected unappropriated fund balance	**-$56,742.8**
FY27 projected unappropriated cash balance	**$15,768.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$156,858.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$174,840.4**
Nonrecurring	**$0.0**

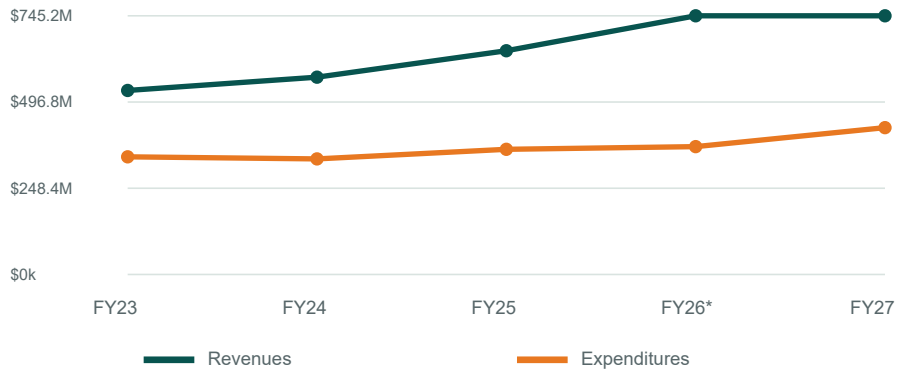
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

RETIREE HEALTH CARE AUTHORITY

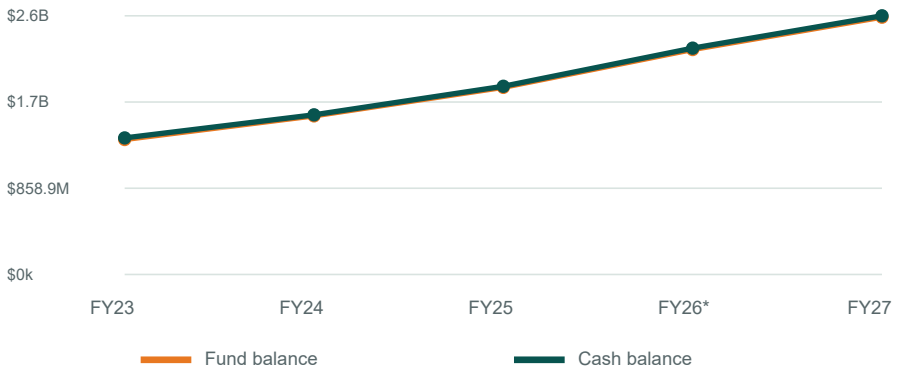
Retiree Health Care Fund (38100)

The retiree health care fund was created as a nonreverting fund under Section 10-7C-8 to account for the financial activities of the state's retiree healthcare program, which provides subsidized medical and prescription drug coverage to public sector retirees. The fund primarily consists of payroll contributions from participating employers and employees, premium revenues from eligible retirees, distributions from the tax administration suspense fund pursuant to Section 7-1-6.1, and investment earnings on the balance of the fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,240,611.3**
FY27 projected revenues	**$745,196.1**
FY27 total budget availability*	**$422,963.8**
FY27 projected unappropriated fund balance	**$2,562,843.6**
FY27 projected unappropriated cash balance	**$2,576,789.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$745,196.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$422,963.8**
Nonrecurring	**$0.0**

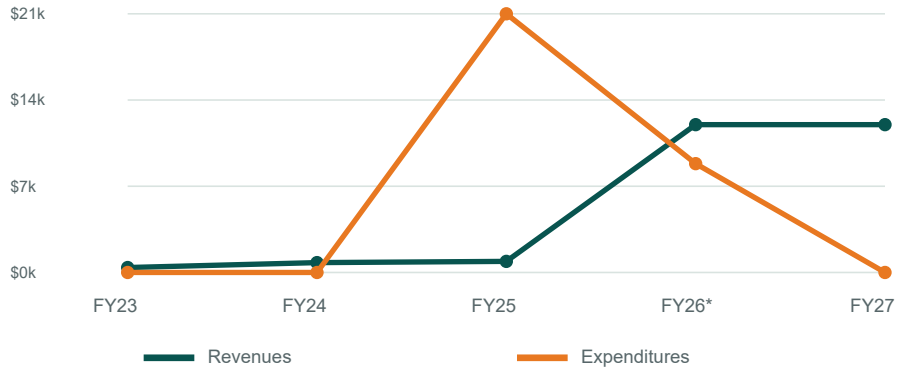
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

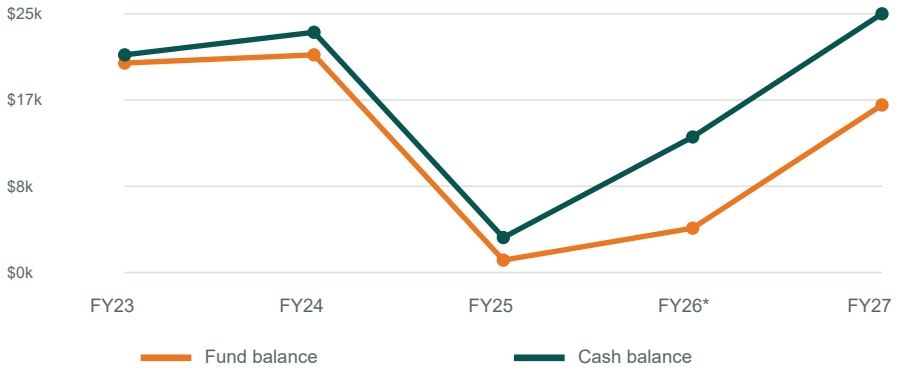
Governor’s Residence Preservation Fund (11490)

The governor's residence preservation fund is created as a nonreverting fund under Section 15-3A-3. The fund consists of all gifts, donations and bequests of money to the governor's residence advisory commission as well as any appropriations made to the commission. Expenditures are restricted for the maintenance of the governor’s residence.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4.3**
FY27 projected revenues	**$12.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$16.3**
FY27 projected unappropriated cash balance	**$25.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$12.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

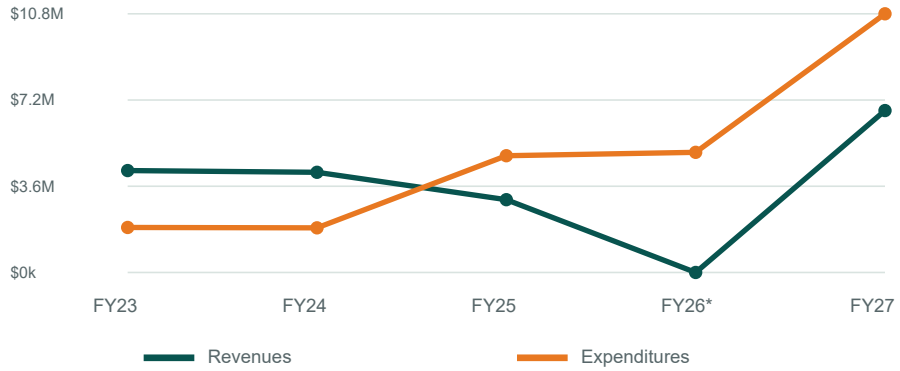
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

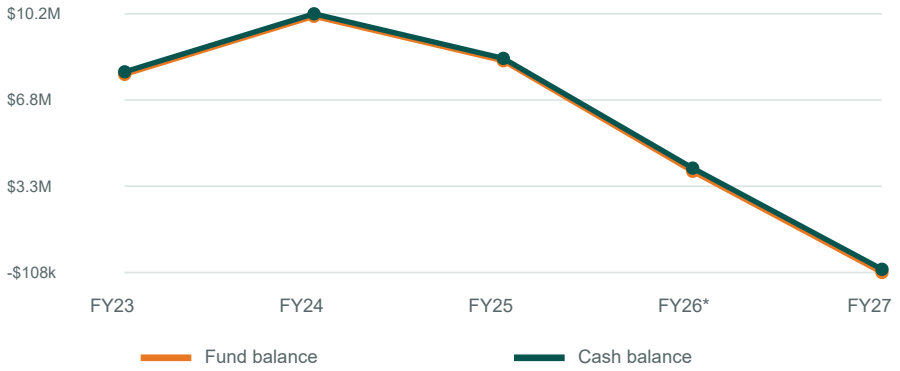
Administrative Costs Fund (12500)

The administrative costs fund is governed under Section 15-3B-10. The fund consists of up to three percent of capital project appropriations to cover expenses necessary to administer the capital projects.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,939.9**
FY27 projected revenues	**$6,771.5**
FY27 total budget availability*	**$10,819.2**
FY27 projected unappropriated fund balance	**-$107.8**
FY27 projected unappropriated cash balance	**$19.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$6,771.5**
Budget	
Recurring	**$750.0**
Nonrecurring	**$10,069.2**

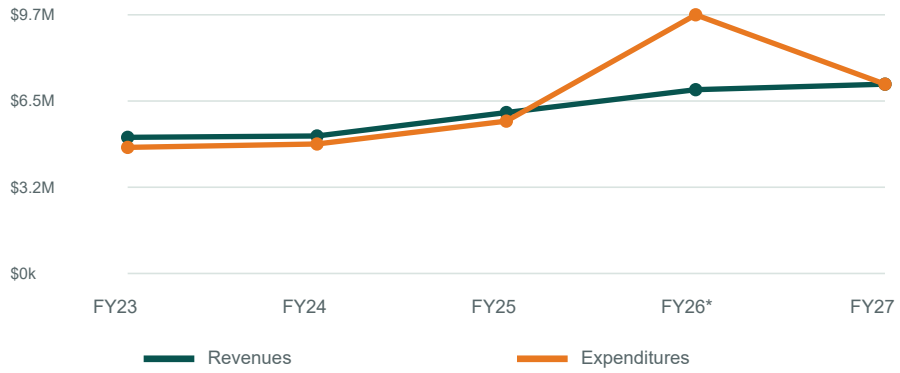
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

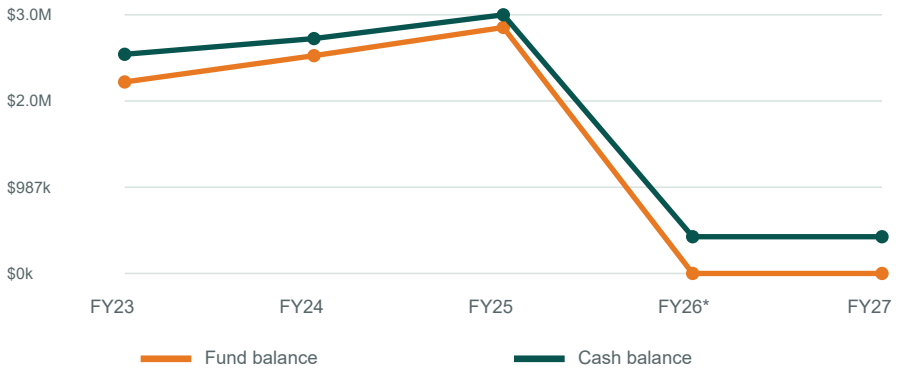
Administrative Services Division Fund (19700)

The administrative services division fund accounts for the financial activity of the General Services Department's (GSD) program support program. Program support includes the office of the secretary, the administrative services division, the human resources bureau, and the technology systems and support bureau. The fund consists of intra-agency 'assessments' transferred from GSD's various other programs to fund the operations of program support.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.1**
FY27 projected revenues	**$7,116.1**
FY27 total budget availability*	**$7,116.1**
FY27 projected unappropriated fund balance	**$0.1**
FY27 projected unappropriated cash balance	**$420.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$7,116.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$7,116.1**
Nonrecurring	**$0.0**

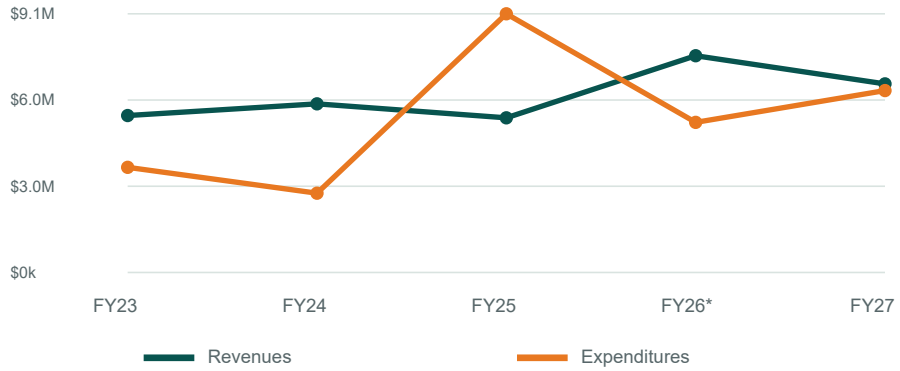
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

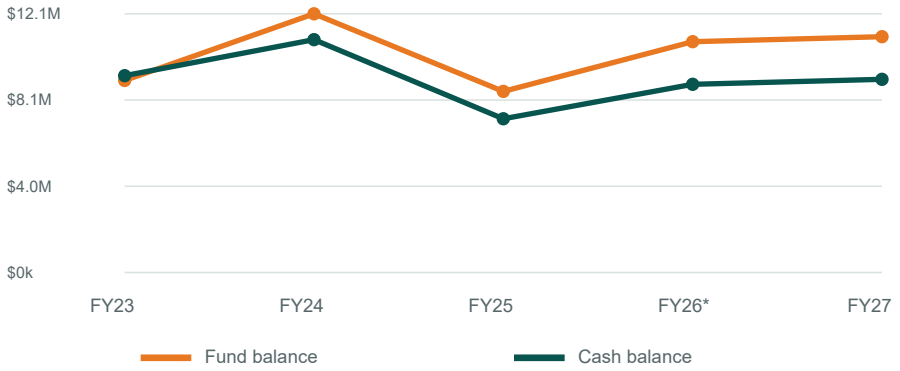
Purchasing Division Fees Fund (28600)

The purchasing division fund accounts for the financial activity of the General Services Department's purchasing division. The fund primarily consists of registration fees for qualified vendors submitting bids to provide the State of New Mexico with tangible items of personal property, construction or services.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$10,835.4**
FY27 projected revenues	**$6,604.9**
FY27 total budget availability*	**$6,370.6**
FY27 projected unappropriated fund balance	**$11,069.7**
FY27 projected unappropriated cash balance	**$9,068.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$6,604.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$6,370.6**
Nonrecurring	**$0.0**

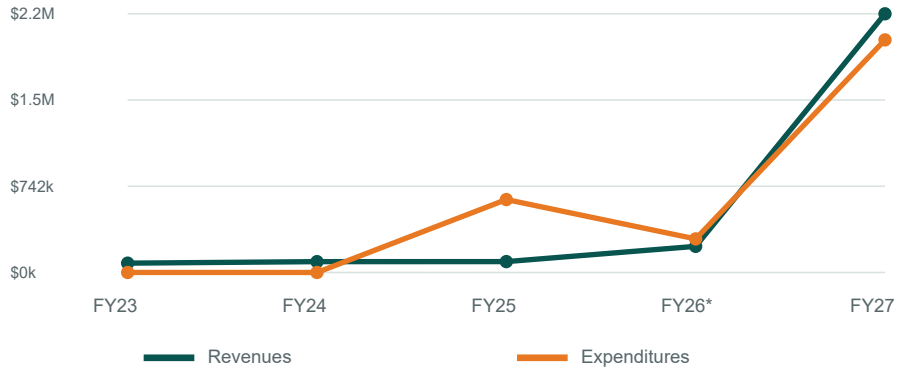
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

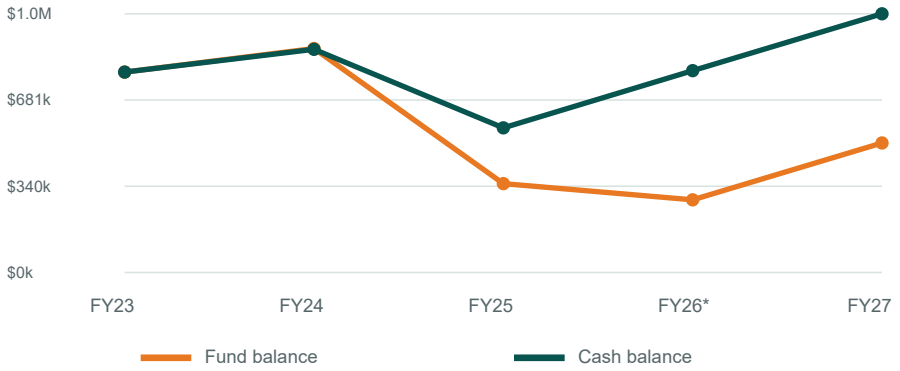
Public Buildings Repair Fund (28700)

The public buildings repair fund was created as a nonreverting fund under Section 15-3B-18. The fund primarily consists of building use fees. Expenditures from the fund are reserved for operating expenses of the facilities maintenance division and for the repair, renovation and purchase of physical plant equipment for public buildings under the jurisdiction of the division.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$286.8**
FY27 projected revenues	**$2,224.5**
FY27 total budget availability*	**$2,000.0**
FY27 projected unappropriated fund balance	**$511.3**
FY27 projected unappropriated cash balance	**$1,021.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$224.5**
Nonrecurring Revenue	
General Fund	**$2,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$2,000.0**

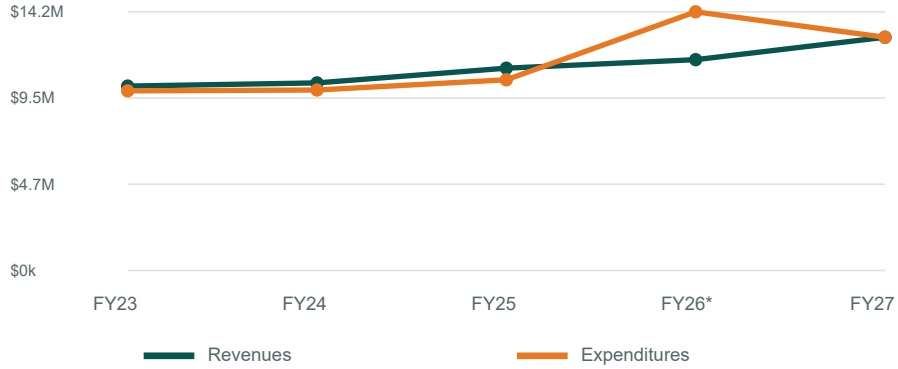
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

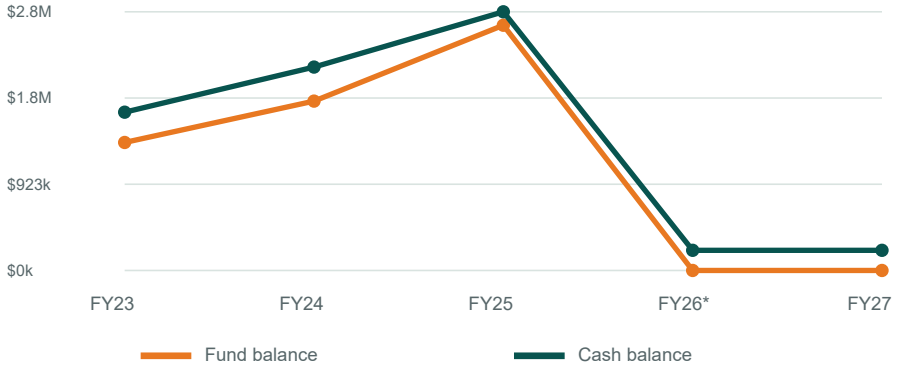
Risk Management Operating Fund (35200)

The risk management operating fund accounts for the financial activities of GSD's risk management division (RMD), which administers the State's risk insurance programs. The fund consists of administrative fees charged to the various risk insurance funds under the management of RMD.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.0**
FY27 projected revenues	**$12,788.6**
FY27 total budget availability*	**$12,788.6**
FY27 projected unappropriated fund balance	**$0.0**
FY27 projected unappropriated cash balance	**$215.7**

FY27 REVENUE AND BUDGET DETAIL

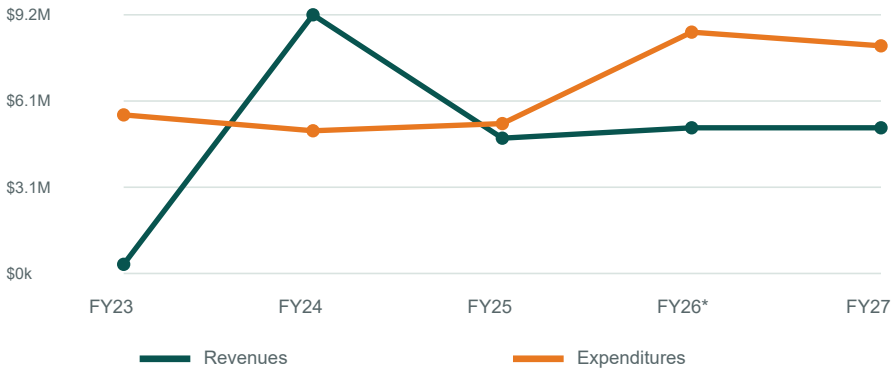
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$12,788.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$12,788.6**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

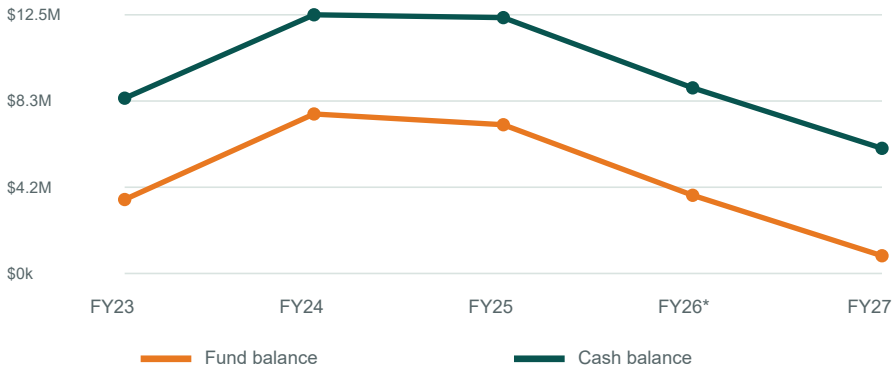
State Government Unemployment Compensation Reserve Fund (35300)

The state government unemployment compensation reserve fund was established under Section 51-1-45. The fund provides unemployment compensation insurance to state government agencies. The fund consists of assessments collected from participating state agencies, and expenses are restricted to the provision of unemployment compensation benefits for eligible employees and associated administrative expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,771.0**
FY27 projected revenues	**$5,183.4**
FY27 total budget availability*	**$8,100.0**
FY27 projected unappropriated fund balance	**$854.4**
FY27 projected unappropriated cash balance	**$6,036.5**

FY27 REVENUE AND BUDGET DETAIL

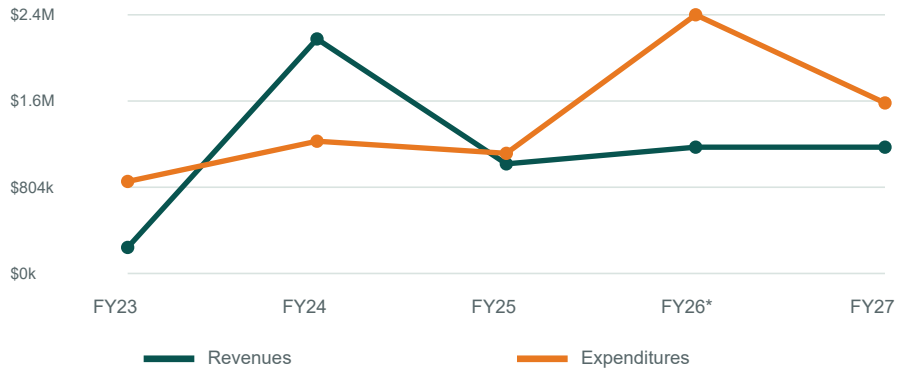
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$5,183.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$8,100.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

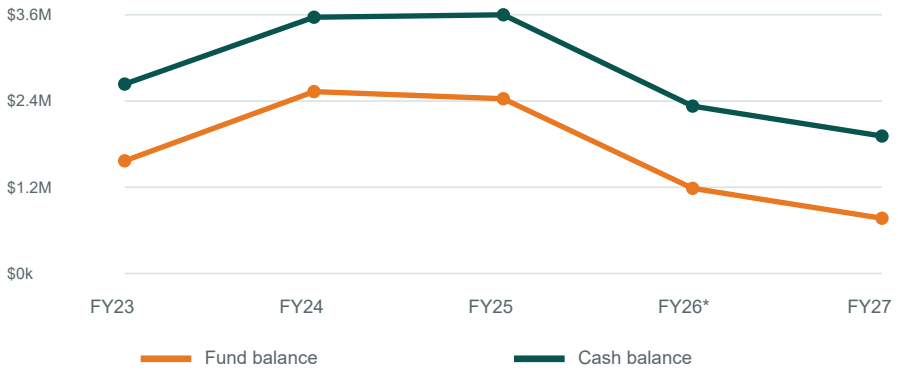
Local Public Body Unemployment Compensation Reserve Fund (35400)

The local public body (LPB) unemployment compensation reserve fund was established under Section 51-1-46. The fund provides unemployment compensation insurance to participating local governmental entities. The fund consists of assessments collected from participating LPBs, and expenses are restricted to the provision of unemployment compensation benefits for eligible public employees of local public bodies and associated administrative expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,172.9**
FY27 projected revenues	**$1,177.6**
FY27 total budget availability*	**$1,590.0**
FY27 projected unappropriated fund balance	**$760.5**
FY27 projected unappropriated cash balance	**$1,893.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,177.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,590.0**
Nonrecurring	**$0.0**

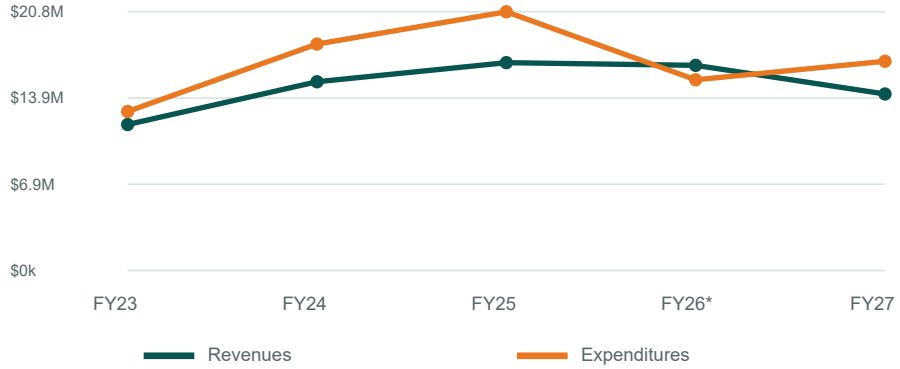
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

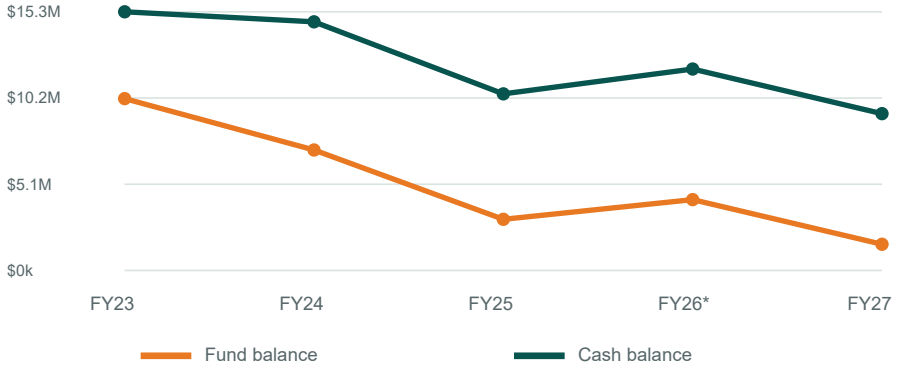
Public Property Reserve Fund (35600)

The public property reserve fund was established under Section 13-5-1 to provide property insurance for state agencies and participating educational entities. The fund consists of assessments collected from state agencies and educational employers, and expenses are restricted to eligible claims payments for lost or damaged property and associated administrative expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,188.2**
FY27 projected revenues	**$14,220.8**
FY27 total budget availability*	**$16,859.4**
FY27 projected unappropriated fund balance	**$1,549.6**
FY27 projected unappropriated cash balance	**$9,272.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$14,220.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$16,859.4**
Nonrecurring	**$0.0**

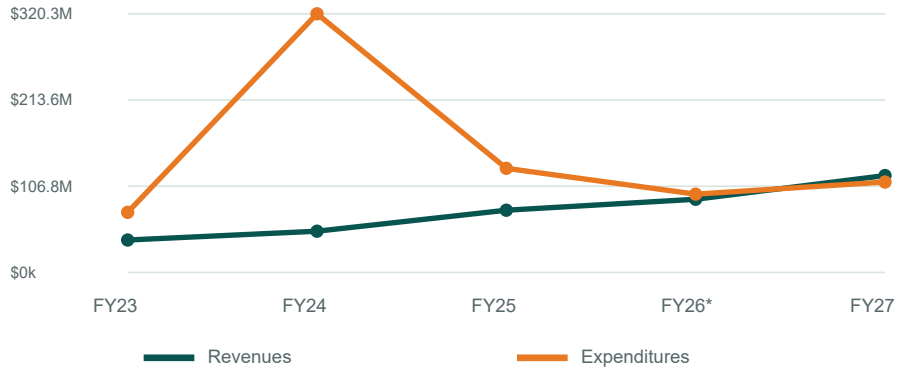
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

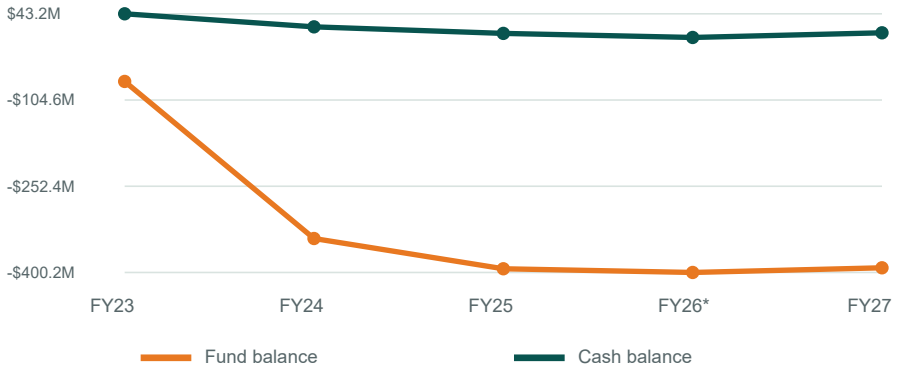
Public Liability Fund (35700)

The public liability fund was established under Section 41-4-23 to provide liability insurance for state agencies and participating local public bodies (LPBs). The fund consists of assessments collected from state agencies and participating LPBs, and expenses are restricted to eligible claims payments and associated administrative expenses

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**-$400,197.7**
FY27 projected revenues	**$120,000.0**
FY27 total budget availability*	**$112,000.0**
FY27 projected unappropriated fund balance	**-$392,197.7**
FY27 projected unappropriated cash balance	**$10,618.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$120,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$112,000.0**
Nonrecurring	**$0.0**

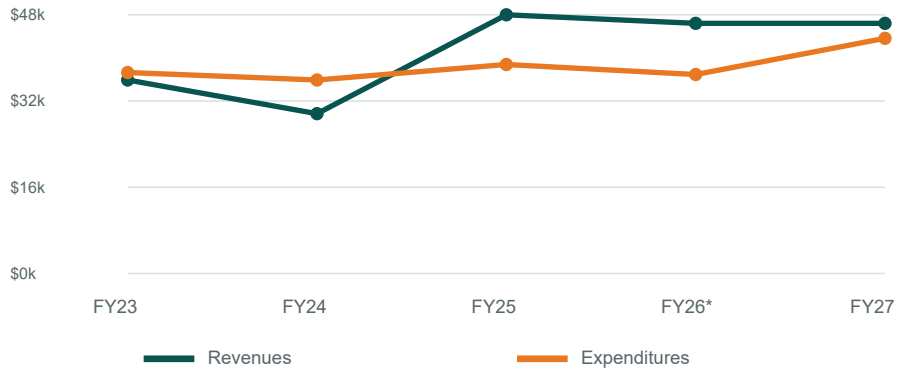
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

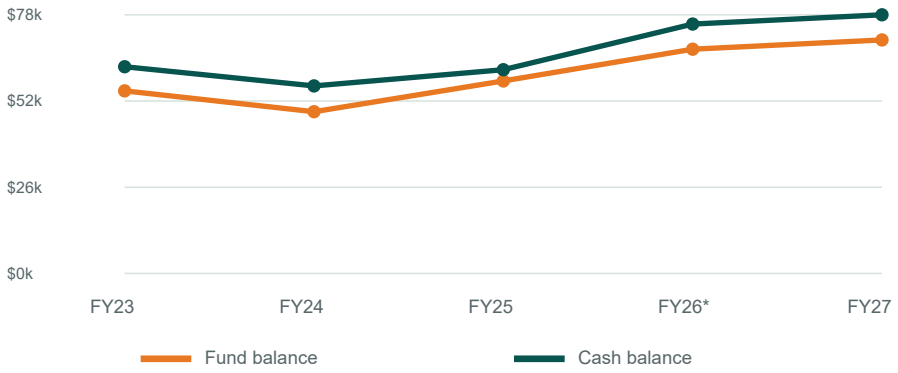
Surety Bond Fund (35800)

The surety bond fund was established under Section 10-2-16. The fund accounts for surety bond coverage of all or any portion of the surety bond risk of state agencies and participating educational entities. Financing is provided through the collection or transfer of funds from participating state and educational entities to cover costs of coverage of their employees and associated administrative expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$67.8**
FY27 projected revenues	**$46.8**
FY27 total budget availability*	**$44.0**
FY27 projected unappropriated fund balance	**$70.6**
FY27 projected unappropriated cash balance	**$78.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$46.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$44.0**
Nonrecurring	**$0.0**

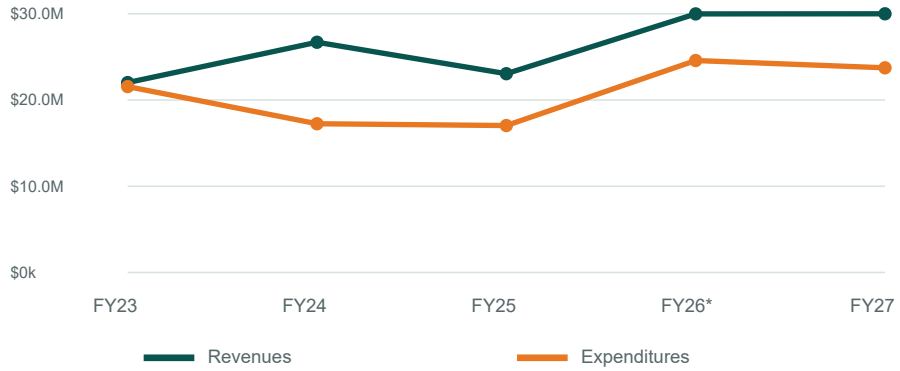
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

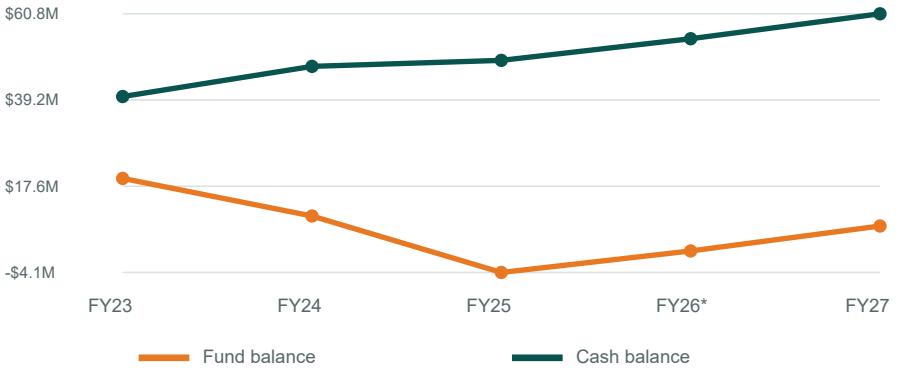
Workers' Compensation Retention Fund (35900)

The workers' compensation retention fund was established under Section 15-7-6 to provide workers' compensation insurance coverage to state agencies and participating educational entities. The fund consists of assessments charged to covered participants, and expenses are restricted to claims payments for eligible employees and associated administrative expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,319.2**
FY27 projected revenues	**$29,955.9**
FY27 total budget availability*	**$23,700.2**
FY27 projected unappropriated fund balance	**$7,574.9**
FY27 projected unappropriated cash balance	**$60,825.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$29,955.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$23,700.2**
Nonrecurring	**$0.0**

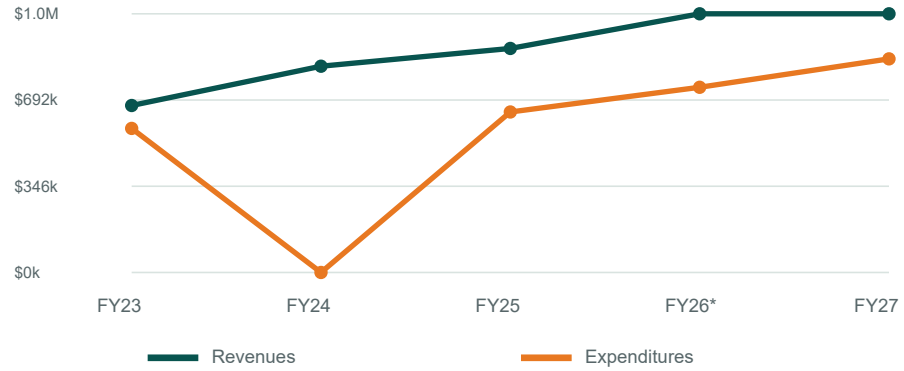
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

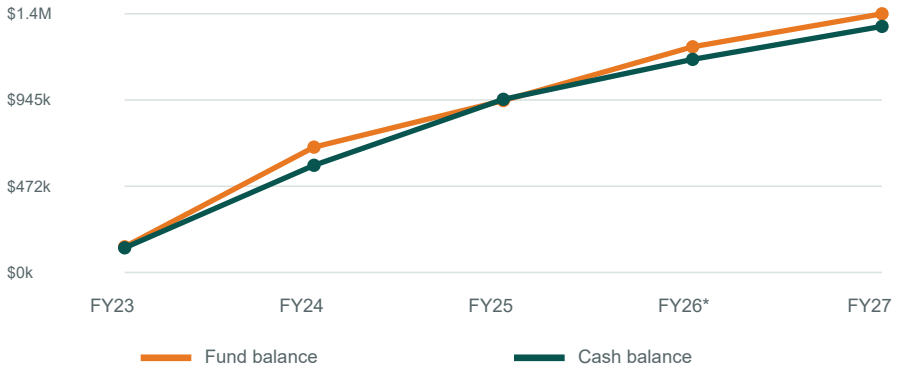
Surplus Property Fund (36000)

The surplus property fund was created as a nonreverting fund under Section 13-6-7. The fund consists of sales of both federal and state surplus property by the surplus property bureau, and funding is used to support the operations of the bureau.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,236.4**
FY27 projected revenues	**$1,037.7**
FY27 total budget availability*	**$856.9**
FY27 projected unappropriated fund balance	**$1,417.2**
FY27 projected unappropriated cash balance	**$1,348.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,037.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$856.9**
Nonrecurring	**$0.0**

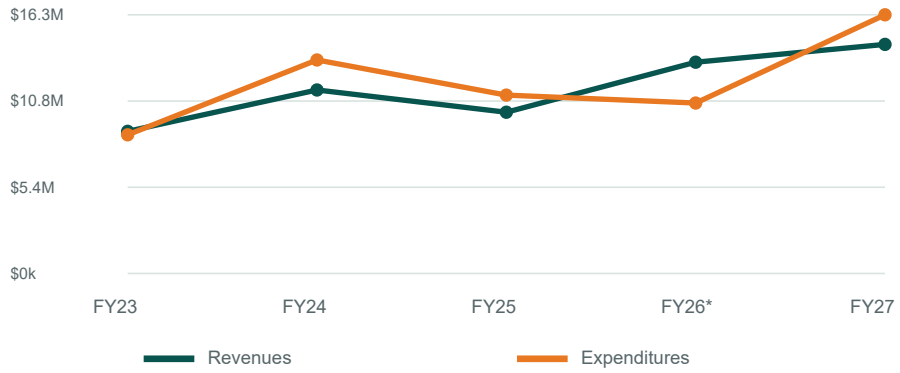
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

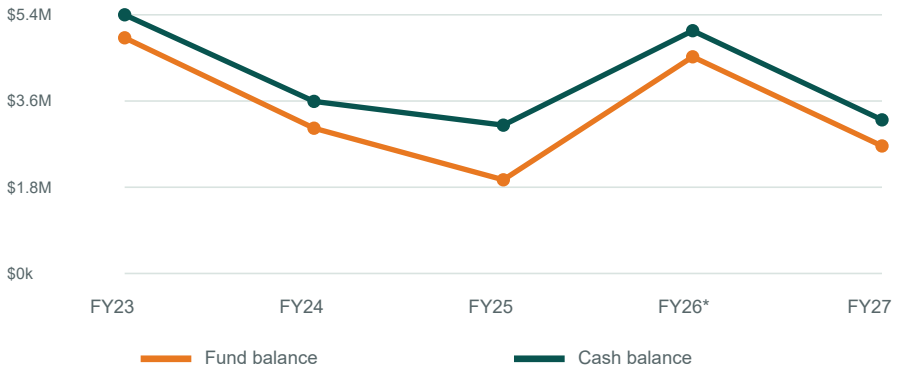
State Transportation Pool Fund (36500)

The state transportation pool fund accounts for the financial activity of the state's central fleet authority. The central fleet authority administers leasing programs, supplying state agencies and participating local public bodies with a variety of vehicles to carry out their duties. Expenses from the fund are restricted to purchasing and maintaining the state's fleet and administering the leasing programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,520.8**
FY27 projected revenues	**$14,400.0**
FY27 total budget availability*	**$16,260.4**
FY27 projected unappropriated fund balance	**$2,660.4**
FY27 projected unappropriated cash balance	**$3,205.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$12,400.0**
Nonrecurring Revenue	
General Fund	**$2,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$13,260.4**
Nonrecurring	**$3,000.0**

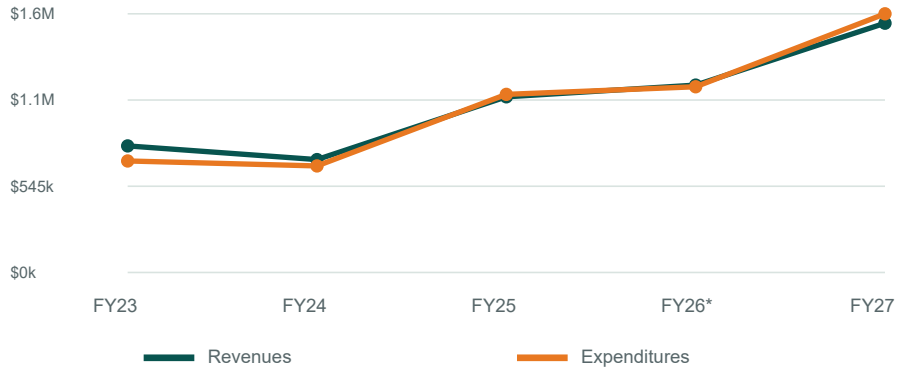
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

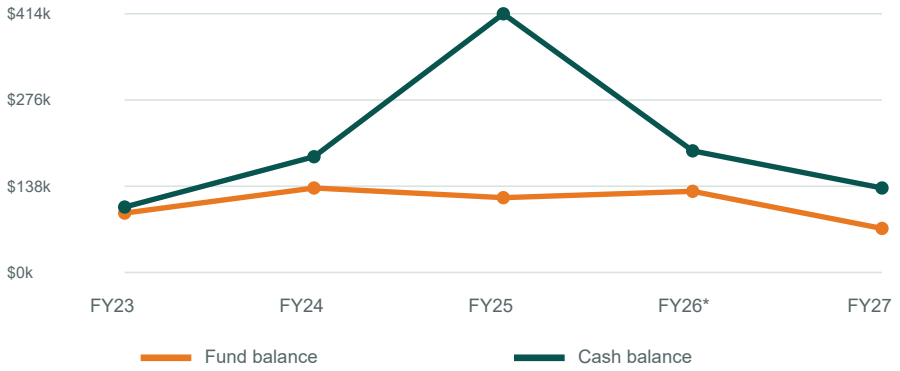
Aviation Services Fund (41700)

The aviation services fund was created as a nonreverting fund under Section 15-9-4.1. The fund primarily consists of fees charged to governmental entities for utilization of state aircraft as well as legislative appropriations. Expenses from the fund are restricted to the operation, repair, and maintenance of state aircraft.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$130.0**
FY27 projected revenues	**$1,575.8**
FY27 total budget availability*	**$1,635.3**
FY27 projected unappropriated fund balance	**$70.5**
FY27 projected unappropriated cash balance	**$135.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$1,348.3**
Other Sources	**$227.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,635.3**
Nonrecurring	**$0.0**

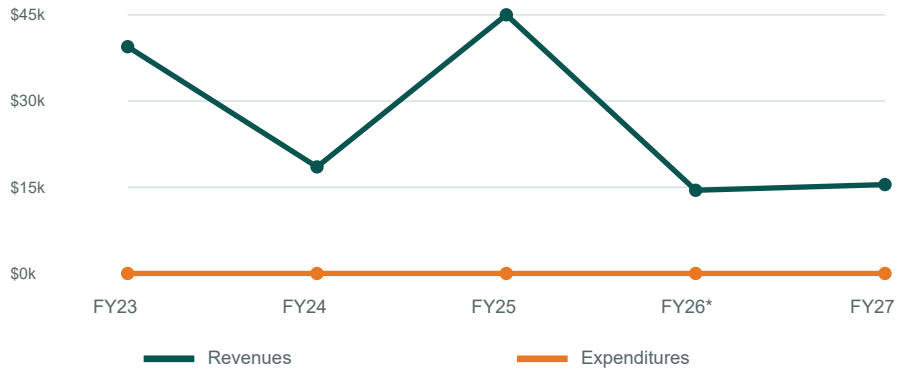
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GENERAL SERVICES DEPARTMENT

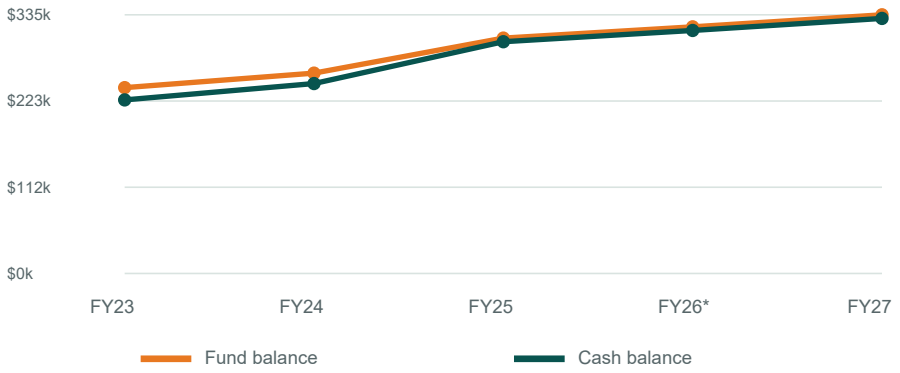
Property Control Reserve Fund (78500)

The property control reserve fund was created as a nonreverting fund under Section 15-3B-20. The purpose of the fund is to provide a reserve account from which the facilities management division can purchase, construct or renovate state office buildings to alleviate the state's reliance on leased office space. The fund consists of appropriations, sales of real property under the jurisdiction of the division, and income from investment of the fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$319.6**
FY27 projected revenues	**$15.6**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$335.2**
FY27 projected unappropriated cash balance	**$330.5**

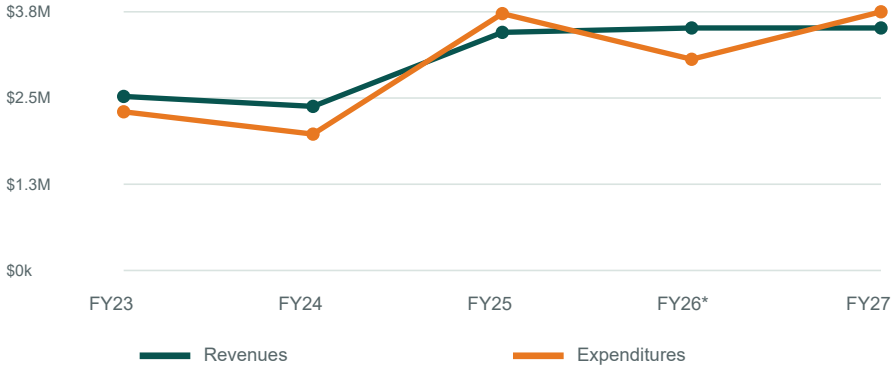
FY27 REVENUE AND BUDGET DETAIL

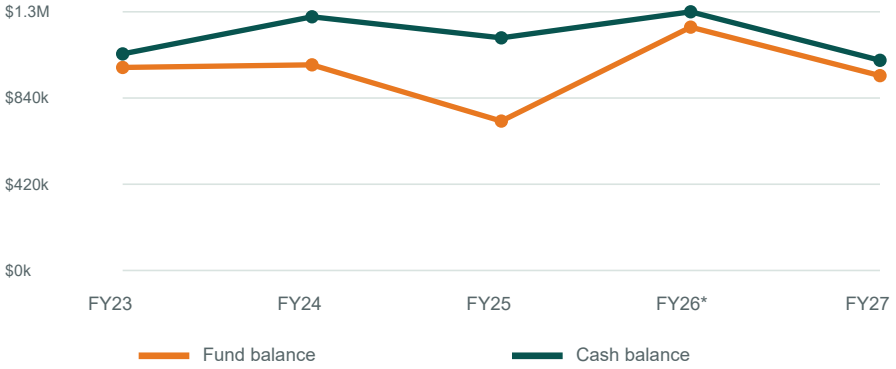
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$15.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

State Printing Fund (80600)

The state printing fund accounts for the financial activity of the state printing and graphics division. Expenditures from the fund are restricted to printing and graphic design services for government agencies and tax?exempt entities, while revenues are derived from fees charged for these services.





FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,185.8**
FY27 projected revenues	**$3,545.2**
FY27 total budget availability*	**$3,781.6**
FY27 projected unappropriated fund balance	**$949.4**
FY27 projected unappropriated cash balance	**$1,024.2**

FY27 REVENUE AND BUDGET DETAIL

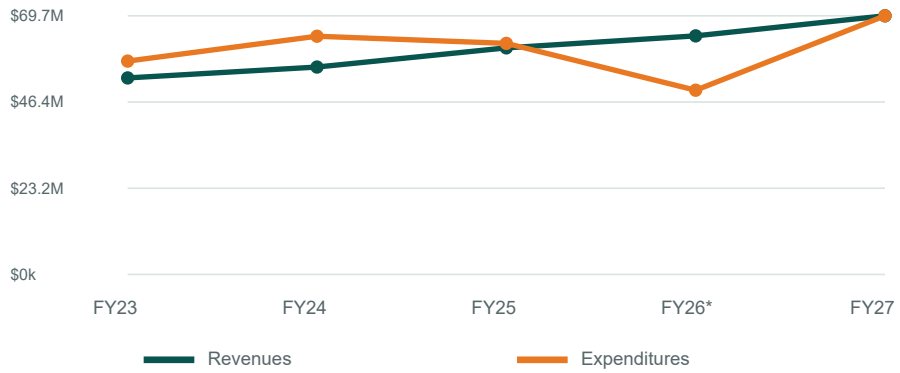
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,545.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,781.6**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

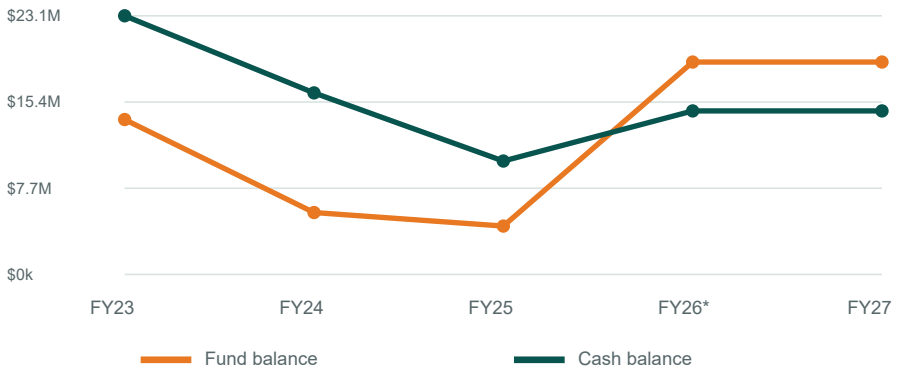
Enterprise Services Fund (20310)

The enterprise services fund accounts for all financial activities related to the Department of Information Technology's (DoIT) provision of information technology services to state agency customers. The fund consists of assessments charged to customer agencies based on the annual cost recovery rate schedule developed by the information technology rate committee pursuant to Section 9-27-7. Expenditures from the fund are restricted to the provision of reliable and secure infrastructure for voice, radio, video and data communications through the state's enterprise data center and telecommunications network.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$18,956.7**
FY27 projected revenues	**$69,662.5**
FY27 total budget availability*	**$69,662.5**
FY27 projected unappropriated fund balance	**$18,956.7**
FY27 projected unappropriated cash balance	**$14,594.3**

FY27 REVENUE AND BUDGET DETAIL

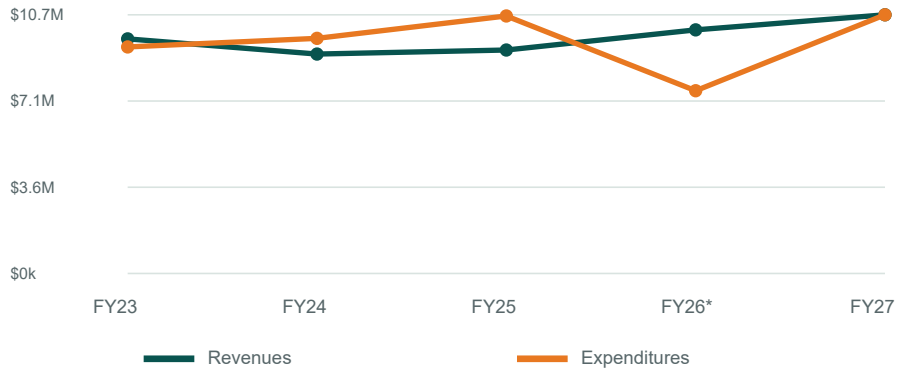
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$69,662.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$69,662.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

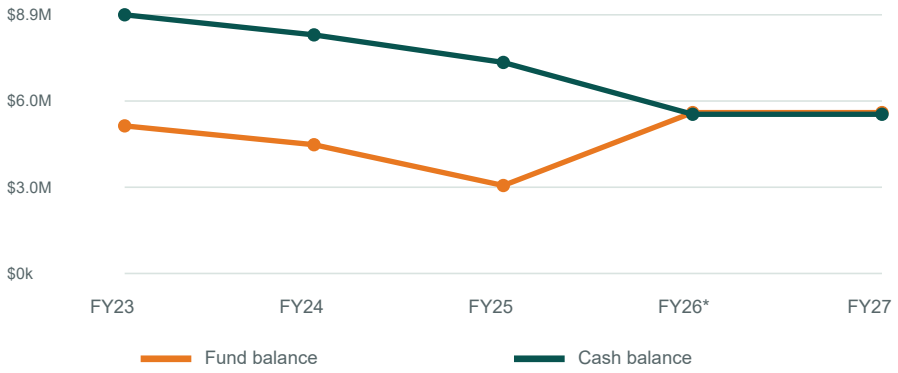
SHARE Operating Fund (20360)

The SHARE operating fund accounts for all financial activity related to the provision and maintenance of the Statewide Human Resources Accounting and Reporting (SHARE) system, the state's centralized system for administering financial and human resource transactions. The fund consists of assessments charged to state agency customers based on the annual cost recovery rate schedule developed by the information technology rate committee pursuant to Section 9-27-7.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,562.3**
FY27 projected revenues	**$10,716.9**
FY27 total budget availability*	**$10,716.9**
FY27 projected unappropriated fund balance	**$5,562.3**
FY27 projected unappropriated cash balance	**$5,503.9**

FY27 REVENUE AND BUDGET DETAIL

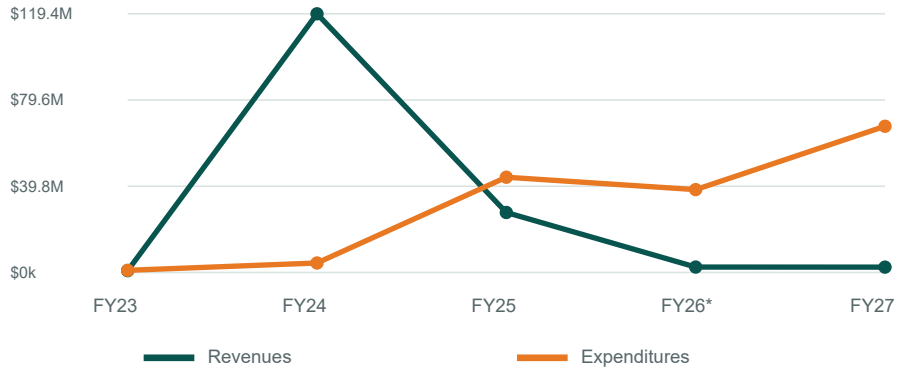
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$10,716.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$10,716.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

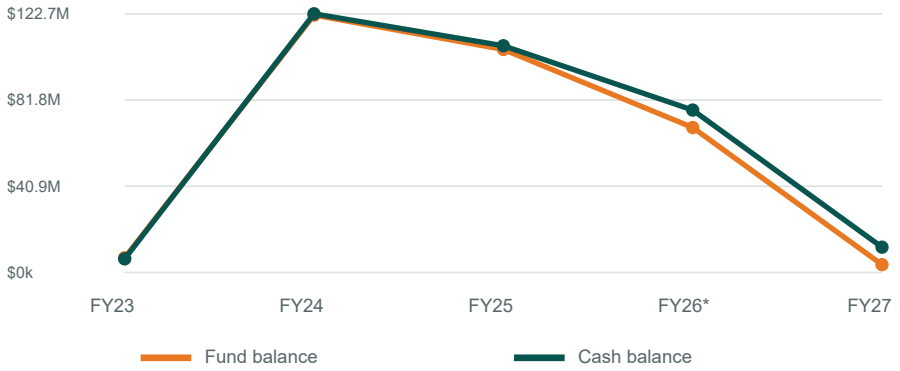
Connect New Mexico Fund (68390)

The connect New Mexico fund was created as a nonreverting fund under Section 63-9K-6. The fund primarily consists of appropriations from both the state and federal government. Expenditures from the fund are restricted to the development and expansion of broadband infrastructure and services.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$68,754.6**
FY27 projected revenues	**$2,465.3**
FY27 total budget availability*	**$67,512.0**
FY27 projected unappropriated fund balance	**$3,707.9**
FY27 projected unappropriated cash balance	**$11,993.7**

FY27 REVENUE AND BUDGET DETAIL

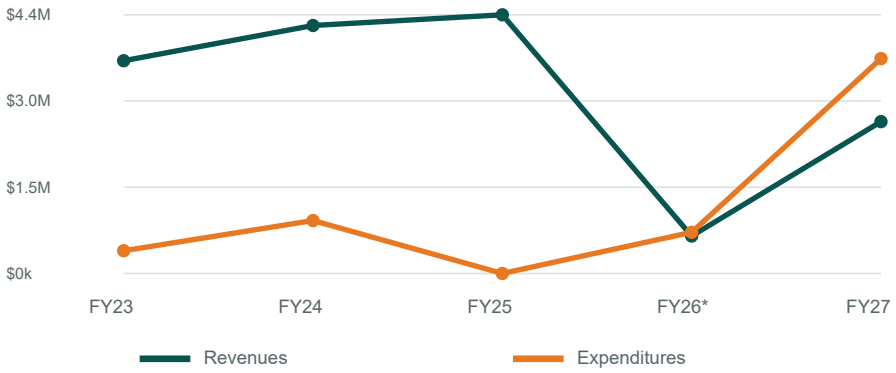
Recurring Revenue	
General Fund	**$1,801.8**
Other Sources	**$663.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,465.3**
Nonrecurring	**$65,046.7**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

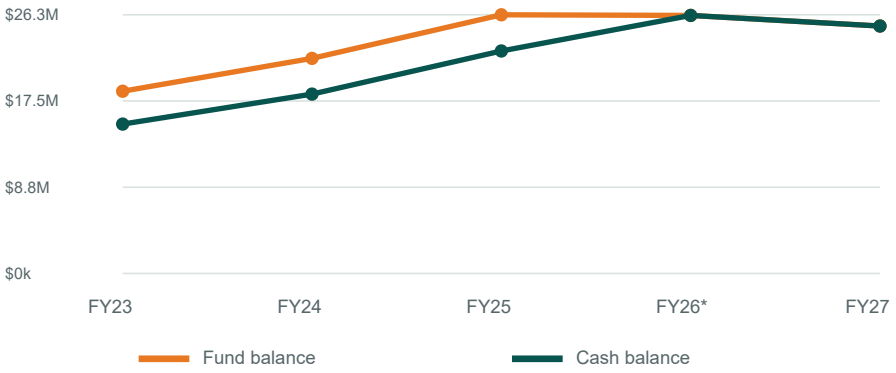
Enterprise Equipment Replacement Fund (96870)

The enterprise equipment replacement fund was created as a nonreverting fund under Section 9-27-11. The purpose of the fund is to acquire and replace capital equipment and associated software used to provide information technology services to state agency customers. The fund consists of a portion of assessments charged to customer agencies based on the calculation of amortization and depreciation applicable to each service provided by the Department of Information Technology.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$26,232.7**
FY27 projected revenues	**$2,600.0**
FY27 total budget availability*	**$3,679.4**
FY27 projected unappropriated fund balance	**$25,153.3**
FY27 projected unappropriated cash balance	**$25,153.3**

FY27 REVENUE AND BUDGET DETAIL

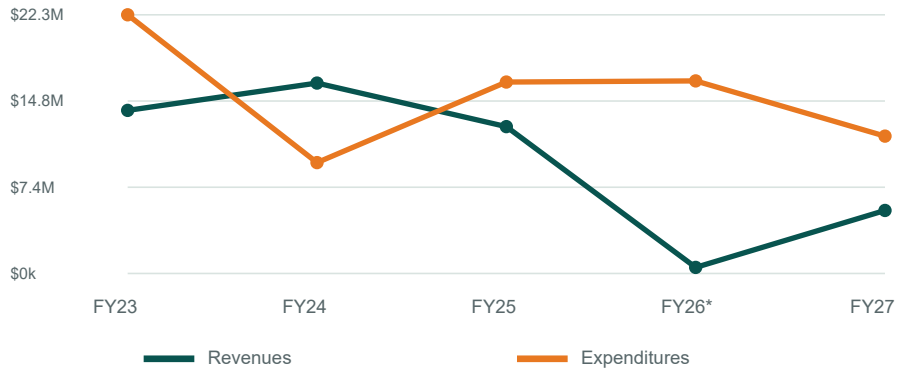
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,600.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,679.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

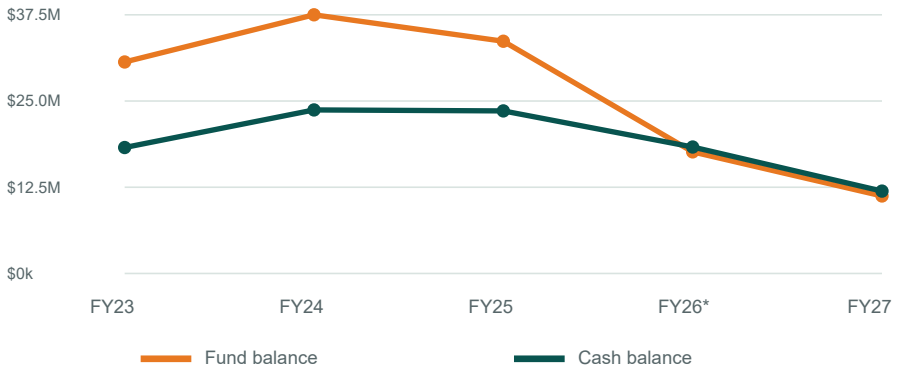
SHARE Equipment Replacement Fund (96880)

The SHARE equipment replacement fund was created as a nonreverting fund under Section 9-27-11. The purpose of the fund is to acquire and replace capital equipment and associated software used to provide SHARE operating services to state agency customers. The fund consists of a portion of assessments charged to customer agencies based on the calculation of amortization and depreciation applicable to the provision of SHARE.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$17,649.2**
FY27 projected revenues	**$5,425.7**
FY27 total budget availability*	**$11,825.7**
FY27 projected unappropriated fund balance	**$11,249.2**
FY27 projected unappropriated cash balance	**$11,954.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$5,425.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$11,825.7**
Nonrecurring	**$0.0**

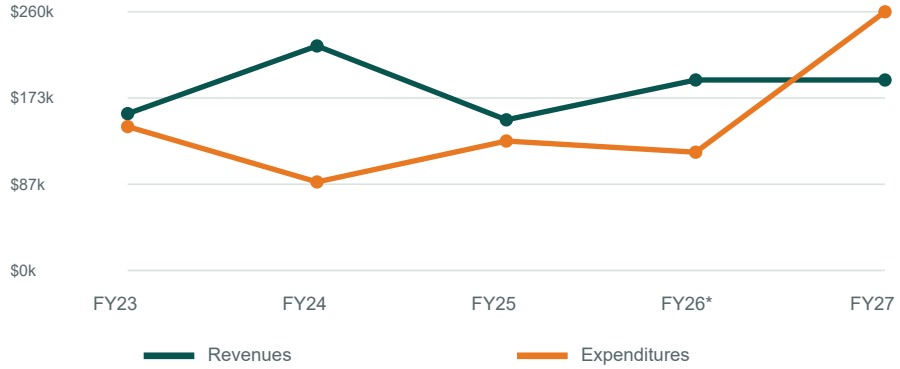
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

COMMISSION OF PUBLIC RECORDS

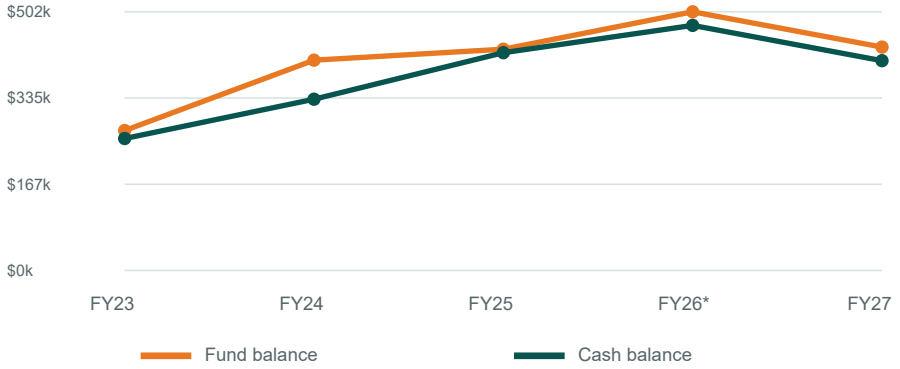
Records Center Revolving Fund (37100)

The records center revolving fund was created as a nonreverting fund under Section 14-3-8.1. The fund consists of proceeds from the sale of state records center publications, services, equipment, supplies and materials. Expenditures from the fund are restricted to the department's administrative duties in carrying out the Public Records Act and the State Rules Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$502.1**
FY27 projected revenues	**$191.3**
FY27 total budget availability*	**$259.8**
FY27 projected unappropriated fund balance	**$433.6**
FY27 projected unappropriated cash balance	**$407.2**

FY27 REVENUE AND BUDGET DETAIL

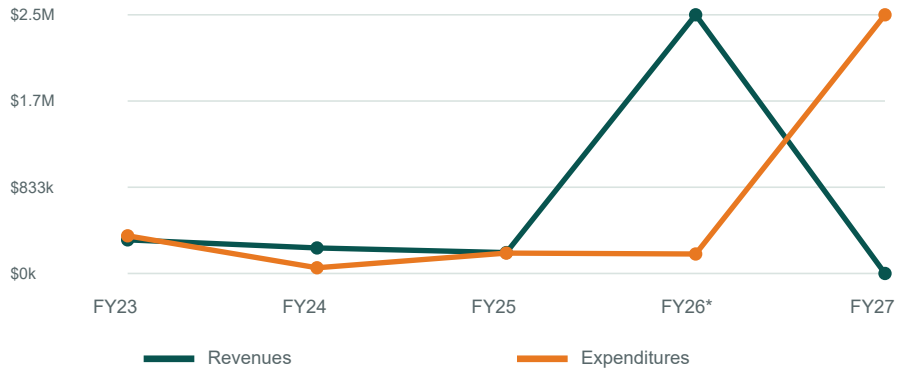
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$191.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$259.8**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

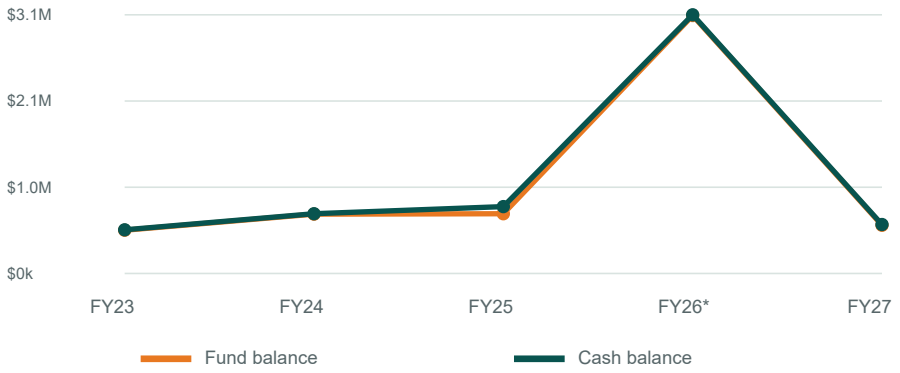
Campaign Reporting System Fund (40260)

The campaign reporting system fund was created as a nonreverting fund under Section 1-19-27. Aside from legislative appropriations, the fund consists of registration fees collected by the Secretary of State from lobbyists and political committees. Expenditures from the fund are restricted to upgrades, maintenance and operation of the electronic system for registration and reporting requirements of public officials, candidates, and treasurers of campaign committees and political committees.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,074.5**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$2,500.0**
FY27 projected unappropriated fund balance	**$574.5**
FY27 projected unappropriated cash balance	**$583.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$2,500.0**

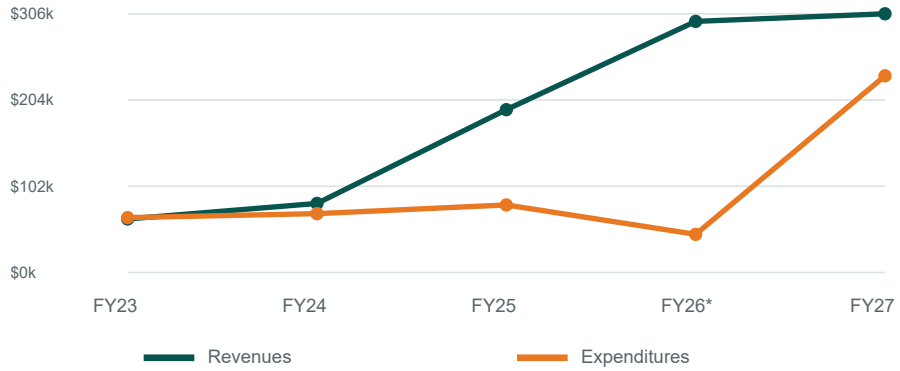
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

SECRETARY OF STATE

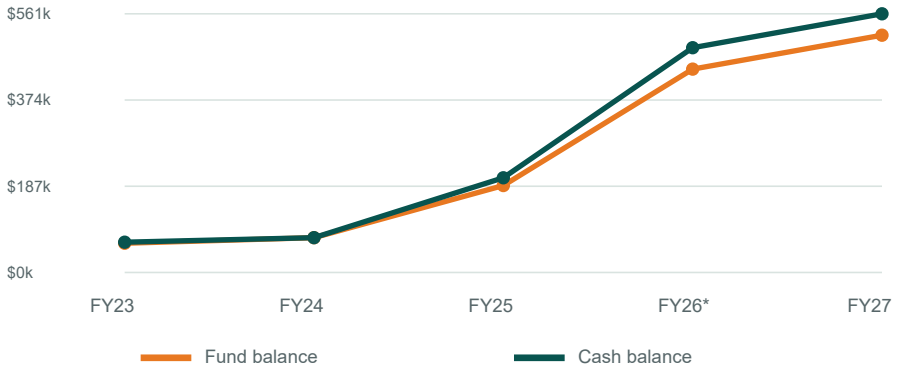
Credit Card Convenience Fee Fund (43170)

The credit card convenience fee fund is created as a nonreverting fund under Section 53-2-1F. The fund consists of fees collected by the Secretary of State for the handling of credit and debit cards in corporate filing transactions. Expenditures from the fund are restricted to defraying the expense of providing the service.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$440.7**
FY27 projected revenues	**$306.5**
FY27 total budget availability*	**$233.0**
FY27 projected unappropriated fund balance	**$514.2**
FY27 projected unappropriated cash balance	**$560.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$9.0**
Other Sources	**$297.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$233.0**
Nonrecurring	**$0.0**

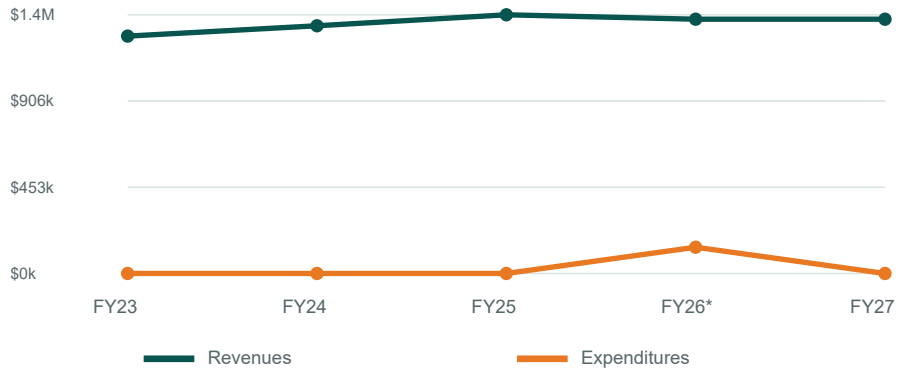
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

SECRETARY OF STATE

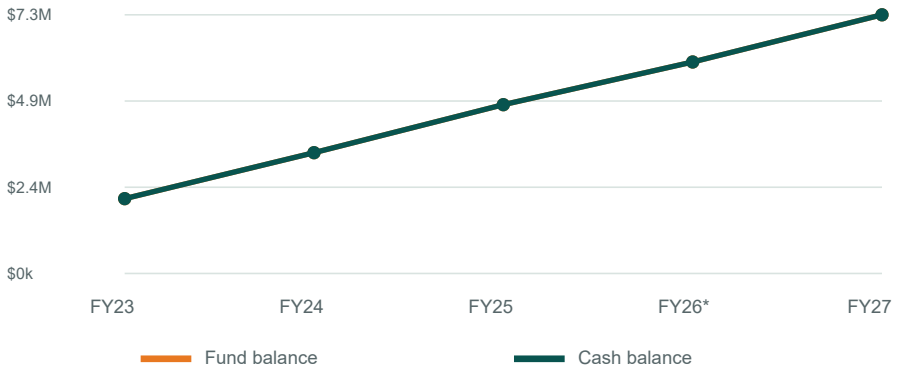
Public Election Fund (81200)

The public election fund was created as a nonreverting fund under Section 1-19A-10. The fund consists of monthly distributions of one hundred thousand dollars from money received under the Uniform Unclaimed Property Act. Expenditures from the fund are restricted to financing the election campaigns of certified candidates for covered offices as well as administering and enforcing the Voter Action Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,988.5**
FY27 projected revenues	**$1,336.2**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$7,324.7**
FY27 projected unappropriated cash balance	**$7,324.7**

FY27 REVENUE AND BUDGET DETAIL

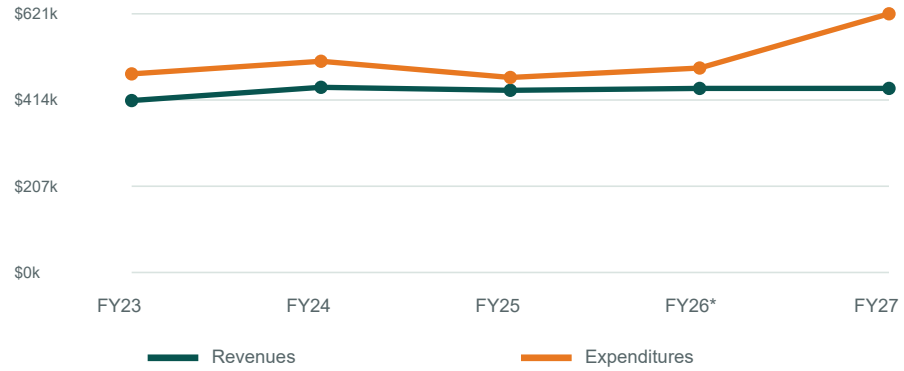
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,336.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

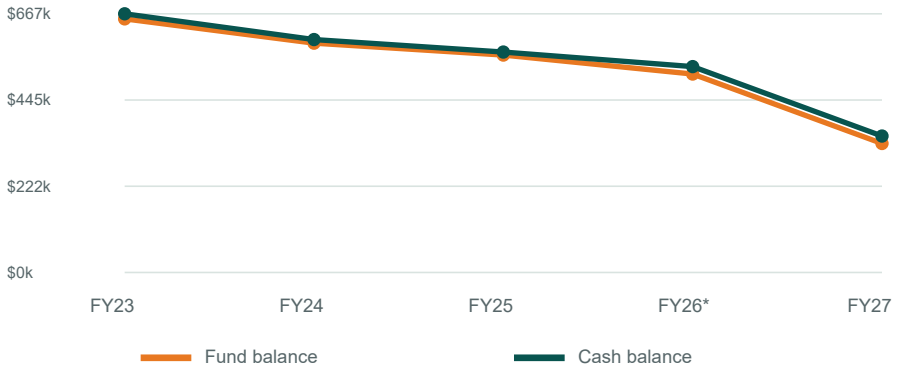
Board of Examiners for Architects Fund (03800)

The board of examiners for architects fund accounts for the financial activities of the board in carrying out their statutory duties to regulate the architectural profession pursuant to Chapter 61 Article 15. The fund primarily consists of registration and licensure fees from those seeking to practice architecture in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$511.5**
FY27 projected revenues	**$441.7**
FY27 total budget availability*	**$620.7**
FY27 projected unappropriated fund balance	**$332.5**
FY27 projected unappropriated cash balance	**$351.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$441.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$620.7**
Nonrecurring	**$0.0**

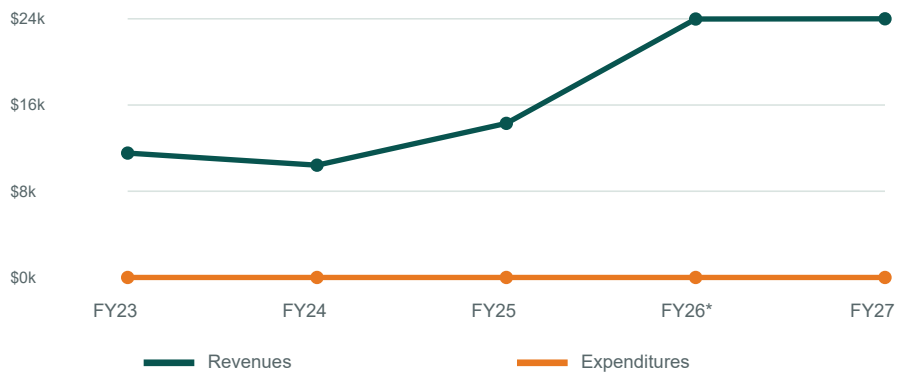
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

BORDER AUTHORITY

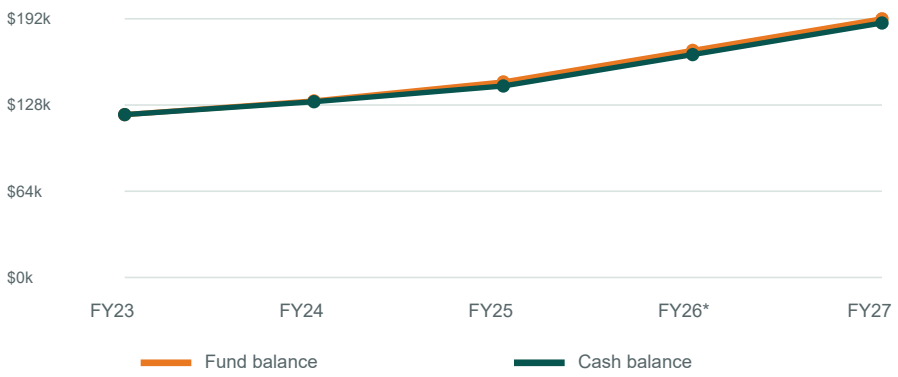
Border Project Fund (11790)

The border project fund was created under Section 58-27-25.1. The fund has solely consisted of ten percent of the tolls, fees, rents, lease payments and other charges that are collected by the authority pursuant to Section 58-27-25F. Expenditures from the fund are restricted to the provision of financial assistance to qualified entities for projects; operations of a port of entry; or operation of a project as part of a joint venture, partnership or other business relationship with a qualified entity or private person. Except for severance tax bond proceeds required to revert to the severance tax bonding fund, balances in the border project fund are nonreverting.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$168.9**
FY27 projected revenues	**$23.5**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$192.4**
FY27 projected unappropriated cash balance	**$189.2**

FY27 REVENUE AND BUDGET DETAIL

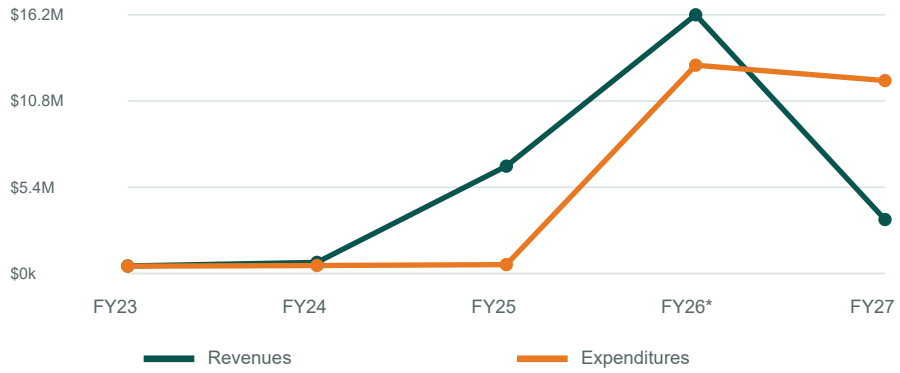
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$23.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

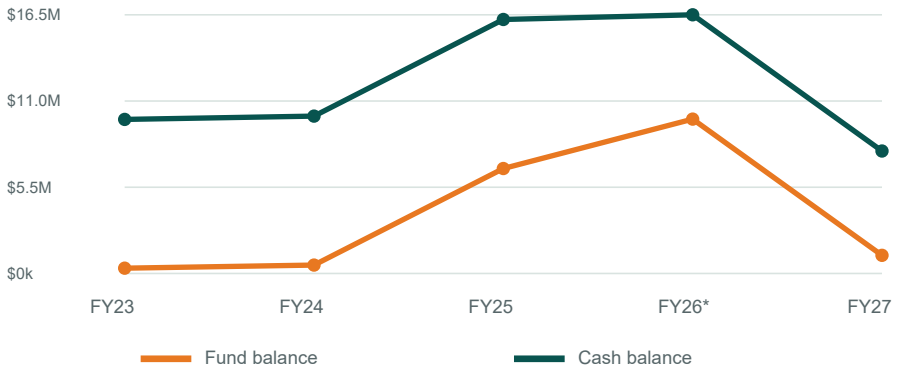
Border Authority Fund (48000)

The border authority fund was created as a nonreverting fund under Section 58-27-25A. The fund largely consists of federal and state appropriations. Expenditures from the fund are restricted to the duties of the authority in carrying out the Border Development Act for the purpose of developing port facilities at international ports of entry and promoting and assisting public and private sectors' infrastructure development to attract new industries and businesses to New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$9,867.9**
FY27 projected revenues	**$3,380.9**
FY27 total budget availability*	**$12,089.7**
FY27 projected unappropriated fund balance	**$1,159.1**
FY27 projected unappropriated cash balance	**$7,828.3**

FY27 REVENUE AND BUDGET DETAIL

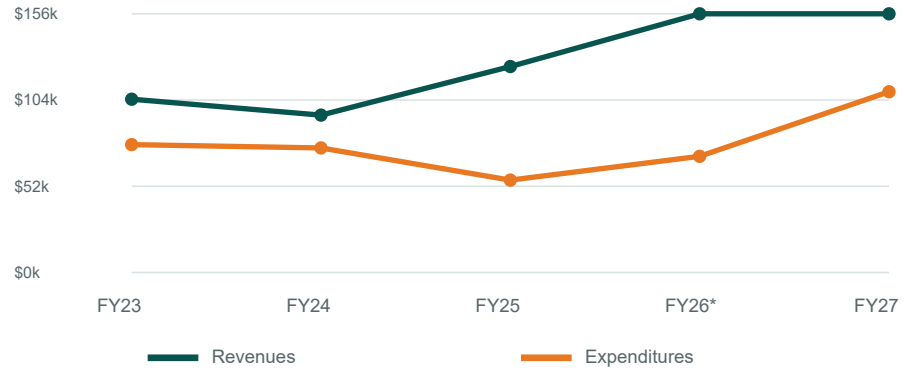
Recurring Revenue	
General Fund	**$575.8**
Other Sources	**$4.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,800.6**
Budget	
Recurring	**$580.3**
Nonrecurring	**$11,509.4**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

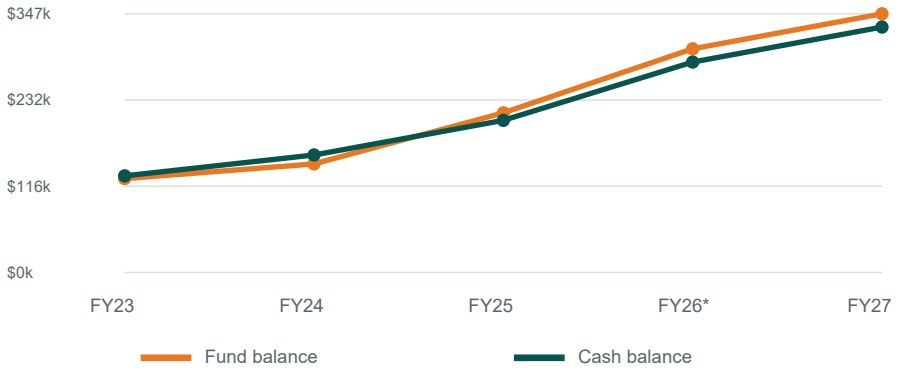
Border Development Fund (05600)

The border development fund was created as a nonreverting fund under Section 58-27-25F. The fund primarily consists of ninety percent of the tolls, fees, rents, lease payments and other charges that are collected by the authority. Expenditures from the fund are restricted to the duties of the authority in carrying out the Border Development Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$300.3**
FY27 projected revenues	**$156.0**
FY27 total budget availability*	**$109.0**
FY27 projected unappropriated fund balance	**$347.3**
FY27 projected unappropriated cash balance	**$329.4**

FY27 REVENUE AND BUDGET DETAIL

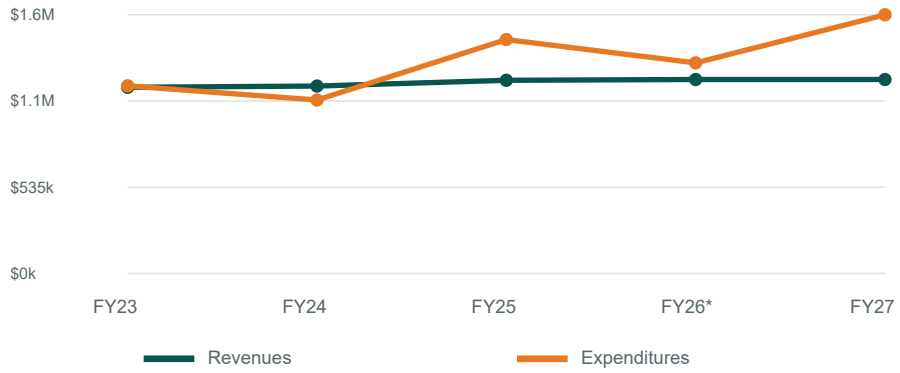
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$156.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$109.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

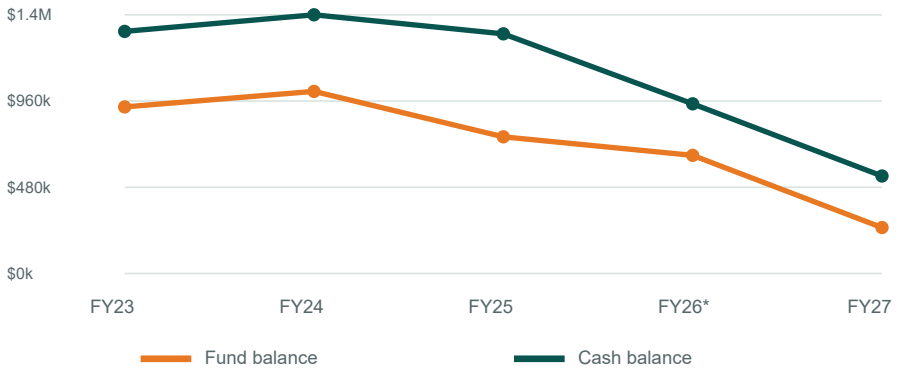
Litter Control and Beautification Fund (26200)

The litter control and beautification fund was created as a nonreverting fund under Section 67-16-14. The fund consists of an annual 'beautification fee' of fifty cents ($0.50) on each vehicle registration. Expenditures from the fund are restricted to statewide litter and solid waste reduction programs that encourage voluntary local anti-litter campaigns as well as recycling programs that foster youth employment in recycling and beautification projects.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$657.3**
FY27 projected revenues	**$1,204.4**
FY27 total budget availability*	**$1,606.2**
FY27 projected unappropriated fund balance	**$255.5**
FY27 projected unappropriated cash balance	**$542.4**

FY27 REVENUE AND BUDGET DETAIL

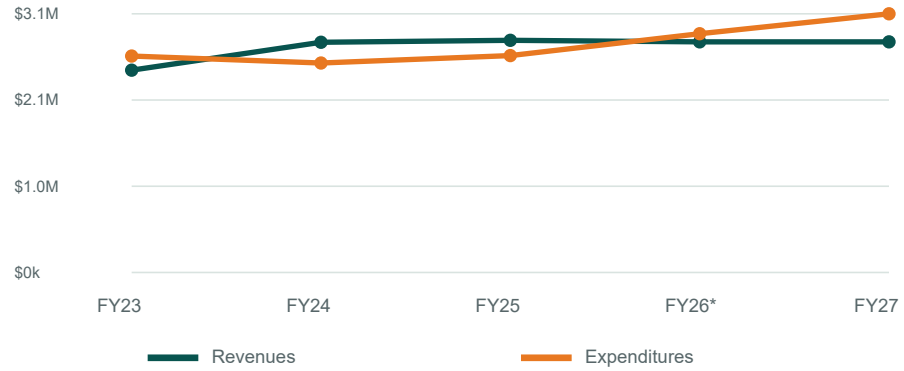
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,204.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,606.2**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

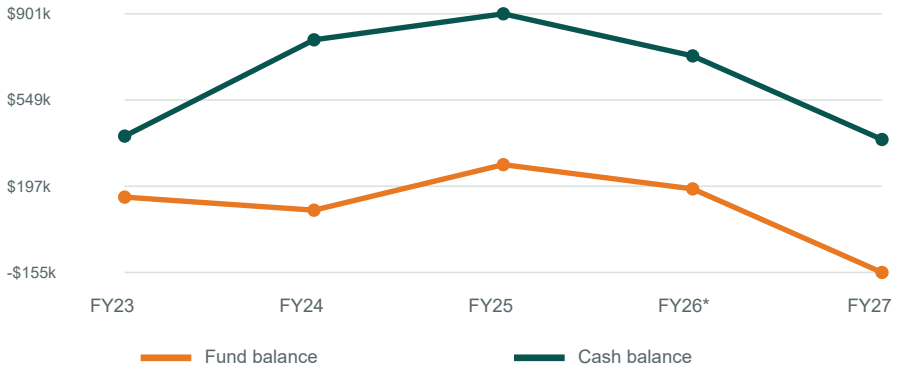
New Mexico Magazine Fund (38200)

The New Mexico magazine fund is a proprietary fund used to account for the financial activities of the publication and distribution of the New Mexico magazine. The fund primarily consists of subscription fees and advertising revenues, while expenditures from the fund are limited to the operations of the New Mexico magazine.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$186.3**
FY27 projected revenues	**$2,803.2**
FY27 total budget availability*	**$3,144.3**
FY27 projected unappropriated fund balance	**-$154.8**
FY27 projected unappropriated cash balance	**$387.9**

FY27 REVENUE AND BUDGET DETAIL

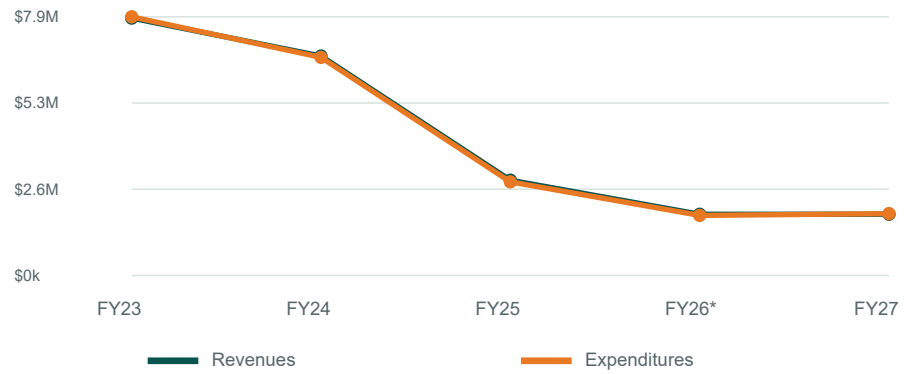
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,803.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,144.3**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

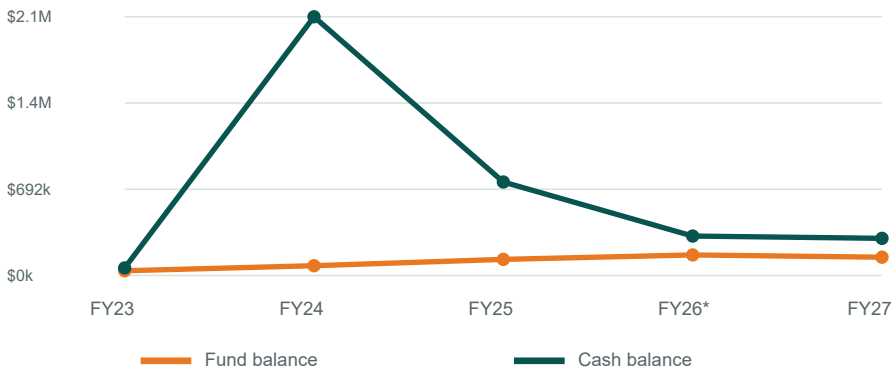
Tourism Enterprise Fund (91900)

The tourism enterprise fund was created as a nonreverting fund under Section 9-15A-4.1. The fund primarily consists of federal grants, revenues from the sale of souvenirs and sundries at visitor centers, website-related sales, and television special program rights. Expenditures from the fund are restricted to the operations and programs of the Tourism Department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$164.8**
FY27 projected revenues	**$1,877.2**
FY27 total budget availability*	**$1,895.5**
FY27 projected unappropriated fund balance	**$146.5**
FY27 projected unappropriated cash balance	**$298.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,877.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,895.5**
Nonrecurring	**$0.0**

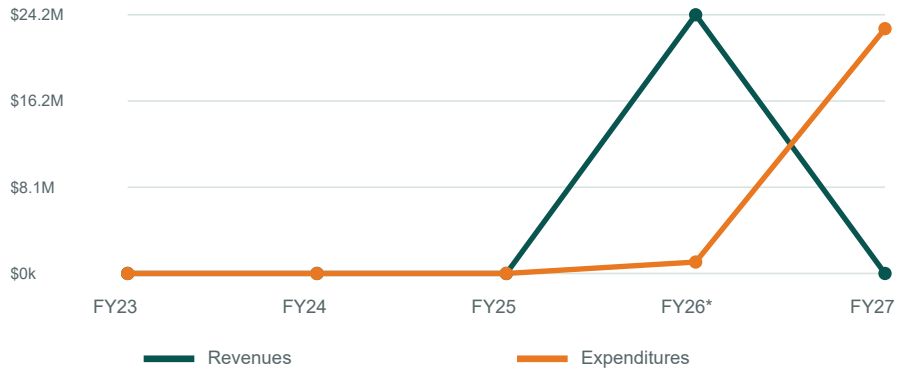
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ECONOMIC DEVELOPMENT DEPARTMENT

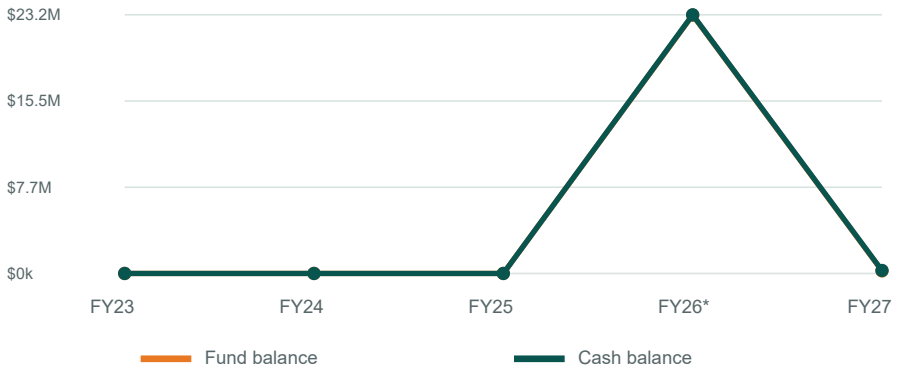
Site Readiness Fund (01120)

The site readiness fund was created as a nonreverting fund under Section 6-25B-7. The fund primarily consists of legislative appropriations, investment income, and payments of principal and interest on loans previously made from the fund. Expenditures from the fund are restricted to carrying out the Strategic Economic Development Site Readiness Act, including site characteristic studies and grants and loans for site pre-development projects, such as planning and engineering, environmental remediation, infrastructure improvements, site preparation and permitting.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$23,159.6**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$22,929.7**
FY27 projected unappropriated fund balance	**$229.9**
FY27 projected unappropriated cash balance	**$267.1**

FY27 REVENUE AND BUDGET DETAIL

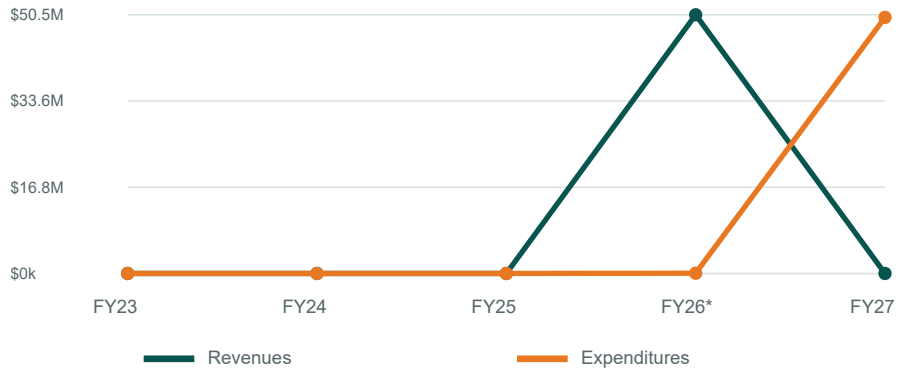
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$22,929.7**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

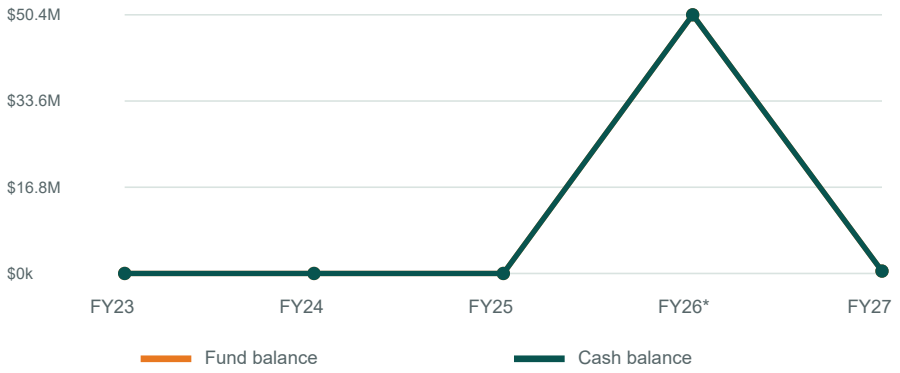
Trade Ports Development Fund (01130)

The trade ports development fund was created as a nonreverting fund pursuant to the Trade Ports Development Act. The fund consists primarily consists of legislative appropriations, investment income, and repayments of principal and interest on loans previously made from the fund. Expenditures are restricted to carrying out the Trade Ports Development Act, including planning, renovation or construction of trade ports and associated facilities and infrastructure and providing grants and loans for eligible trade port projects.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$50,412.0**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$49,950.0**
FY27 projected unappropriated fund balance	**$462.0**
FY27 projected unappropriated cash balance	**$463.4**

FY27 REVENUE AND BUDGET DETAIL

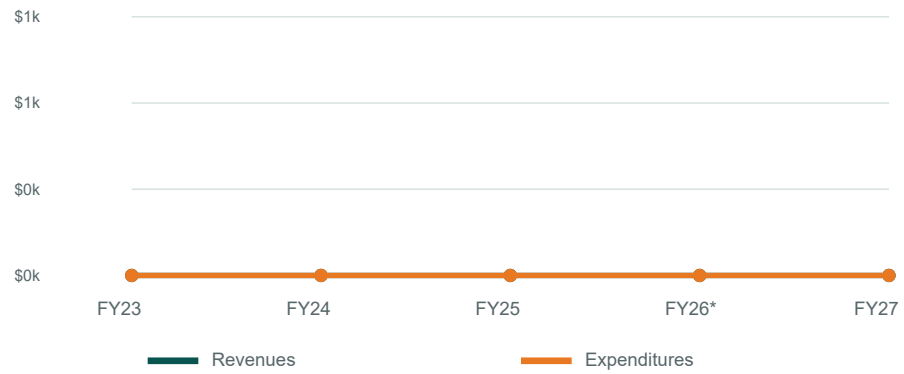
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$49,950.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

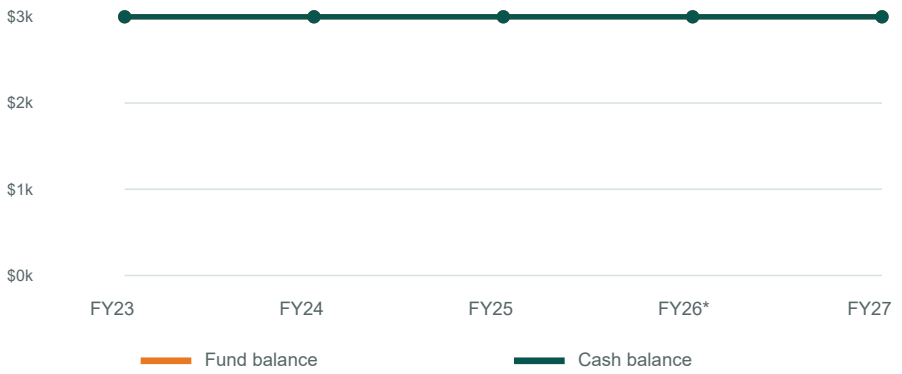
New Mexico 9000 Program Enterprise Fund (20530)

The New Mexico 9000 program enterprise fund was created as a nonreverting fund under Section 9-15-19.2. The fund consists of fees paid by participants of the New Mexico 9000 program, and expenditures from the fund are restricted to implementing and maintaining the New Mexico 9000 program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2.7**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$2.7**
FY27 projected unappropriated cash balance	**$2.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

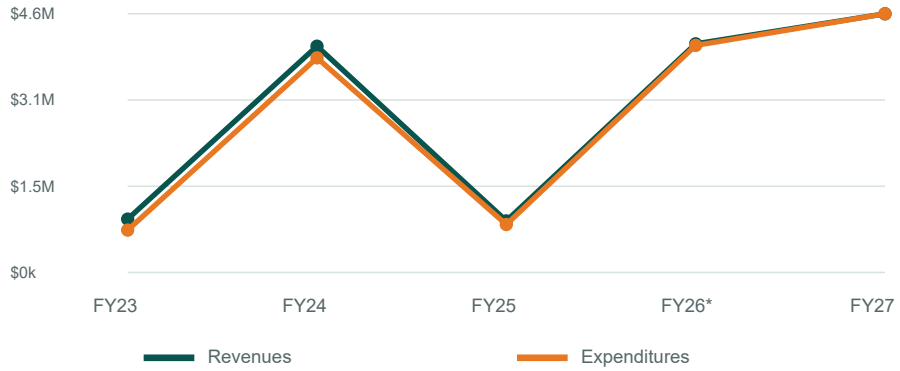
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ECONOMIC DEVELOPMENT DEPARTMENT

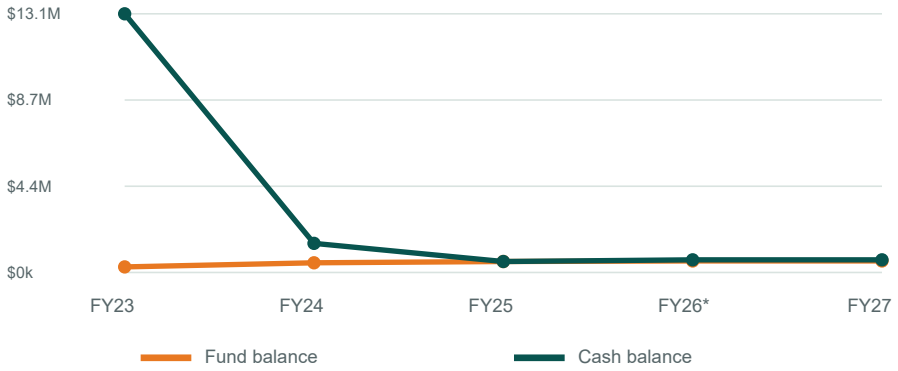
Outdoor Equity Grant Program Fund (20960)

The outdoor equity grant program fund was created as a nonreverting fund under Section 9-15-14.5. In addition to legislative appropriations, the fund consists of statutory distributions from the land of enchantment legacy fund. Expenditures from the fund are restricted to awarding competitive grants for youth outdoor recreation programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$581.1**
FY27 projected revenues	**$4,593.4**
FY27 total budget availability*	**$4,593.4**
FY27 projected unappropriated fund balance	**$581.1**
FY27 projected unappropriated cash balance	**$637.7**

FY27 REVENUE AND BUDGET DETAIL

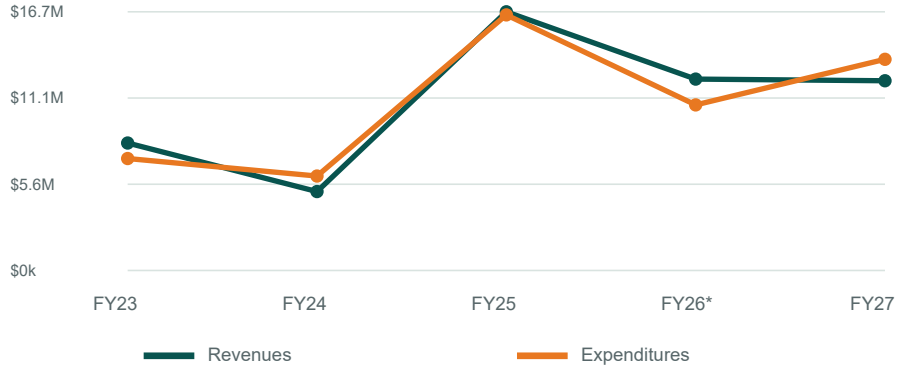
Recurring Revenue	
General Fund	**$382.6**
Other Sources	**$710.8**
Nonrecurring Revenue	
General Fund	**$3,500.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,093.4**
Nonrecurring	**$3,500.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

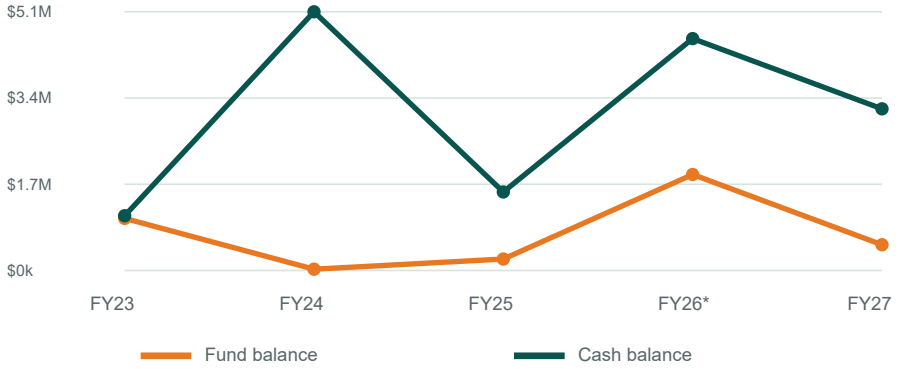
Special Projects and Outdoor Recreation Infrastructure Fund (21140)

The special projects and outdoor recreation infrastructure fund was created as a nonreverting fund under Section 9-15-14.3. In addition to legislative appropriations, the fund consists of statutory distributions from the land of enchantment legacy fund. Expenditures from the fund are restricted to projects and infrastructure that support outdoor recreation-based economic development.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,889.0**
FY27 projected revenues	**$12,232.5**
FY27 total budget availability*	**$13,615.4**
FY27 projected unappropriated fund balance	**$506.1**
FY27 projected unappropriated cash balance	**$3,181.5**

FY27 REVENUE AND BUDGET DETAIL

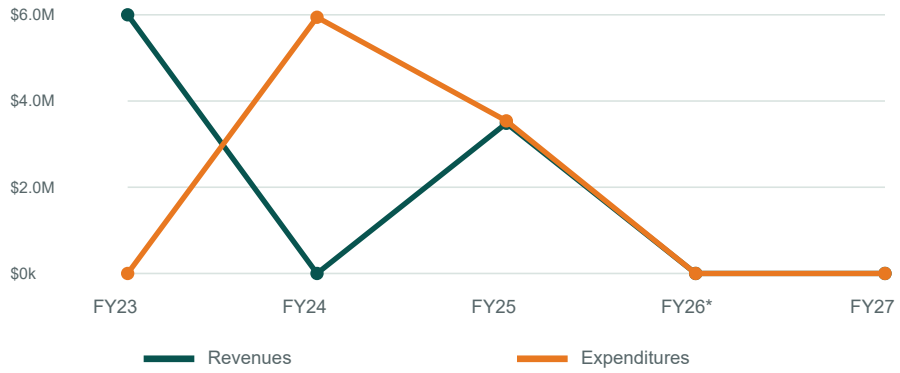
Recurring Revenue	
General Fund	**$100.0**
Other Sources	**$2,132.5**
Nonrecurring Revenue	
General Fund	**$10,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,232.5**
Nonrecurring	**$11,382.9**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

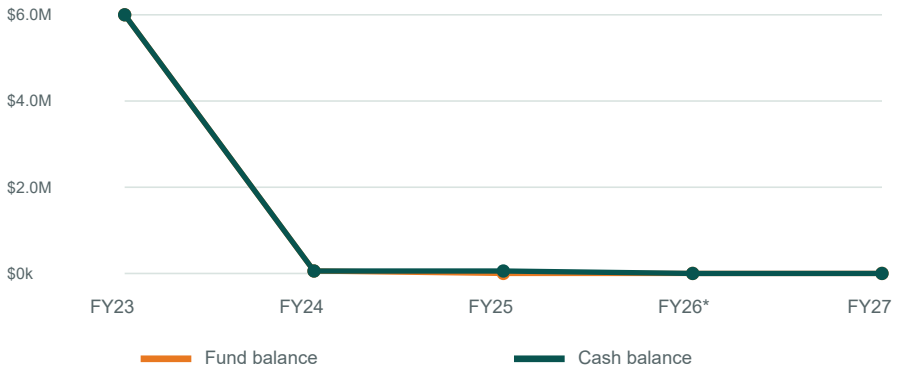
Energy Transition Economic Development Assistance Fund (21470)

The energy transition economic development assistance fund was created as a nonreverting fund under Section 62-18-16D. The fund primarily consists of transfers equal to 1.65 percent of the financed amount of energy transition bonds issued by qualifying generating facilities pursuant to the Energy Transition Act. Expenditures from the fund are restricted to diversifying and promoting economic development opportunities unrelated to fossil fuel development or use in communities affected by the closure of qualifying generating facilities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.5**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$0.5**
FY27 projected unappropriated cash balance	**$0.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

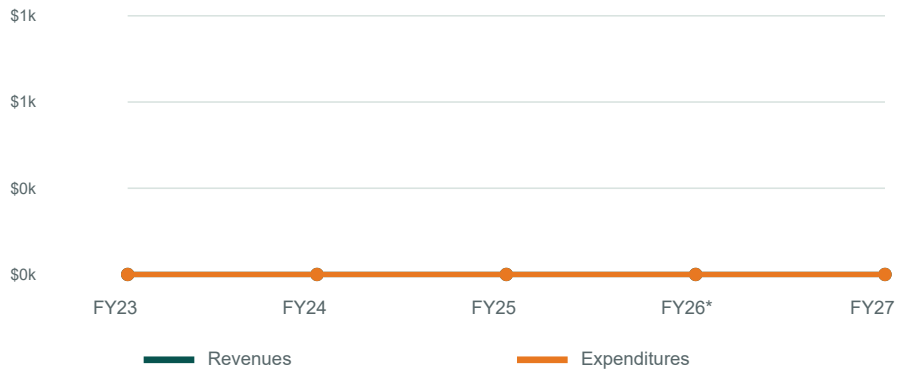
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ECONOMIC DEVELOPMENT DEPARTMENT

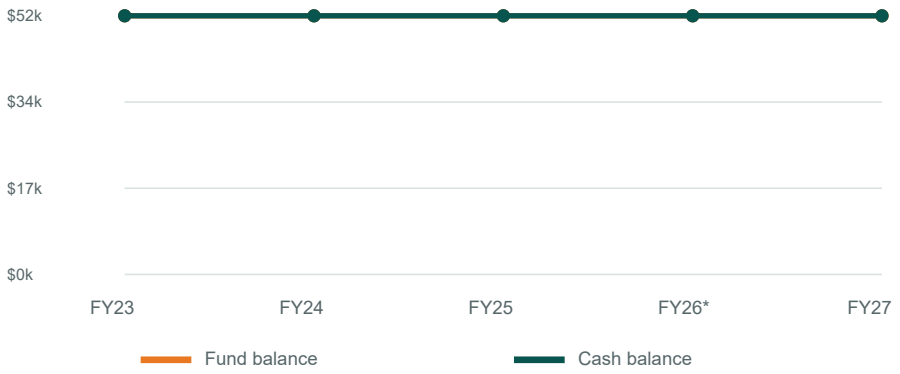
Technology and Innovation Fund (38400)

The technology and innovation fund was created as a nonreverting fund under Section 9-15-19 to replace the technology enterprise fund. The fund consists of legislative appropriations, gifts, grants, donations,money received through cooperative research and technology transfer agreements, and investment income. Expenditures from the fund are restricted to administering the activities of the Economic Development Department's Technology and Innovation Division.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$51.6**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$51.6**
FY27 projected unappropriated cash balance	**$51.6**

FY27 REVENUE AND BUDGET DETAIL

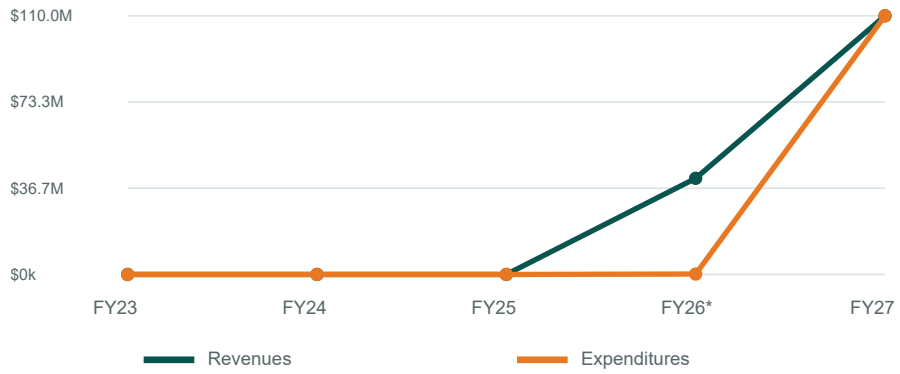
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

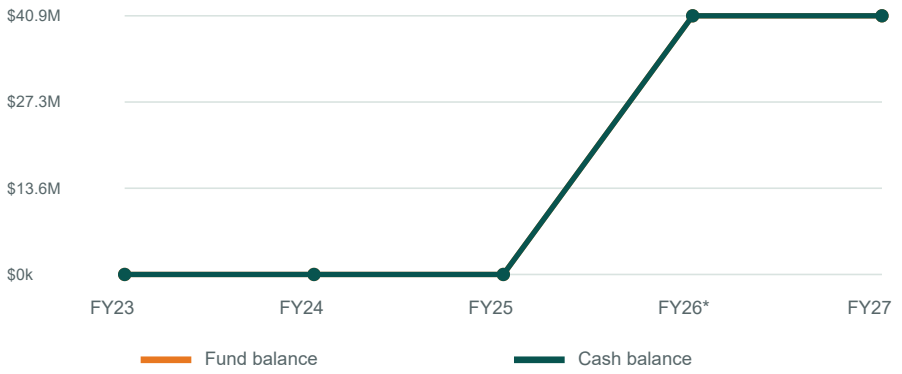
Research Development and Deployment Fund (38420)

The research, development and deployment fund was created as a nonreverting fund under Section 6-31A-3. The fund does not have a designated revenue stream aside from legislative appropriations. Expenditures from the fund are restricted to catalyzing innovation, economic growth and job creation by providing early-stage capital and financial support to emerging technologies, startup businesses and research initiatives aligned with the state's economic development plan through project awards pursuant to the Research, Development and Deployment Fund Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$40,886.0**
FY27 projected revenues	**$110,000.0**
FY27 total budget availability*	**$110,000.0**
FY27 projected unappropriated fund balance	**$40,886.0**
FY27 projected unappropriated cash balance	**$40,886.2**

FY27 REVENUE AND BUDGET DETAIL

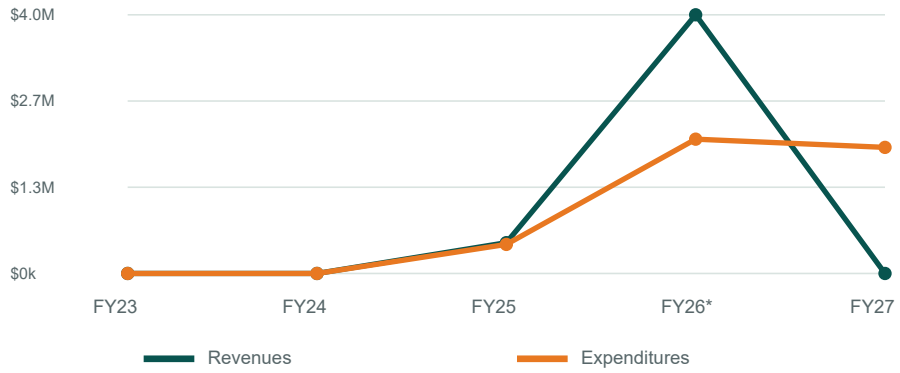
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$110,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$110,000.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

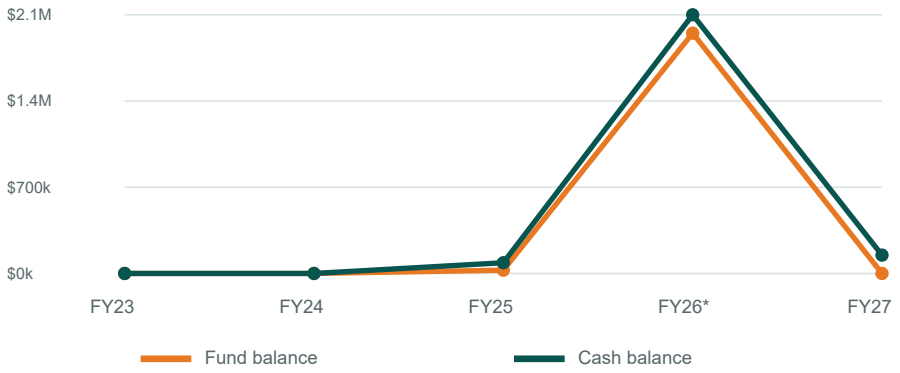
Creative Industries Fund (41910)

The creative industries fund was created as a nonreverting fund under Section 9-15-15.2. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to competitive grants for projects and programs that promote the growth of creative industries and stimulate community or economic development, with at least fifty percent of funding reserved for rural or underserved communities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,950.1**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$1,950.1**
FY27 projected unappropriated fund balance	**$0.0**
FY27 projected unappropriated cash balance	**$149.0**

FY27 REVENUE AND BUDGET DETAIL

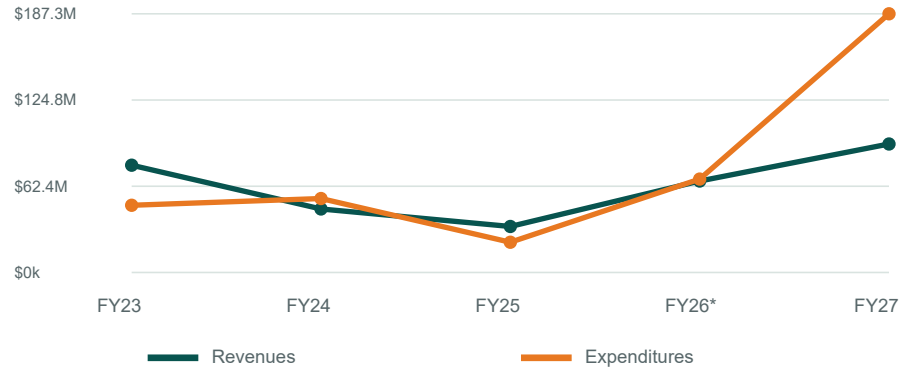
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,950.1**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

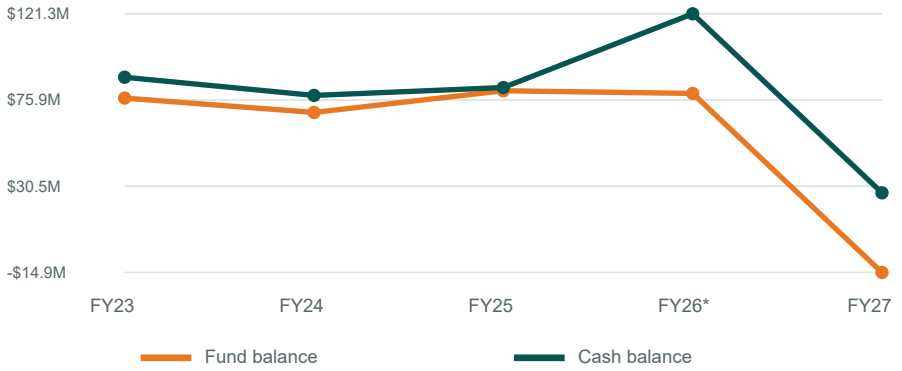
Local Economic Development Act Fund (43180)

The Local Economic Development Act fund was created as a nonreverting fund under Section 5-10-14. The fund consists of legislative appropriations as well as gross receipts and compensating tax revenues pursuant to Section 5-10-17. Expenditures from the fund are restricted to awarding grants to assist qualifying businesses expanding within or locating to New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$79,348.7**
FY27 projected revenues	**$93,000.0**
FY27 total budget availability*	**$187,255.9**
FY27 projected unappropriated fund balance	**-$14,907.2**
FY27 projected unappropriated cash balance	**$27,013.3**

FY27 REVENUE AND BUDGET DETAIL

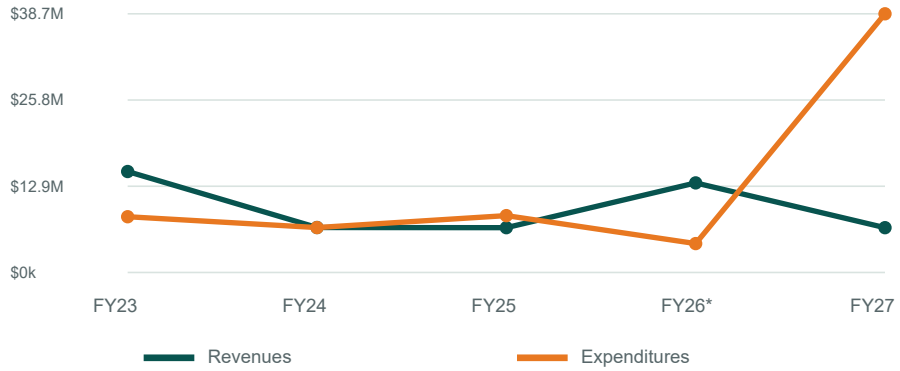
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$93,000.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$187,255.9**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

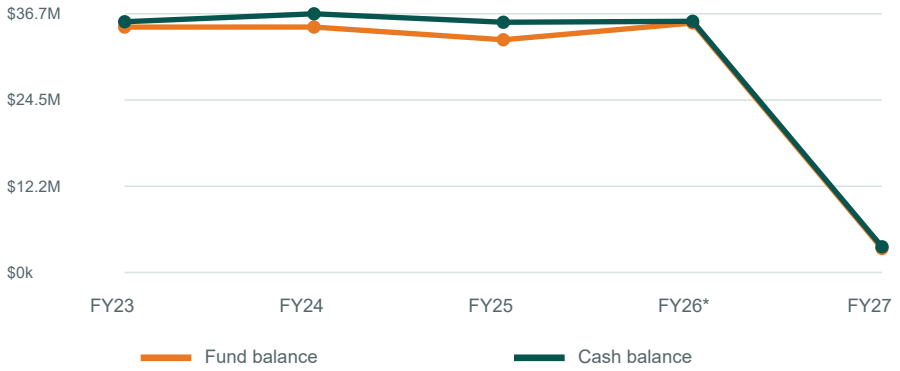
Development Training Fund (63800)

The development training fund was created as a nonreverting fund under Section 21-19-11. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to awarding grants to qualifying businesses in New Mexico for the job training incentive program (JTIP).

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$35,402.6**
FY27 projected revenues	**$6,700.0**
FY27 total budget availability*	**$38,700.0**
FY27 projected unappropriated fund balance	**$3,402.6**
FY27 projected unappropriated cash balance	**$3,644.5**

FY27 REVENUE AND BUDGET DETAIL

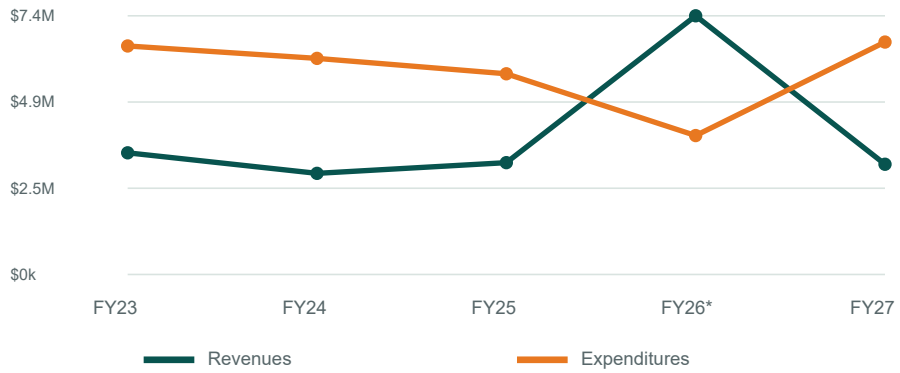
Recurring Revenue	
General Fund	**$6,700.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$6,700.0**
Nonrecurring	**$32,000.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

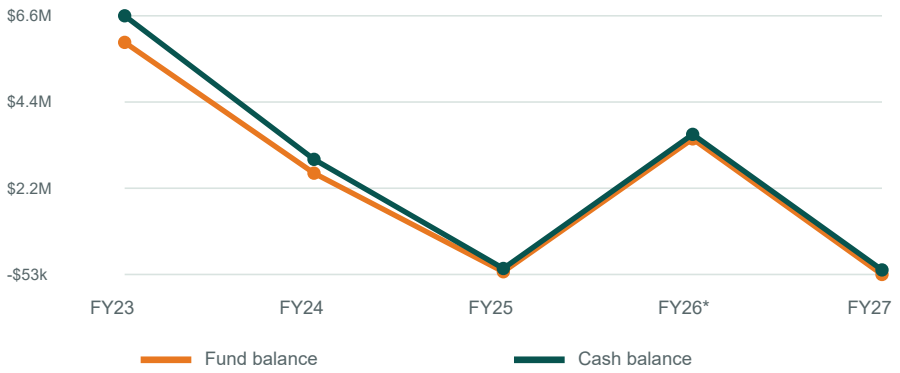
Mortgage Regulatory Fund (10660)

The mortgage regulatory fund was created as a nonreverting fund under Section 9-16-15. The fund is administered by the financial institutions division of the regulation and licensing department to carry out the provisions of the New Mexico Mortgage Loan Originator Licensing Act and the Mortgage Loan Company Act. The fund consists of application, licensing, renewal, examination, investigation and any other fees received that are associated with the costs of administering the New Mexico Mortgage Loan Originator Licensing Act (58-21B-1 to 58-21B-24 NMSA 1978), fees specified in Subsection E of Section 58-21-5 NMSA 1978, and any money that is appropriated or donated or that otherwise accrues to the fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,428.0**
FY27 projected revenues	**$3,139.0**
FY27 total budget availability*	**$6,619.6**
FY27 projected unappropriated fund balance	**-$52.6**
FY27 projected unappropriated cash balance	**$63.8**

FY27 REVENUE AND BUDGET DETAIL

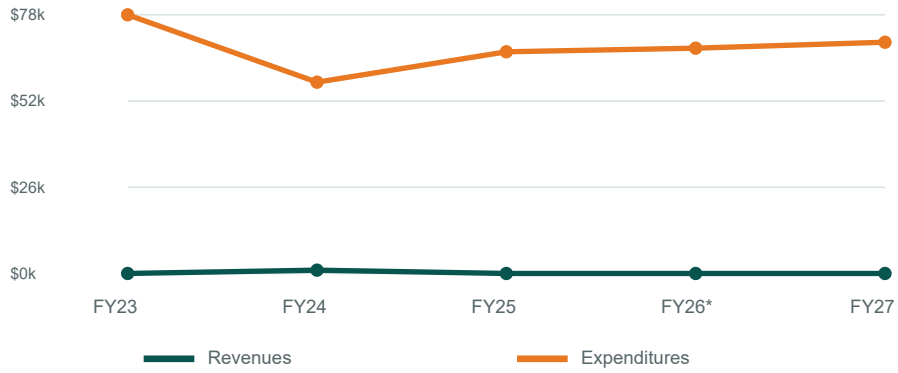
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,139.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$6,619.6**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

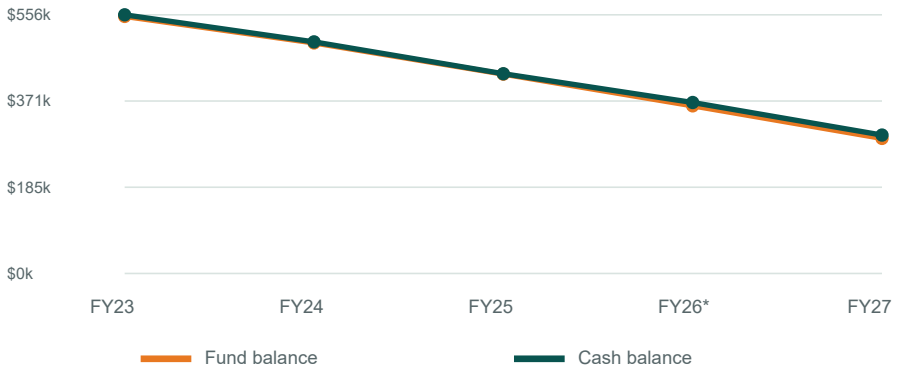
State Financial Regulation Fund (11550)

The state financial regulation fund was created as a nonreverting fund under Section 9-16-16. The fund consists of money distributed to the Financial Institutions Division of the Regulation and Licensing Department pursuant to the consent judgment entered by the court in litigation between mortgage lenders and various states, including New Mexico, and filed April 4, 2012 in the United States district court for the District of Columbia. Money in the fund is designated for supporting and improving state financial regulation and supervision as provided in the consent judgment.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$360.4**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$70.0**
FY27 projected unappropriated fund balance	**$290.4**
FY27 projected unappropriated cash balance	**$297.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$70.0**
Nonrecurring	**$0.0**

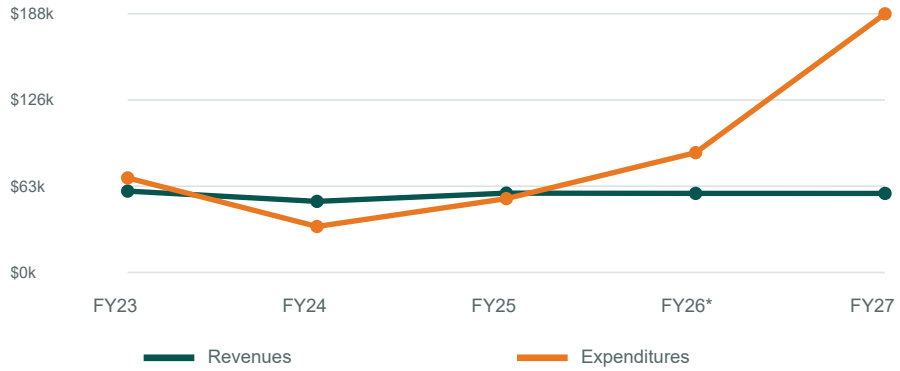
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

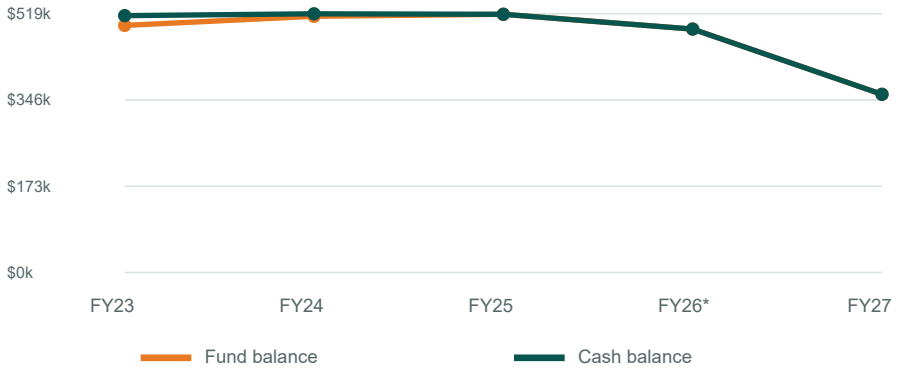
Financial Literacy Fund (12170)

The financial literacy fund was created as a nonreverting fund under Section 58-15-40. The fund consists of fees charged for the issuance and renewal of small loan licenses in New Mexico. Expenditures from the fund are restricted to the provision of financial literacy educational programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$488.2**
FY27 projected revenues	**$57.6**
FY27 total budget availability*	**$188.5**
FY27 projected unappropriated fund balance	**$357.3**
FY27 projected unappropriated cash balance	**$357.3**

FY27 REVENUE AND BUDGET DETAIL

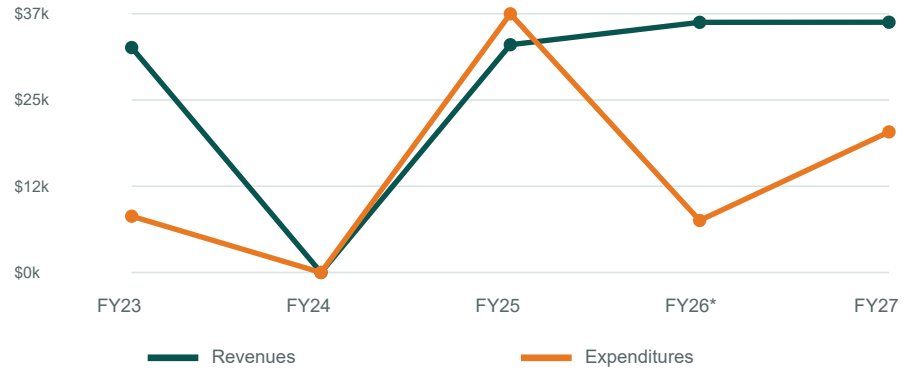
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$57.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$188.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

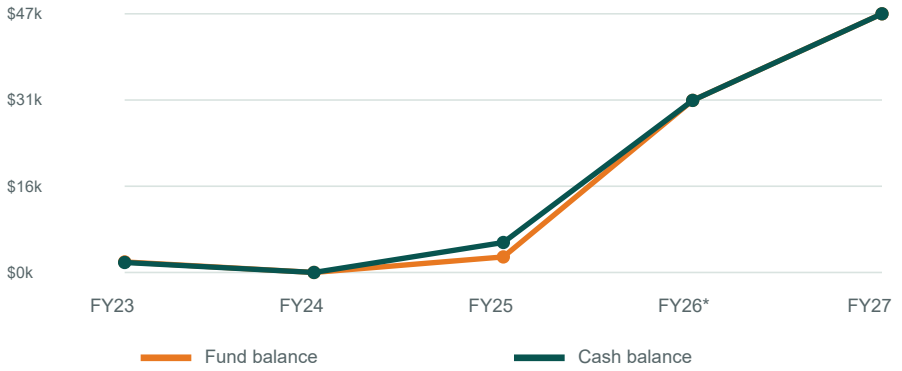
Sign Language Interpreting (20110)

The signed language interpreting practices fund was created as a nonreverting fund under Section 61-34-13. The fund consists of fees as provided in the Signed Language Interpreting Practices Act and money received from the telecommunications access fund. Expenditures from the fund are restricted to carrying out the provisions of the Signed Language Interpreting Practices Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$31.0**
FY27 projected revenues	**$35.6**
FY27 total budget availability*	**$20.0**
FY27 projected unappropriated fund balance	**$46.6**
FY27 projected unappropriated cash balance	**$46.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$35.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$20.0**
Nonrecurring	**$0.0**

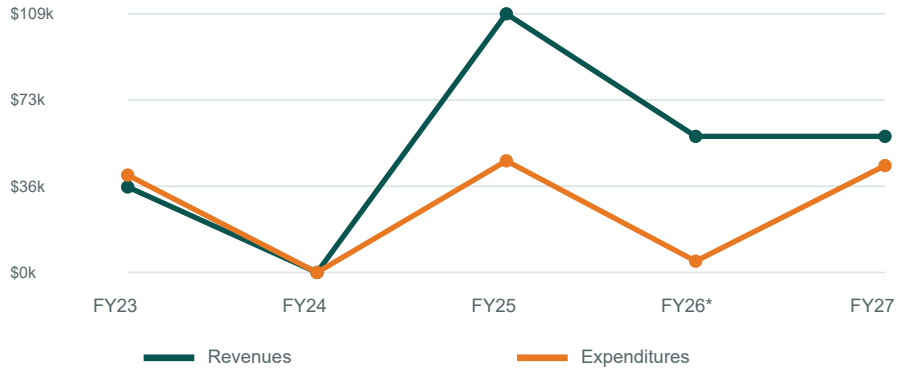
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

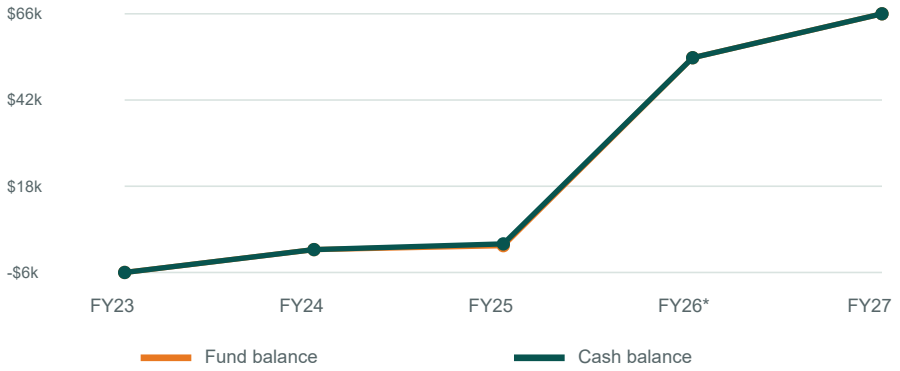
Home Inspector (20980)

The home inspector fund was created as a nonreverting fund under Section 61-24D-15. The fund consists of fees collected pursuant to the Home Inspector Licensing Act. Expenditures are restricted to the administration and enforcement of the provisions of the Home Inspector Licensing Act and for the promotion of education and standards for home inspectors in the state.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$53.7**
FY27 projected revenues	**$57.3**
FY27 total budget availability*	**$45.0**
FY27 projected unappropriated fund balance	**$66.0**
FY27 projected unappropriated cash balance	**$66.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$57.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$45.0**
Nonrecurring	**$0.0**

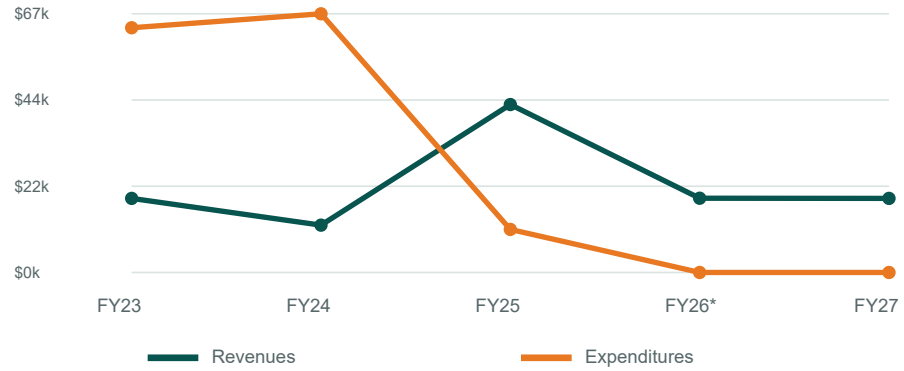
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

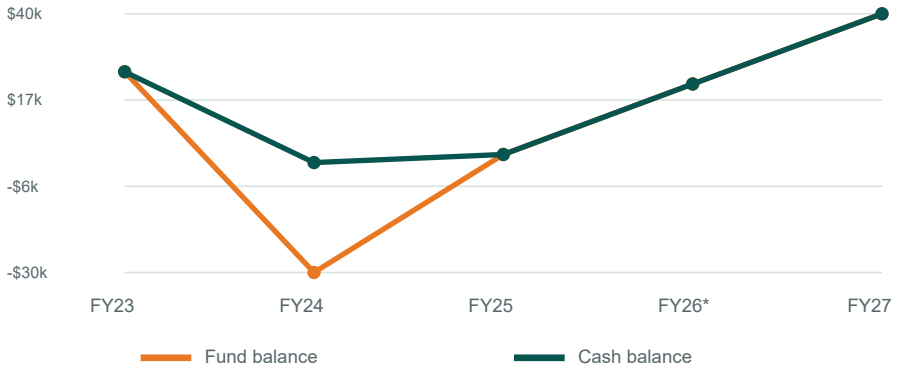
Crane Operators Safety Act Fund (21100)

The Crane Operators Safety Act fund was created as a nonreverting fund under Section 60-15-15. The fund consists of fees charged by the Regulation and Licensing Department pursuant to the Crane Operators Safety Act, and expenditures from the fund are restricted to administering and enforcing the provisions of the Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$21.4**
FY27 projected revenues	**$19.1**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$40.5**
FY27 projected unappropriated cash balance	**$40.5**

FY27 REVENUE AND BUDGET DETAIL

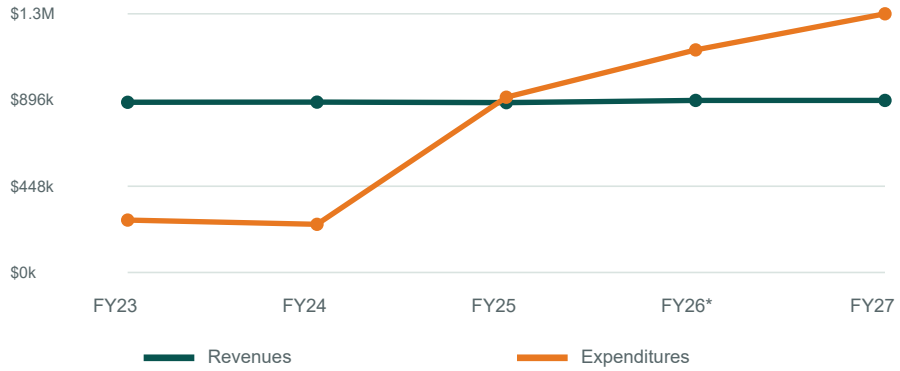
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$19.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

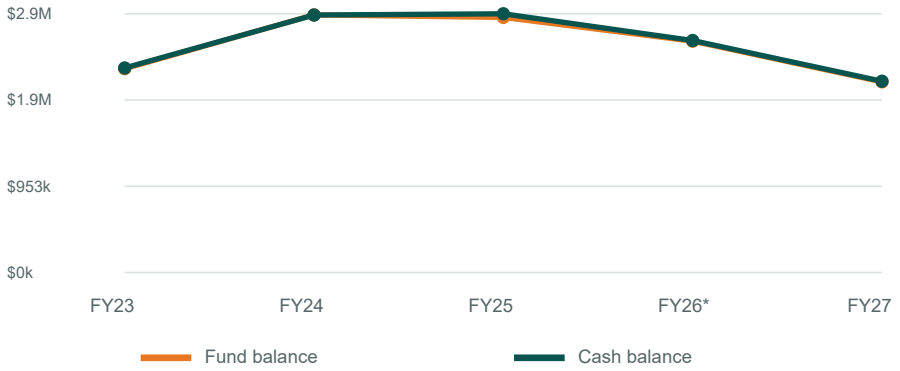
Tobacco Products Administration Fund (21130)

The tobacco products administration fund was created as a nonreverting fund under Section 61-37-11. The fund consists primarily of fees and administrative penalties pursuant to the Tobacco Products Act, and expenditures are restricted to administration of the Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,557.0**
FY27 projected revenues	**$893.7**
FY27 total budget availability*	**$1,343.7**
FY27 projected unappropriated fund balance	**$2,107.0**
FY27 projected unappropriated cash balance	**$2,113.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$893.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,343.7**
Nonrecurring	**$0.0**

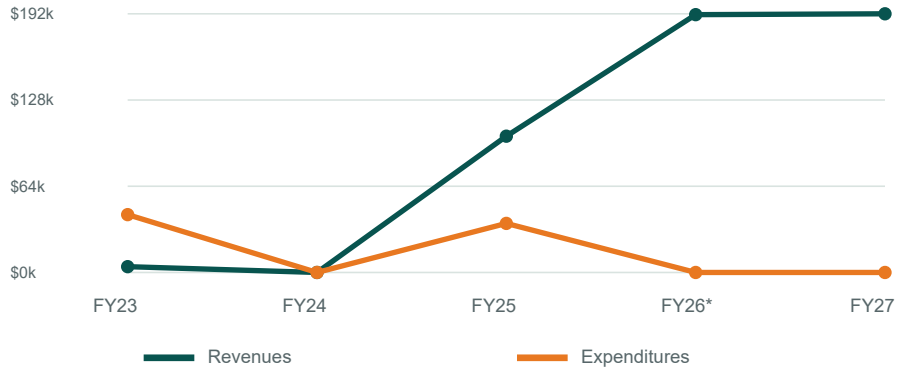
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

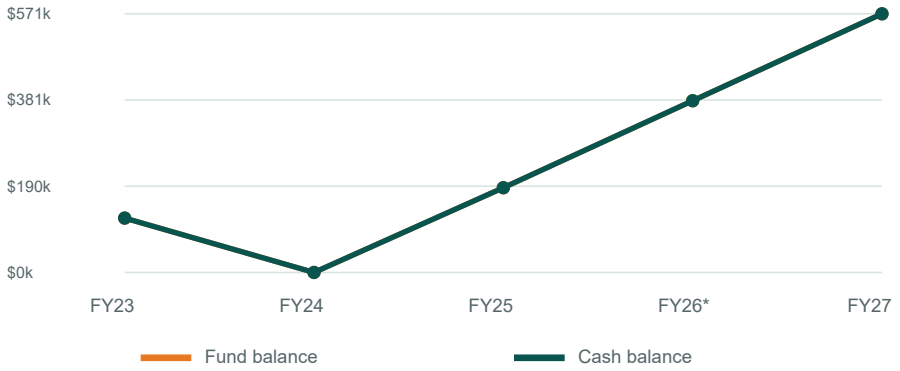
Real Estate Recovery (29700)

The real estate recovery fund was created as a nonreverting fund under Section 61-29-21. The fund consists of licensure and application fees pursuant to the Real Estate Recovery Fund Act, and expenditures are restricted to authorized payouts for qualified claimants.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$379.0**
FY27 projected revenues	**$191.9**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$570.9**
FY27 projected unappropriated cash balance	**$570.9**

FY27 REVENUE AND BUDGET DETAIL

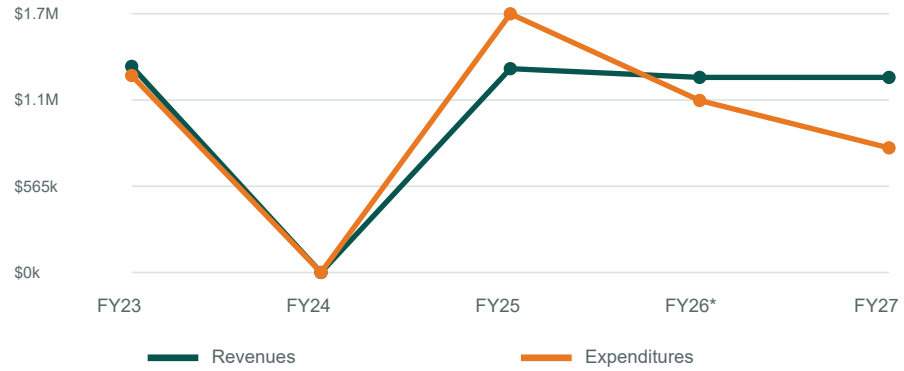
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$191.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

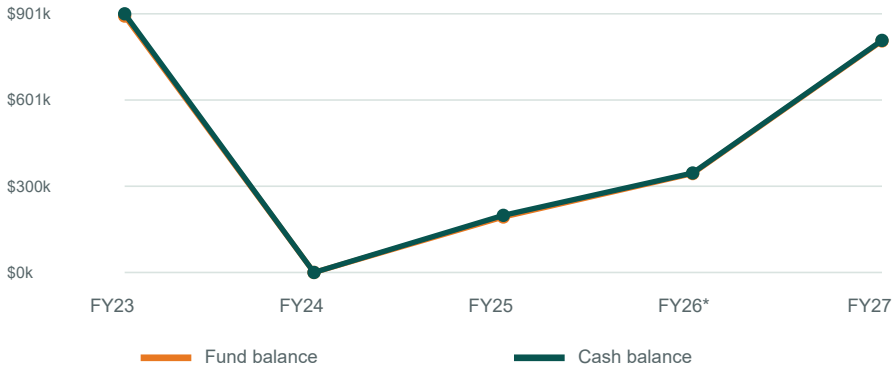
Cosmetologist and Barbers (43900)

The barbers and cosmetologists fund was created as a nonreverting fund under Section 61-17A-14. The fund consists of license fees and other charges imposed pursuant to the Barbers and Cosmetologists Act. Expenditures from the fund are restricted to carrying out the provisions of the Barbers and Cosmetologists Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$344.5**
FY27 projected revenues	**$1,279.0**
FY27 total budget availability*	**$817.0**
FY27 projected unappropriated fund balance	**$806.5**
FY27 projected unappropriated cash balance	**$808.5**

FY27 REVENUE AND BUDGET DETAIL

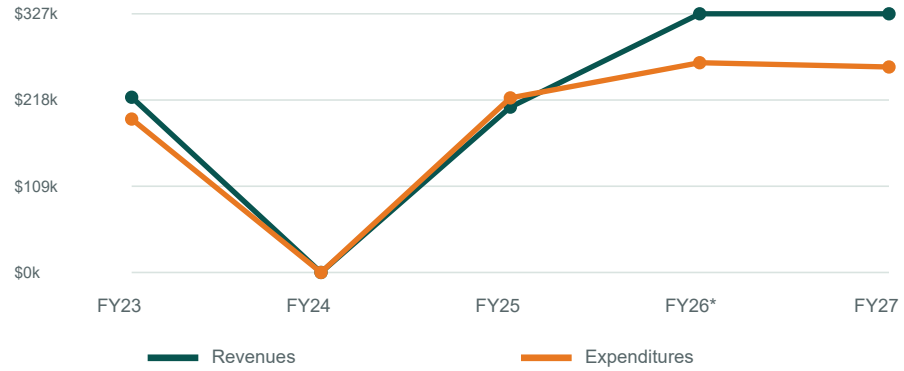
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,279.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$817.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

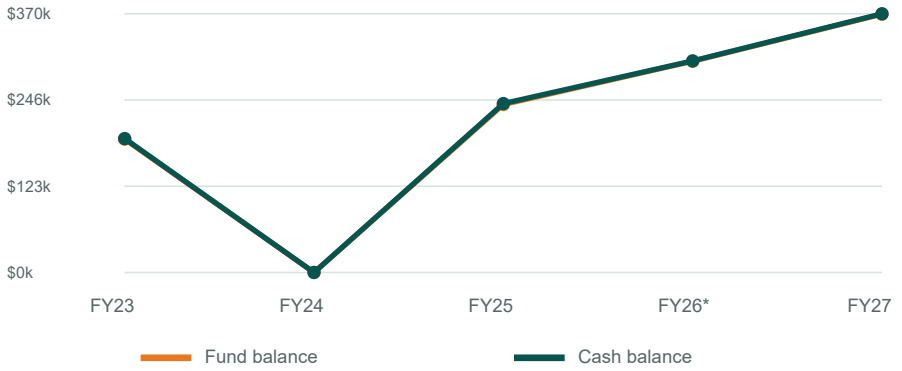
Body Part Practitioners (44010)

The body art practitioners fund was created as a nonreverting fund under Section 61-17B-17. The fund consists of appropriations, gifts, grants and donations, license fees and charges imposed by the board, and other money accruing to the fund. Expenditures are restricted to carrying out the provisions of the Body Art Safe Practices Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$301.8**
FY27 projected revenues	**$327.3**
FY27 total budget availability*	**$260.0**
FY27 projected unappropriated fund balance	**$369.1**
FY27 projected unappropriated cash balance	**$369.6**

FY27 REVENUE AND BUDGET DETAIL

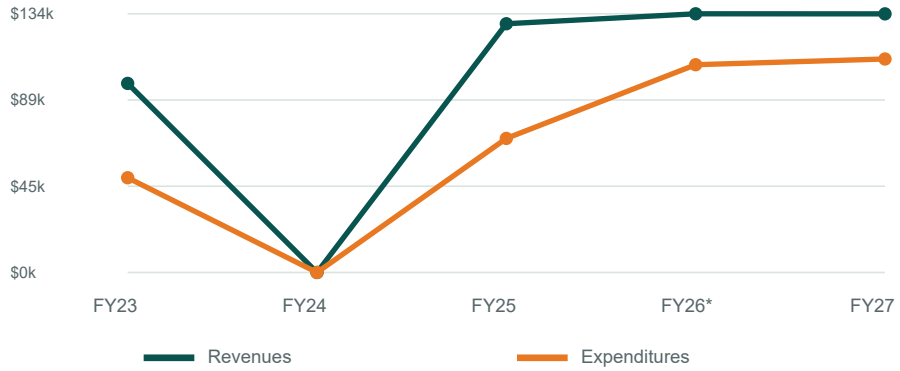
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$327.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$260.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

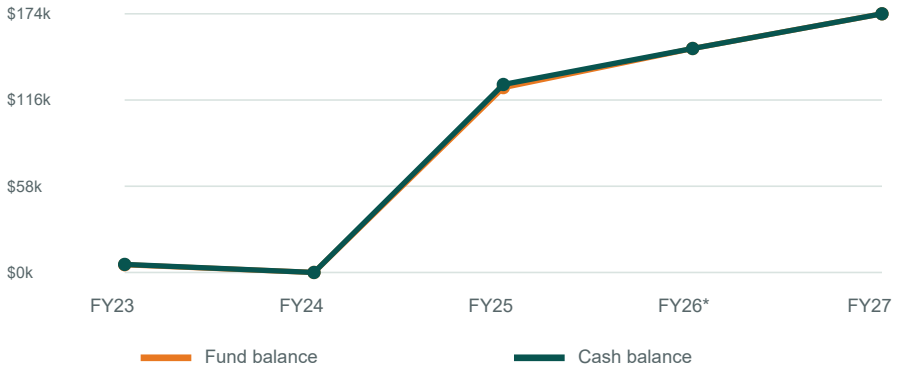
Athletic Commission (44100)

The athletic commission fund was created under Section 60-2A-24. The fund consists of fees authorized pursuant to the Professional Athletic Competition Act for expenses of the New Mexico Athletic Commission.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$150.4**
FY27 projected revenues	**$133.5**
FY27 total budget availability*	**$110.2**
FY27 projected unappropriated fund balance	**$173.7**
FY27 projected unappropriated cash balance	**$173.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$133.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$110.2**
Nonrecurring	**$0.0**

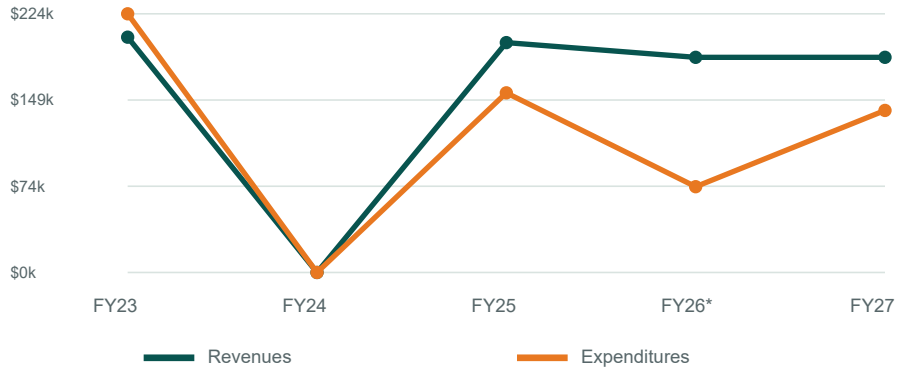
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

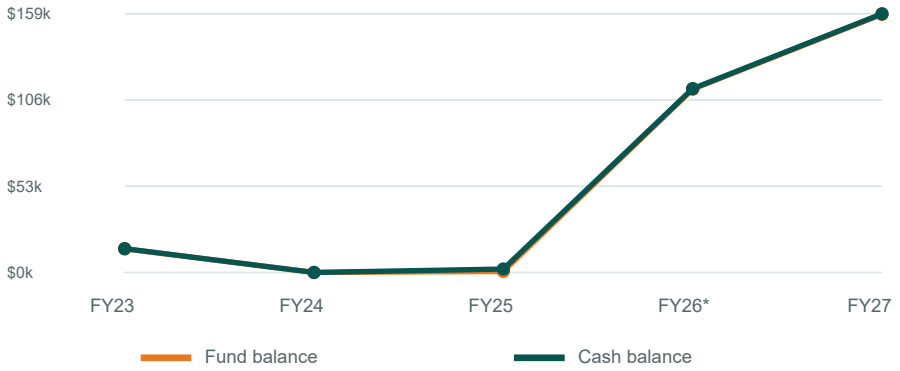
Massage Therapist (44200)

The massage therapy fund was created as a nonreverting fund under Section 61-12C-23. The fund consists of money received or collected pursuant to the Massage Therapy Practice Act, including licensing and related fees. Expenditures are restricted to carrying out the provisions of the Massage Therapy Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$112.4**
FY27 projected revenues	**$185.9**
FY27 total budget availability*	**$140.0**
FY27 projected unappropriated fund balance	**$158.3**
FY27 projected unappropriated cash balance	**$158.6**

FY27 REVENUE AND BUDGET DETAIL

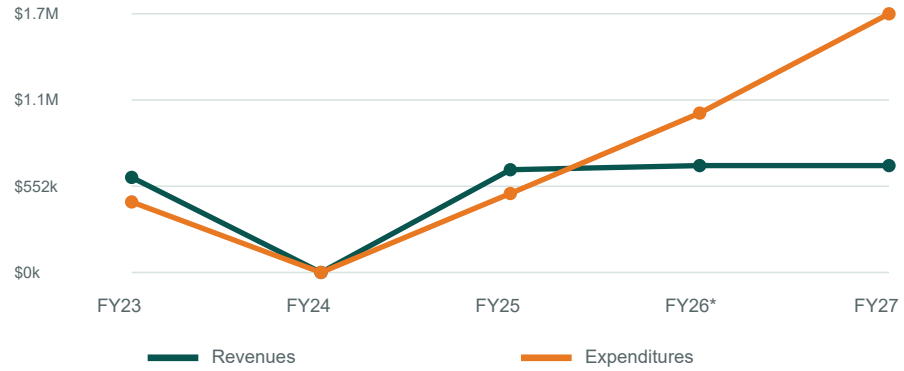
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$185.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$140.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

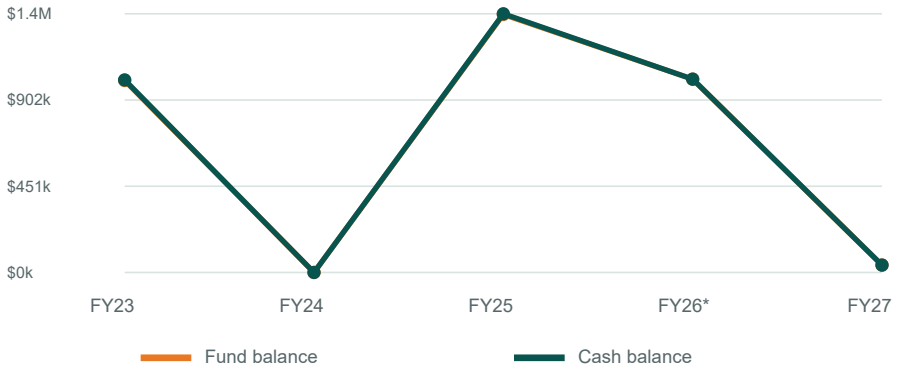
Counselors and Therapists (44400)

The counseling and therapy practice board fund was created as a nonreverting fund under Section 61-9A-25. The fund consists of money received by the board pursuant to the Counseling and Therapy Practice Act and income earned from investment of the fund. Expenditures are restricted to carrying out the provisions of the Counseling and Therapy Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,011.0**
FY27 projected revenues	**$684.6**
FY27 total budget availability*	**$1,657.0**
FY27 projected unappropriated fund balance	**$38.6**
FY27 projected unappropriated cash balance	**$38.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$684.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,657.0**
Nonrecurring	**$0.0**

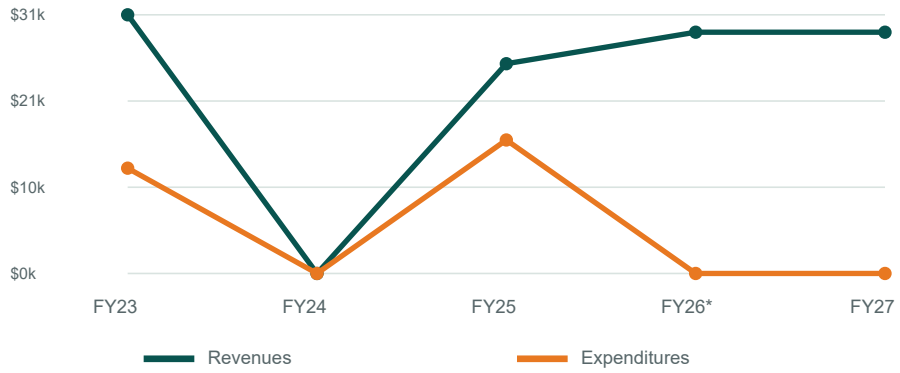
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

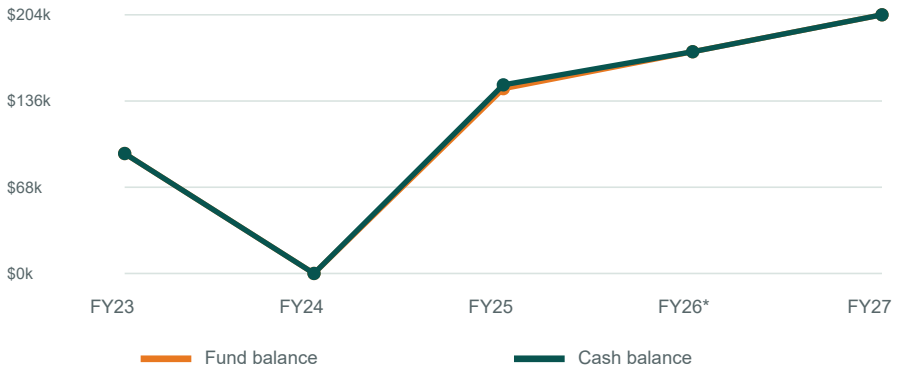
Real Estate Education and Training (44500)

The real estate education and training fund was created as a nonreverting fund under Section 61-29-19.1. The fund consists of legislative appropriations, fees for approval of real estate education sponsors, courses and instructors, gifts and grants, investment income, and an initial transfer from the real estate recovery fund. Expenditures are restricted to improving real estate education and training real estate instructors

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$174.7**
FY27 projected revenues	**$29.1**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$203.8**
FY27 projected unappropriated cash balance	**$203.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$29.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

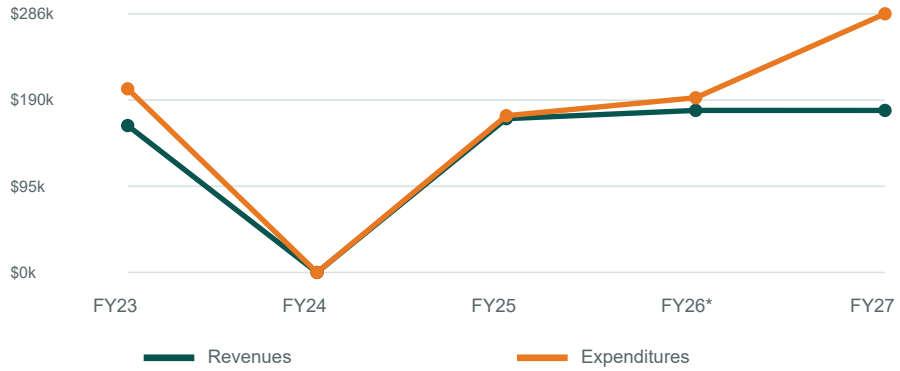
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

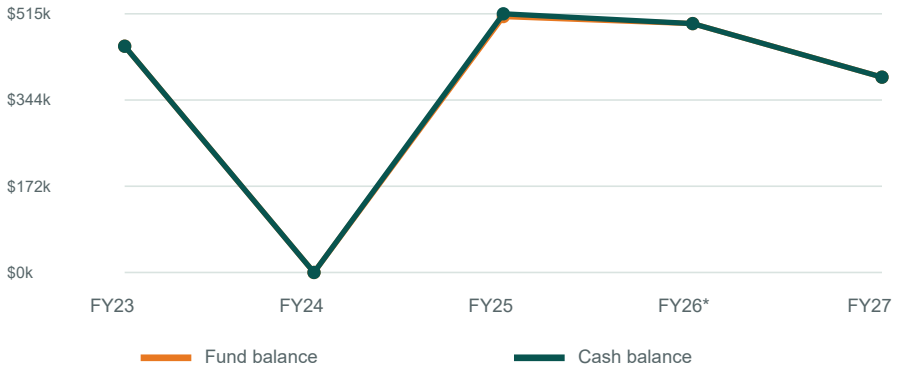
Chiropractic Examiners (44600)

The chiropractic fund was created as a nonreverting fund under Section 61-4-7. The fund consists of money received by the Board of Chiropractic Examiners and collected pursuant to the Chiropractic Physician Practice Act. Expenditures are restricted to administering the act, including investigation of complaints, and promoting chiropractic education and standards in the state.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$495.8**
FY27 projected revenues	**$178.9**
FY27 total budget availability*	**$285.6**
FY27 projected unappropriated fund balance	**$389.1**
FY27 projected unappropriated cash balance	**$389.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$178.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$285.6**
Nonrecurring	**$0.0**

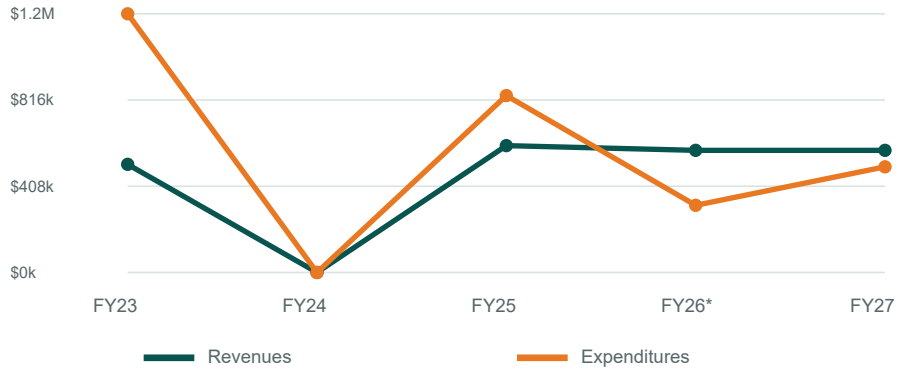
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

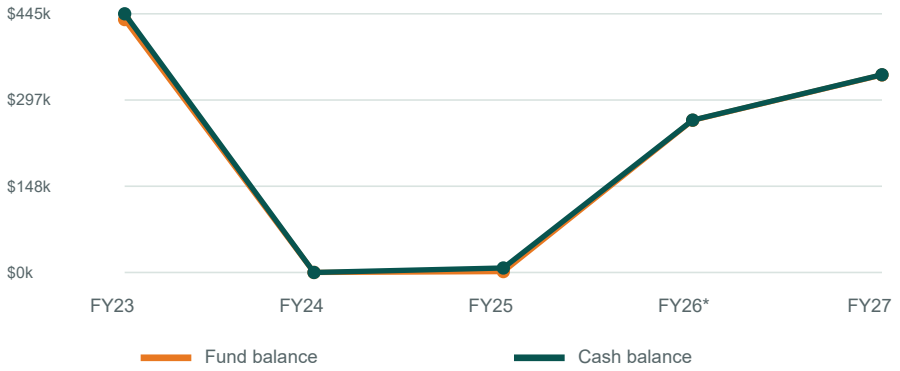
Board of Dental Healthcare (44700)

The board of dental health care fund was created under Section 61-5A-26. The fund consists of money received by the Board of Dental Health Care and collected pursuant to the Dental Health Care Act, including fines. Expenditures support administration of the Dental Health Care Act and related activities of the board.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$261.6**
FY27 projected revenues	**$578.0**
FY27 total budget availability*	**$500.0**
FY27 projected unappropriated fund balance	**$339.6**
FY27 projected unappropriated cash balance	**$340.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$578.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$500.0**
Nonrecurring	**$0.0**

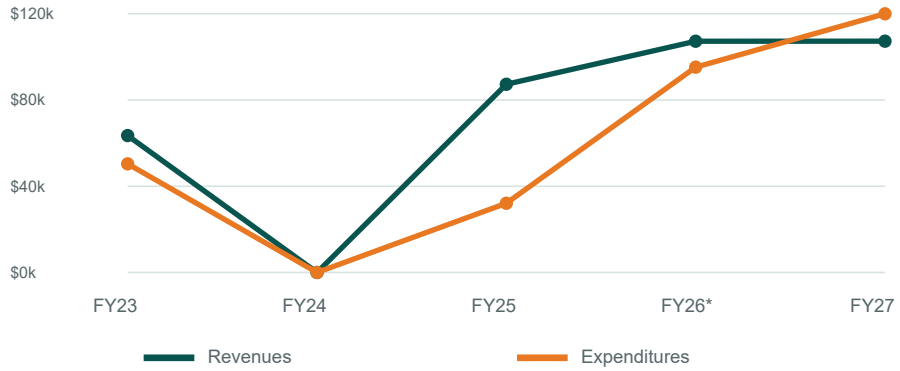
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

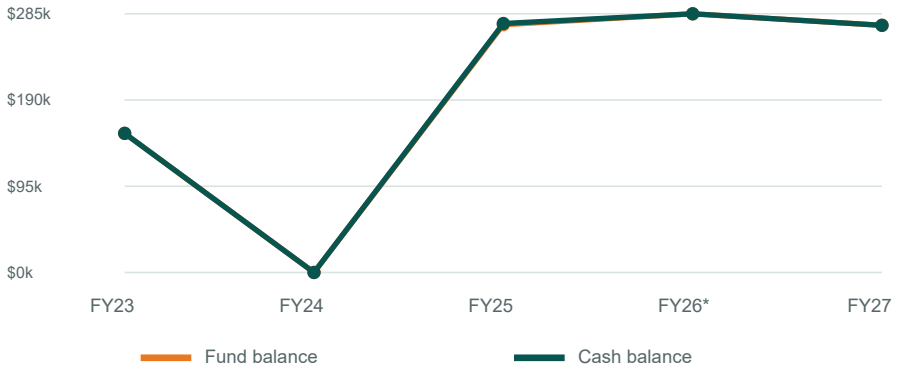
Nutrition and Dietetics (44800)

The nutrition and dietetics fund was created as a nonreverting fund under Section 61-7A-12. The fund consists of money received or collected pursuant to the Nutrition and Dietetics Practice Act. Expenditures are restricted to implementing and administering the provisions of the Nutrition and Dietetics Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$284.7**
FY27 projected revenues	**$107.3**
FY27 total budget availability*	**$120.0**
FY27 projected unappropriated fund balance	**$272.0**
FY27 projected unappropriated cash balance	**$272.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$107.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$120.0**
Nonrecurring	**$0.0**

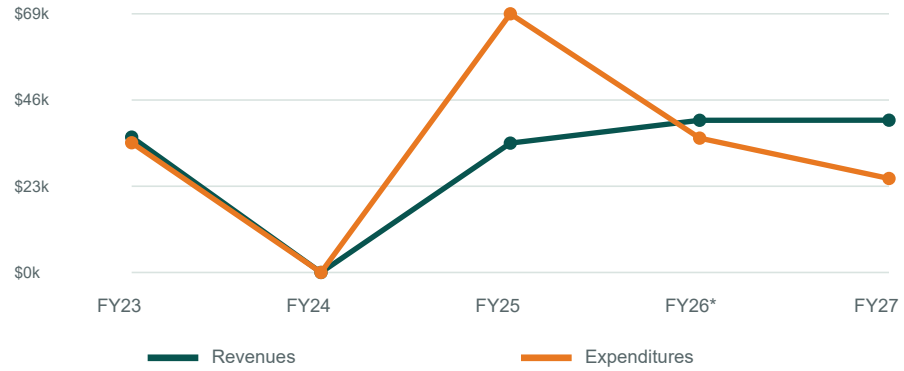
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

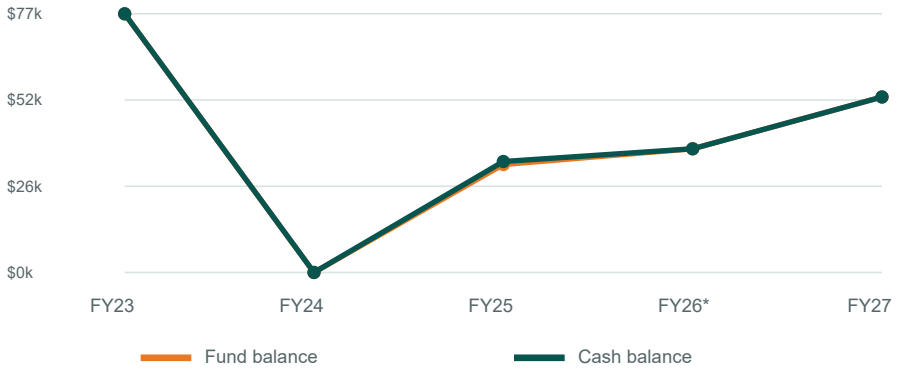
Nursing Home Administration (44900)

The nursing home administrators fund is a nonreverting fund established pursuant to Section 61-13-12. The fund consists primarily of license and renewal fees paid by nursing home administrators. Expenditures are restricted to defraying the costs of administering the Nursing Home Administrators Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$37.0**
FY27 projected revenues	**$40.5**
FY27 total budget availability*	**$25.0**
FY27 projected unappropriated fund balance	**$52.5**
FY27 projected unappropriated cash balance	**$52.5**

FY27 REVENUE AND BUDGET DETAIL

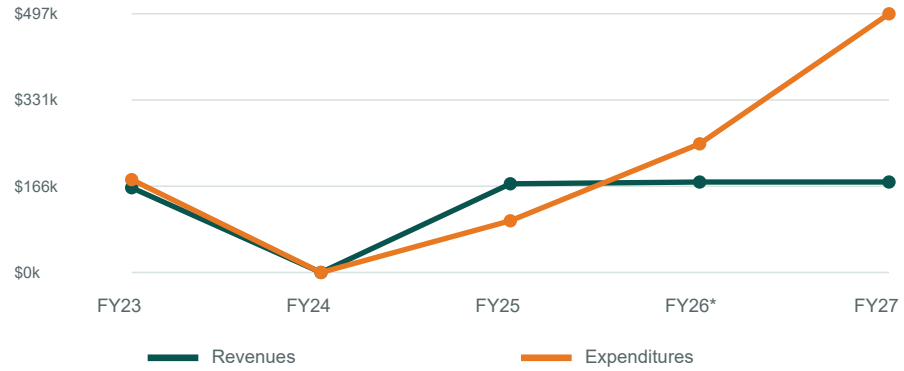
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$40.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$25.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

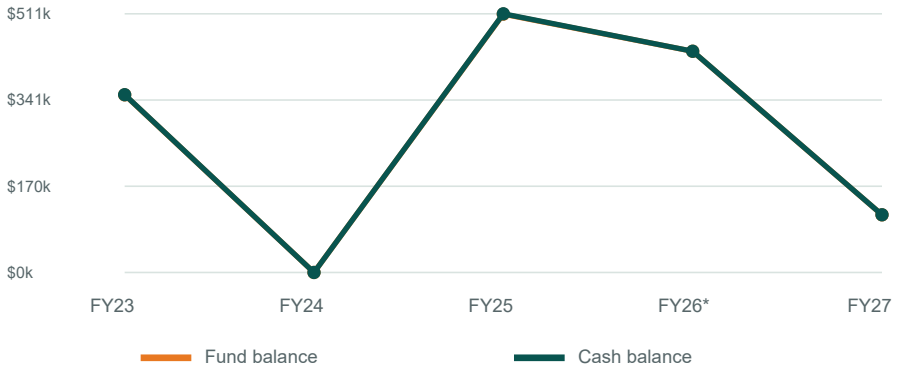
Occupational Therapy (45000)

The board of examiners for occupational therapy fund was created as a nonreverting fund under Section 61-12A-20. The fund consists of money received by the board pursuant to the Occupational Therapy Act. Expenditures are restricted to meeting the necessary expenses of carrying out the provisions of the Occupational Therapy Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$437.1**
FY27 projected revenues	**$173.8**
FY27 total budget availability*	**$497.0**
FY27 projected unappropriated fund balance	**$113.9**
FY27 projected unappropriated cash balance	**$114.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$173.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$497.0**
Nonrecurring	**$0.0**

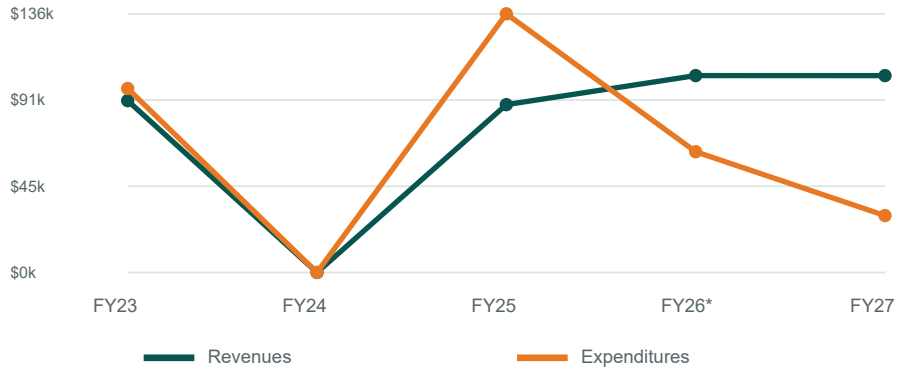
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

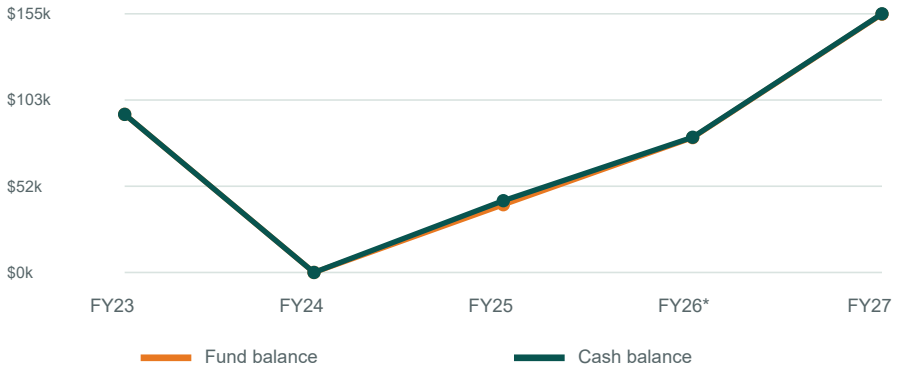
Optometry (45100)

The optometry fund was created under Section 61-2-7 and consists of money received by the Board of Optometry and collected pursuant to the Optometry Act. Expenditures are restricted to administering the Optometry Act and promoting optometric education and standards in the state.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$80.6**
FY27 projected revenues	**$103.8**
FY27 total budget availability*	**$30.0**
FY27 projected unappropriated fund balance	**$154.4**
FY27 projected unappropriated cash balance	**$154.6**

FY27 REVENUE AND BUDGET DETAIL

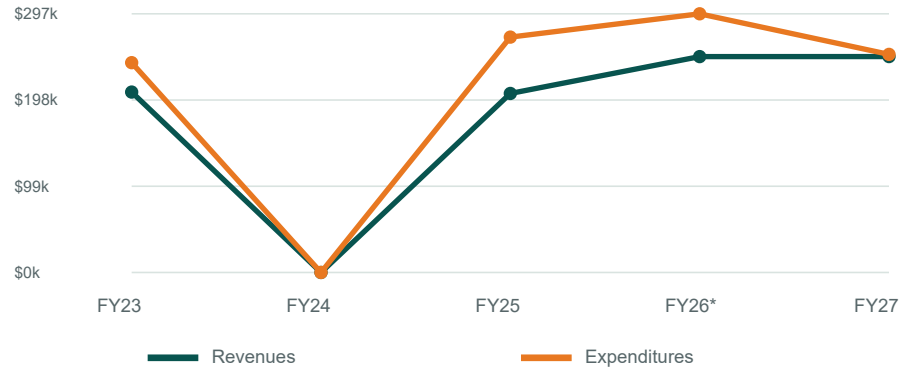
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$103.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$30.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

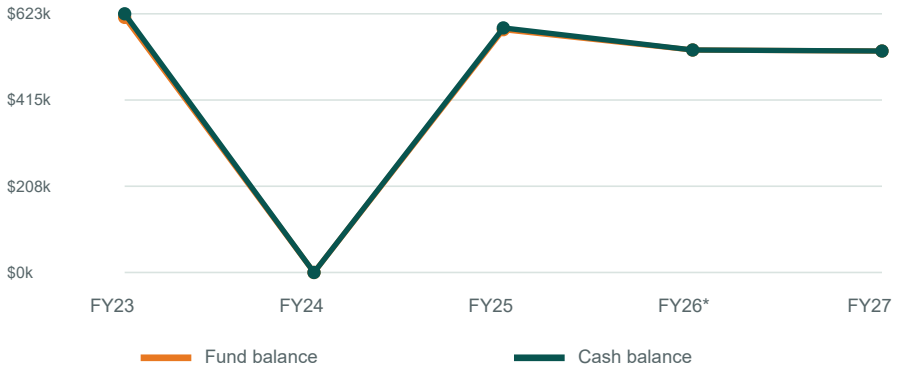
Psychologist Examiners (45400)

The psychology fund was created as a nonreverting fund under Section 61-9-5. The fund consists of money received by the New Mexico State Board of Psychologist Examiners. Expenditures are restricted to purposes authorized under the Professional Psychologist Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$535.7**
FY27 projected revenues	**$247.5**
FY27 total budget availability*	**$250.0**
FY27 projected unappropriated fund balance	**$533.2**
FY27 projected unappropriated cash balance	**$533.3**

FY27 REVENUE AND BUDGET DETAIL

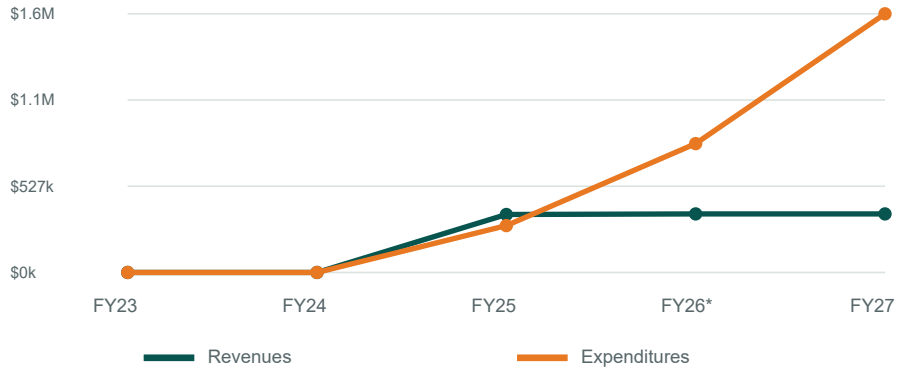
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$247.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$250.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

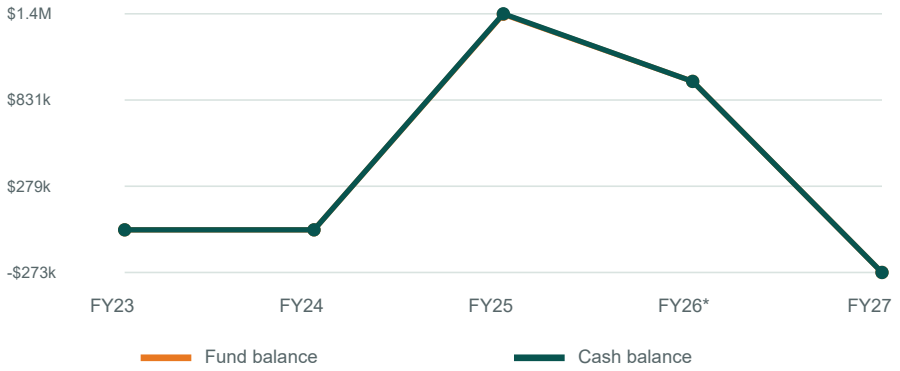
Physical Therapists (45500)

The physical therapy fund was created as a nonreverting fund under Section 61-12D-6. The fund consists of deposits to the fund and investment income. Expenditures are restricted to paying the necessary expenses of the Physical Therapy Board.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$949.7**
FY27 projected revenues	**$357.6**
FY27 total budget availability*	**$1,580.0**
FY27 projected unappropriated fund balance	**-$272.7**
FY27 projected unappropriated cash balance	**-$272.7**

FY27 REVENUE AND BUDGET DETAIL

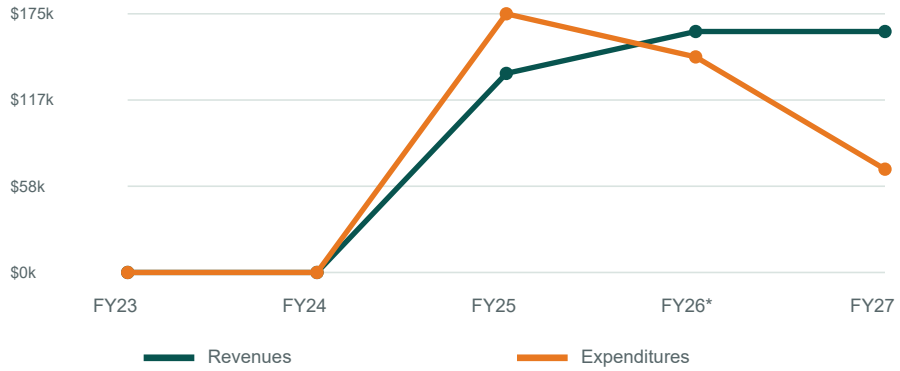
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$357.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,580.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

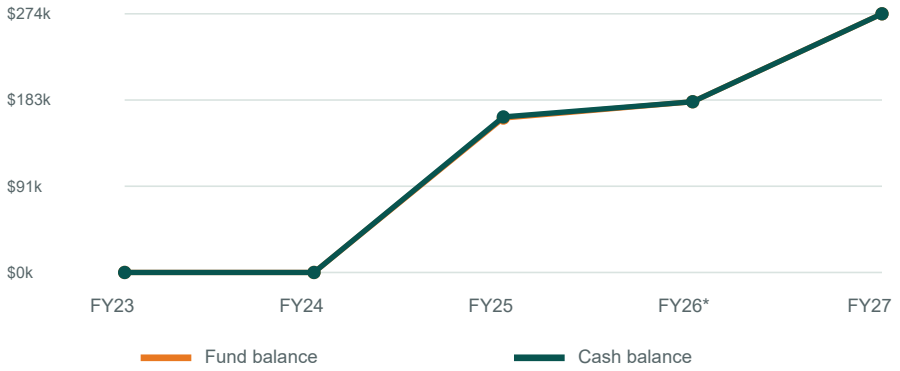
Funeral Services Fund (Thanatopractice) (45600)

The funeral services fund was created as a nonreverting fund under Section 61-32-26. The fund consists of fees and costs received or collected pursuant to the Funeral Services Act. Expenditures are restricted to carrying out the provisions of the Funeral Services Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$181.1**
FY27 projected revenues	**$163.3**
FY27 total budget availability*	**$70.0**
FY27 projected unappropriated fund balance	**$274.4**
FY27 projected unappropriated cash balance	**$274.4**

FY27 REVENUE AND BUDGET DETAIL

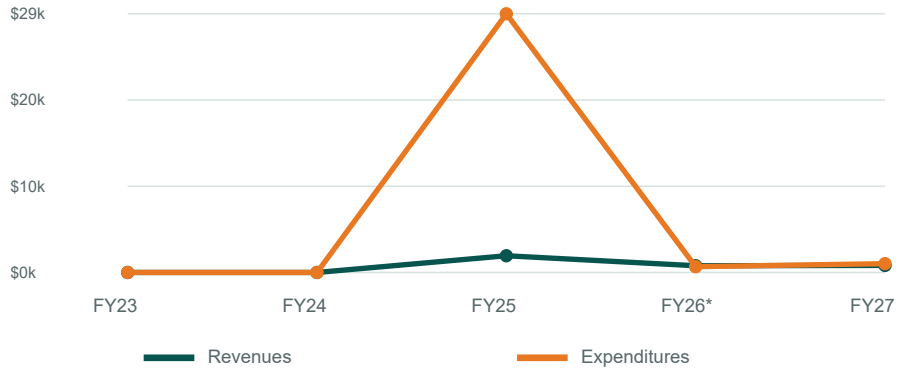
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$163.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$70.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

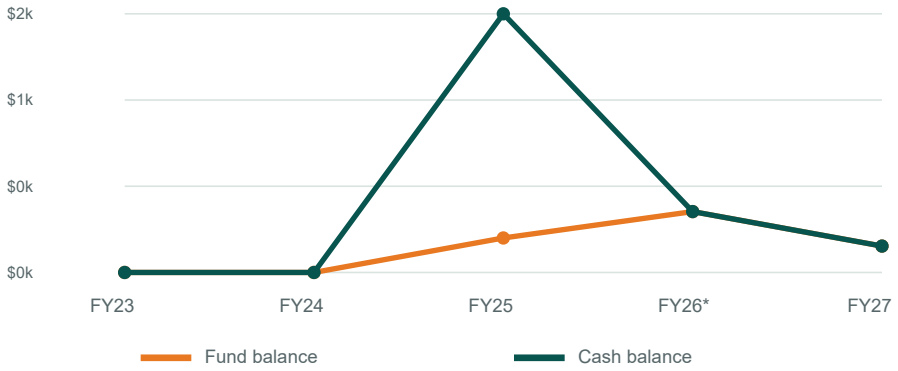
Interior Design Board (45700)

The interior design fund was created as a nonreverting fund under Section 61-24C-16. The fund consists of money collected pursuant to the Interior Designers Act. Expenditures are restricted to administering the Interior Designers Act and promoting interior design education and standards in the state.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.4**
FY27 projected revenues	**$0.8**
FY27 total budget availability*	**$1.0**
FY27 projected unappropriated fund balance	**$0.2**
FY27 projected unappropriated cash balance	**$0.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1.0**
Nonrecurring	**$0.0**

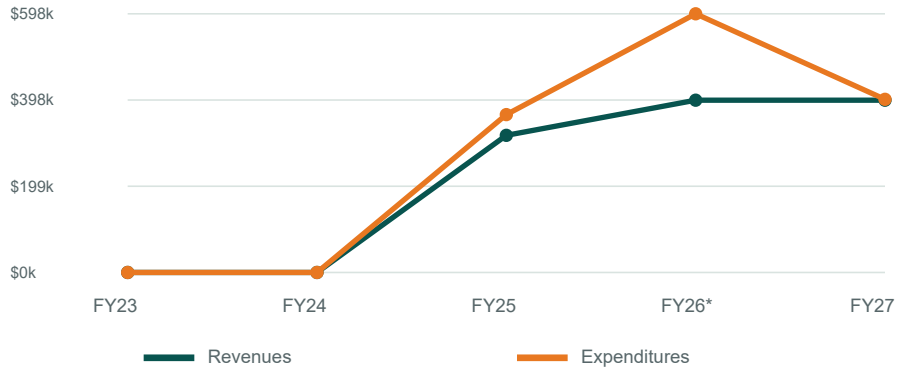
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

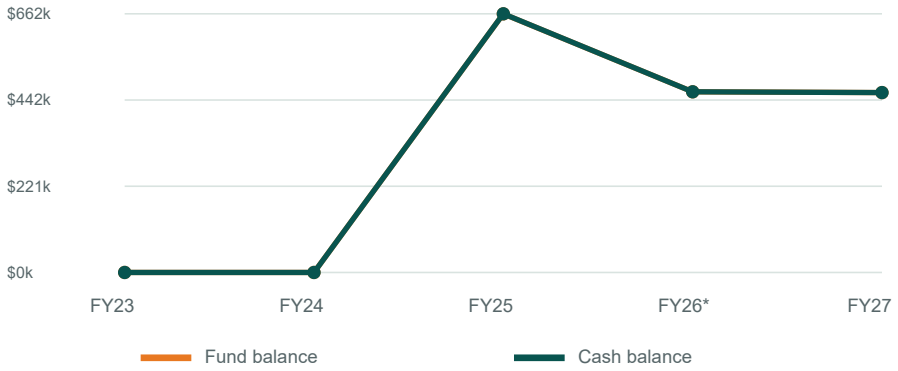
Private Investigators and Polygraphers (45900)

The private investigations fund was created as a nonreverting fund under Section 61-27B-30. The fund consists primarily of license and registration fees collected pursuant to the Private Investigations Act and investment income. Expenditures are restricted to administration and implementation of the Private Investigations Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$462.7**
FY27 projected revenues	**$398.0**
FY27 total budget availability*	**$400.0**
FY27 projected unappropriated fund balance	**$460.7**
FY27 projected unappropriated cash balance	**$460.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$398.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$400.0**
Nonrecurring	**$0.0**

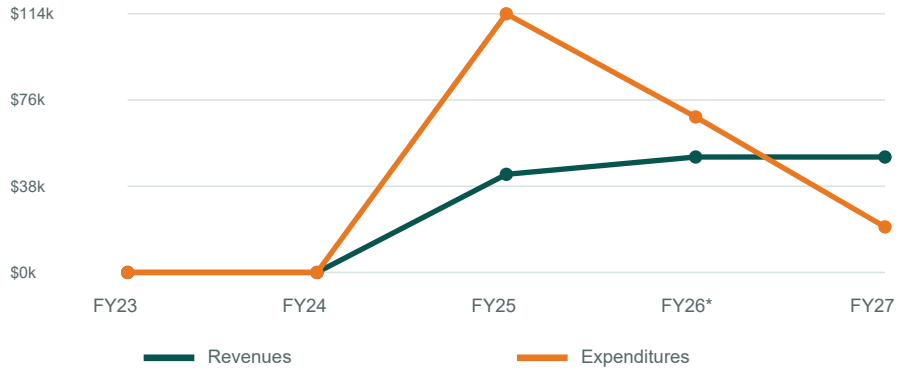
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

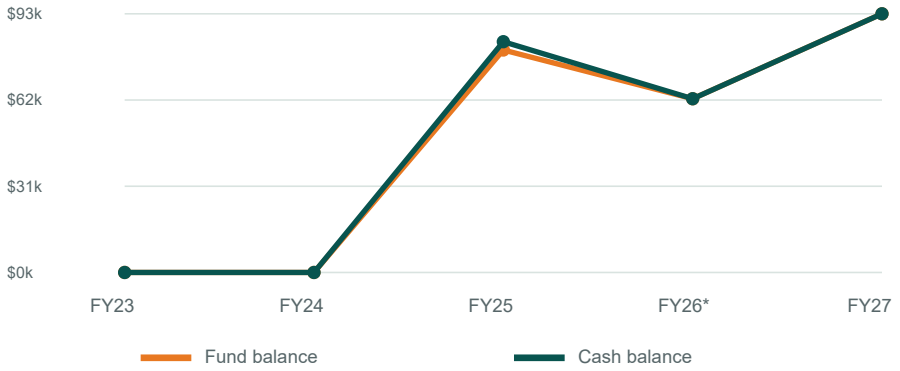
Landscape Architects (46000)

The landscape architects fund was created as a nonreverting fund under Section 61-24B-14. The fund consists of money received by the Board of Landscape Architects and collected pursuant to the Landscape Architects Act. Expenditures are restricted to implementing the provisions of the Landscape Architects Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$62.8**
FY27 projected revenues	**$50.7**
FY27 total budget availability*	**$20.0**
FY27 projected unappropriated fund balance	**$93.5**
FY27 projected unappropriated cash balance	**$93.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$50.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$20.0**
Nonrecurring	**$0.0**

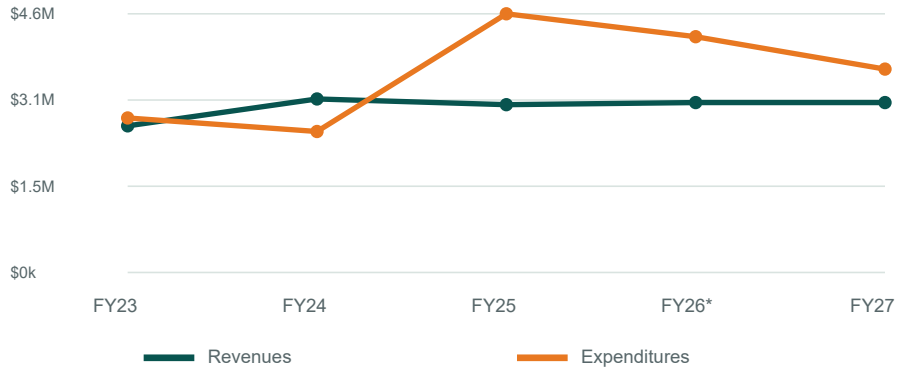
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

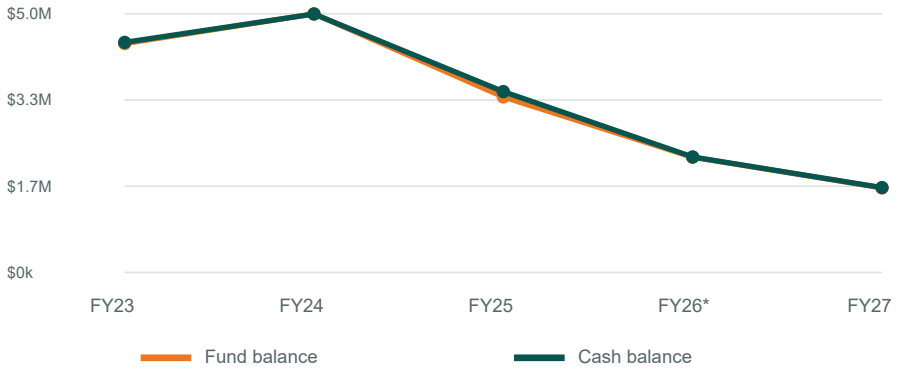
Pharmacy Fund (46400)

The pharmacy fund was created as a nonreverting fund under Section 61-11-19. The fund consists of licensure and registration fees for pharmacists and pharmacy technicians. Expenditures from the fund are restricted to the enforcement of the Pharmacy Act as well as the promotion of pharmacy education and standards in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,227.4**
FY27 projected revenues	**$3,005.5**
FY27 total budget availability*	**$3,597.6**
FY27 projected unappropriated fund balance	**$1,635.3**
FY27 projected unappropriated cash balance	**$1,640.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,005.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,597.6**
Nonrecurring	**$0.0**

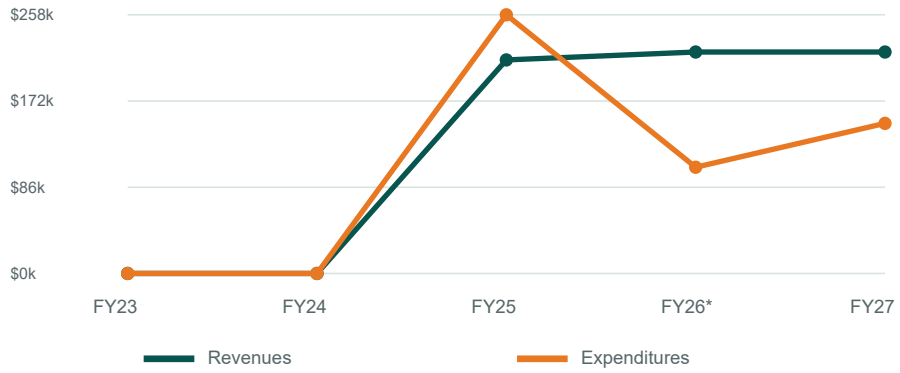
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

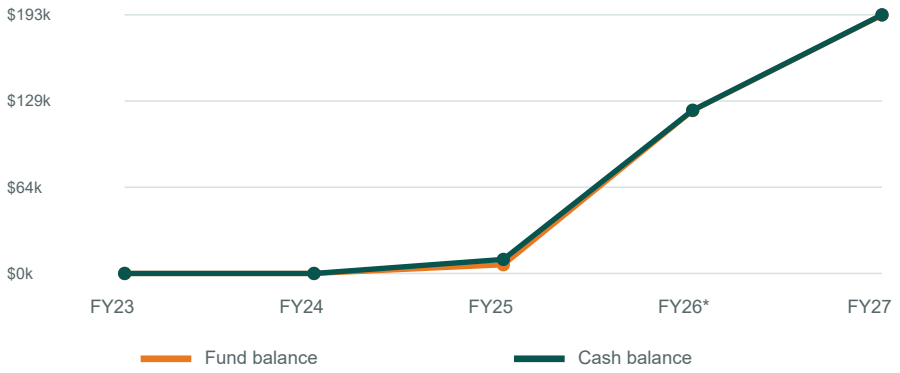
Appraiser Fund (46500)

The appraiser fund was created as a nonreverting fund under Section 61-30-18. Revenue primarily consists of application, examination, initial licensing, renewal, late-renewal and temporary-practice fees paid by real estate appraisers, along with registration and federal registry fees paid by appraisal management companies. Expenditures are restricted to administering and enforcing the Real Estate Appraisers Act and the Appraisal Management Company Registration Act and promoting education and professional standards for real estate appraisers.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$121.7**
FY27 projected revenues	**$221.3**
FY27 total budget availability*	**$150.0**
FY27 projected unappropriated fund balance	**$193.0**
FY27 projected unappropriated cash balance	**$193.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$221.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$150.0**
Nonrecurring	**$0.0**

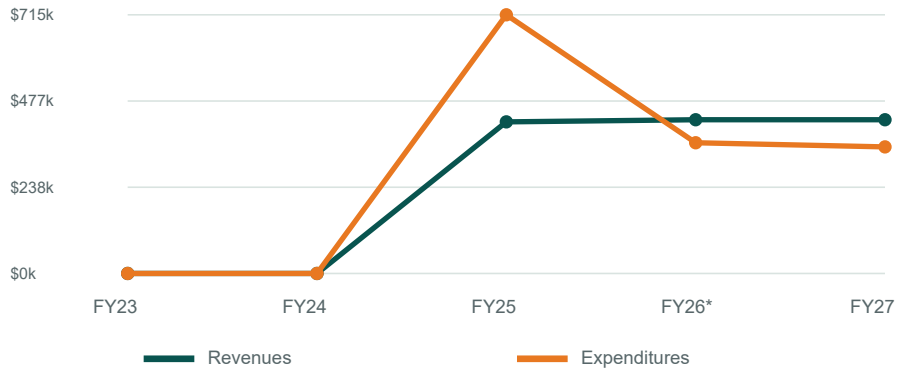
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

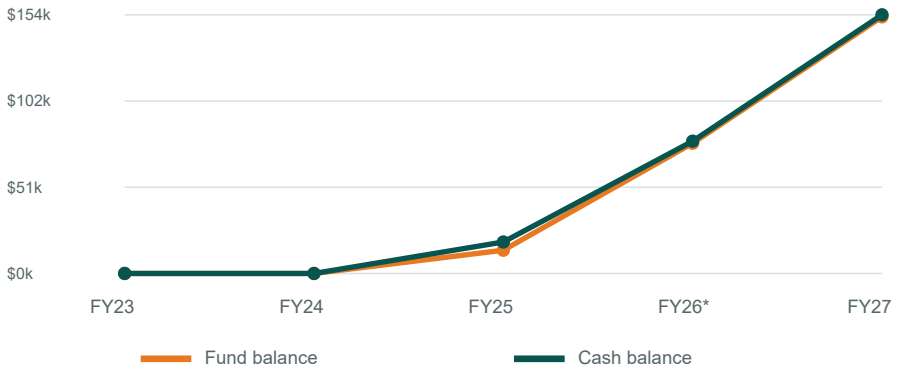
Public Accountancy Fund (46600)

The public accountancy fund was created as a nonreverting fund under Section 61-28B-6. Revenue primarily consists of application and examination fees, initial and renewed CPA certificate fees, accounting-firm permit fees, certificate reinstatement fees, late charges and administrative penalties. Expenditures are restricted to the necessary expenses of the New Mexico Public Accountancy Board in administering and enforcing the Public Accountancy Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$77.4**
FY27 projected revenues	**$425.1**
FY27 total budget availability*	**$350.0**
FY27 projected unappropriated fund balance	**$152.5**
FY27 projected unappropriated cash balance	**$153.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$425.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$350.0**
Nonrecurring	**$0.0**

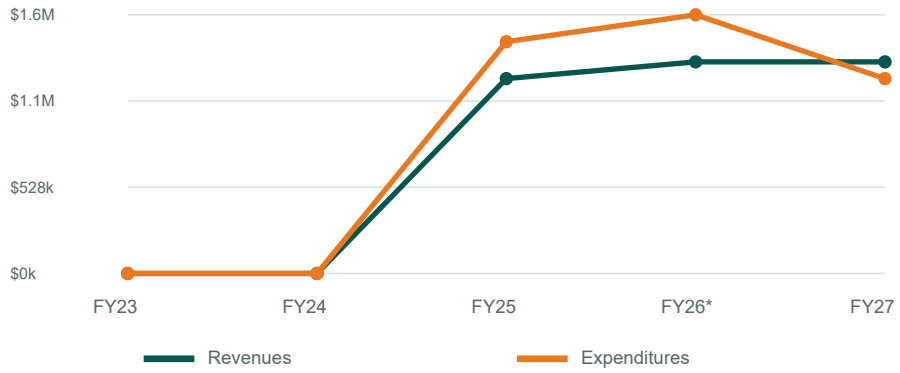
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

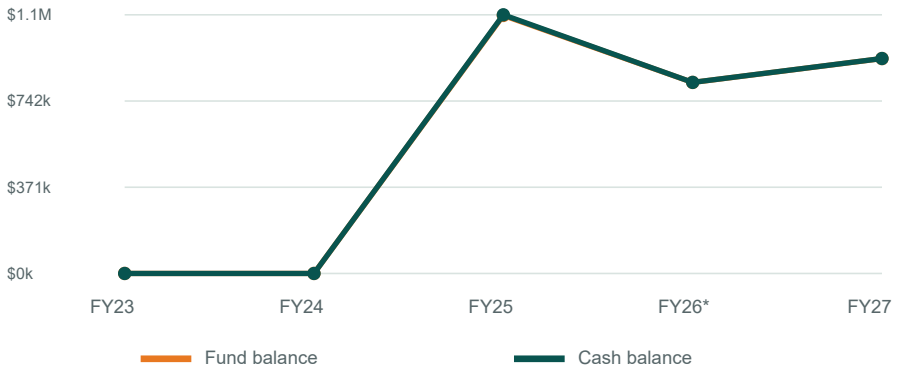
Real Estate Commission Fund (46700)

The real estate commission fund was established under Section 61-29-8. Revenue primarily consists of examination, original-license, license-renewal, late-renewal, brokerage-office, instructor, education-course and other regulatory fees paid by real estate brokers and related licensees. Expenditures are restricted to carrying out the commission's statutory duties and, when necessary, maintaining the real estate recovery fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$821.5**
FY27 projected revenues	**$1,294.7**
FY27 total budget availability*	**$1,192.0**
FY27 projected unappropriated fund balance	**$924.2**
FY27 projected unappropriated cash balance	**$924.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,294.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,192.0**
Nonrecurring	**$0.0**

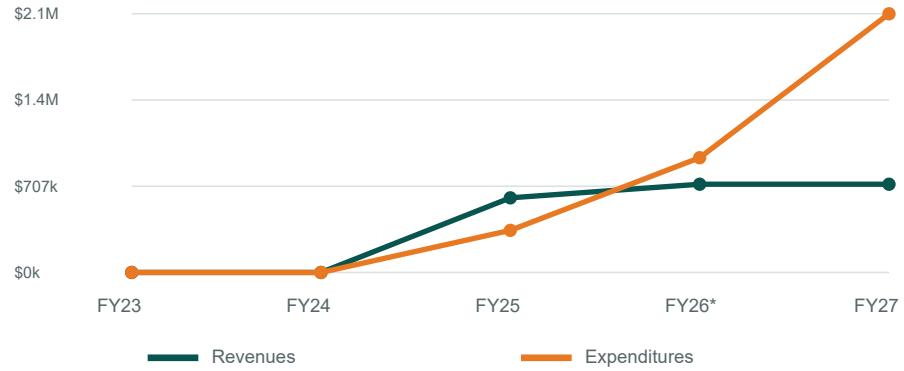
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

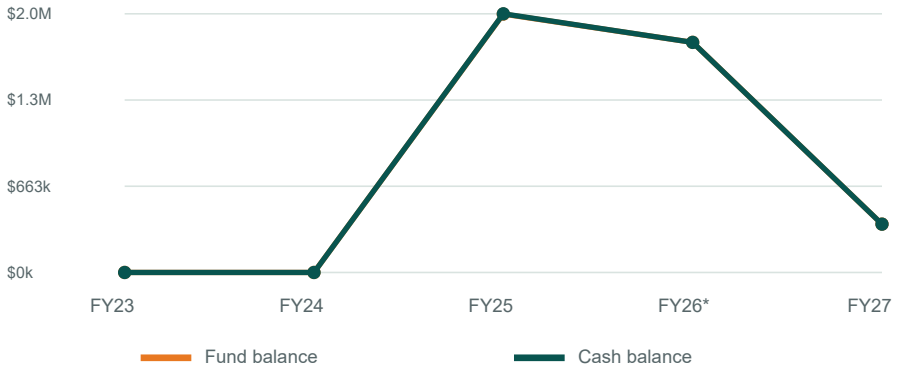
Board of Social Work Examiners Fund (46900)

The board of social work examiners fund was created as a nonreverting fund under Section 61-31-16. Revenue primarily consists of examination, initial-license and license-renewal fees paid by bachelor's, master's, clinical and independent social workers, along with late or reinstatement fees. Expenditures are restricted to administering and enforcing the Social Work Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,768.2**
FY27 projected revenues	**$723.2**
FY27 total budget availability*	**$2,120.0**
FY27 projected unappropriated fund balance	**$371.4**
FY27 projected unappropriated cash balance	**$371.3**

FY27 REVENUE AND BUDGET DETAIL

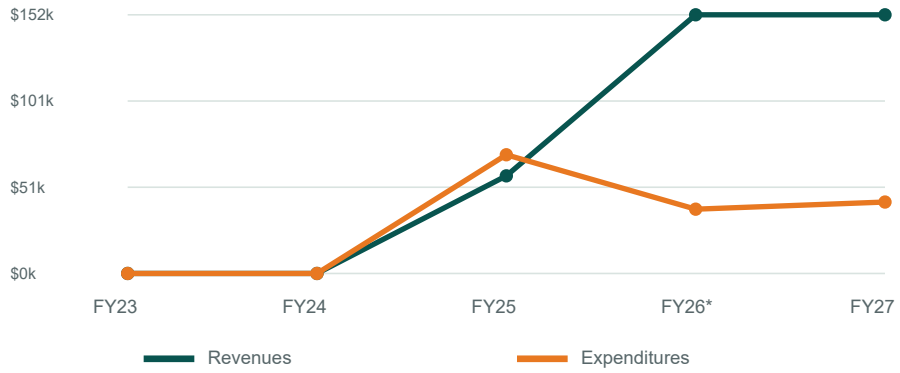
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$723.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,120.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

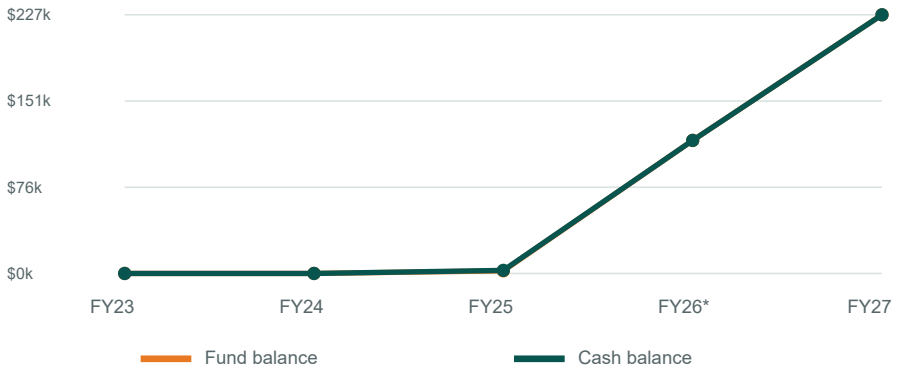
Board of Acupuncture and Oriental Medicine Fund (47100)

The board of acupuncture and oriental medicine fund was created as a nonreverting fund under Section 61-14A-18. Revenue primarily consists of application, examination, initial-license, annual-renewal, temporary-license, expanded-practice certification and license-reinstatement fees paid by acupuncture practitioners. Expenditures are restricted to licensing and regulating practitioners and administering the Acupuncture and Oriental Medicine Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$116.6**
FY27 projected revenues	**$152.1**
FY27 total budget availability*	**$42.0**
FY27 projected unappropriated fund balance	**$226.7**
FY27 projected unappropriated cash balance	**$226.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$152.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$42.0**
Nonrecurring	**$0.0**

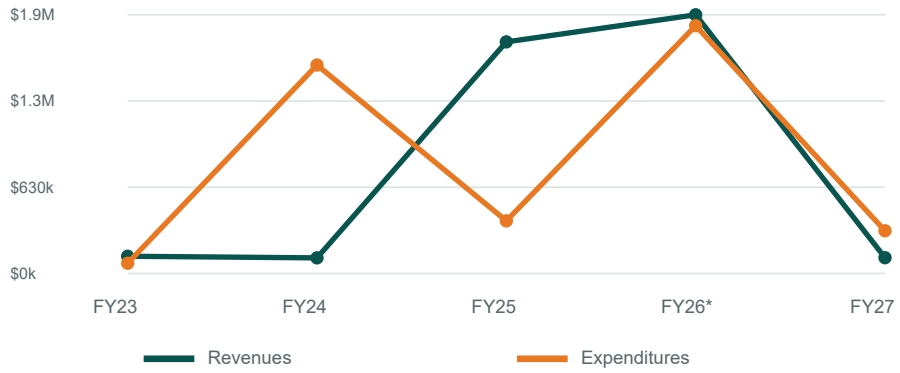
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

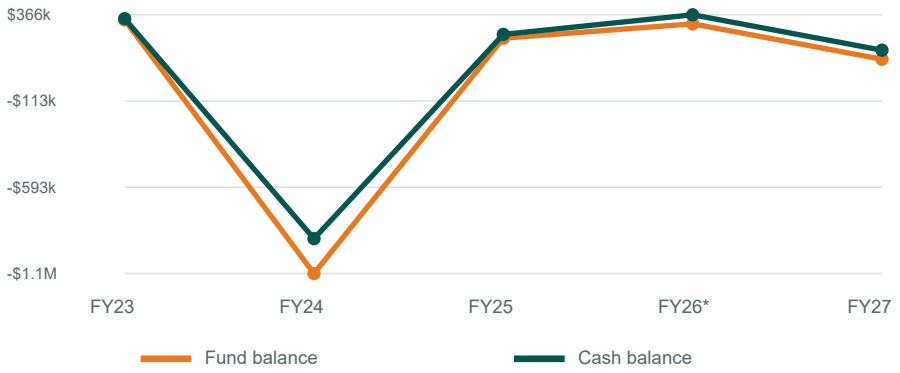
Manufactured Housing Fund (47200)

The manufactured housing fund accounts for the department's financial activities related to the regulation of New Mexico's manufactured housing industry pursuant to the Manufactured Housing Act. The fund primarily consists of permit, licensure, and inspection fees imposed upon those engaged in the manufactured housing industry as a dealer, broker, manufacturer, repairman, installer, or salesperson.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$315.7**
FY27 projected revenues	**$115.2**
FY27 total budget availability*	**$312.1**
FY27 projected unappropriated fund balance	**$118.8**
FY27 projected unappropriated cash balance	**$169.1**

FY27 REVENUE AND BUDGET DETAIL

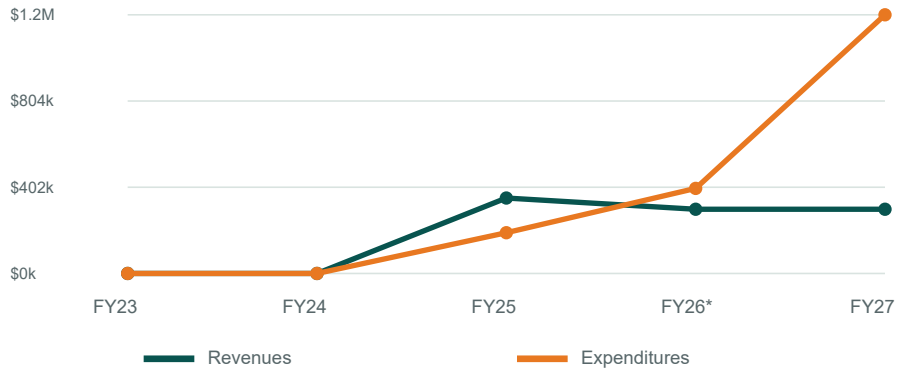
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$115.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$312.1**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

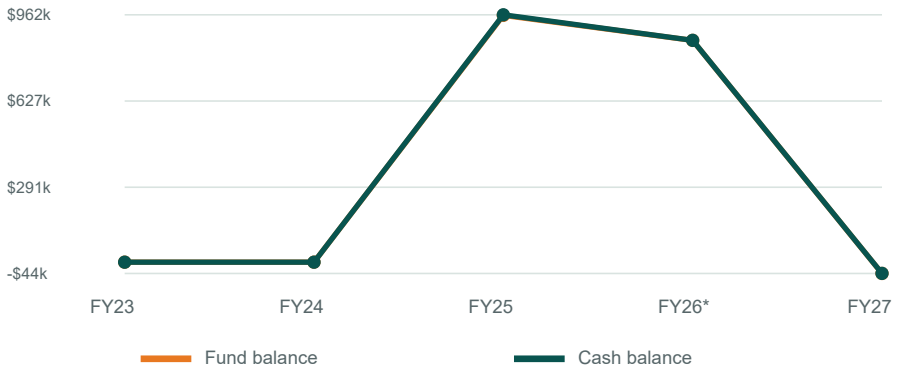
Speech-Language Pathology, Audiology and Hearing-Aid Dispensing Practices Board Fund (47300)

The speech-language pathology, audiology and hearing-aid dispensing practices board fund was created as a nonreverting fund under Section 61-14B-24. Revenue primarily consists of application, examination, initial-license, renewal, late, trainee-license, endorsement and administrative fees paid by speech-language pathologists, audiologists and hearing-aid dispensers. Expenditures are restricted to administering and enforcing the applicable licensing act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$862.4**
FY27 projected revenues	**$299.3**
FY27 total budget availability*	**$1,205.6**
FY27 projected unappropriated fund balance	**-$43.9**
FY27 projected unappropriated cash balance	**-$43.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$299.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,205.6**
Nonrecurring	**$0.0**

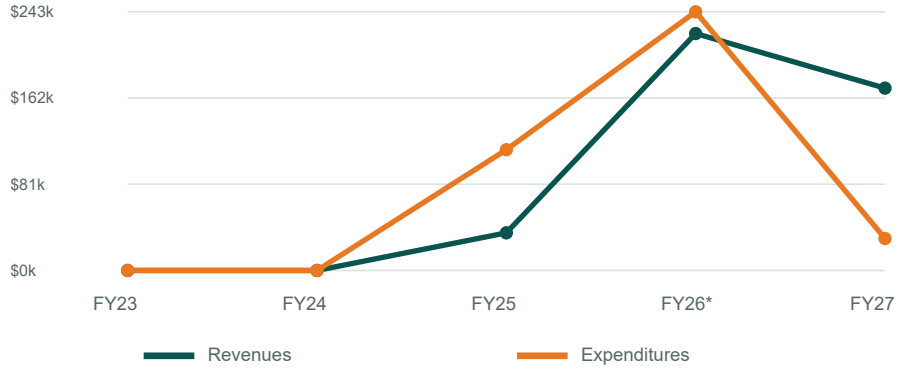
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

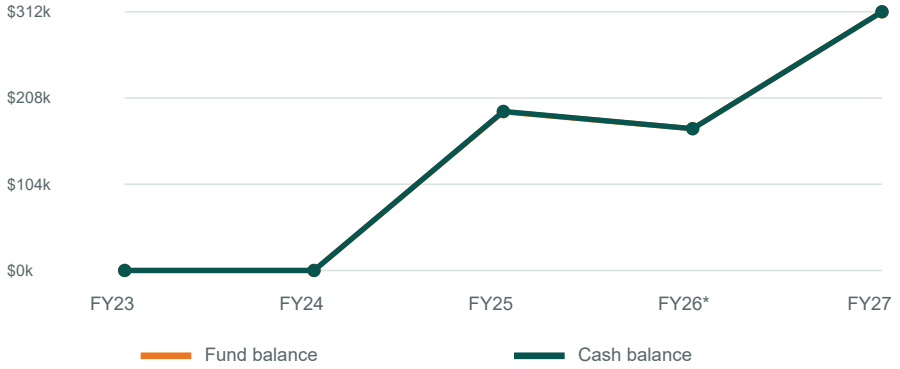
Respiratory Care Fund (47400)

The respiratory care fund was created as a nonreverting fund under Section 61-12B-13. Revenue primarily consists of application, practitioner-license, temporary-permit and license-renewal fees paid by respiratory care practitioners. Expenditures are restricted to licensing and regulating respiratory care practitioners and administering the Respiratory Care Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$171.1**
FY27 projected revenues	**$171.1**
FY27 total budget availability*	**$30.0**
FY27 projected unappropriated fund balance	**$312.2**
FY27 projected unappropriated cash balance	**$312.2**

FY27 REVENUE AND BUDGET DETAIL

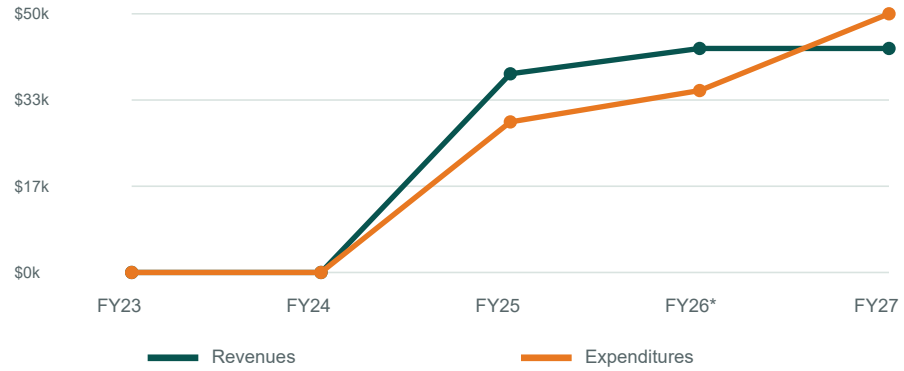
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$171.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$30.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

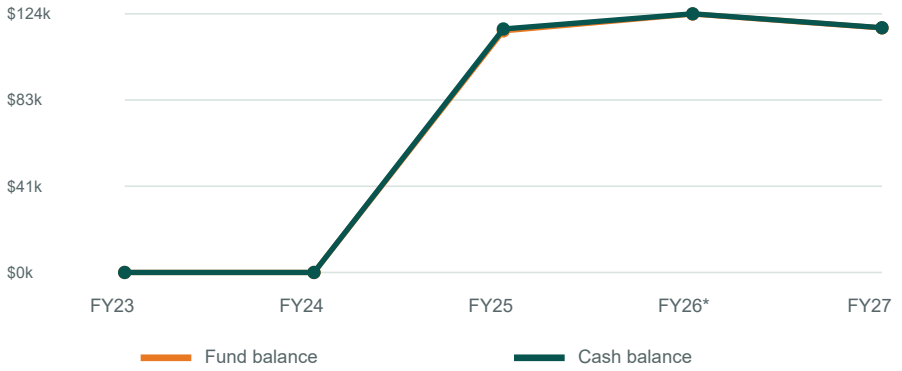
Athletic Trainer Practice Board Fund (47500)

The athletic trainer practice board fund was created as a nonreverting fund under Section 61-14D-18. Revenue primarily consists of application, initial-license, license-renewal, late-renewal and other administrative fees paid by athletic trainers. Expenditures are restricted to licensing and regulating athletic trainers and administering the Athletic Trainer Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$124.2**
FY27 projected revenues	**$43.3**
FY27 total budget availability*	**$50.0**
FY27 projected unappropriated fund balance	**$117.5**
FY27 projected unappropriated cash balance	**$117.6**

FY27 REVENUE AND BUDGET DETAIL

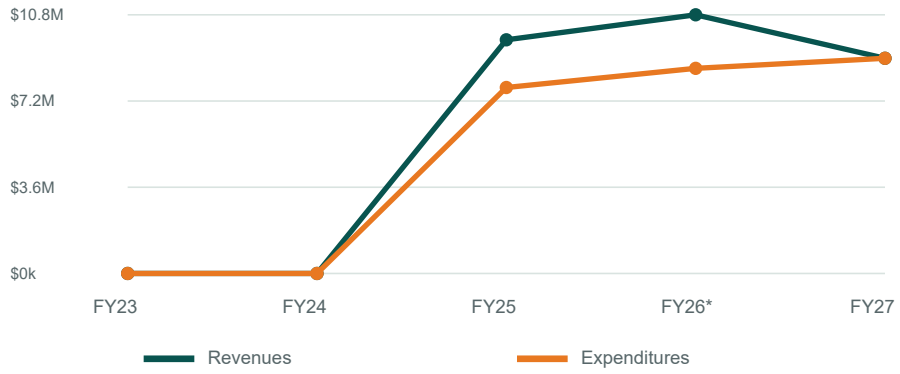
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$43.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$50.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

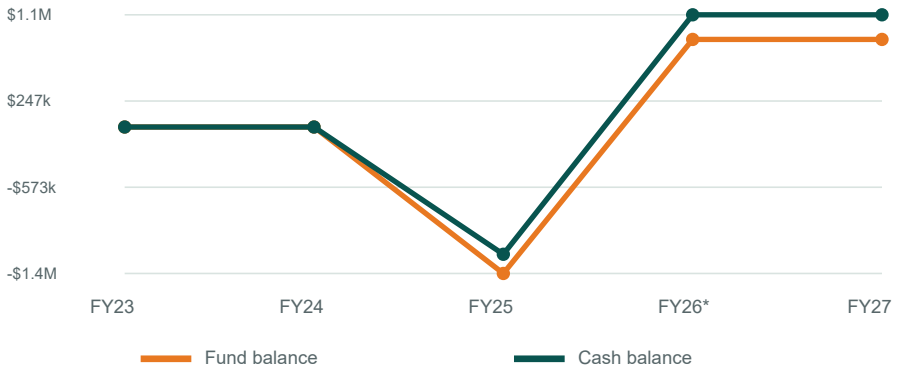
REGULATION AND LICENSING DEPARTMENT

Boards and Commissions Flow-Through (50150)

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY27 REVENUE AND BUDGET DETAIL

FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$833.9**
FY27 projected revenues	**$8,953.6**
FY27 total budget availability*	**$8,953.6**
FY27 projected unappropriated fund balance	**$833.9**
FY27 projected unappropriated cash balance	**$1,068.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$8,953.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$8,953.6**
Nonrecurring	**$0.0**

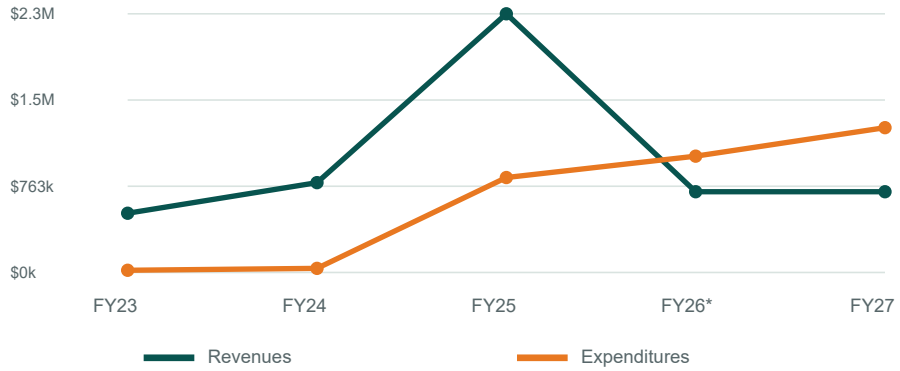
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

REGULATION AND LICENSING DEPARTMENT

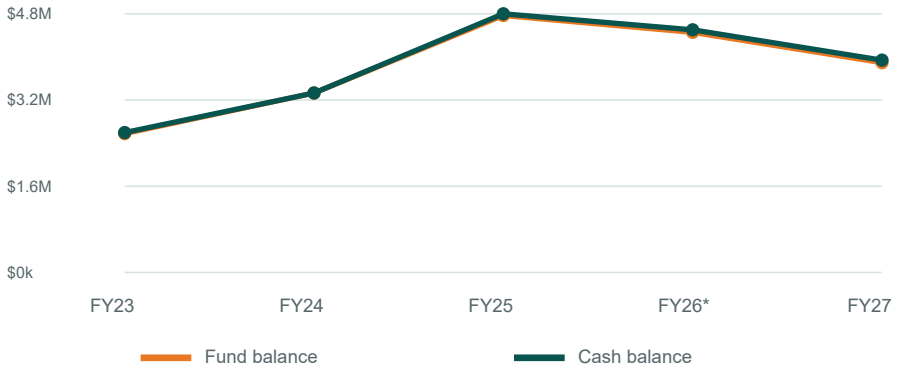
Money Services Regulatory Fund (50520)

The money services regulatory fund is created as a nonreverting fund under Section 58-32-1004. The fund consists of application, licensing, renewal, investigation and other fees received associated with the costs of administering the Uniform Money Services Act. Expenditures from the fund are restricted to carrying out the provisions of the Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,490.5**
FY27 projected revenues	**$714.8**
FY27 total budget availability*	**$1,282.0**
FY27 projected unappropriated fund balance	**$3,923.3**
FY27 projected unappropriated cash balance	**$3,970.1**

FY27 REVENUE AND BUDGET DETAIL

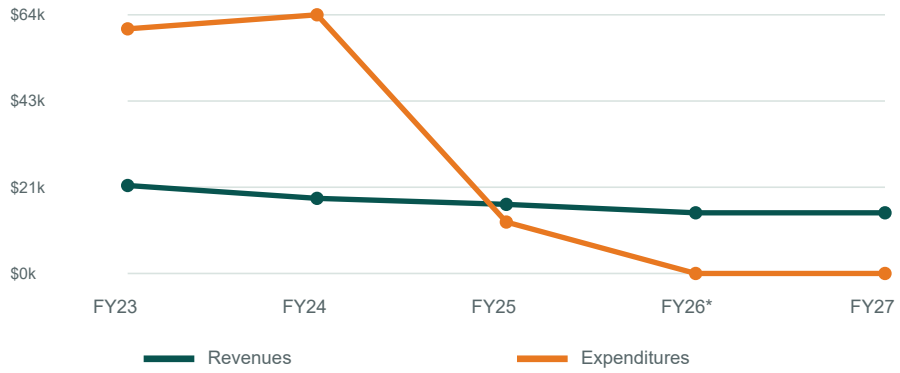
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$714.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,282.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

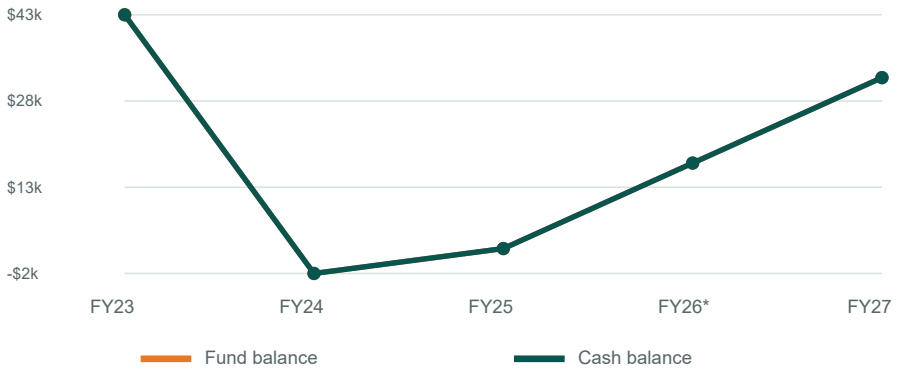
Carnival Ride Insurance Fund (64300)

The carnival ride insurance fund is created as a nonreverting fund under Section 57-25-3. The fund contains inspection fees collected under the provisions of the Carnival Ride Insurance Act. Each operator of a carnival ride must pay an inspection fee of $50 per ride. Expenditures from the fund are restricted to fulfilling the inspection and certification requirements of the Carnival Ride Insurance Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$17.0**
FY27 projected revenues	**$15.1**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$32.1**
FY27 projected unappropriated cash balance	**$32.1**

FY27 REVENUE AND BUDGET DETAIL

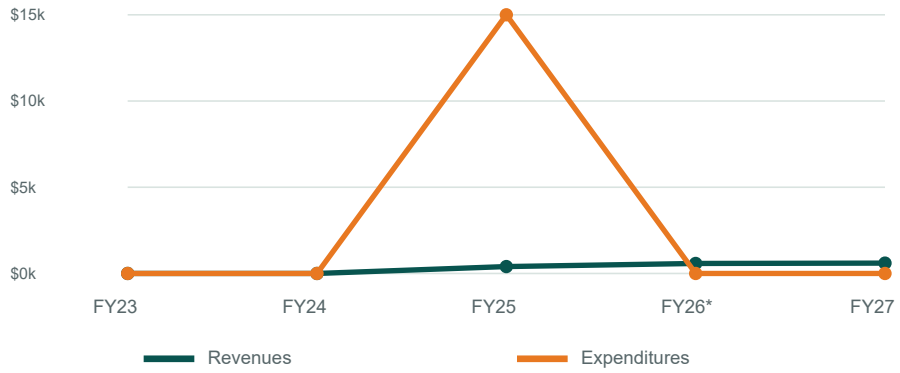
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$15.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

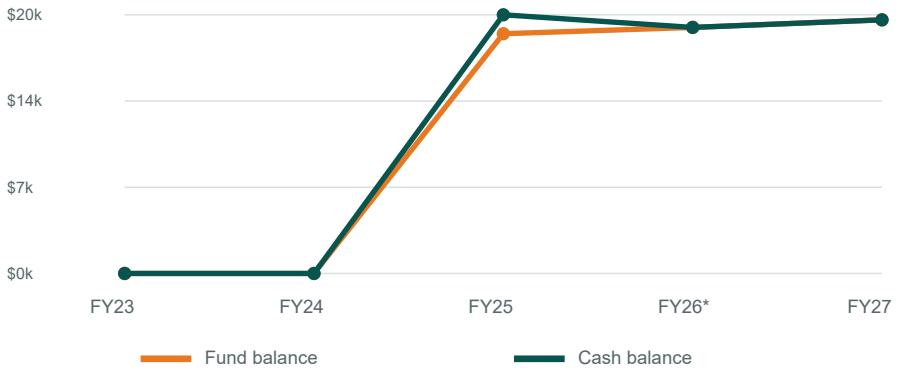
Impaired Dentists and Dental Hygienists Fund (87600)

The impaired dentists and dental hygienists fund was created under Section 61-5B-11. Revenue primarily consists of a dedicated impairment-program fee assessed when dentists and dental hygienists renew their licenses. Expenditures are restricted to administration, testing, monitoring, hearings, consultation fees and other necessary costs of enforcing the Impaired Dentists and Dental Hygienists Act. The fund may not be used to pay for treatment of impaired dentists or dental hygienists.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$19.5**
FY27 projected revenues	**$0.6**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$20.1**
FY27 projected unappropriated cash balance	**$20.1**

FY27 REVENUE AND BUDGET DETAIL

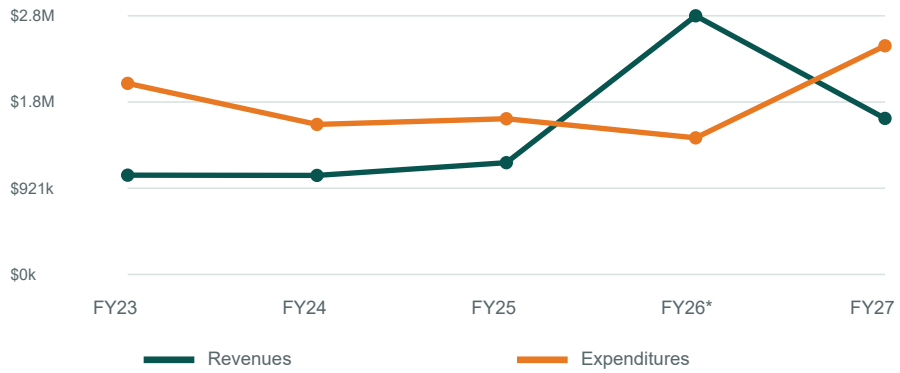
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

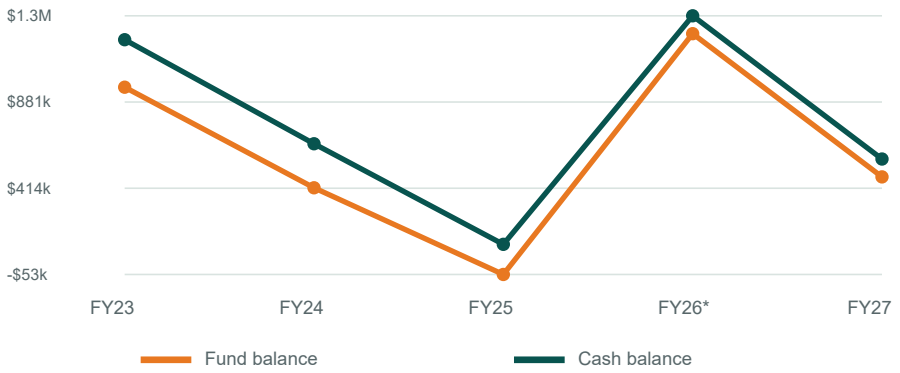
Securities Enforcement and Investor Education Fund (04400)

The securities enforcement and investor education fund was created as a nonreverting fund under Section 58-13C-601. Expenditures from the fund are restricted to consumer education and training in matters concerning securities laws and investment issues, education and training of investigative and prosecutorial staff of the Regulation and Licensing Department's securities division, and costs incurred for the investigation and prosecution of civil and criminal violations of the New Mexico Uniform Securities Act. The fund consists of application fees from broker-dealer and investment advisor registrants, penalties collected through enforcement actions pursuant to the New Mexico Uniform Securities Act, and other fees as necessary for investigation, enforcement, and administrative activities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,251.5**
FY27 projected revenues	**$1,667.6**
FY27 total budget availability*	**$2,443.4**
FY27 projected unappropriated fund balance	**$475.7**
FY27 projected unappropriated cash balance	**$572.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,667.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,443.4**
Nonrecurring	**$0.0**

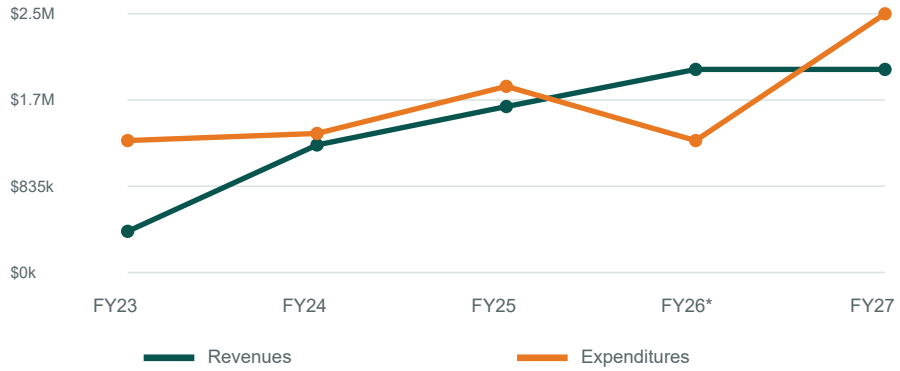
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC REGULATION COMMISSION

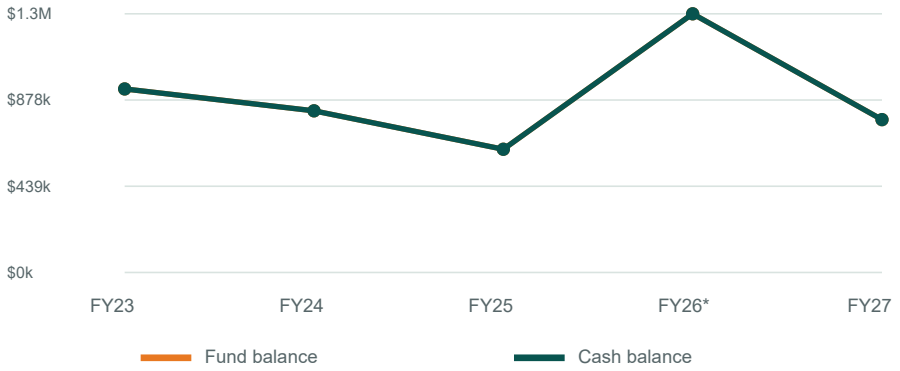
Pipeline Safety Fund (37700)

The pipeline safety fund was created as a nonreverting fund under Section 70-3-21. The fund consists of an annual fee imposed on operators of intrastate gas and oil pipelines. Expenditures from the fund are restricted to compliance and enforcement activities pursuant to the Pipeline Safety Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,316.4**
FY27 projected revenues	**$1,966.8**
FY27 total budget availability*	**$2,505.4**
FY27 projected unappropriated fund balance	**$777.8**
FY27 projected unappropriated cash balance	**$777.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,966.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,505.4**
Nonrecurring	**$0.0**

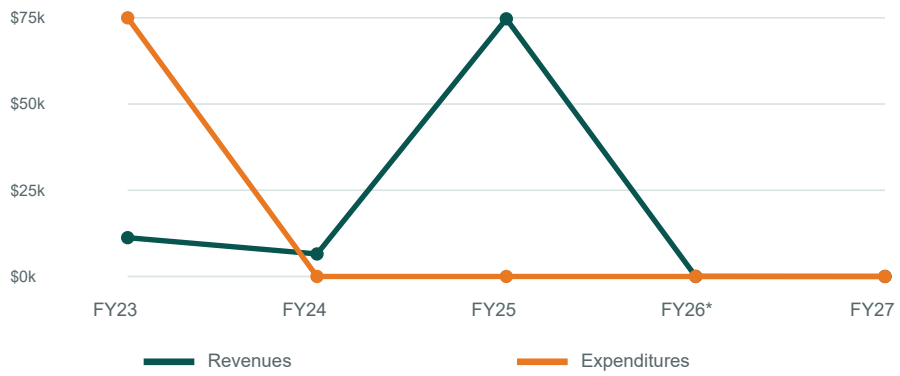
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC REGULATION COMMISSION

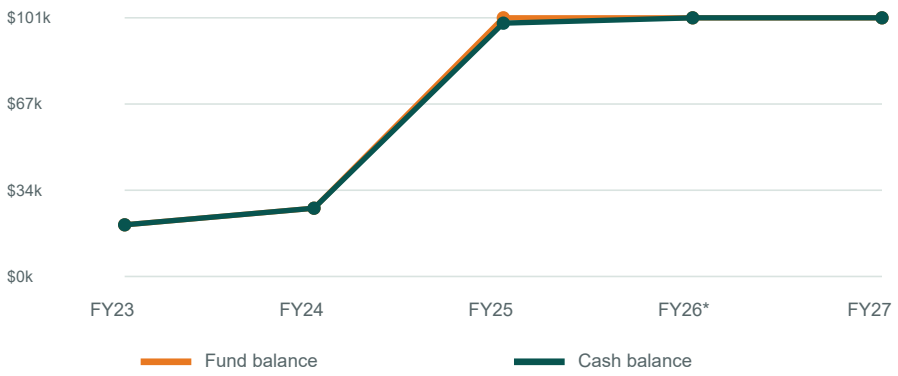
Reproduction Fee Fund (47700)

The reproduction fee fund accounts for the collection of service charges for costs incurred to provide the required materials in response to public records requests pursuant to Section 14-3-15.1.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$101.2**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$101.2**
FY27 projected unappropriated cash balance	**$101.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

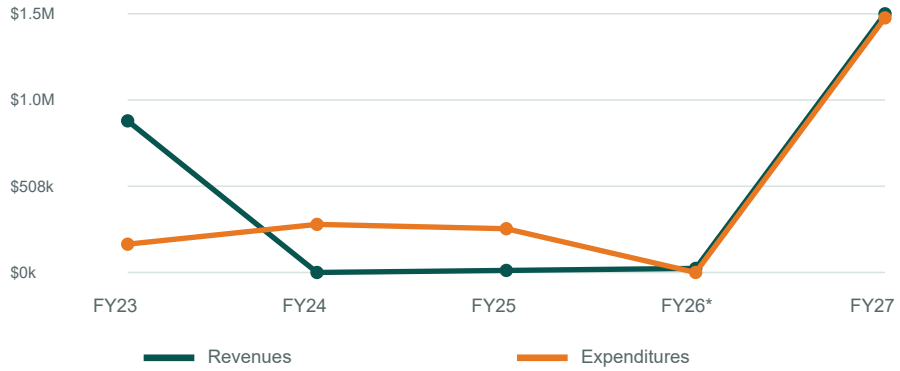
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC REGULATION COMMISSION

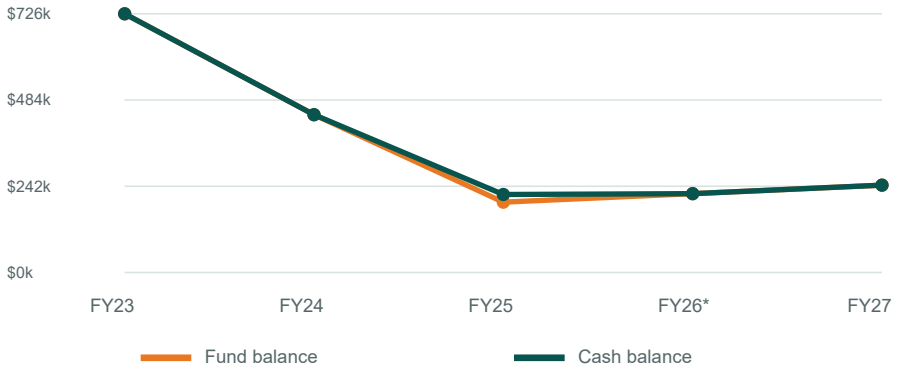
Community Solar Fund (68430)

The community solar fund accounts for application fees imposed upon subscriber organizations pursuant to Section 62-16B-7C. Expenditure of these application fees are restricted to the administrative costs of the Public Regulation Commission in carrying out the community solar program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$221.3**
FY27 projected revenues	**$1,523.9**
FY27 total budget availability*	**$1,500.0**
FY27 projected unappropriated fund balance	**$245.2**
FY27 projected unappropriated cash balance	**$245.2**

FY27 REVENUE AND BUDGET DETAIL

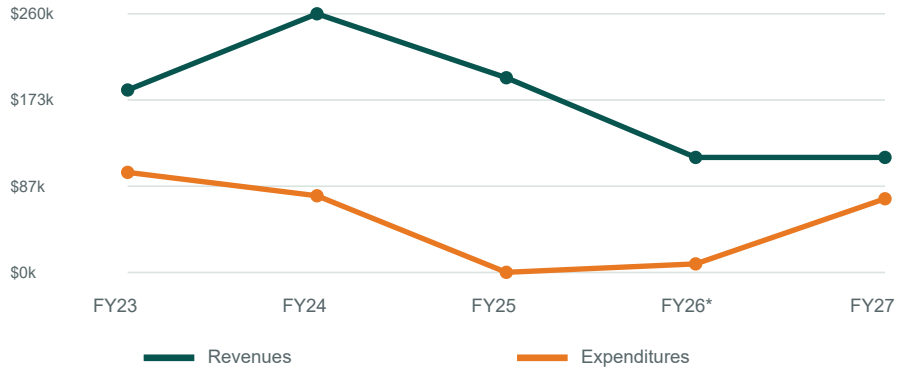
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$23.9**
Nonrecurring Revenue	
General Fund	**$1,500.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$1,500.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

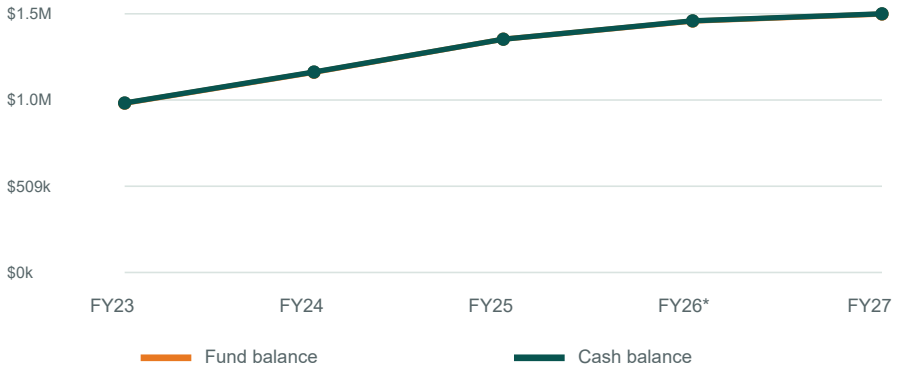
Insurance Licensee Continuing Education Fund (11830)

The insurance licensee continuing education fund was created as a nonreverting fund under Section 59A-12-26.1. The fund consists of a one dollar ($1.00) fee per credit hour of continuing education requirements for insurance producer licensees. Expenditures from the fund are restricted to administration of the insurance producer licensee continuing education program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,484.2**
FY27 projected revenues	**$115.5**
FY27 total budget availability*	**$74.0**
FY27 projected unappropriated fund balance	**$1,525.7**
FY27 projected unappropriated cash balance	**$1,527.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$115.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$74.0**
Nonrecurring	**$0.0**

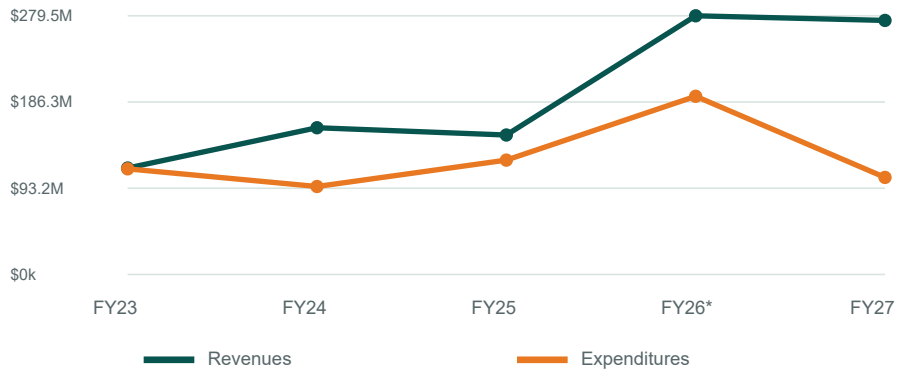
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

OFFICE OF THE SUPERINTENDENT OF INSURANCE

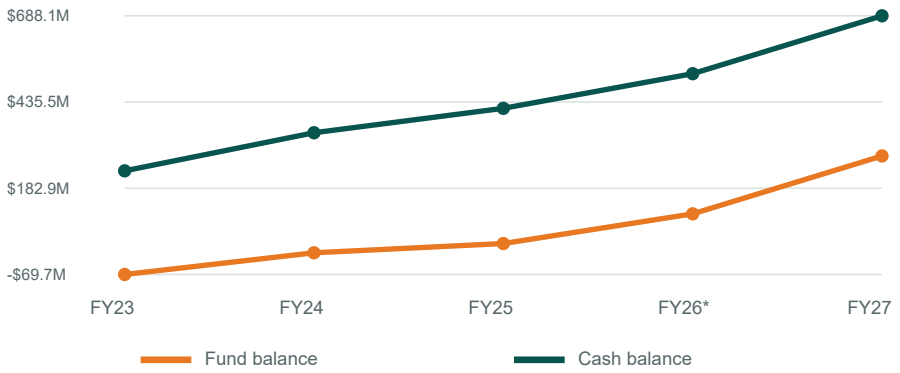
Patient's Compensation Fund (11850)

The patient's compensation fund was created as a nonreverting fund under Section 41-5-25, The fund is held in trust, deposited in a segregated account in the state treasury, and invested by the state investment office and shall not become a part of or revert to the general fund or any other fund of the state. serving as a liability funding mechanism that provides medical malpractice coverage in excess of the primary insurance requirements of the state. The fund consists of an annual surcharge levied upon all participating healthcare providers in New Mexico. Expenditures from the fund are restricted to medical malpractice indemnity payments.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$107,900.8**
FY27 projected revenues	**$274,470.6**
FY27 total budget availability*	**$104,862.2**
FY27 projected unappropriated fund balance	**$277,509.2**
FY27 projected unappropriated cash balance	**$688,102.8**

FY27 REVENUE AND BUDGET DETAIL

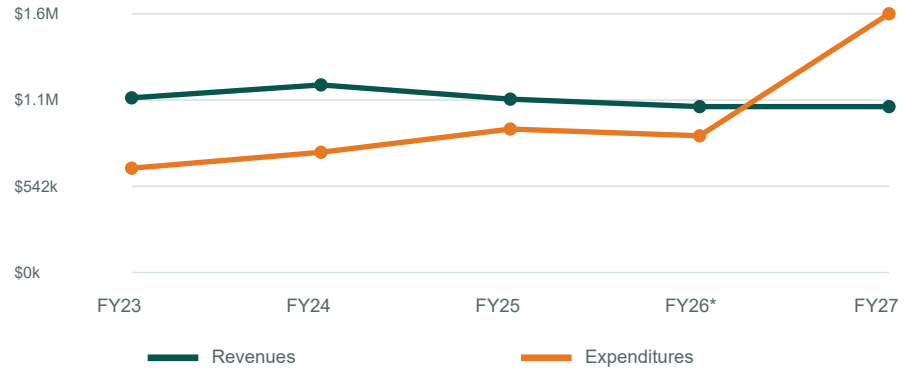
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$274,470.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$104,862.2**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

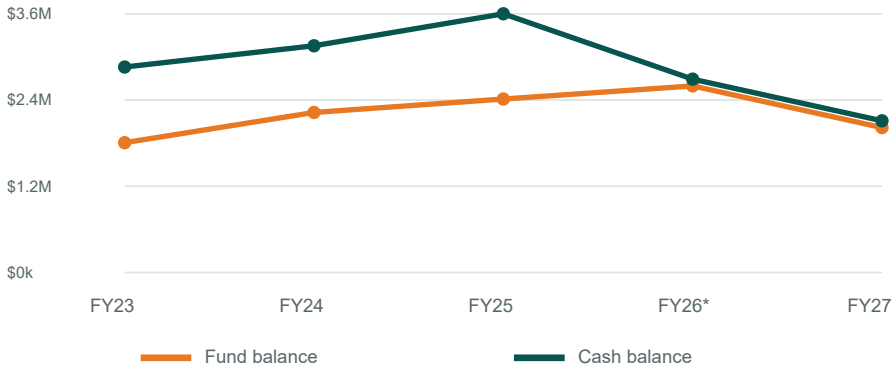
Title Insurance Maintenance Assessment Fund (11860)

The title insurance maintenance assessment fund was created as a nonreverting fund under Section 59A-30-13. The fund consists of a fee imposed on title insurance premiums written in New Mexico. Expenditures from the fund are restricted to administration of the New Mexico Title Insurance Law.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,610.5**
FY27 projected revenues	**$1,041.7**
FY27 total budget availability*	**$1,624.7**
FY27 projected unappropriated fund balance	**$2,027.5**
FY27 projected unappropriated cash balance	**$2,122.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,041.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,624.7**
Nonrecurring	**$0.0**

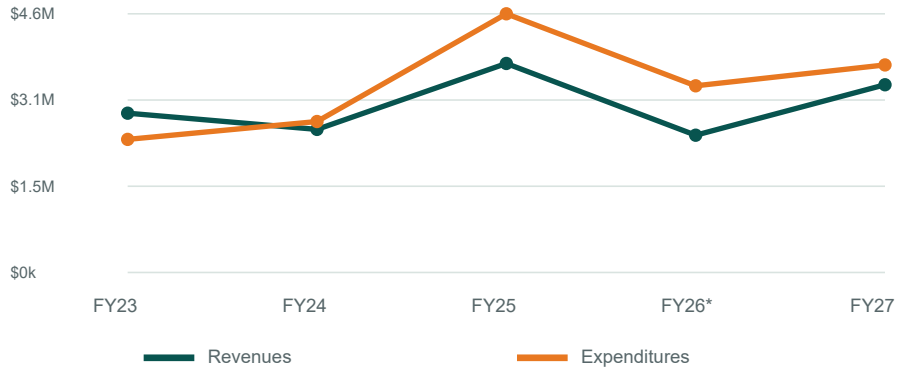
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

OFFICE OF THE SUPERINTENDENT OF INSURANCE

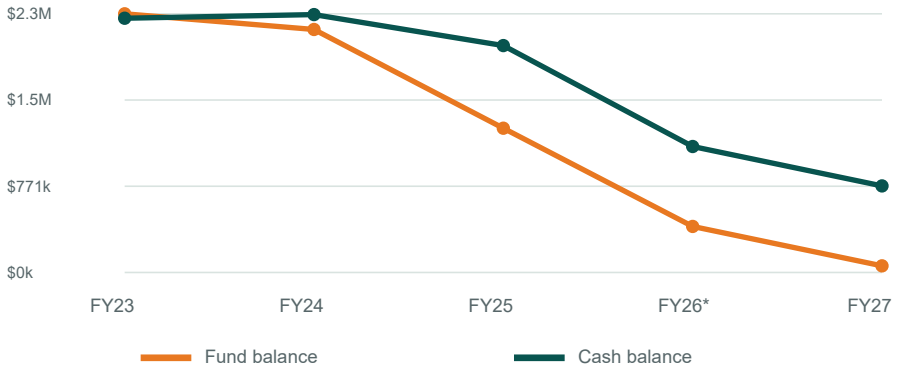
Insurance Fraud Fund (11880)

The insurance fraud fund was created as a nonreverting fund under Section 59A-16C-14. The fund consists of a fee imposed on all insurance policies written in New Mexico by authorized insurers. Expenditures from the fund are restricted to detecting, investigating and prosecuting insurance fraud and auto theft pursuant to the Insurance Fraud Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$411.7**
FY27 projected revenues	**$3,338.3**
FY27 total budget availability*	**$3,690.8**
FY27 projected unappropriated fund balance	**$59.2**
FY27 projected unappropriated cash balance	**$774.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,253.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$85.2**
Budget	
Recurring	**$3,605.6**
Nonrecurring	**$85.2**

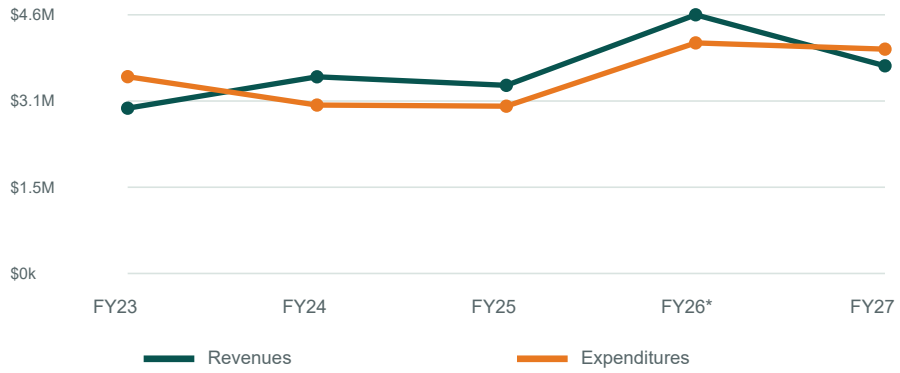
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

MEDICAL BOARD

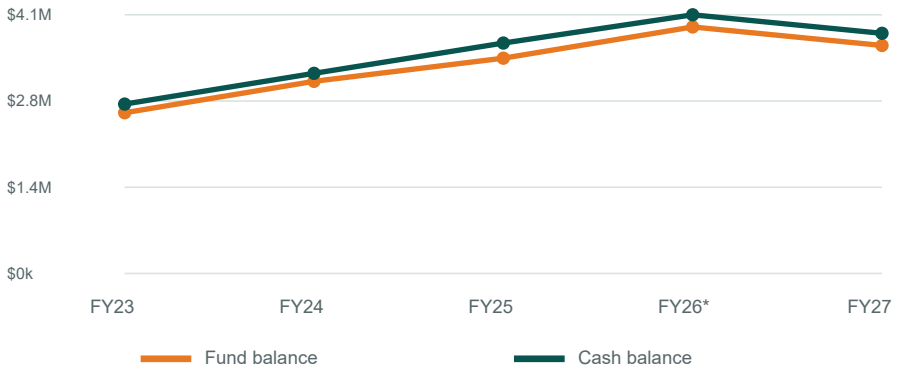
Medical Board Fund (07100)

The medical board fund was created as a nonreverting fund under Section 61-6-31. The fund consists of professional licensure and registration fees for medical doctors (physicians), physician assistants, podiatrists, anesthesiologist assistants, genetic counselors, polysomnographic technologists, naturopaths and naprapaths. Expenditures from the fund are restricted to compliance and enforcement activities for regulation of the medical profession in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,951.6**
FY27 projected revenues	**$3,700.0**
FY27 total budget availability*	**$3,996.9**
FY27 projected unappropriated fund balance	**$3,654.7**
FY27 projected unappropriated cash balance	**$3,849.3**

FY27 REVENUE AND BUDGET DETAIL

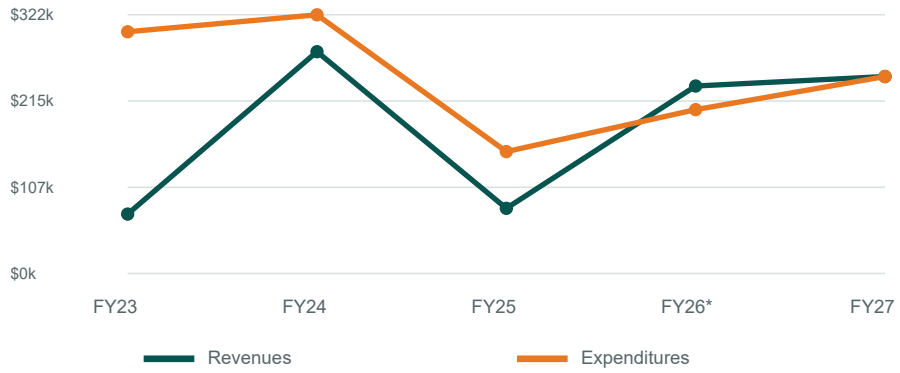
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,700.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,996.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

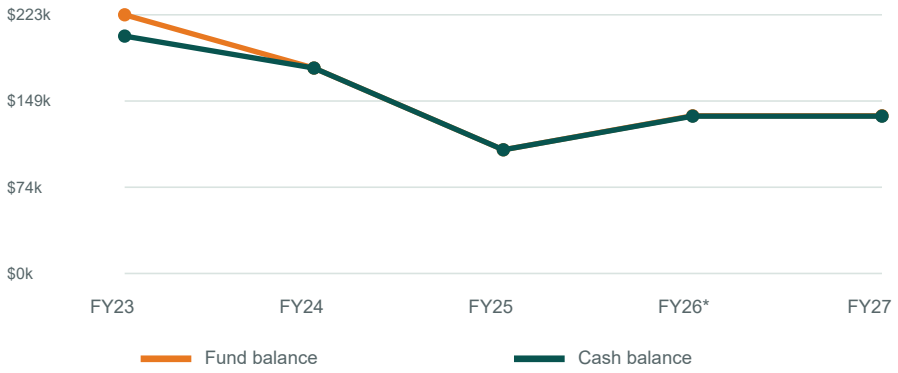
Nursing Excellence Fund (84200)

The nursing excellence fund was created as a nonreverting fund under Section 61-3-10.6. The fund consists of nursing license renewal surcharge revenues as well as periodic transfers from the board of nursing fund. Expenditures from the fund are restricted to enhancing recruitment and retention of professional nurses, increasing career and educational opportunities, and providing loan repayment assistance for nurses in advanced practice in underserved areas of New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$136.2**
FY27 projected revenues	**$245.0**
FY27 total budget availability*	**$245.0**
FY27 projected unappropriated fund balance	**$136.2**
FY27 projected unappropriated cash balance	**$135.9**

FY27 REVENUE AND BUDGET DETAIL

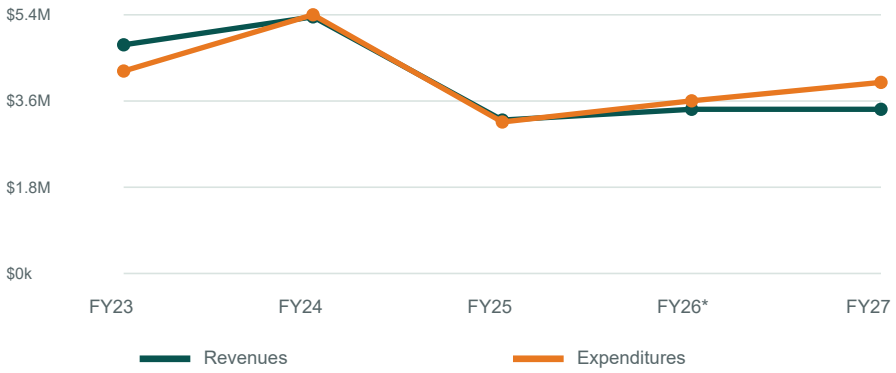
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$245.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$245.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

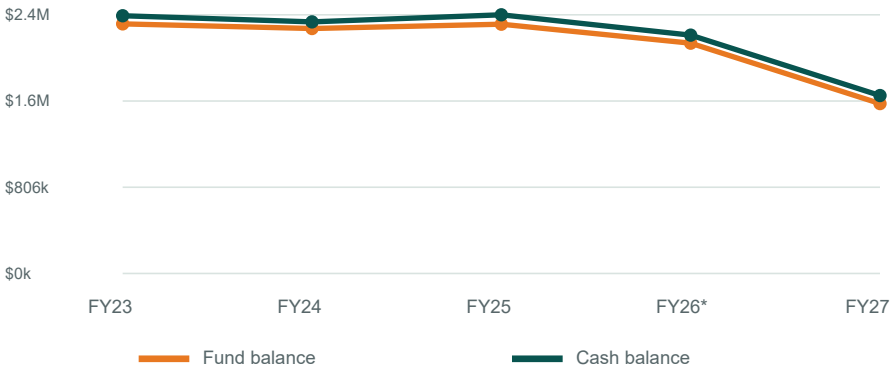
Board of Nursing (07200)

The board of nursing fund was created as a nonreverting fund under Section 61-3-27. The fund primarily consists of professional licensure, certification and registration fees collected pursuant to the Nursing Practice Act and Lactation Care Provider Act. Expenditures from the fund are restricted to administering and enforcing those acts and promoting nursing and lactation care provider education and professional standards in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,152.8**
FY27 projected revenues	**$3,444.8**
FY27 total budget availability*	**$4,009.5**
FY27 projected unappropriated fund balance	**$1,588.1**
FY27 projected unappropriated cash balance	**$1,663.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,444.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$4,009.5**
Nonrecurring	**$0.0**

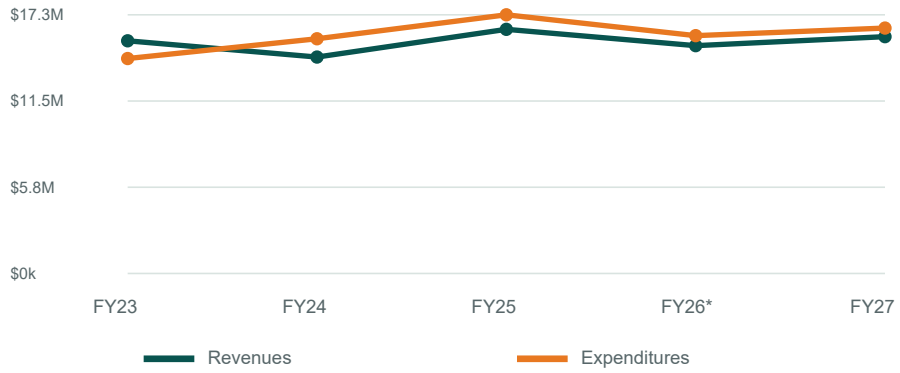
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

NEW MEXICO STATE FAIR

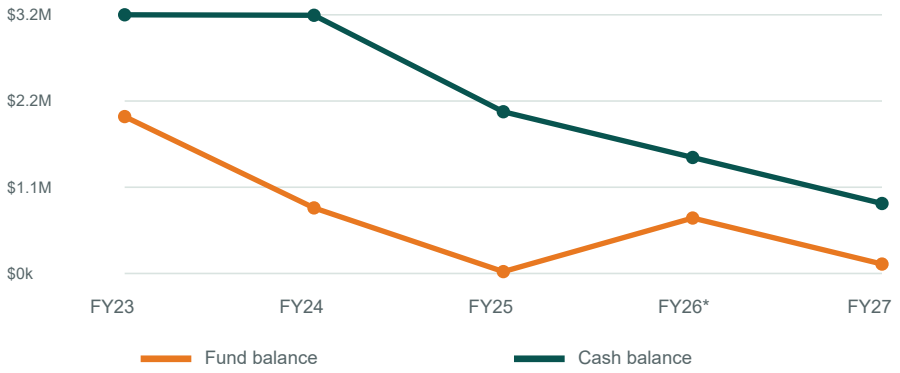
State Fair Commission Fund (19100)

The state fair commission fund is the proprietary fund of the state fair commission authorized under Section 16-6-4. The fund consists of a variety of enterprise revenue sources, including fees and charges for admissions, food and beverage, carnival rides, sponsorships, parking, and leases. Expenditures from the fund are restricted to the organization, administration, and implementation of the annual state fair as well as additional events hosted at the state fairgrounds year-round.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$691.1**
FY27 projected revenues	**$15,800.0**
FY27 total budget availability*	**$16,373.8**
FY27 projected unappropriated fund balance	**$117.3**
FY27 projected unappropriated cash balance	**$872.4**

FY27 REVENUE AND BUDGET DETAIL

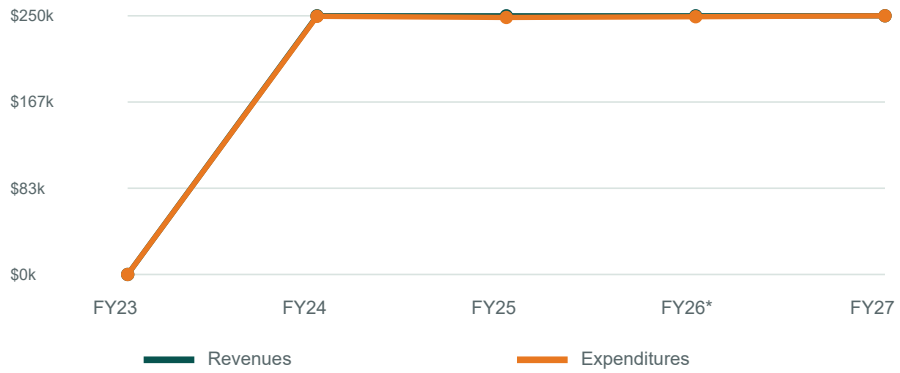
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$15,600.0**
Nonrecurring Revenue	
General Fund	**$200.0**
Other Sources	**$0.0**
Budget	
Recurring	**$16,173.8**
Nonrecurring	**$200.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

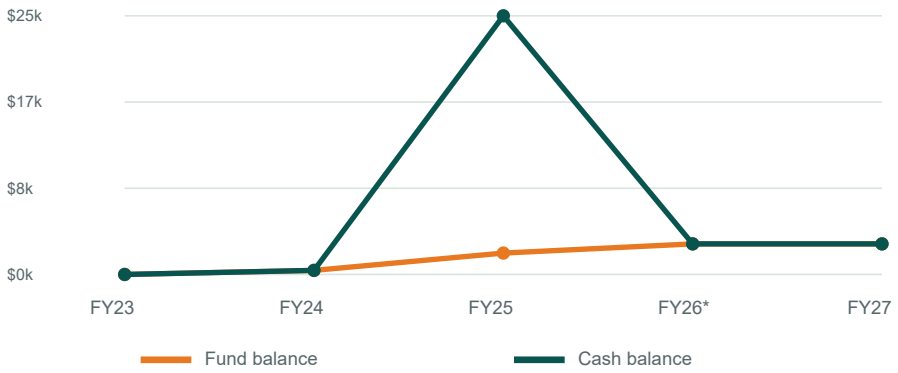
Engineering and Surveying University Support Fund (20970)

The engineering and surveying university support fund was created as a nonreverting fund under Section 61-23-36. The fund consists of up to two hundred fifty thousand dollars annually from revenues collected by the board. Expenditures from the fund are restricted to recruitment and retention of New Mexico professional engineers and professional surveyors, career and educational opportunities, and educational and training scholarships through qualified New Mexico educational institutions to candidates for the engineering and surveying professions willing to reside and practice in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3.0**
FY27 projected revenues	**$250.0**
FY27 total budget availability*	**$250.0**
FY27 projected unappropriated fund balance	**$3.0**
FY27 projected unappropriated cash balance	**$3.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$250.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$250.0**
Nonrecurring	**$0.0**

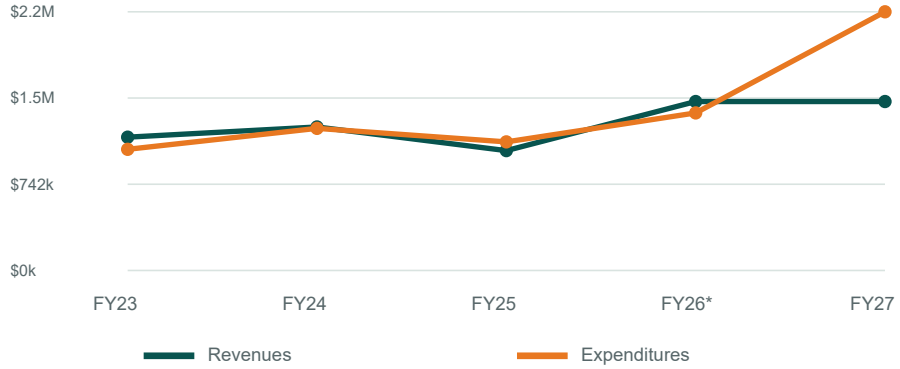
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

STATE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEERS AND PROFESSIONAL SURVEYORS

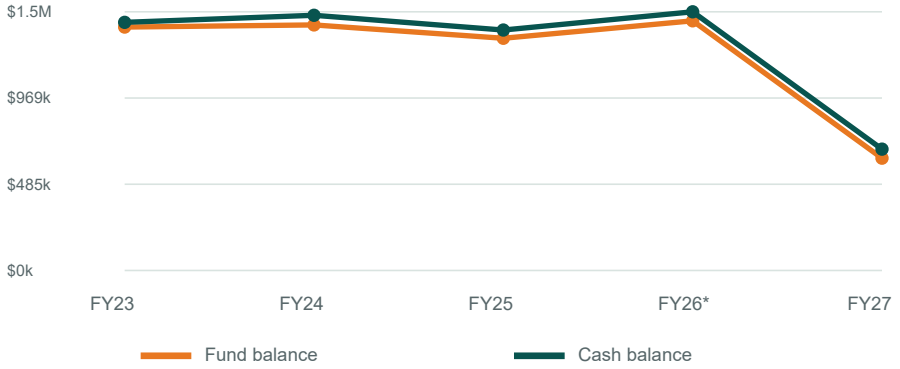
Professional Engineers' and Surveyors' Fund (07300)

The professional engineers' and surveyors' fund was created as a nonreverting fund under Section 61-23-11. The fund primarily consists of licensure and renewal fees for professional engineers and surveyors seeking to practice in New Mexico. Expenditures from the fund are restricted to compliance and enforcement activities pursuant to the Engineering and Surveying Practice Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,403.2**
FY27 projected revenues	**$1,453.4**
FY27 total budget availability*	**$2,225.4**
FY27 projected unappropriated fund balance	**$631.2**
FY27 projected unappropriated cash balance	**$681.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,453.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,225.4**
Nonrecurring	**$0.0**

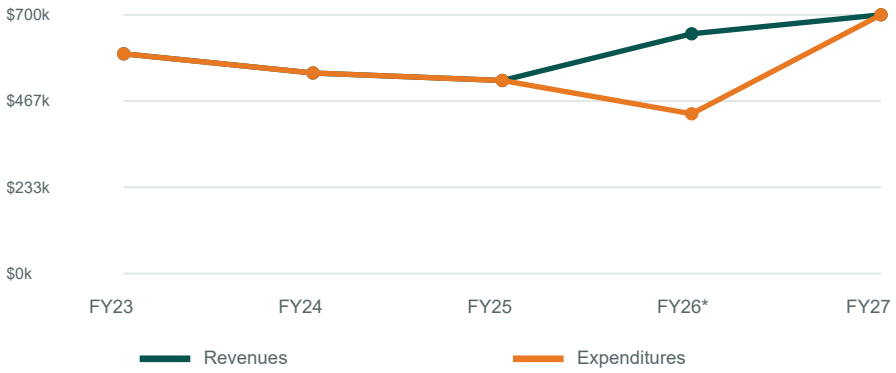
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

STATE RACING COMMISSION

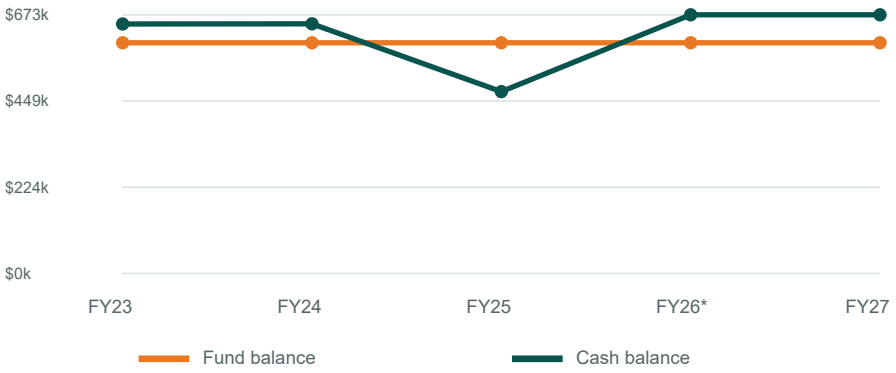
Racehorse Testing Fund (12140)

The racehorse testing fund was created as a nonreverting fund under Section 60-1A-14.1. The fund consists of horse inspection fees as well as one-half of the daily capital outlay tax imposed on the gross amount wagered each day at licensed racetracks pursuant to Section 60-1A-20. Expenditures from the fund are restricted to the testing of racehorses for drugs or other foreign substances not naturally occurring in horses in accordance with horse racing industry guidelines.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$600.0**
FY27 projected revenues	**$700.0**
FY27 total budget availability*	**$700.0**
FY27 projected unappropriated fund balance	**$600.0**
FY27 projected unappropriated cash balance	**$672.8**

FY27 REVENUE AND BUDGET DETAIL

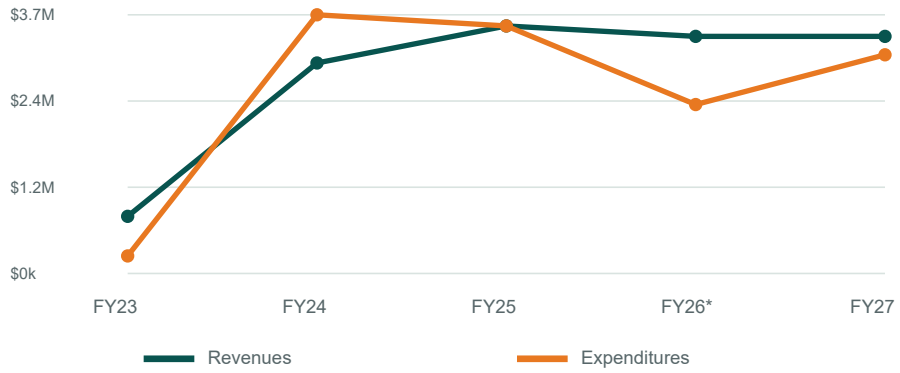
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$700.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$700.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

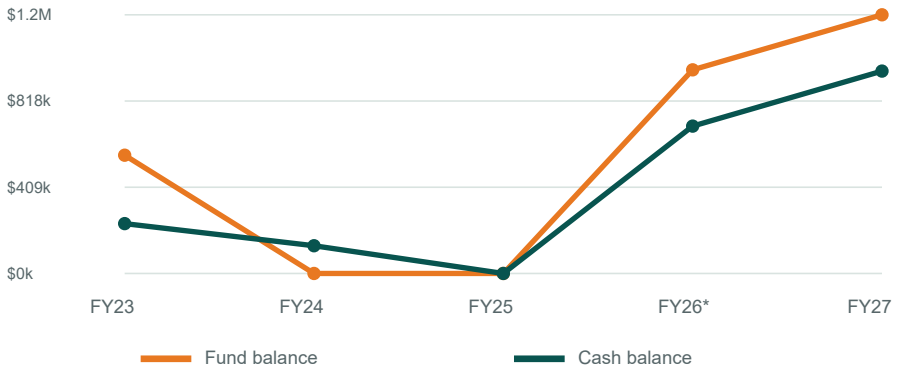
Horse Racing Integrity and Safety Authority and Jockey and Exercise Rider Insurance Fund (19210)

The horse racing integrity and safety authority and jockey and exercise rider insurance fund was established as a nonreverting fund beginning in FY26 under Section 60-1A-31. The fund consists of a portion of gaming tax revenues pursuant to Section 60-2E-47. Expenditures from the fund are restricted to offsetting the costs of jockey and exercise rider insurance and to comply with federal and state laws affecting horse racing.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$966.5**
FY27 projected revenues	**$3,361.2**
FY27 total budget availability*	**$3,100.0**
FY27 projected unappropriated fund balance	**$1,227.7**
FY27 projected unappropriated cash balance	**$960.5**

FY27 REVENUE AND BUDGET DETAIL

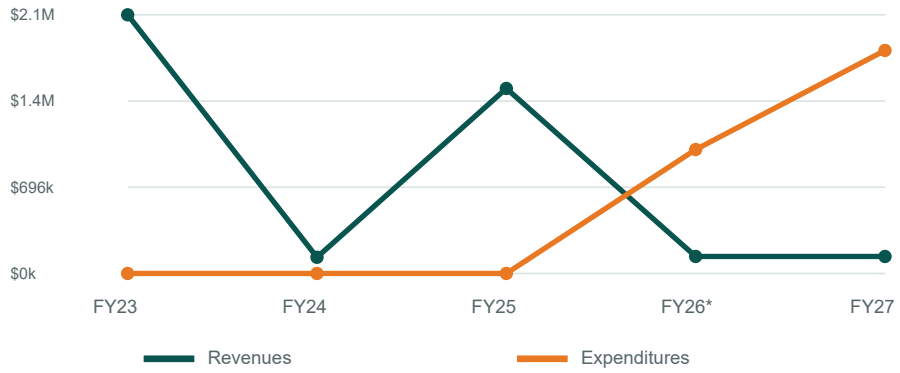
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,361.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,100.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

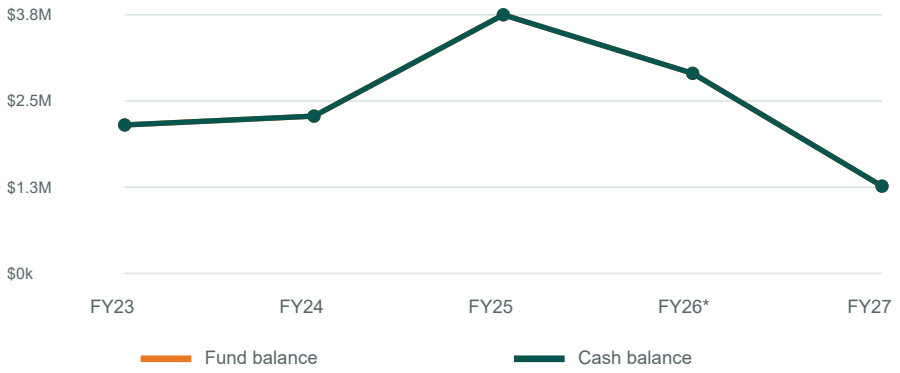
Animal Care and Facility Fund (20890)

The animal care and facility fund was created as a nonreverting fund under Section 77-1B-4. The fund primarily consists of annual pet food manufacturer fees pursuant to Section 76-19A-10.1, pet care specialty license plate fees, and any interest earned on the balance of the fund. Expenditures from the fund are restricted to helping animal shelters and communities statewide defray the cost of implementing the Board of Veterinary Medicine's initiatives, including the dog and cat spay and neuter assistance program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,949.8**
FY27 projected revenues	**$137.2**
FY27 total budget availability*	**$1,800.0**
FY27 projected unappropriated fund balance	**$1,287.0**
FY27 projected unappropriated cash balance	**$1,287.0**

FY27 REVENUE AND BUDGET DETAIL

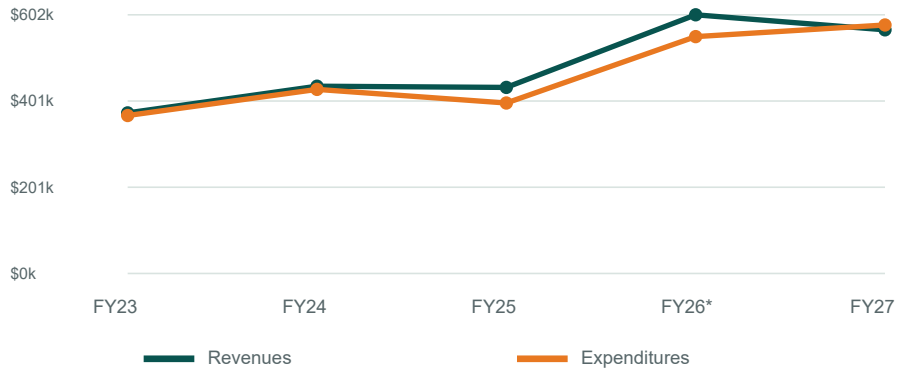
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$137.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,800.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

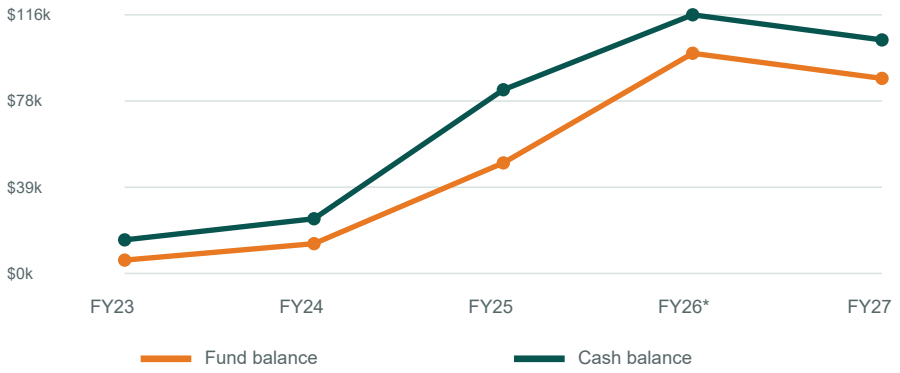
Board of Veterinary Medicine Fund (07400)

The Board of Veterinary Medicine fund accounts for the financial activities of the board of veterinary medicine pursuant to Section 61-14-1 through 61-14-20. The fund consists of licensure, permit, and registration fees for those seeking to practice veterinary medicine in the state of New Mexico as well as fines imposed for violations of the Veterinary Practice Act. Expenditures from the fund are restricted to administrative, compliance and enforcement activities for proper regulation of the practice of veterinary medicine.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$99.0**
FY27 projected revenues	**$567.0**
FY27 total budget availability*	**$578.3**
FY27 projected unappropriated fund balance	**$87.7**
FY27 projected unappropriated cash balance	**$105.0**

FY27 REVENUE AND BUDGET DETAIL

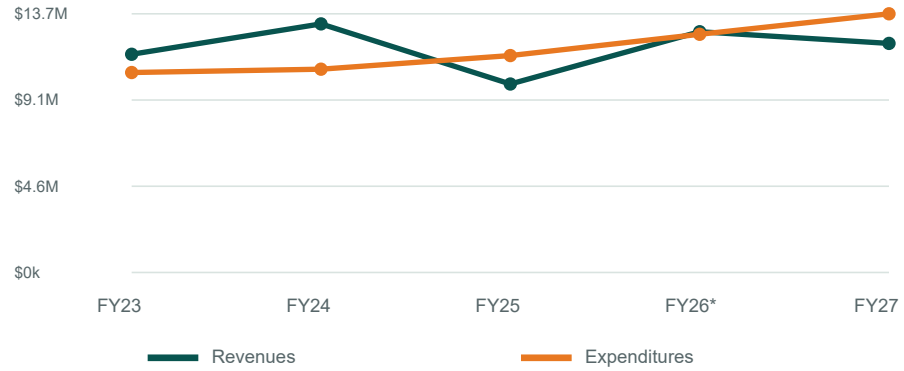
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$477.0**
Nonrecurring Revenue	
General Fund	**$90.0**
Other Sources	**$0.0**
Budget	
Recurring	**$488.3**
Nonrecurring	**$90.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

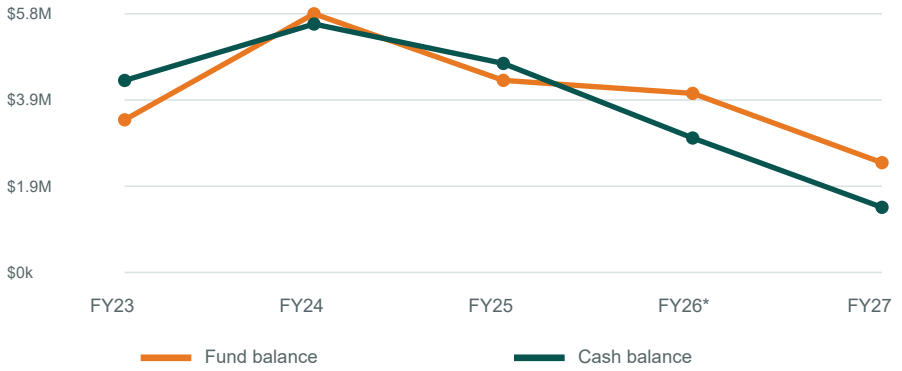
Spaceport Authority Fund (87100)

The Spaceport Authority fund was created as a nonreverting fund under Section 58-31-17. In addition to appropriations from the legislature, the fund consists of all charges collected by the authority, including lease agreements, user fees, and tour revenues, and merchandise sales. Expenditures from the fund are reserved for carrying out the provisions of the Spaceport Development Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,040.4**
FY27 projected revenues	**$12,095.4**
FY27 total budget availability*	**$13,659.0**
FY27 projected unappropriated fund balance	**$2,476.8**
FY27 projected unappropriated cash balance	**$1,469.7**

FY27 REVENUE AND BUDGET DETAIL

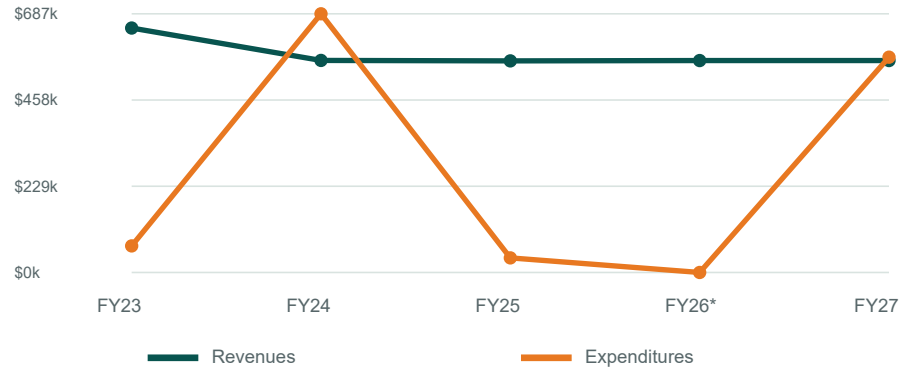
Recurring Revenue	
General Fund	**$4,404.7**
Other Sources	**$7,690.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$13,659.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

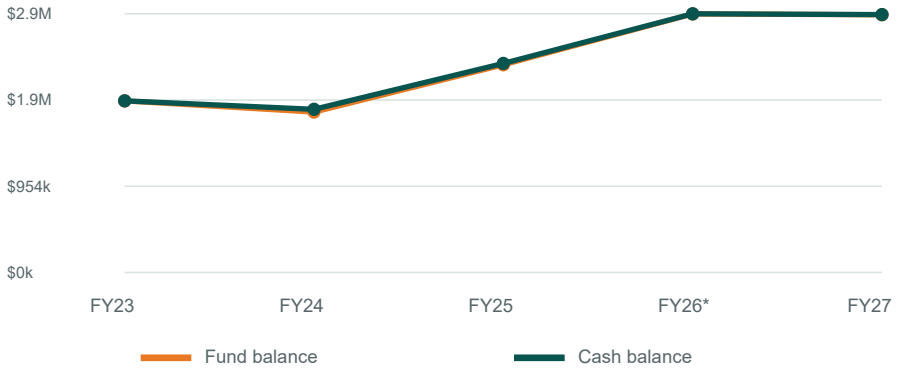
State Museums Improvements and Exhibits Fund (19400)

The state museums improvements and exhibits fund was created as a nonreverting fund under Section 9-4A-22. The fund consists of a 15% distribution of state museum admissions fees and facility rentals. Expenditures from the fund are restricted for development, implementation and maintenance of exhibitions at state museums and for maintenance and repairs of state museum facilities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,860.2**
FY27 projected revenues	**$562.6**
FY27 total budget availability*	**$571.5**
FY27 projected unappropriated fund balance	**$2,851.3**
FY27 projected unappropriated cash balance	**$2,852.9**

FY27 REVENUE AND BUDGET DETAIL

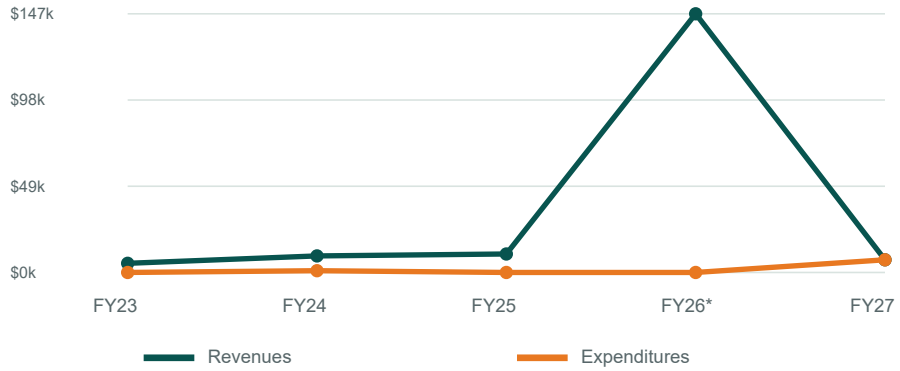
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$562.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$571.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

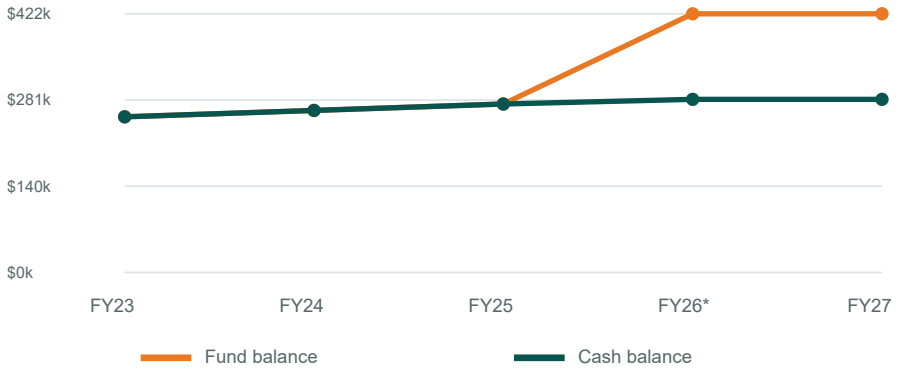
Museum Collections Fund (25600)

The museum collections fund was created as a nonreverting fund under Section 9-4A-20. The fund consists of proceeds from the sale of listed holdings of museum collections (deaccessioning) as well as any earned interest on the balance of the fund. Expenditures from the fund are restricted to new museum collection acquisitions.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$421.5**
FY27 projected revenues	**$7.2**
FY27 total budget availability*	**$7.2**
FY27 projected unappropriated fund balance	**$421.5**
FY27 projected unappropriated cash balance	**$282.1**

FY27 REVENUE AND BUDGET DETAIL

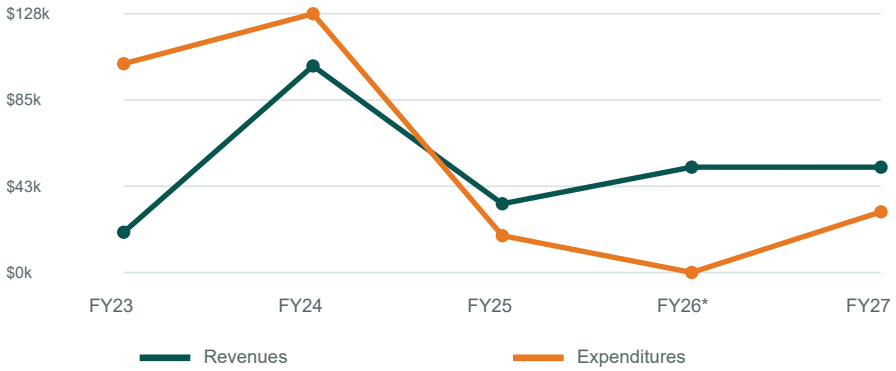
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$7.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$7.2**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

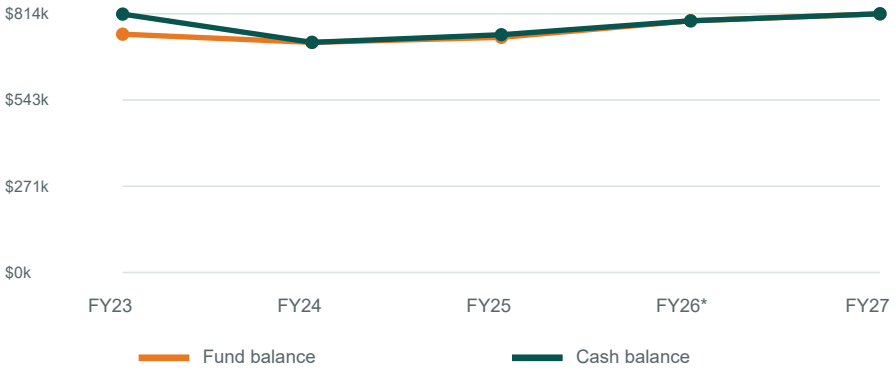
Cultural Affairs Department Enterprise Fund (53000)

The Cultural Affairs Department enterprise fund was created as a nonreverting fund under Section 9-4A-21. The fund consists of proceeds from the disposition of department property and various other sources of revenue generated by the department. Expenditures from the fund are restricted to the operations of the Cultural Affairs Department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$792.2**
FY27 projected revenues	**$52.1**
FY27 total budget availability*	**$30.0**
FY27 projected unappropriated fund balance	**$814.3**
FY27 projected unappropriated cash balance	**$814.3**

FY27 REVENUE AND BUDGET DETAIL

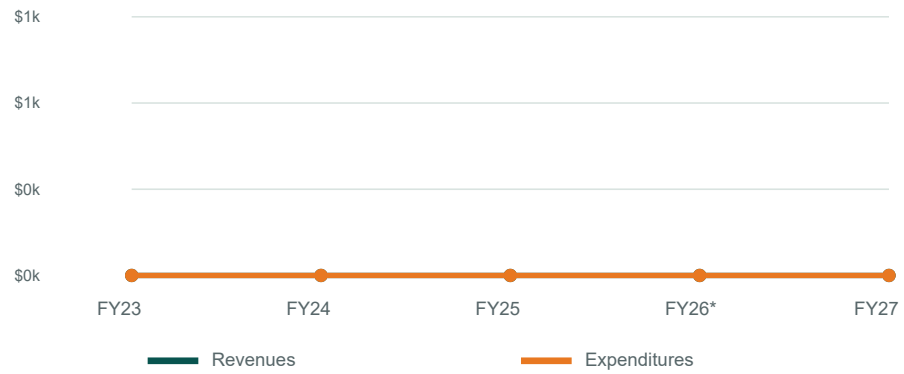
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$52.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$30.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

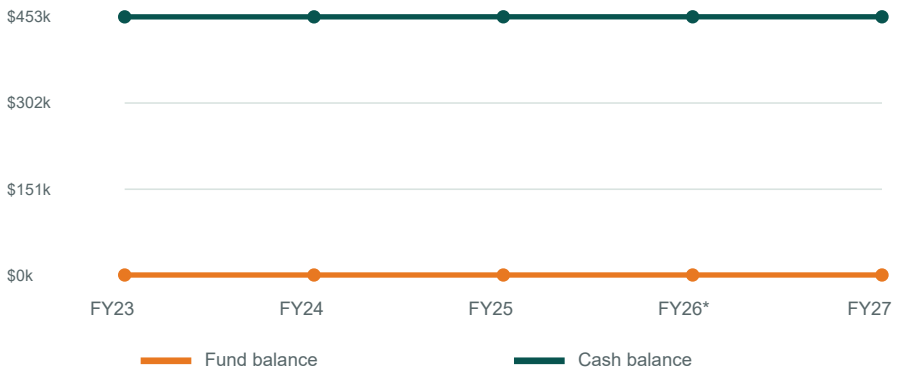
Historic Preservation Loan Fund (59300)

The historic preservation loan fund was created as a nonreverting fund under Section 18-6-21. The purpose of the fund is to provide owners of registered cultural properties in New Mexico with low-cost financial assistance in the restoration, rehabilitation and repair of those properties in accordance with the Historic Preservation Loan Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.8**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$0.8**
FY27 projected unappropriated cash balance	**$453.2**

FY27 REVENUE AND BUDGET DETAIL

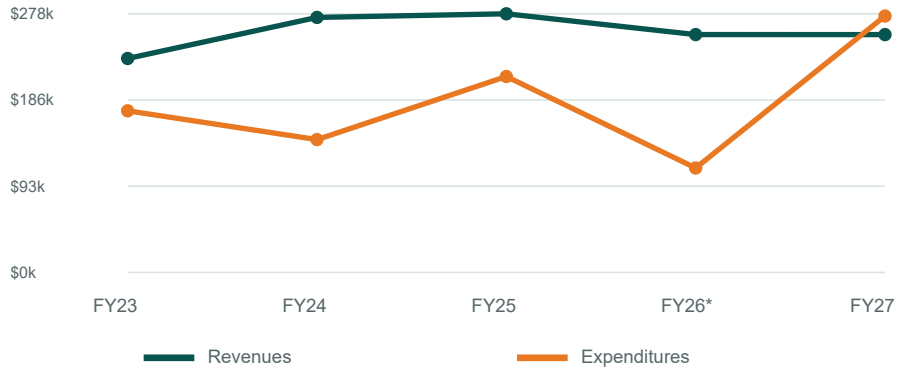
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

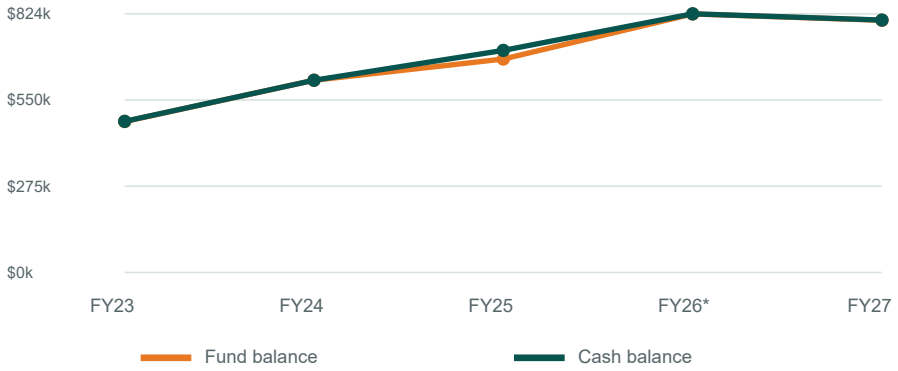
Farm and Ranch Community Registration Plate Fund (89900)

The farm and ranch community registration plate fund accounts for the proceeds from vehicle owners who purchase a special farm and ranch community license plate. Expenditures from the fund are restricted to the provision of educational programs at the farm and ranch heritage museum.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$823.7**
FY27 projected revenues	**$256.0**
FY27 total budget availability*	**$276.0**
FY27 projected unappropriated fund balance	**$803.7**
FY27 projected unappropriated cash balance	**$804.3**

FY27 REVENUE AND BUDGET DETAIL

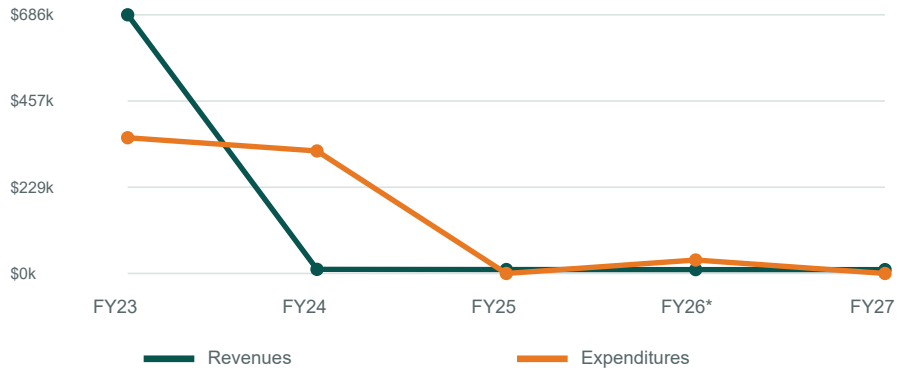
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$256.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$276.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

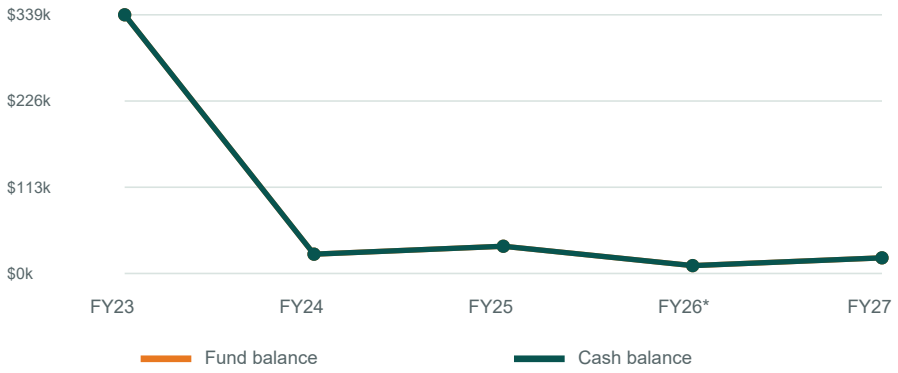
Equine Shelter Rescue Fund (12130)

The equine shelter rescue fund was created as a nonreverting fund under Section 77-2-32. The fund consists of periodic legislative appropriations, gifts, grants, and donations. The fund previously received revenue from optional tax refund contributions prior to the repeal of 7-2-30.7 in 2025. Expenditures from the fund are restricted to distributions to equine rescue and retirement facilities, taking into consideration the number of equines being cared for in each facility and the need of each facility.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$10.3**
FY27 projected revenues	**$10.2**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$20.5**
FY27 projected unappropriated cash balance	**$20.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$10.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

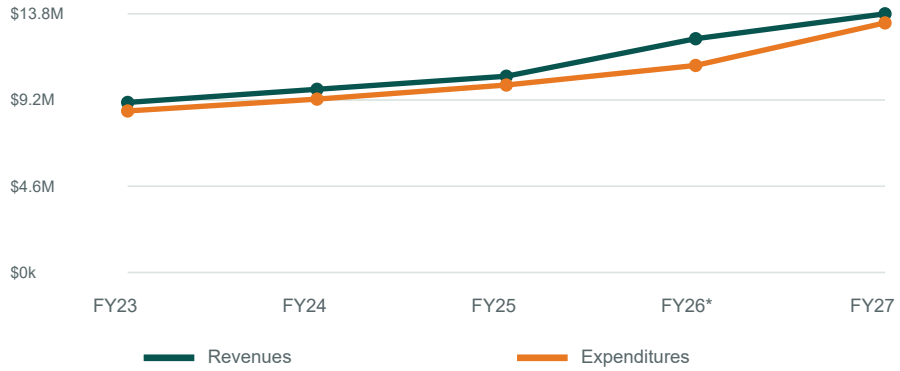
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

NEW MEXICO LIVESTOCK BOARD

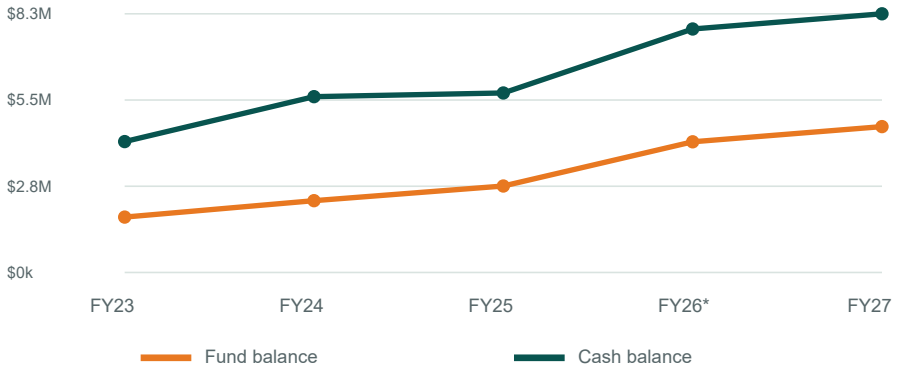
Interim Receipts and Disbursements Fund (39500)

The interim receipts and disbursements fund, a nonreverting fund created under Section 77-2-25, functions as the general operating fund for the New Mexico Livestock Board. The fund consists of legislative appropriations, livestock inspection fees, special levy taxes on livestock, federal funds, and brand registration and recording fees.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,183.3**
FY27 projected revenues	**$13,829.4**
FY27 total budget availability*	**$13,343.0**
FY27 projected unappropriated fund balance	**$4,669.7**
FY27 projected unappropriated cash balance	**$8,281.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$7,439.1**
Other Sources	**$6,390.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$13,343.0**
Nonrecurring	**$0.0**

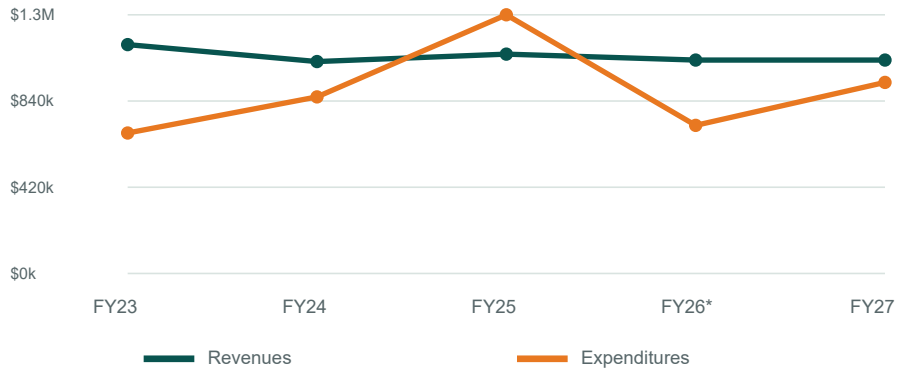
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF GAME AND FISH

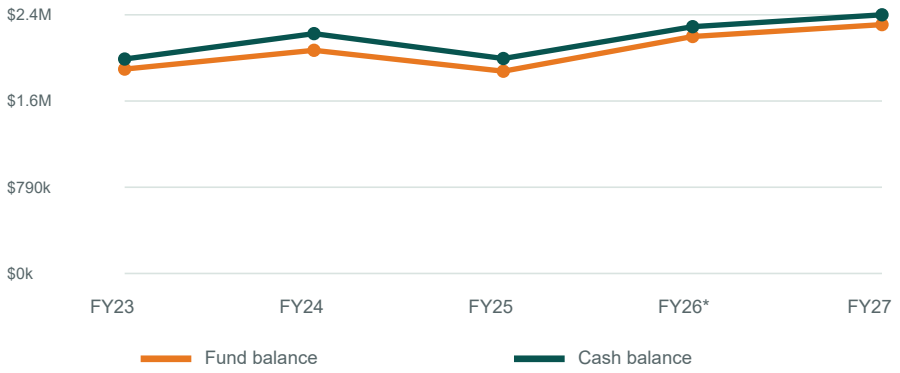
Trail Safety Fund (10840)

The trail safety fund was created as a nonreverting fund under Section 66-3-1019. The fund consists of revenues from off-highway motor vehicle registration and user fees. Expenditures from the fund are restricted to law enforcement, education, information system development, resource monitoring and protection, trail building maintenance and restoration, and implementation of other provisions of the Off-Highway Motor Vehicle Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,171.6**
FY27 projected revenues	**$1,040.0**
FY27 total budget availability*	**$931.1**
FY27 projected unappropriated fund balance	**$2,280.5**
FY27 projected unappropriated cash balance	**$2,370.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,040.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$931.1**
Nonrecurring	**$0.0**

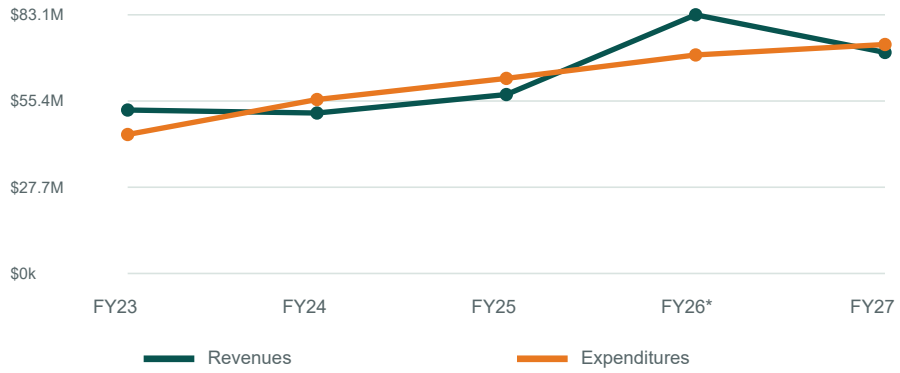
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF GAME AND FISH

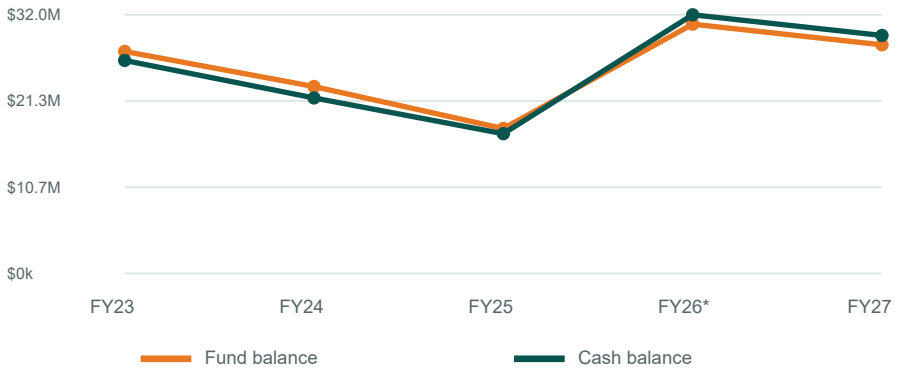
Game Protection Fund (19800)

The game protection fund was created as a nonreverting fund under Section 17-1-14. The fund largely consists of revenues from hunting and fishing permits as well as federal grants. This fund serves as the primary operating fund for the Department of Game and Fish, supporting the department's responsibilities to conserve, regulate, propagate and protect the wildlife and fish within the state of New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$30,804.7**
FY27 projected revenues	**$70,980.2**
FY27 total budget availability*	**$73,532.9**
FY27 projected unappropriated fund balance	**$28,252.0**
FY27 projected unappropriated cash balance	**$29,409.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$56,530.2**
Nonrecurring Revenue	
General Fund	**$3,000.0**
Other Sources	**$11,450.0**
Budget	
Recurring	**$58,727.9**
Nonrecurring	**$14,805.0**

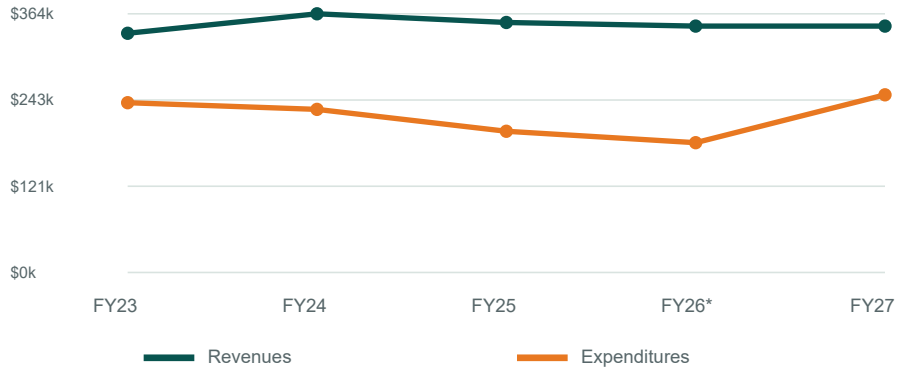
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF GAME AND FISH

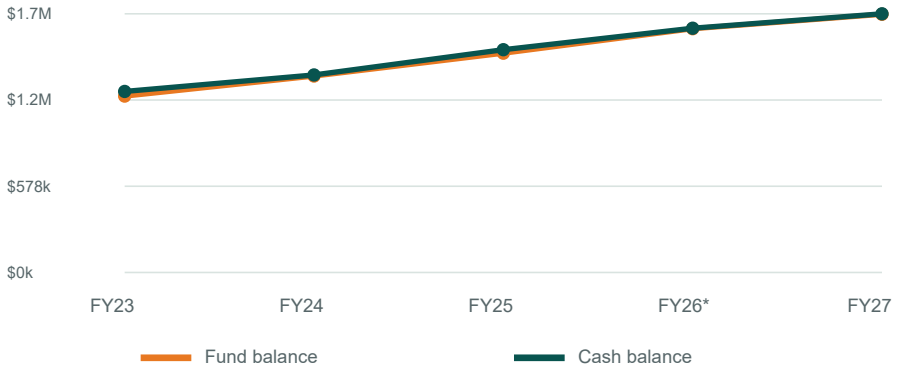
Share with Wildlife Fund (30700)

The share with wildlife fund is a subsidiary account under the game protection fund that receives revenues primarily from donations through a state income tax form check-off, fees from specialty license plates, and federal grants. Funds are reserved for non-game wildlife conservation, management, rehabilitation, research, and educational projects in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,634.3**
FY27 projected revenues	**$346.7**
FY27 total budget availability*	**$250.0**
FY27 projected unappropriated fund balance	**$1,731.0**
FY27 projected unappropriated cash balance	**$1,734.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$346.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$250.0**
Nonrecurring	**$0.0**

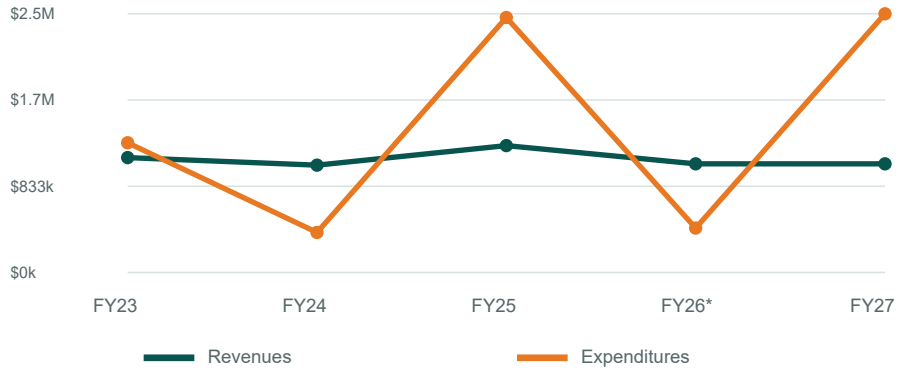
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF GAME AND FISH

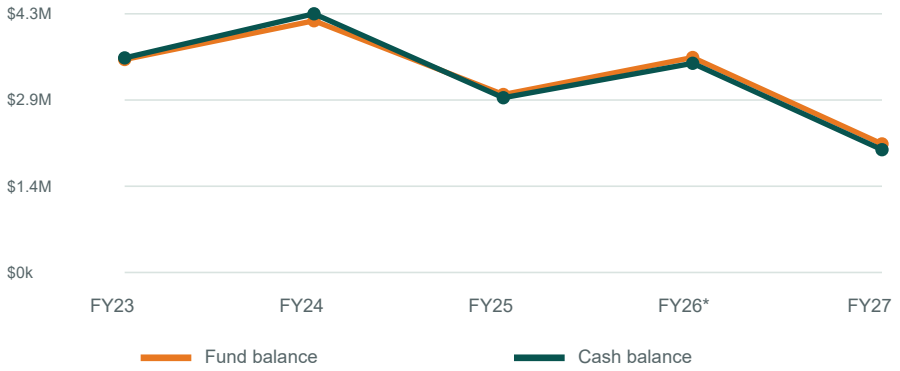
Habitat Management Fund (49400)

The habitat management fund was created as a nonreverting fund under Section 17-4-34. The fund primarily consists of revenues from the sale of habitat management stamps, and expenditures are restricted to the improvement, maintenance, development, and operation of property for fish and wildlife habitat management.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,607.4**
FY27 projected revenues	**$1,049.8**
FY27 total budget availability*	**$2,500.0**
FY27 projected unappropriated fund balance	**$2,157.2**
FY27 projected unappropriated cash balance	**$2,060.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,049.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$500.0**
Nonrecurring	**$2,000.0**

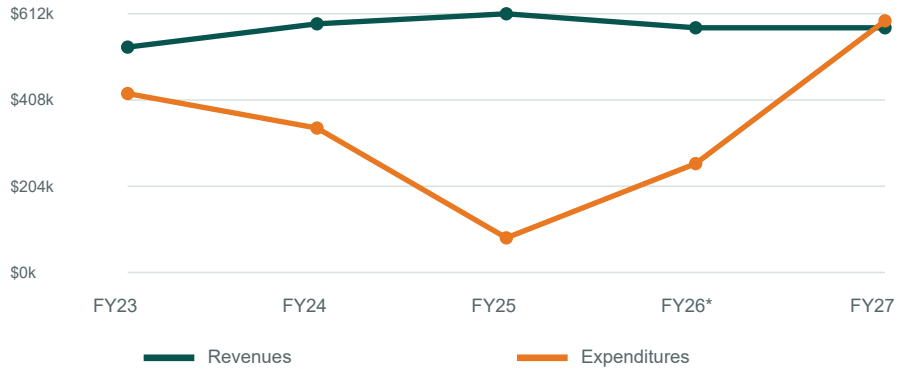
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF GAME AND FISH

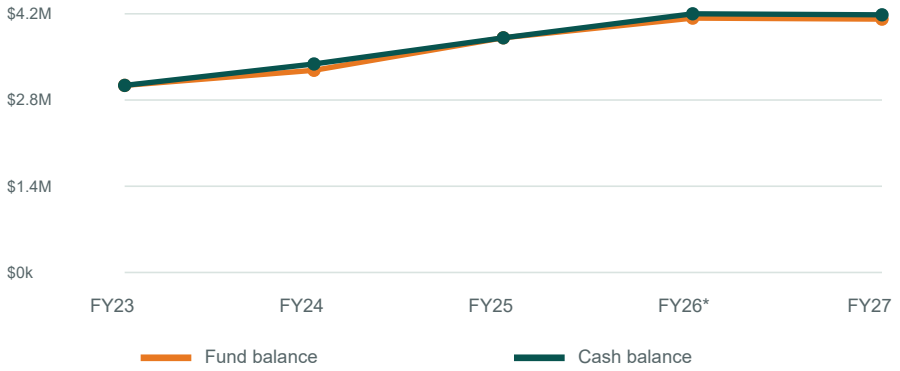
Big Game Depredation Damage Fund (54900)

The big game depredation damage fund was created as a nonreverting fund under Section 17-3-13.4. The fund primarily consists of revenues from the sale of big game depredation damage stamps, and expenditures are restricted to preventing and correcting damage to federal, state, or private land caused by big game.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,148.4**
FY27 projected revenues	**$578.5**
FY27 total budget availability*	**$595.0**
FY27 projected unappropriated fund balance	**$4,131.9**
FY27 projected unappropriated cash balance	**$4,202.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$578.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$595.0**
Nonrecurring	**$0.0**

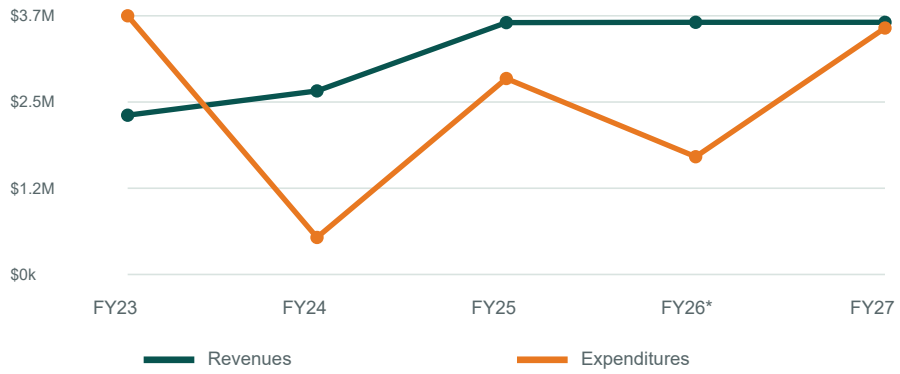
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF GAME AND FISH

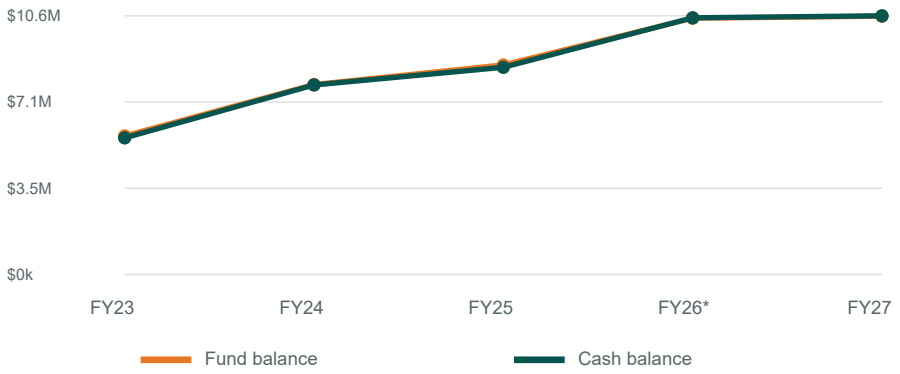
Big Game Enhancement Fund (77200)

The big game enhancement fund accounts for revenues generated from the auction or lottery of special hunting permits and enhancement authorization packages issued pursuant to Sections 17-3-16.1 through 17-3-16.6. These revenues are statutorily deposited in the game protection fund and restricted to preservation, restoration, management, habitat enhancement, conservation or protection of the applicable big game species.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$10,535.2**
FY27 projected revenues	**$3,635.1**
FY27 total budget availability*	**$3,552.7**
FY27 projected unappropriated fund balance	**$10,617.6**
FY27 projected unappropriated cash balance	**$10,634.2**

FY27 REVENUE AND BUDGET DETAIL

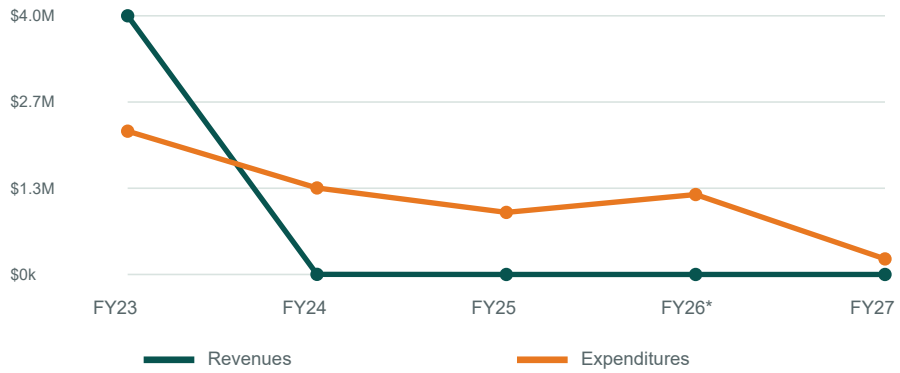
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,635.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,052.7**
Nonrecurring	**$2,500.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

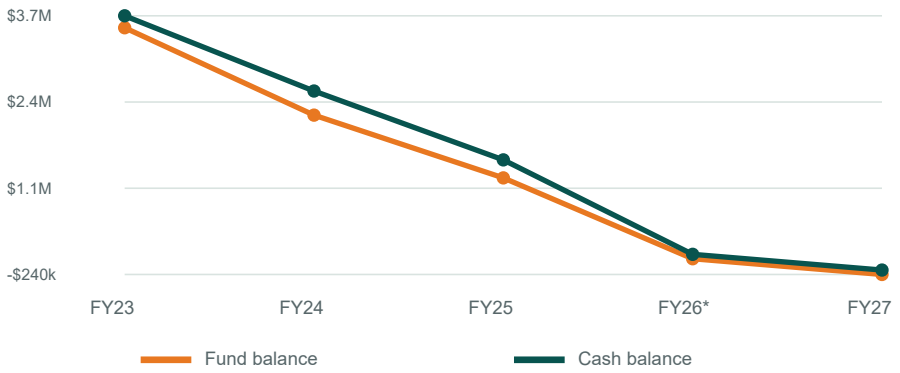
Carlsbad Brine Well Remediation Fund (12180)

The Carlsbad brine well remediation fund was created as a nonreverting fund under Section 75-11-2. The fund consists of federal grants, appropriations, donations, earnings from investment of the fund, and other revenue that from time to time may accrue to the fund from other sources. Expenditures from the fund are restricted to the remediation of the Carlsbad brine well. The Carlsbad brine well operated from 1978 to 2008 as a source of brine (salt-laden water) for use in oil well drilling. Fresh water was pumped into the subsurface to dissolve subsurface salt layers, creating a brine that was pumped out and trucked to the oil fields for use in drilling and completions. Removal of the salt created an underground cavity and a risk of collapse of the overlying ground.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.0**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$240.4**
FY27 projected unappropriated fund balance	**-$240.4**
FY27 projected unappropriated cash balance	**-$173.0**

FY27 REVENUE AND BUDGET DETAIL

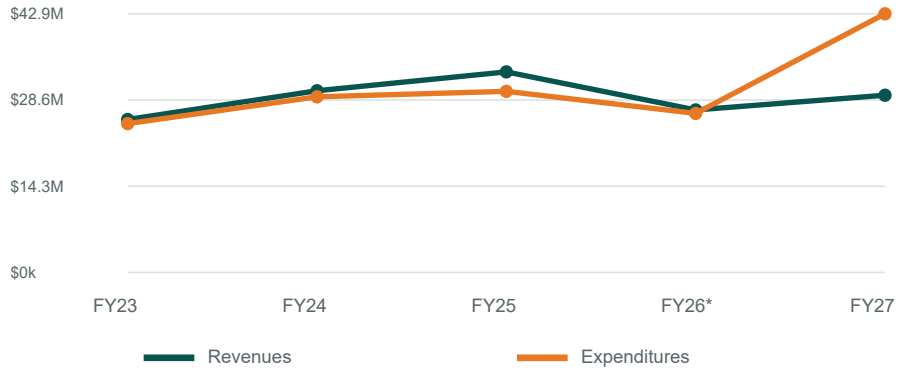
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$240.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

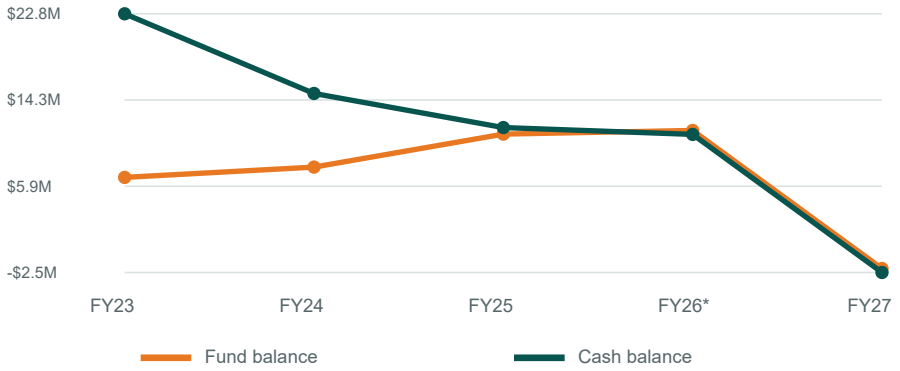
State Parks Fund (20010)

The state parks fund was created as a nonreverting fund under Section 16-2-19. The fund primarily consists of federal grants, legislative appropriations, and state parks visitation, permit and rental fees. Expenditures from the fund are restricted to acquiring, developing, operating and maintaining state parks.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,356.5**
FY27 projected revenues	**$29,363.8**
FY27 total budget availability*	**$42,855.4**
FY27 projected unappropriated fund balance	**-$2,135.1**
FY27 projected unappropriated cash balance	**-$2,520.5**

FY27 REVENUE AND BUDGET DETAIL

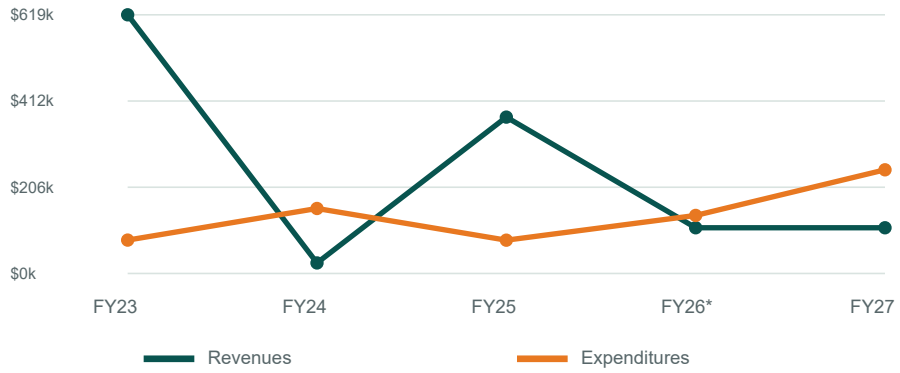
Recurring Revenue	
General Fund	**$15,432.2**
Other Sources	**$13,931.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$42,855.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

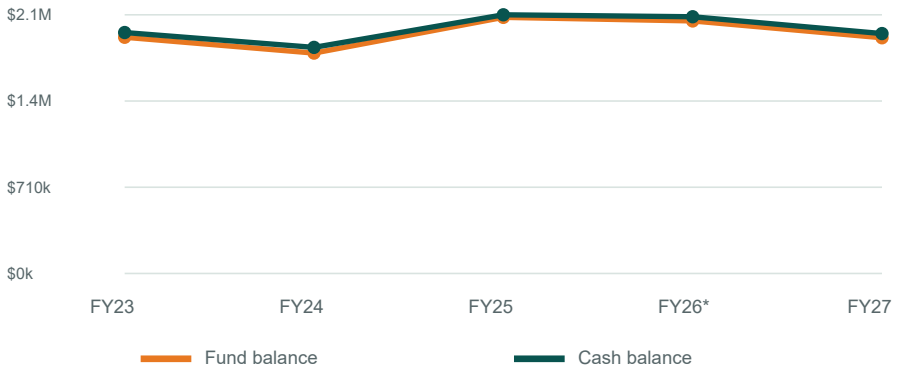
Energy Efficiency Assessment Revolving Fund (20150)

The energy efficiency assessment revolving fund was created as a nonreverting fund under Section 6-21D-6.1. The fund consists of appropriations, gifts, grants, donations, and reimbursements of costs incurred by the department in performing energy efficiency assessments pursuant to the Energy Efficiency and Renewable Energy Bonding Act. Expenditures are restricted to conducting energy efficiency assessments.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,080.6**
FY27 projected revenues	**$109.3**
FY27 total budget availability*	**$247.9**
FY27 projected unappropriated fund balance	**$1,942.0**
FY27 projected unappropriated cash balance	**$1,976.5**

FY27 REVENUE AND BUDGET DETAIL

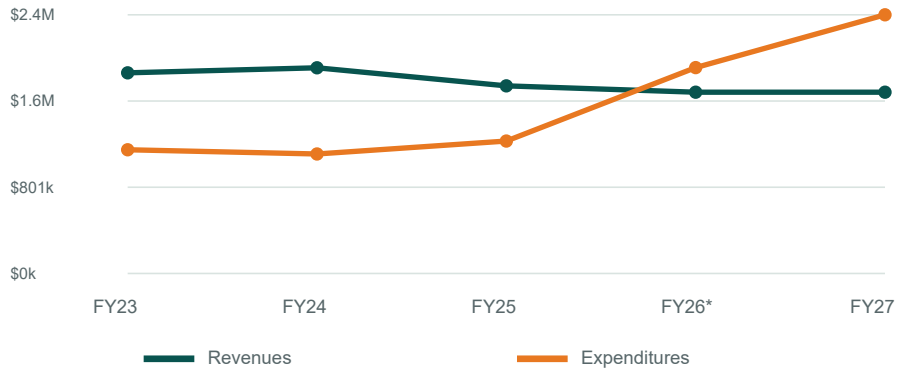
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$109.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$247.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

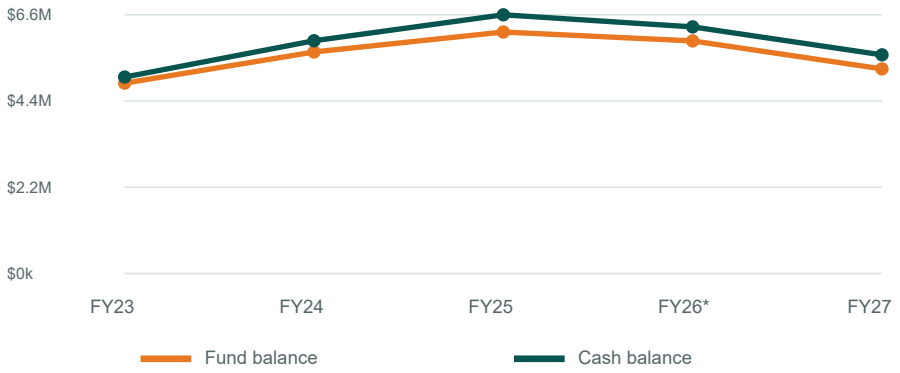
Oil Conservation Division Systems and Hearings Fund (20860)

The oil conservation division systems and hearings fund was created as a nonreverting fund under Section 70-2-39. The fund consists of various application, permitting, and administrative hearing fees connected to drilling and waste management. Expenditures from the fund are restricted to developing and modernizing the oil conservation division's online application processing system, online case management system and online case file system and for other technological upgrades and hearing administration costs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,974.2**
FY27 projected revenues	**$1,683.3**
FY27 total budget availability*	**$2,402.1**
FY27 projected unappropriated fund balance	**$5,255.4**
FY27 projected unappropriated cash balance	**$5,616.0**

FY27 REVENUE AND BUDGET DETAIL

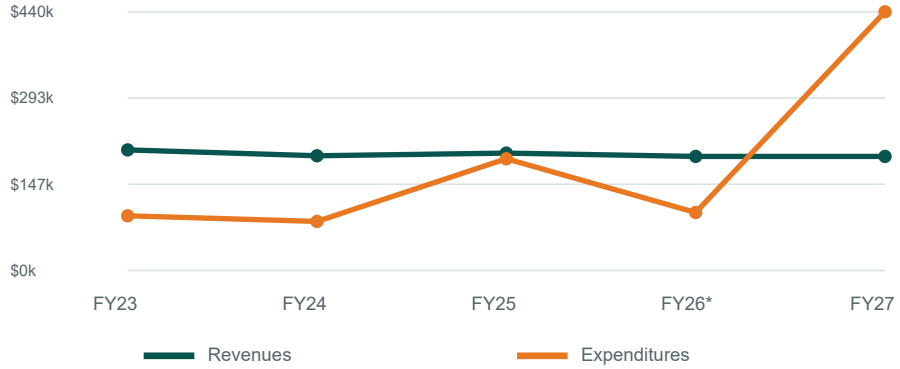
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,683.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,402.1**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

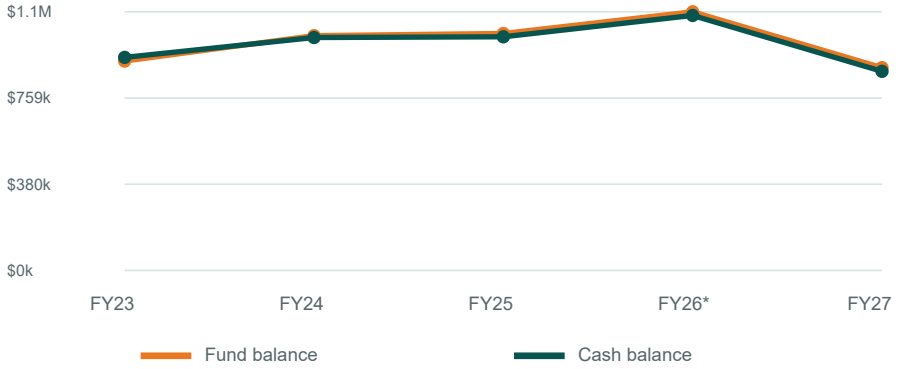
Motorboat Fuel Tax Fund (30900)

The motorboat fuel tax fund was created as a nonreverting fund under Section 16-2-19.1. Expenditures from the fund are largely restricted to constructing, purchasing, improving and maintaining boating facilities and equipment at state parks.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,138.9**
FY27 projected revenues	**$194.0**
FY27 total budget availability*	**$440.0**
FY27 projected unappropriated fund balance	**$892.9**
FY27 projected unappropriated cash balance	**$876.8**

FY27 REVENUE AND BUDGET DETAIL

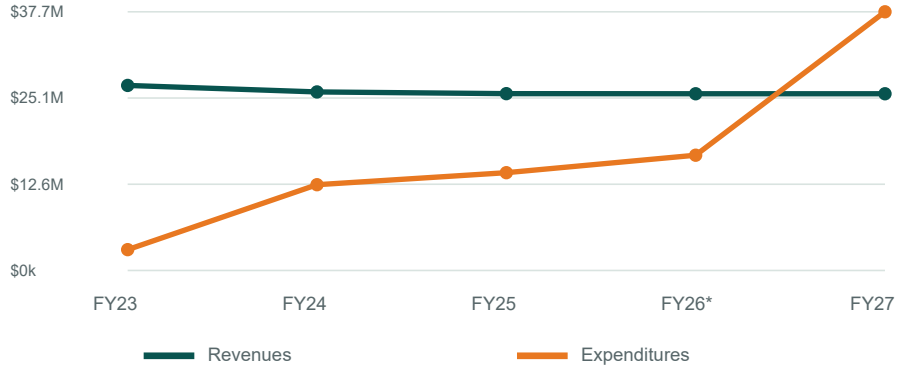
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$194.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$440.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

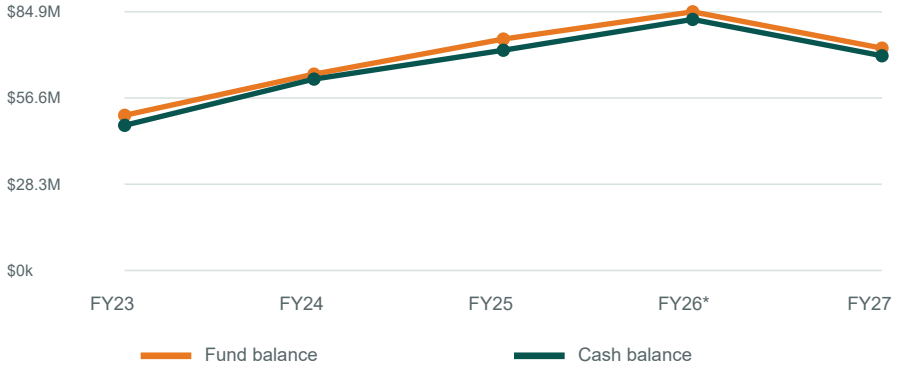
Oil and Gas Reclamation Fund (31100)

The oil and gas reclamation fund was created as a nonreverting fund under Section 70-2-37. The fund largely consists of distributions from the oil and gas conservation tax. Expenditures from the fund are restricted to proper plugging and reclamation efforts on retired oil and gas wells and associated facilities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$84,852.3**
FY27 projected revenues	**$25,721.5**
FY27 total budget availability*	**$37,650.9**
FY27 projected unappropriated fund balance	**$72,922.9**
FY27 projected unappropriated cash balance	**$70,423.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$25,721.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$21,650.9**
Nonrecurring	**$16,000.0**

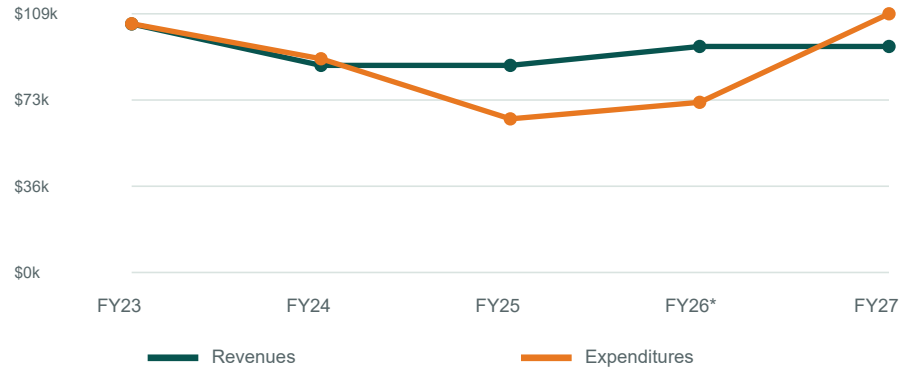
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT

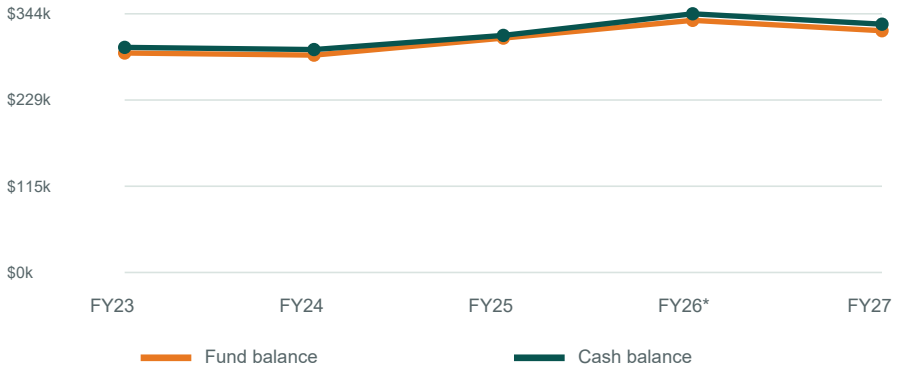
Surface Mining Permit Fees Fund (31900)

The surface mining permit fees fund, established under Section 69-25A-10, consists of fees for surface coal mining and reclamation permitting pursuant to the Surface Mining Act. Expenditures from the fund are limited to administering and enforcing the surface mining permit program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$334.9**
FY27 projected revenues	**$95.5**
FY27 total budget availability*	**$109.3**
FY27 projected unappropriated fund balance	**$321.1**
FY27 projected unappropriated cash balance	**$329.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$95.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$109.3**
Nonrecurring	**$0.0**

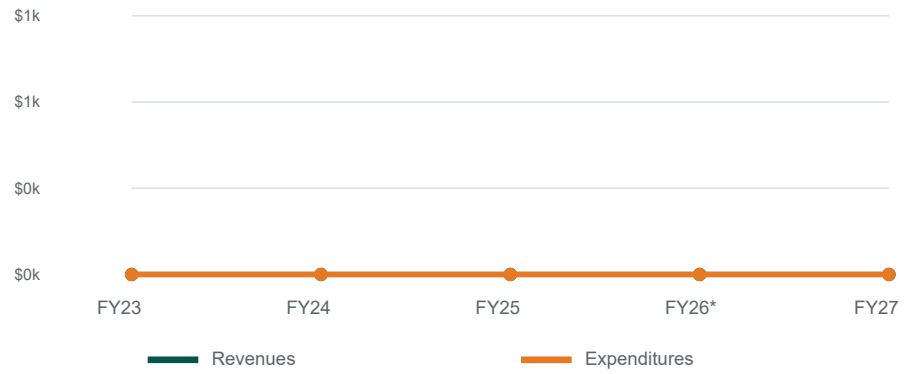
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT

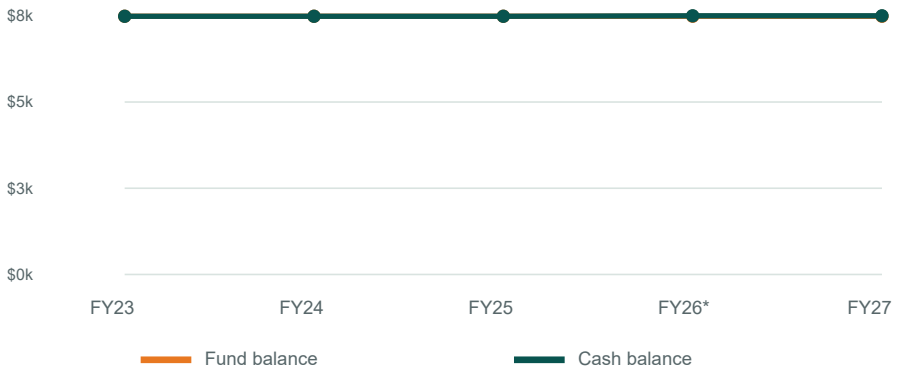
Surface Mining Penalty Fund (32000)

The surface mining penalty fund, established under Section 69-25A-22, is an escrow account for penalties assessed under the Surface Mining Act that are contested by persons charged with violations of the Act. Proposed penalty amounts are deposited to this fund until the penalty case is adjudicated, at which time such amounts are transferred to the surface mining permit fees fund or returned to the depositor.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$8.1**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$8.1**
FY27 projected unappropriated cash balance	**$8.1**

FY27 REVENUE AND BUDGET DETAIL

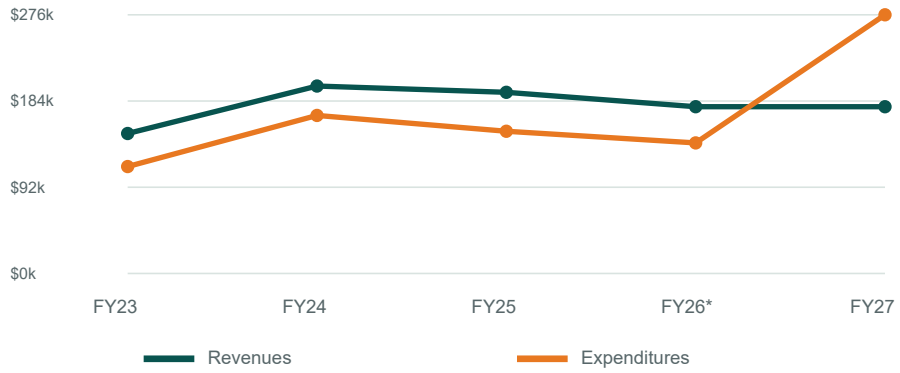
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

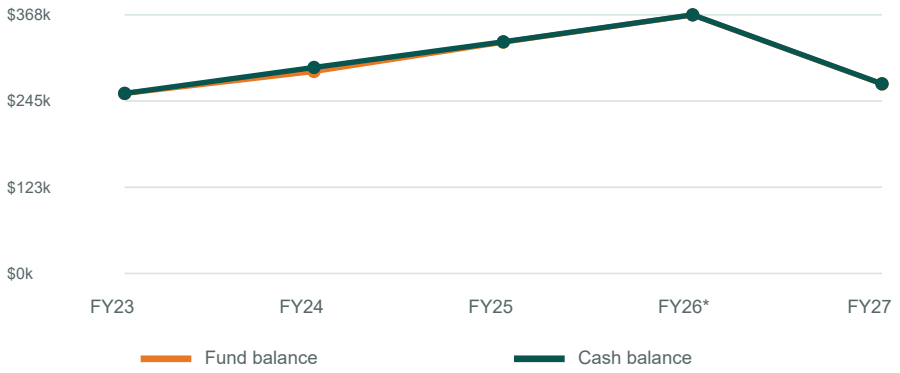
Conservation Planting Revolving Fund (32100)

The conservation planting revolving fund was created as a nonreverting fund under Section 68-2-21. The fund primarily consists of receipts from the sale of trees for conservation plantings, and expenditures are restricted to distributing trees to New Mexico landowners, schools, civic or community groups or other organizations for conservation plantings or generally to protect or enhance the state's environment.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$367.9**
FY27 projected revenues	**$178.1**
FY27 total budget availability*	**$276.3**
FY27 projected unappropriated fund balance	**$269.7**
FY27 projected unappropriated cash balance	**$269.9**

FY27 REVENUE AND BUDGET DETAIL

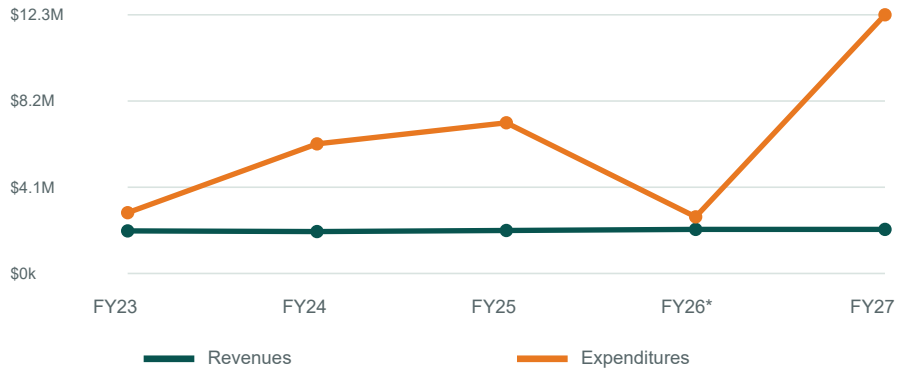
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$178.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$276.3**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

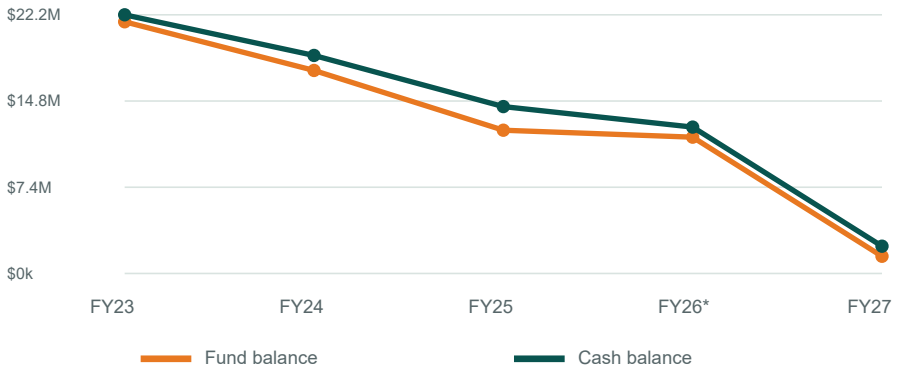
Forest Land Protection Revolving Fund (32200)

The forest land protection revolving fund was created as a nonreverting fund under Section 68-2-28. The fund primarily consists of fees collected pursuant to the Prescribed Burning Act and penalties from violations of the Forest Conservation Act. Expenses from the fund are restricted to administering the Prescribed Burning Act and the Forest Conservation Act as well as funding approved projects pursuant to the Forest and Watershed Restoration Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,721.1**
FY27 projected revenues	**$2,103.7**
FY27 total budget availability*	**$12,346.2**
FY27 projected unappropriated fund balance	**$1,478.6**
FY27 projected unappropriated cash balance	**$2,344.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,103.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$8,499.1**
Nonrecurring	**$3,847.1**

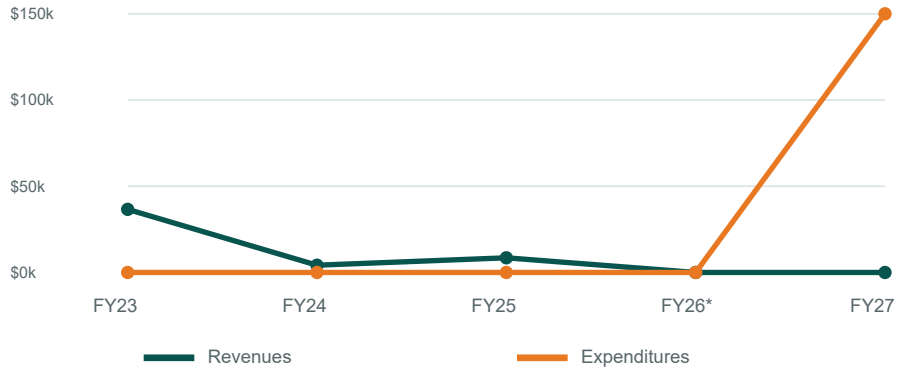
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT

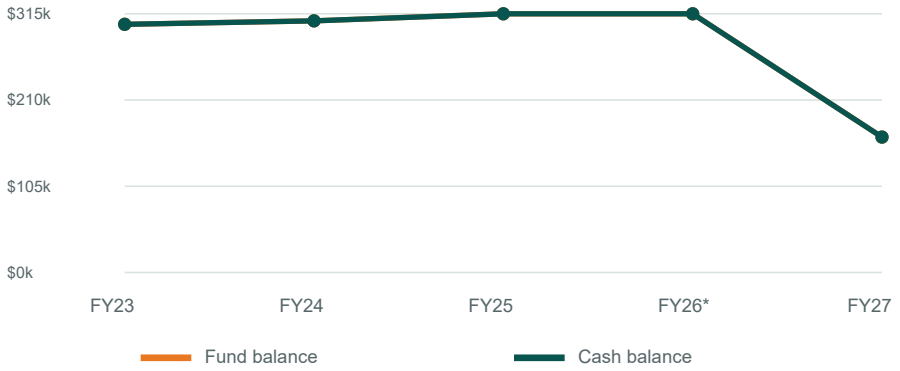
Water Quality Management Fund (40120)

The water quality management fund was created as a nonreverting fund under Section 74-6-5.2. The fund primarily consists of permit fees for the discharge of any water contaminant or for the disposal or reuse of septage or sludge. Expenditures from the fund are restricted to administering the rules adopted by the Water Quality Control Commission.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$314.7**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$150.0**
FY27 projected unappropriated fund balance	**$164.7**
FY27 projected unappropriated cash balance	**$164.7**

FY27 REVENUE AND BUDGET DETAIL

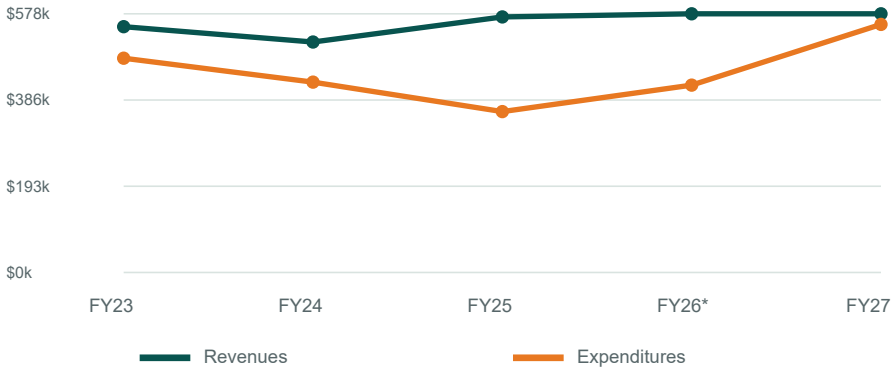
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$150.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

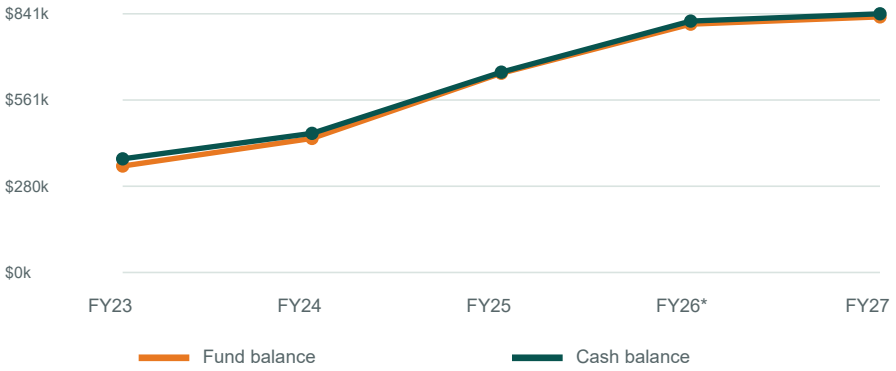
Mining Act Fund (56600)

The mining act fund was created as a nonreverting fund under Section 69-36-19A. The fund primarily consists of fees from mining and exploration permits issued pursuant to the New Mexico Mining Act, and expenditures are limited to carrying out the purposes of the Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$807.1**
FY27 projected revenues	**$578.4**
FY27 total budget availability*	**$554.7**
FY27 projected unappropriated fund balance	**$830.8**
FY27 projected unappropriated cash balance	**$840.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$578.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$554.7**
Nonrecurring	**$0.0**

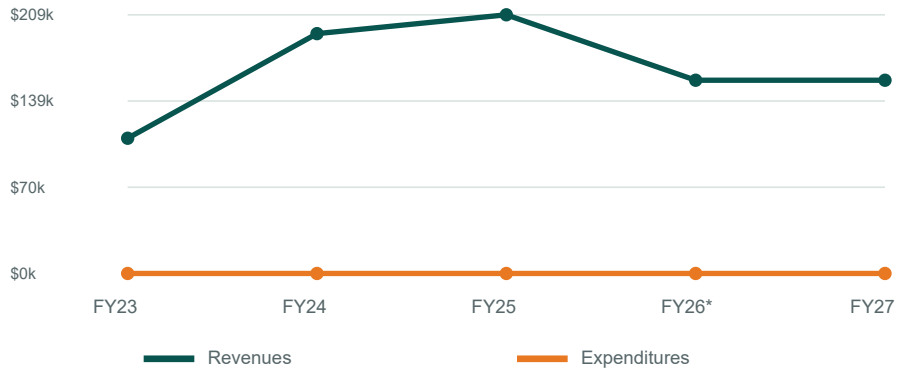
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT

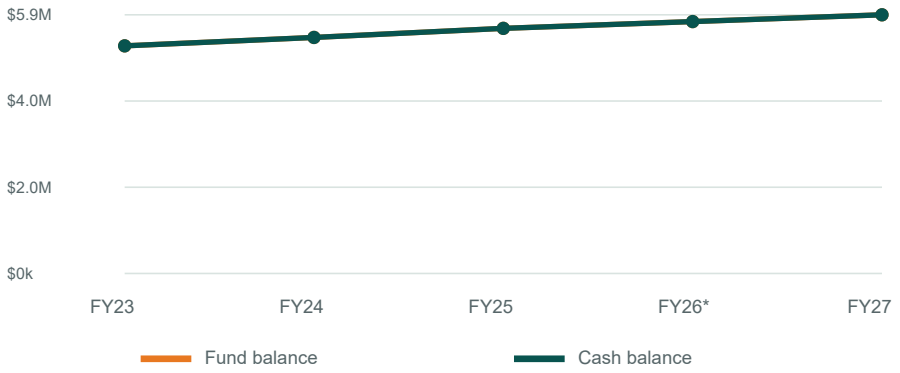
Abandoned Mine Reclamation Fund (65600)

The abandoned mine reclamation fund was created under Section 69-25B-4. The fund consists of money received by the state pursuant to Title IV of the federal Surface Mining Control and Reclamation Act. Expenditures from the fund are restricted to carrying out the purposes of the Abandoned Mine Reclamation Act, including reclamation of land and water adversely affected by past mining practices.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,791.0**
FY27 projected revenues	**$155.9**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$5,946.9**
FY27 projected unappropriated cash balance	**$5,946.9**

FY27 REVENUE AND BUDGET DETAIL

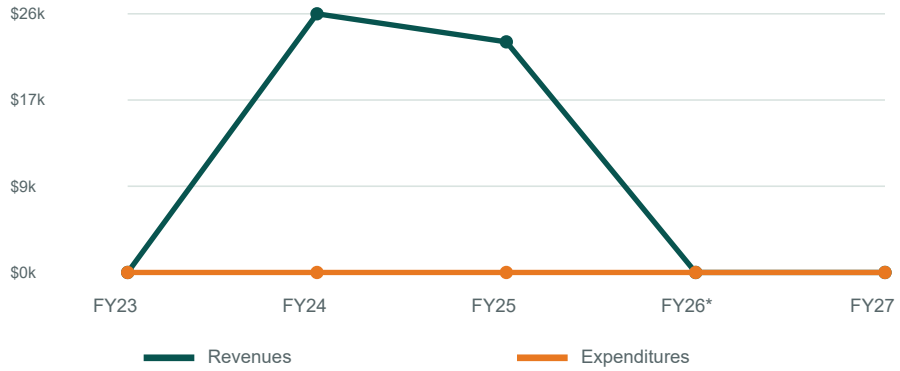
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$155.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

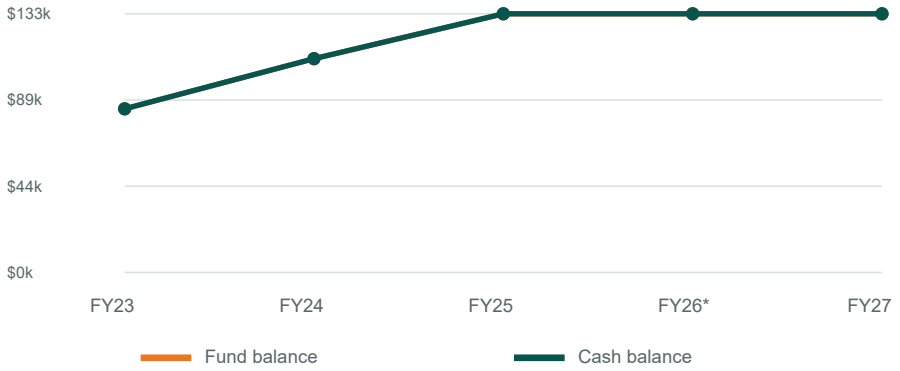
Mining Act Penalty Fund (73100)

The mining act penalty fund was created as a nonreverting fund under Section 69-36-19B. The fund consists of administrative and court-imposed fines and penalties pursuant to the New Mexico Mining Act. Expenditures from the fund are restricted to reclamation activities on abandoned or inactive non-coal mining areas..

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$133.1**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$133.1**
FY27 projected unappropriated cash balance	**$133.1**

FY27 REVENUE AND BUDGET DETAIL

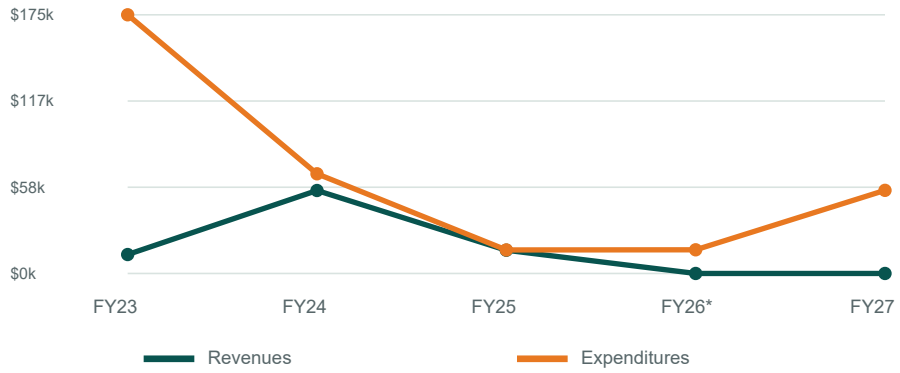
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

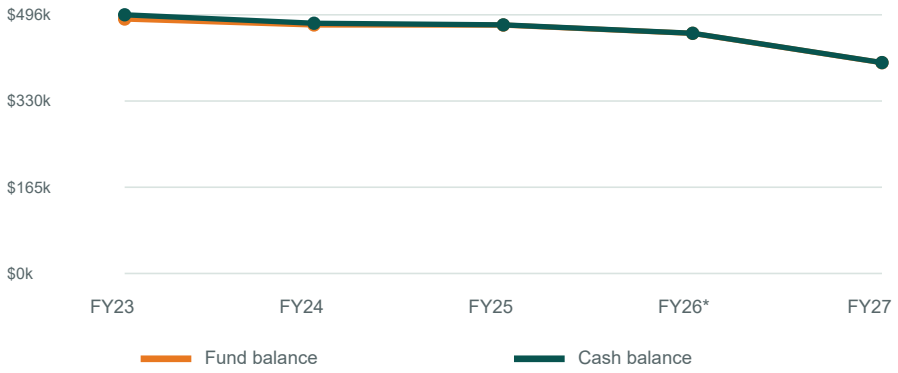
Inmate Forestry Work Camp Fund (95600)

The inmate forestry work camp fund was created as a nonreverting fund under Section 33-13-8. The fund consists of all money received for work performed by inmates in the forestry work camp program pursuant to Section 33-13-3. The purpose of the program is to use minimum security inmates to work on natural resource projects on public lands, fire suppression and emergency response activities. Expenditures from the fund are restricted to administration of the program, including acquisition of tools and equipment and expenses incurred in planning and supervising program projects.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$460.1**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$56.2**
FY27 projected unappropriated fund balance	**$403.9**
FY27 projected unappropriated cash balance	**$404.1**

FY27 REVENUE AND BUDGET DETAIL

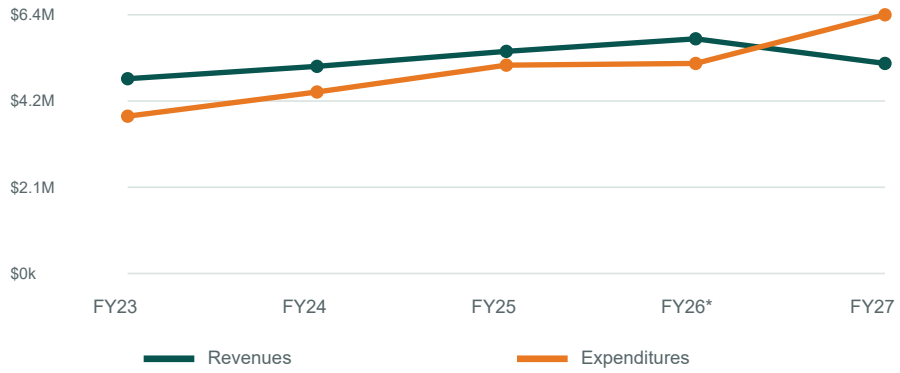
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$56.2**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

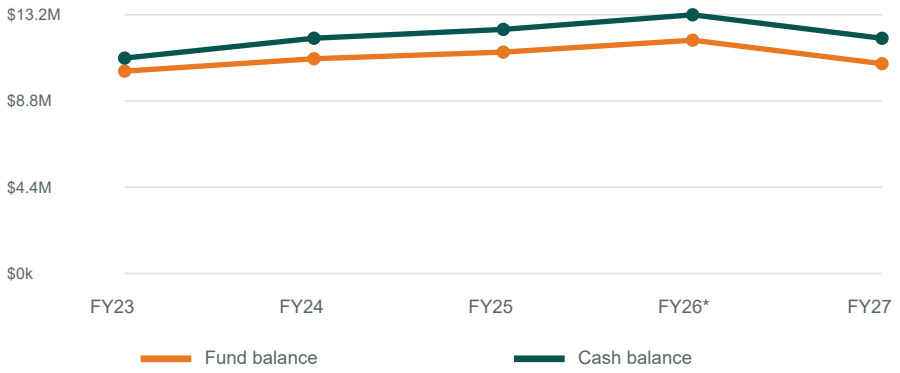
Youth Conservation Corps Fund (01400)

The New Mexico Youth Conservation Corps fund was created as a nonreverting fund under Section 9-5B-10. The fund primarily consists of a portion of governmental gross receipts taxes pursuant to Section 7-1-6.38. Expenditures from the fund are restricted to the youth conservation corps program, which employs New Mexico youth, ages 14-25, in public projects that conserve New Mexico's natural resources and provide community benefits of lasting value.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,878.9**
FY27 projected revenues	**$5,165.3**
FY27 total budget availability*	**$6,361.5**
FY27 projected unappropriated fund balance	**$10,682.7**
FY27 projected unappropriated cash balance	**$11,976.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$5,165.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$6,361.5**
Nonrecurring	**$0.0**

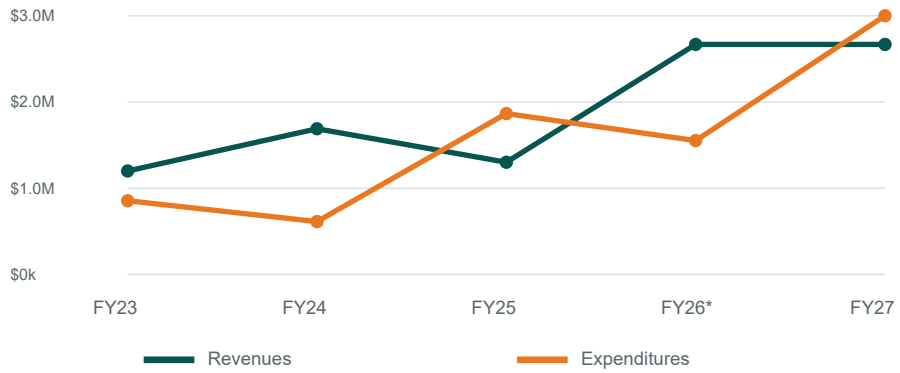
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

STATE LAND OFFICE

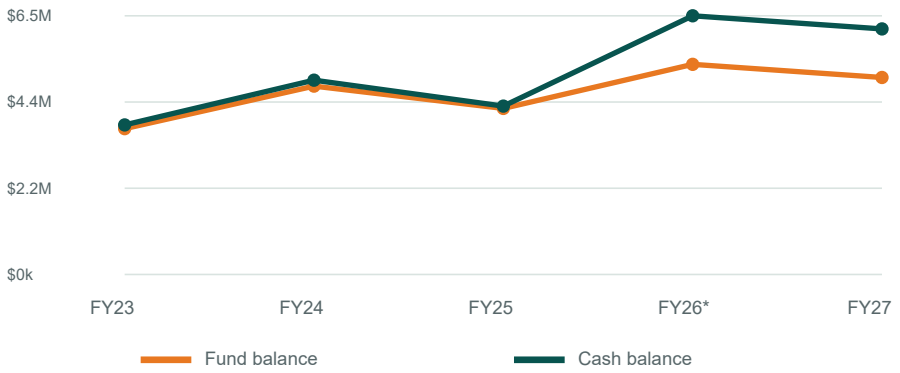
State Trust Lands Restoration and Remediation Fund (68210)

The state trust lands restoration and remediation fund was created as a nonreverting fund under Section 19-1-11B. The fund consists of one percent of earnings derived from state trust lands that are not otherwise required to be transferred to the land grant permanent fund (e.g., royalties). The fund has a statutory cap of five million dollars ($5,000,000). Balances in excess of that threshold are distributed to state land trust beneficiaries. Expenditures from the fund are restricted to contractual services related to addressing surface damage and watershed restoration and remediation projects on state trust lands.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,317.5**
FY27 projected revenues	**$2,667.9**
FY27 total budget availability*	**$3,000.0**
FY27 projected unappropriated fund balance	**$4,985.4**
FY27 projected unappropriated cash balance	**$6,214.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,667.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,000.0**
Nonrecurring	**$0.0**

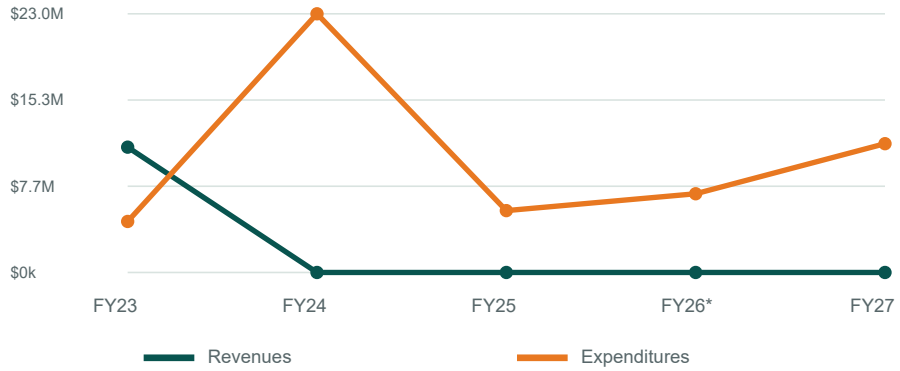
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

OFFICE OF THE STATE ENGINEER

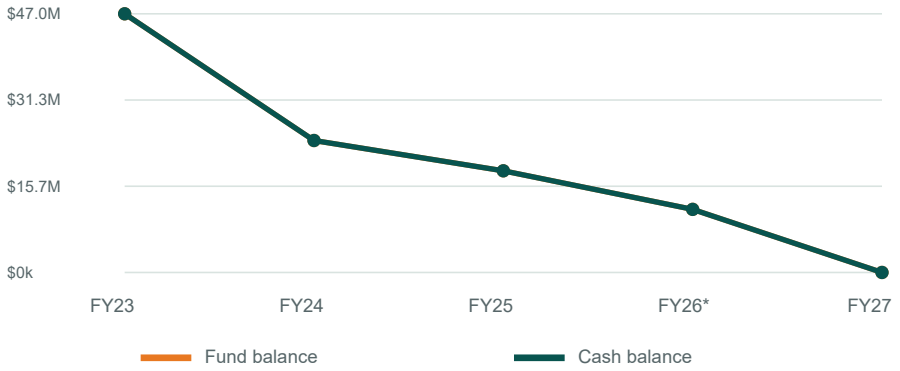
Indian Water Rights Settlement Fund (20170)

The Indian water rights settlement fund was created as a nonreverting fund under Section 72-1-12. The fund does not have a designated revenue stream aside from legislative appropriations. Expenditures from the fund are restricted to paying the state's portion of the costs necessary to implement Indian water rights settlements approved by the legislature and the United States congress.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,453.3**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$11,453.2**
FY27 projected unappropriated fund balance	**$0.1**
FY27 projected unappropriated cash balance	**$0.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$11,453.2**

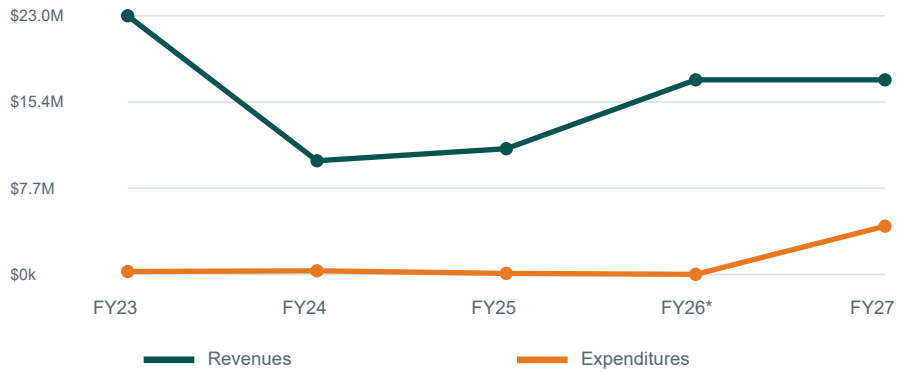
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

OFFICE OF THE STATE ENGINEER

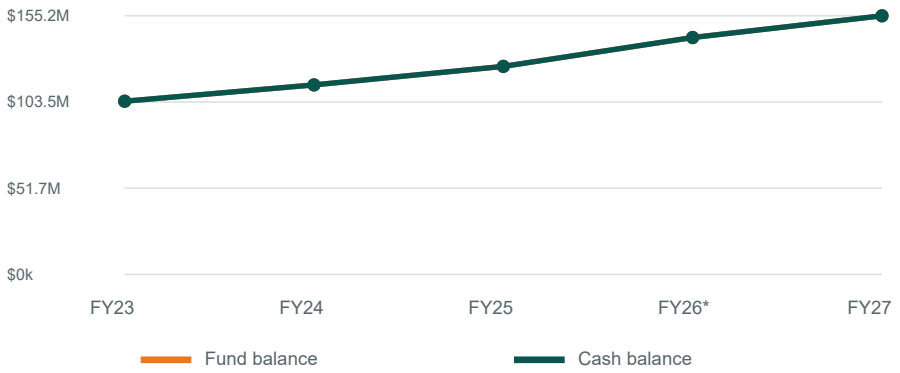
New Mexico Unit Fund (30810)

The New Mexico unit fund was created as a nonreverting fund under Section72-14-45. The fund consists of distributions pursuant to Paragraphs (2)(D)(I) and (ii) of Section 403(f) of the federal Colorado River Basin Project Act of 1968, as amended by Section 107(a) of the federal Arizona Water Settlements Act, Public Law 108-451, December 10, 2004; other money made available to the fund pursuant to Section 212 of the federal Arizona Water Settlements Act, Public Law 108-451, December 10, 2004; and any interest earned on the balance of the fund. Expenditures from the fund are restricted to water utilization projects to meet water supply demands in the southwest water planning region of New Mexico that encompasses Catron, Grant, Hidalgo and Luna counties.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$142,158.2**
FY27 projected revenues	**$17,328.6**
FY27 total budget availability*	**$4,298.7**
FY27 projected unappropriated fund balance	**$155,188.1**
FY27 projected unappropriated cash balance	**$155,198.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$17,328.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$652.2**
Nonrecurring	**$3,646.5**

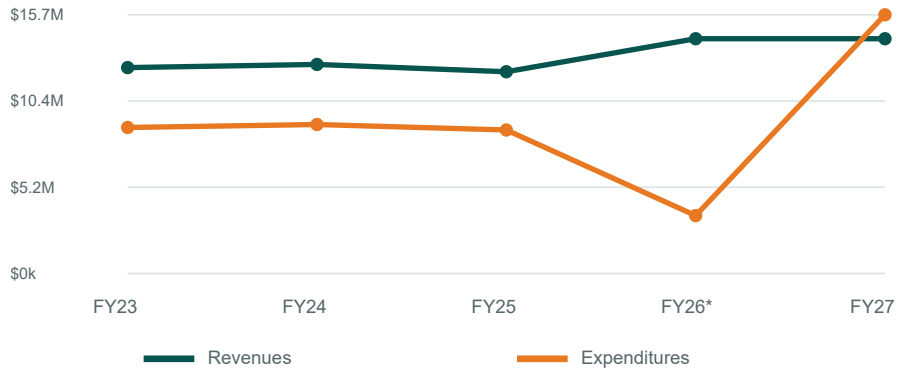
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

OFFICE OF THE STATE ENGINEER

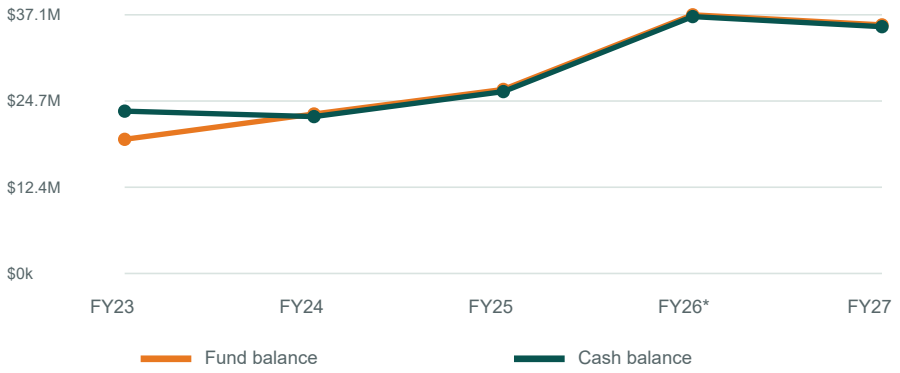
Irrigation Works Construction Fund (32600)

The irrigation works construction fund was created as a nonreverting fund under Section 72-14-23. The fund consists of statutory distributions from the land grant permanent fund. Expenditures from the fund are restricted to irrigation works projects for the conservation, development, storage, distribution and utilization of water. Annually, two million five hundred thousand dollars ($2,500,000) is transferred from the irrigation works construction fund to the acequia and community ditch infrastructure fund and one million dollars ($1,000,000) to the forest land protection revolving fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$37,098.6**
FY27 projected revenues	**$14,202.2**
FY27 total budget availability*	**$15,650.2**
FY27 projected unappropriated fund balance	**$35,650.6**
FY27 projected unappropriated cash balance	**$35,393.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$14,202.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$15,650.2**
Nonrecurring	**$0.0**

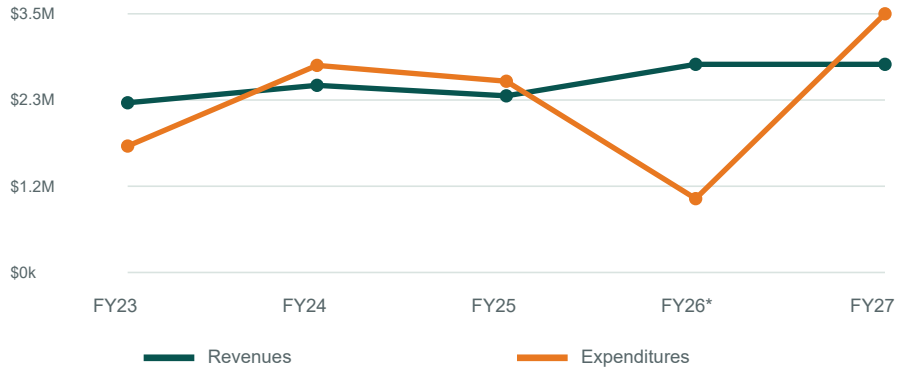
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

OFFICE OF THE STATE ENGINEER

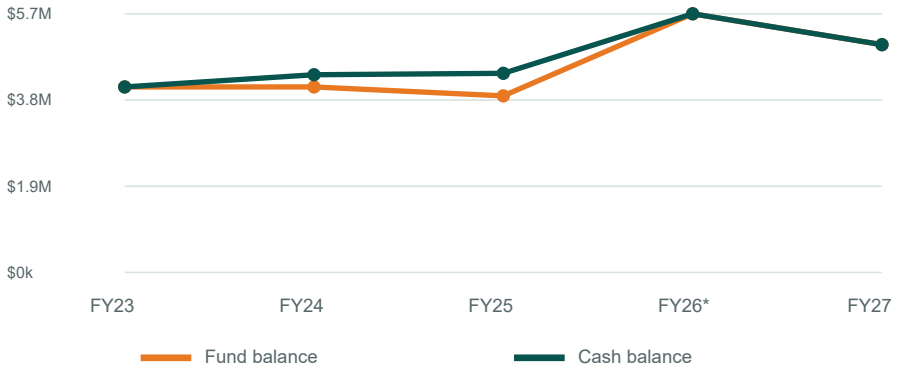
Improvement of Rio Grande Income Fund (32800)

The improvement of Rio Grande income fund was created under Section 72-14-19. The fund consists of statutory distributions from the land grant permanent fund. Expenditures from the fund are restricted to improving and increasing the surface flow of water on the Rio Grande river.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,736.3**
FY27 projected revenues	**$2,820.0**
FY27 total budget availability*	**$3,504.6**
FY27 projected unappropriated fund balance	**$5,051.7**
FY27 projected unappropriated cash balance	**$5,051.7**

FY27 REVENUE AND BUDGET DETAIL

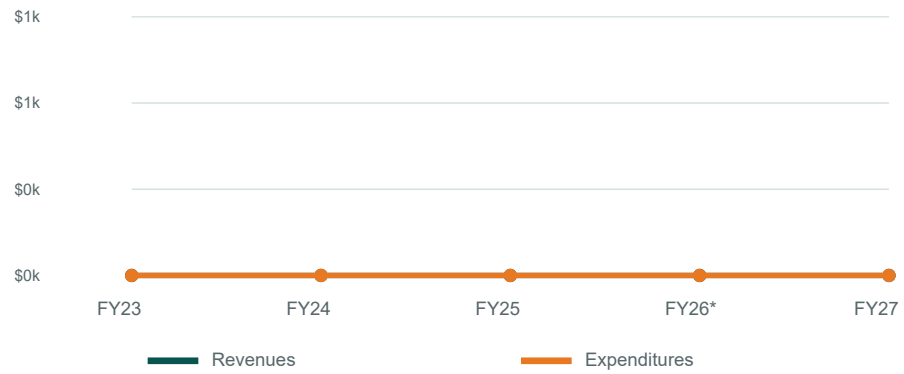
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,820.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,504.6**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

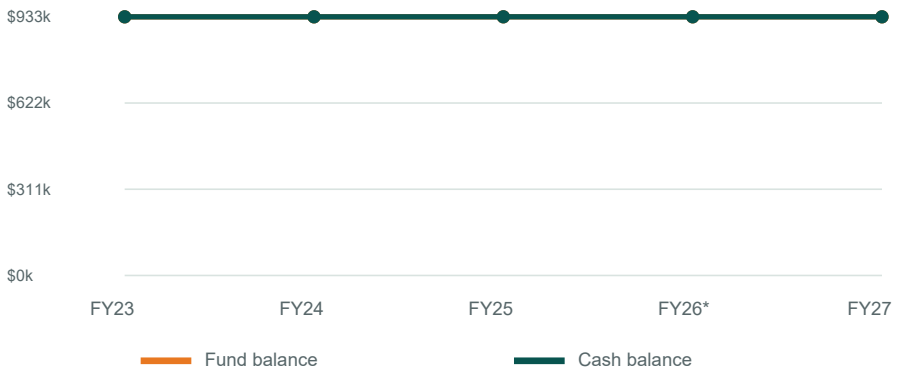
Pecos River Basin Land Management Fund (68600)

The Pecos river basin land management fund was created as a nonreverting fund under Section 7-1-2.5. The fund primarily consists of revenues from purchases of land and water rights. Expenditures from the fund are restricted to management of land purchases pursuant to Section 72-1-2.4 and to manage augmentation well fields in the lower Pecos river basin.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$933.2**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$933.2**
FY27 projected unappropriated cash balance	**$933.2**

FY27 REVENUE AND BUDGET DETAIL

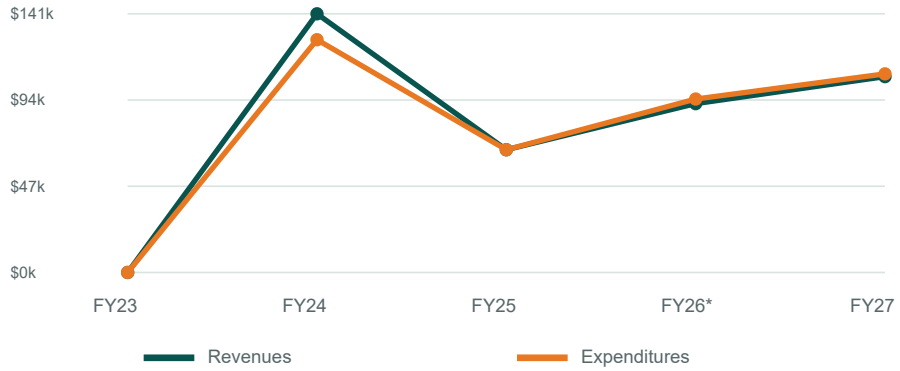
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

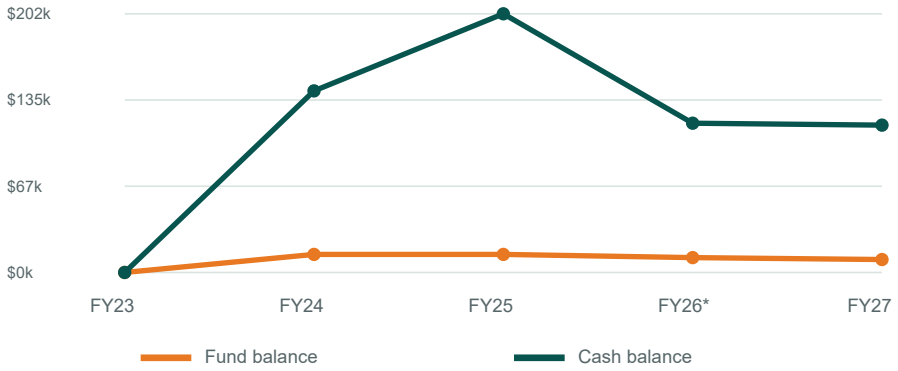
Office on African American Affairs Fund (60310)

The Office on African American affairs fund was created as a nonreverting fund under Section 28-21-4. The fund consists of gifts, grants, donations and bequests. Expenditures from the fund are restricted to carrying out the provisions of the African American Affairs Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11.6**
FY27 projected revenues	**$106.6**
FY27 total budget availability*	**$108.1**
FY27 projected unappropriated fund balance	**$10.1**
FY27 projected unappropriated cash balance	**$115.1**

FY27 REVENUE AND BUDGET DETAIL

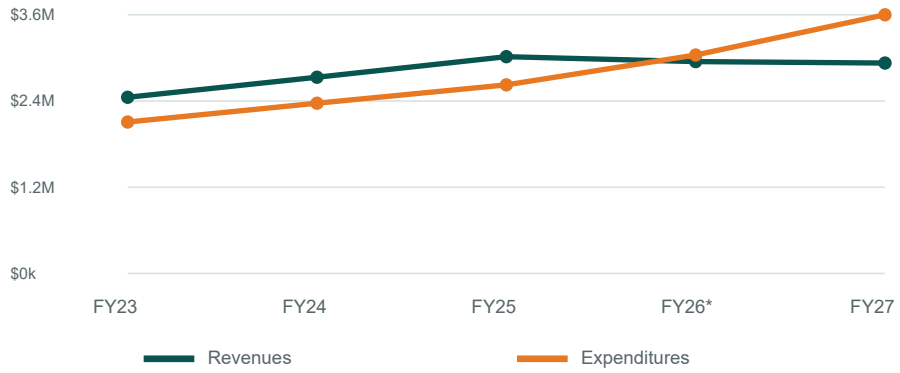
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$106.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$108.1**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

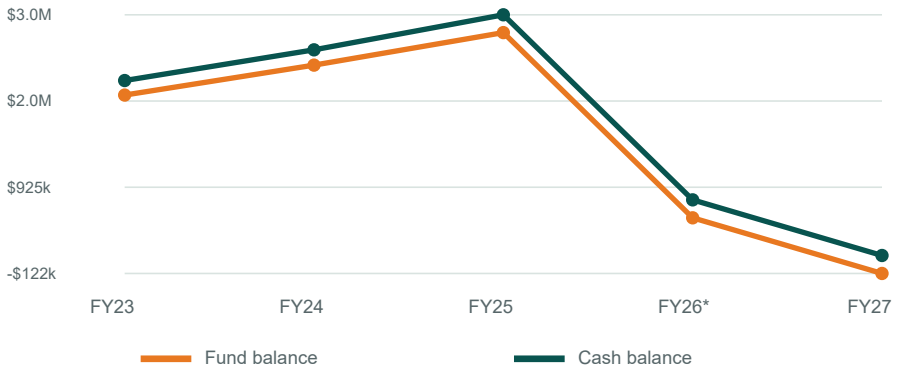
Commission For Deaf and Hard-Of-Hearing Persons Fund (04600)

The Commission for Deaf and Hard-of-Hearing Persons fund functions as the general operating fund for the commission. The fund consists of legislative appropriations and transfers from the telecommunications access fund pursuant to Section 63-9F-12. Expenditures from the fund are restricted to the powers and duties assigned to the commission pursuant to Section 28-11B-1 through 28-11B-4.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$553.7**
FY27 projected revenues	**$2,948.7**
FY27 total budget availability*	**$3,624.7**
FY27 projected unappropriated fund balance	**-$122.3**
FY27 projected unappropriated cash balance	**$96.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$1,996.1**
Other Sources	**$952.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,624.7**
Nonrecurring	**$0.0**

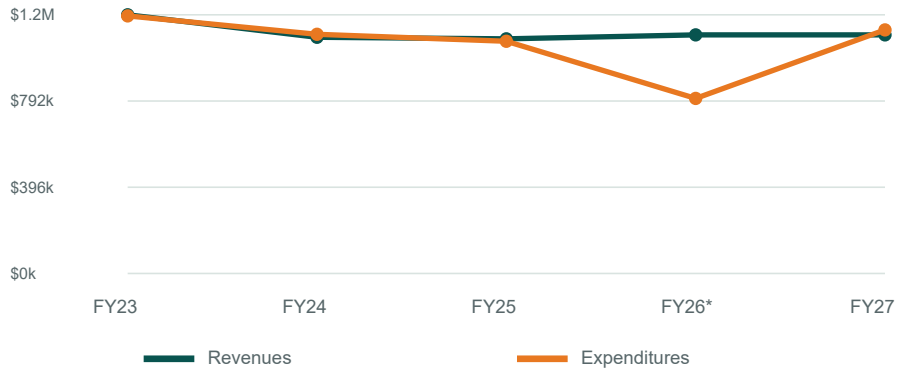
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

COMMISSION FOR DEAF AND HARD-OF-HEARING PERSONS

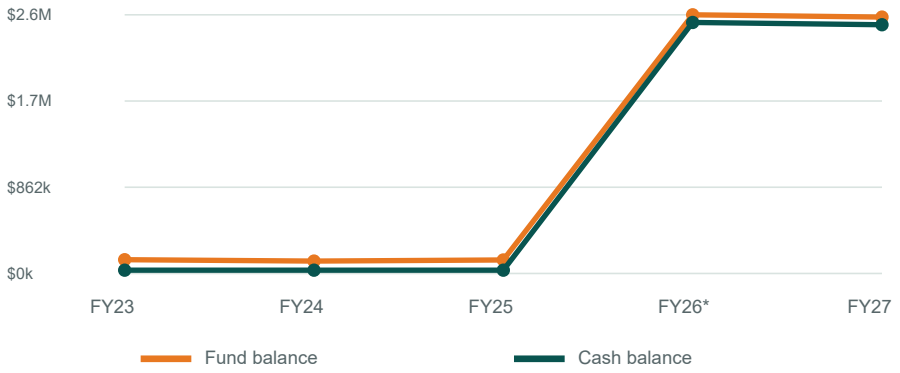
Telecommunications Access Fund (08000)

The telecommunications access fund was created as a nonreverting fund under section 63-9F-12. The fund consists of a portion of telecommunications relay service surcharge revenues collected by the Taxation and Revenue Department. Expenditures from the fund are restricted to carrying out the provisions of the Telecommunications Access Act, including providing specialized telecommunications equipment to impaired individuals and administering a telecommunications relay system that enables impaired individuals to communicate with unimpaired individuals.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,585.0**
FY27 projected revenues	**$1,095.3**
FY27 total budget availability*	**$1,118.1**
FY27 projected unappropriated fund balance	**$2,562.2**
FY27 projected unappropriated cash balance	**$2,485.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,095.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,118.1**
Nonrecurring	**$0.0**

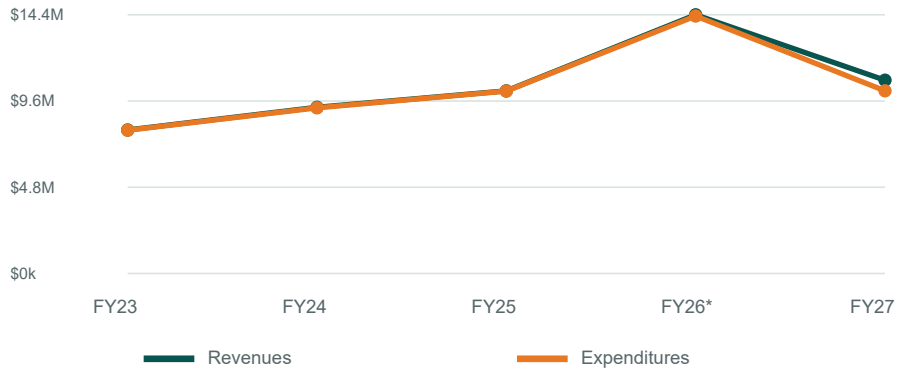
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

COMMISSION FOR THE BLIND

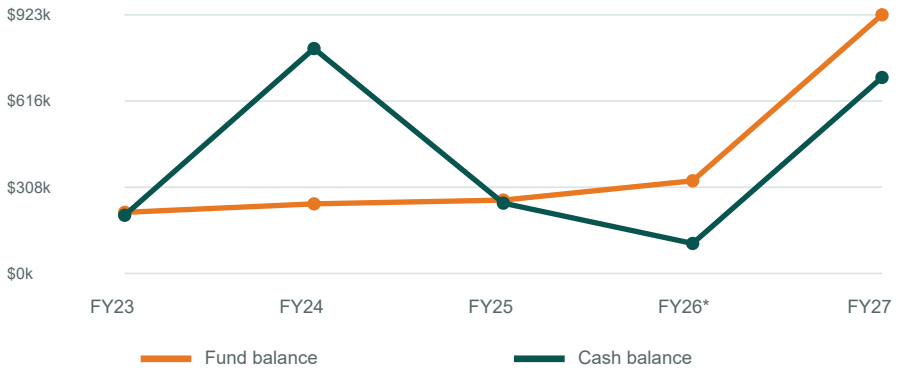
Vending Stand Program Fund (10460)

The vending stand program fund accounts for the financial activity of the commission's vending stand program, which grants blind persons a preference in the operation of vending stands on state property pursuant to Section 22-14-24 through 22-14-29. The fund primarily consists of vending and food service income, while expenditures are restricted to commission payments to vending operators as well as administration of the program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$330.8**
FY27 projected revenues	**$10,778.4**
FY27 total budget availability*	**$10,185.8**
FY27 projected unappropriated fund balance	**$923.4**
FY27 projected unappropriated cash balance	**$699.7**

FY27 REVENUE AND BUDGET DETAIL

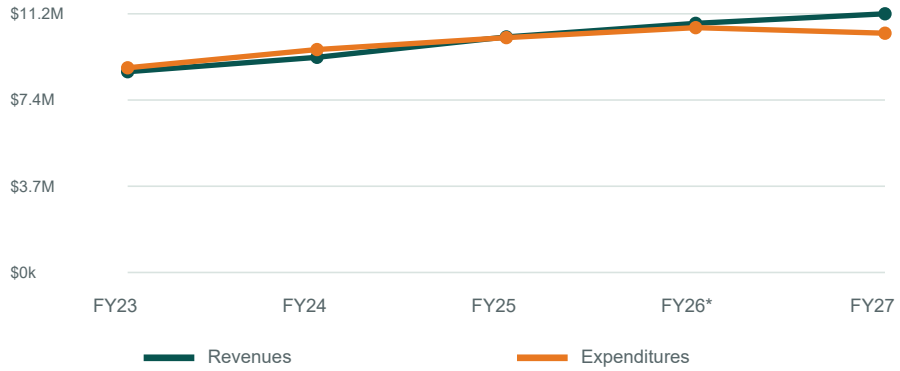
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$10,778.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$10,185.8**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

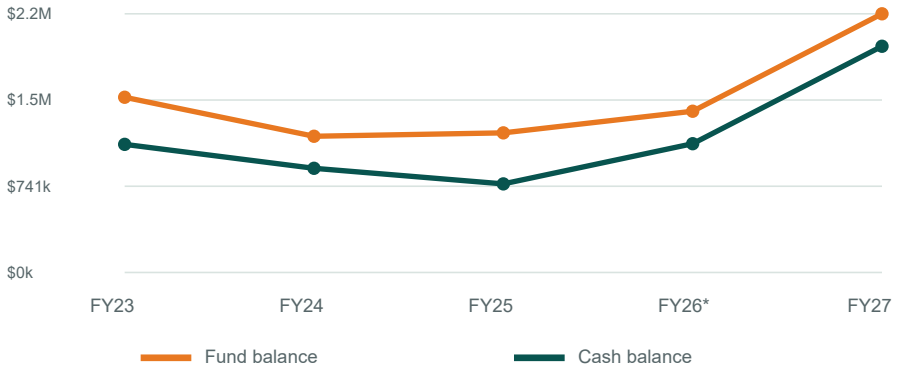
Commission for the Blind Fund (04700)

The Commission for the Blind fund functions as the general operating fund for the commission. The fund primarily consists of appropriations from the state and federal governments, and expenditures are restricted to carrying out the powers and duties assigned to the commission pursuant to the Commission for the Blind Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,385.1**
FY27 projected revenues	**$11,151.8**
FY27 total budget availability*	**$10,314.7**
FY27 projected unappropriated fund balance	**$2,222.2**
FY27 projected unappropriated cash balance	**$1,943.3**

FY27 REVENUE AND BUDGET DETAIL

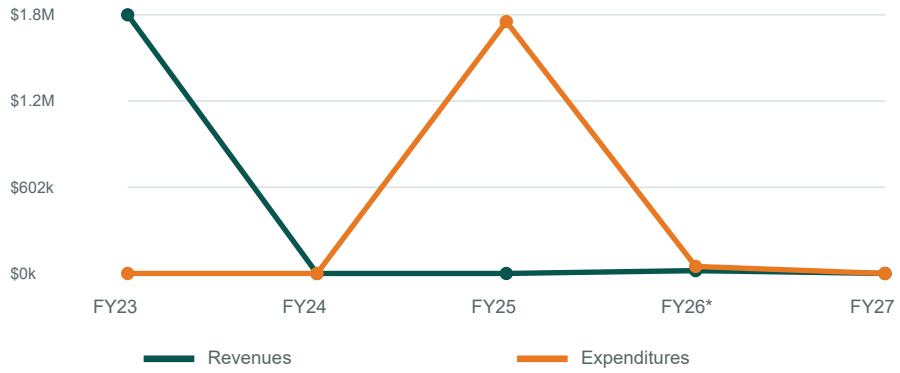
Recurring Revenue	
General Fund	**$3,265.6**
Other Sources	**$7,754.3**
Nonrecurring Revenue	
General Fund	**$131.9**
Other Sources	**$0.0**
Budget	
Recurring	**$10,182.8**
Nonrecurring	**$131.9**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

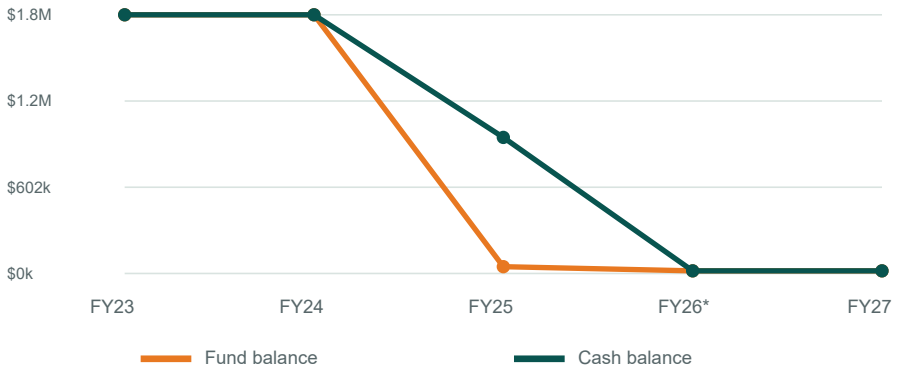
Energy Transition Indian Affairs Fund (68460)

The energy transition Indian affairs fund was created as a nonreverting fund under Section 62-18-16A. The fund primarily consists of transfers equal to 0.5 percent of the financed amount of energy transition bonds issued by qualifying generating facilities pursuant to the Energy Transition Act. Expenditures from the fund are restricted to addressing the conditions and issues of tribes and Native peoples in communities affected by the closure of qualifying generating facilities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$18.2**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$18.2**
FY27 projected unappropriated cash balance	**$18.2**

FY27 REVENUE AND BUDGET DETAIL

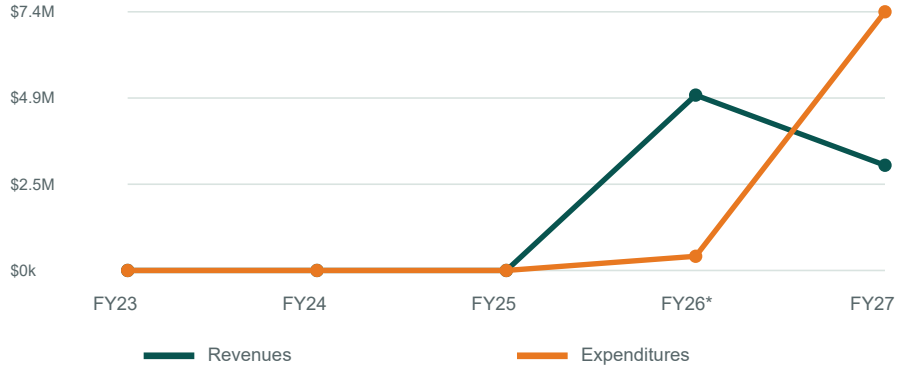
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

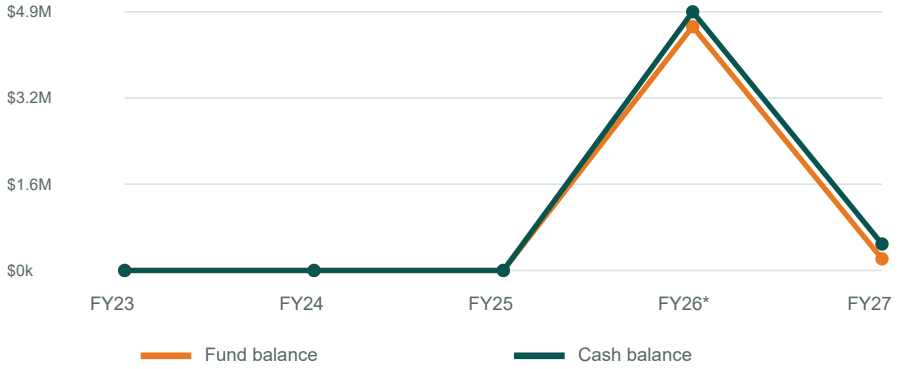
Kiki Saavedra Senior Dignity Fund (21270)

The Kiki Saavedra senior dignity fund was created as a nonreverting fund under Section 9-23-13. Revenue primarily consists of legislative appropriations but may also include private gifts, donations, and grants. Expenditures are restricted to high-priority senior services, including transportation, food assistance, physical and behavioral health services, case management and caregiving.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,595.3**
FY27 projected revenues	**$3,000.0**
FY27 total budget availability*	**$7,375.6**
FY27 projected unappropriated fund balance	**$219.7**
FY27 projected unappropriated cash balance	**$498.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$3,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,275.6**
Nonrecurring	**$5,100.0**

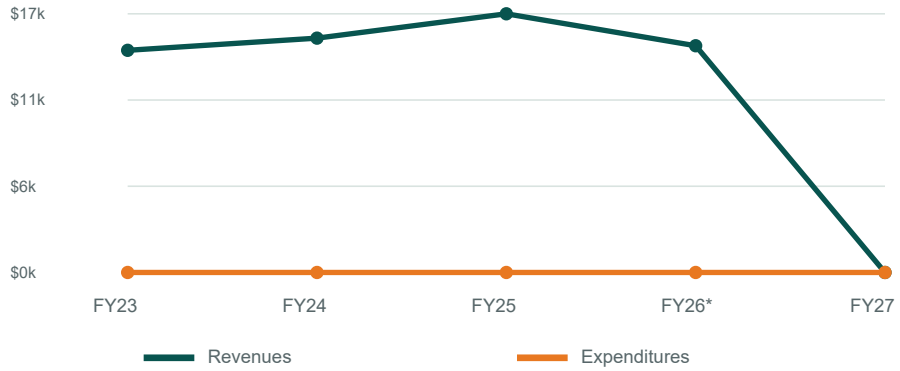
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

AGING AND LONG-TERM SERVICES DEPARTMENT

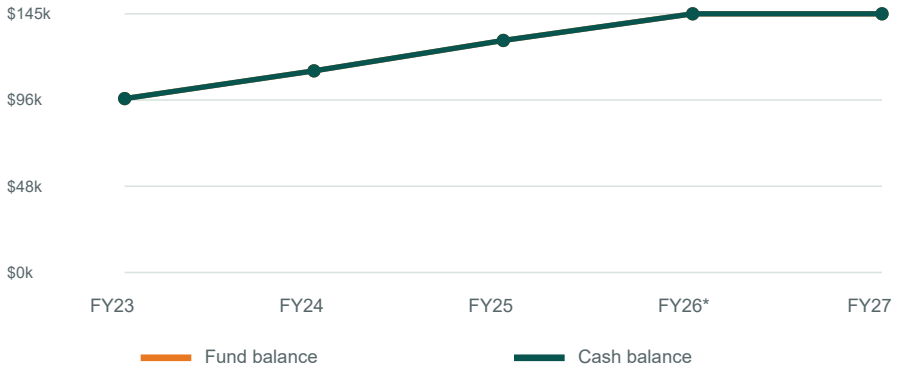
Senior Services Voluntary Tax Contribution Fund (40210)

The senior services voluntary tax contribution fund accounts for voluntary tax refund contributions pursuant to Section 7-2-24 to the Aging and Long-Term Services Department to enhance or expand senior services through statewide area agencies on aging grant programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$144.6**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$144.6**
FY27 projected unappropriated cash balance	**$144.6**

FY27 REVENUE AND BUDGET DETAIL

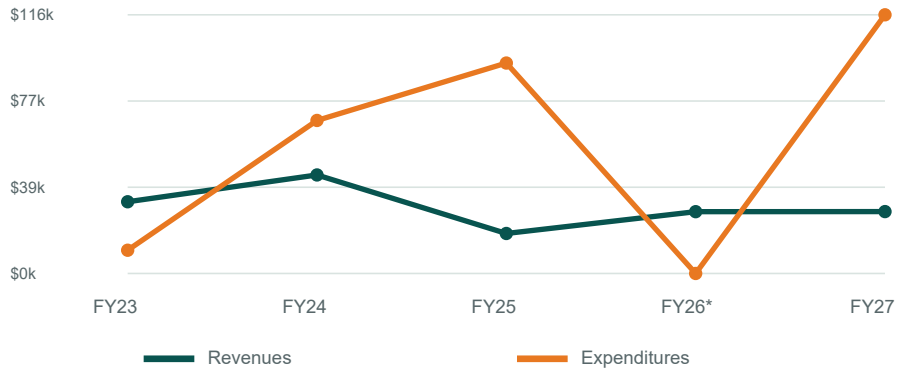
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

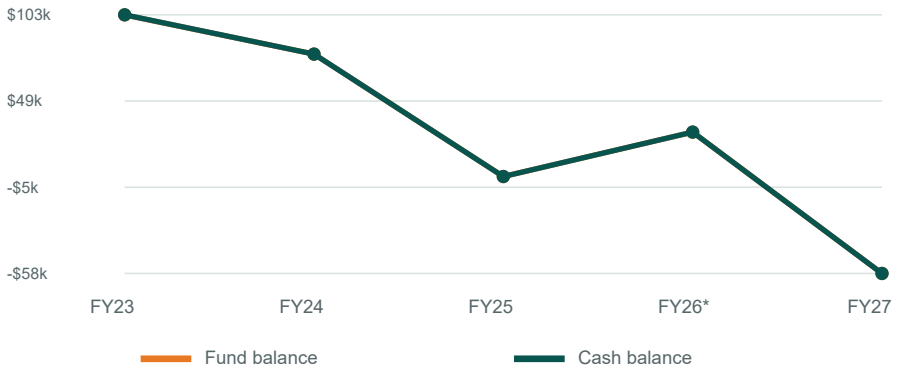
Conference on Aging Fund (62200)

The conference on aging fund accounts for financial activity related to the annual conference on aging, an educational event providing senior citizens with information on financial planning, legal protection, health care options, and benefits. The fund consists of registration fees, sponsorships, exhibitor fees, and fees for advertising. The fund itself is not established in statute; however, since 2018, the legislature has included language in the General Appropriations Act authorizing conference-generated revenues to remain with the department rather than reverting to the general fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$29.7**
FY27 projected revenues	**$27.7**
FY27 total budget availability*	**$115.8**
FY27 projected unappropriated fund balance	**-$58.4**
FY27 projected unappropriated cash balance	**-$58.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$27.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$115.8**
Nonrecurring	**$0.0**

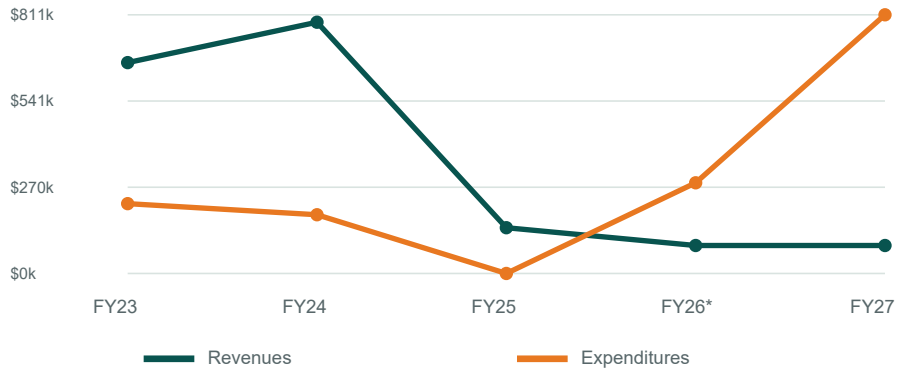
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

HEALTH CARE AUTHORITY

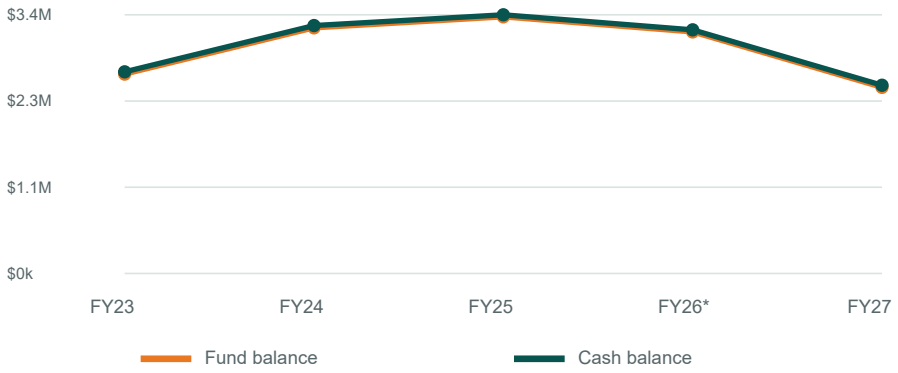
Brain Injury Services Fund (20520)

The brain injury services fund was created as a nonreverting fund under Section 27-1-16. The fund previously had a designated revenue stream from traffic violation tickets prior to the passage of House Bill 139 in 2023, which eliminated the applicable fee. Currently, the sole source of revenue is investment income earned on the balance of the fund. Expenditures from the fund are restricted to the statewide brain injury services program designed to increase the independence of persons with brain injuries.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,154.3**
FY27 projected revenues	**$87.7**
FY27 total budget availability*	**$811.4**
FY27 projected unappropriated fund balance	**$2,430.6**
FY27 projected unappropriated cash balance	**$2,457.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$87.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$811.4**
Nonrecurring	**$0.0**

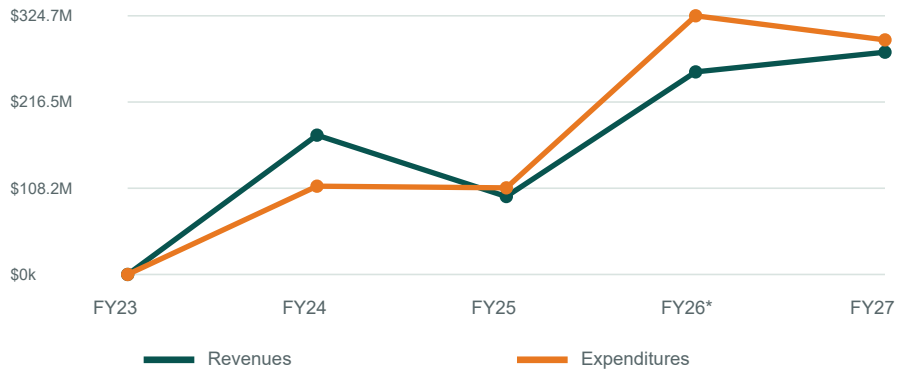
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

HEALTH CARE AUTHORITY

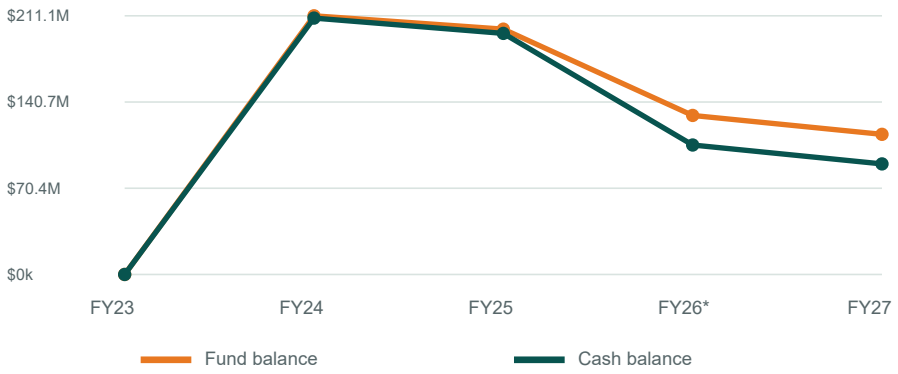
Health Care Affordability Fund (72420)

The health care affordability fund was created as a nonreverting fund under Section 59A-23F-11. The fund primarily consists of a percentage of health insurance premium surtax revenues pursuant to Section 7-1-6.69. Expenditures from the fund are restricted to reducing health care premiums and cost sharing for New Mexicans not eligible for Medicaid, including those who purchase health care coverage on the New Mexico health insurance exchange; small businesses and their employees; and the uninsured population.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$129,778.0**
FY27 projected revenues	**$279,000.0**
FY27 total budget availability*	**$294,422.5**
FY27 projected unappropriated fund balance	**$114,355.5**
FY27 projected unappropriated cash balance	**$90,225.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$279,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$191,322.5**
Nonrecurring	**$103,100.0**

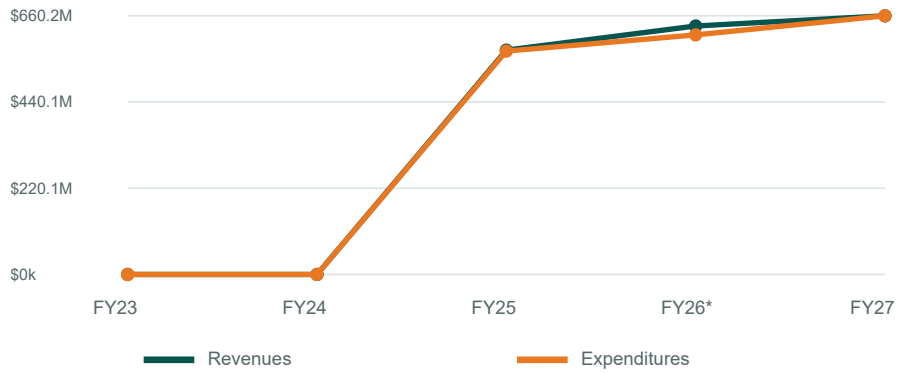
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

HEALTH CARE AUTHORITY

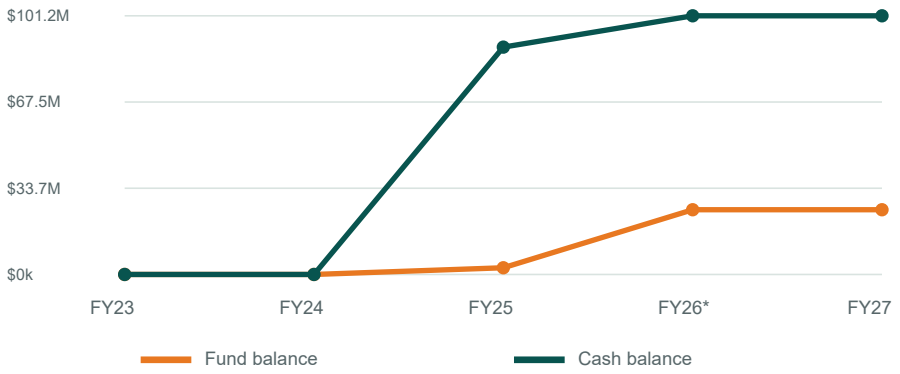
Group Self-Insurance Fund (72430/72440)

The group self-insurance fund, more commonly known as the employee state health benefits fund, was created as a nonreverting fund under Section 10-7B-7. The fund accounts for the financial activity of HCA's group benefits program, which provides life, vision, health, dental and disability coverage to state and participating local government employees. The fund primarily consists of employer and employee insurance premium payments. The fund was transferred statutorily from the General Services Department to the Health Care Authority beginning in FY25.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$25,330.0**
FY27 projected revenues	**$660,208.1**
FY27 total budget availability*	**$660,208.1**
FY27 projected unappropriated fund balance	**$25,330.0**
FY27 projected unappropriated cash balance	**$101,224.7**

FY27 REVENUE AND BUDGET DETAIL

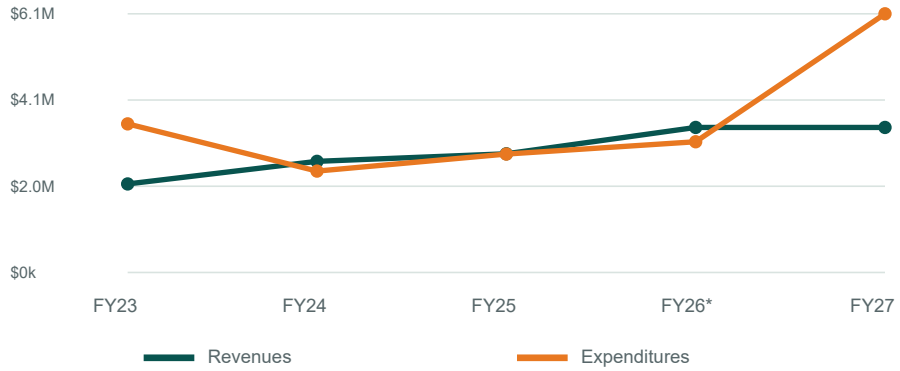
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$660,208.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$660,208.1**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

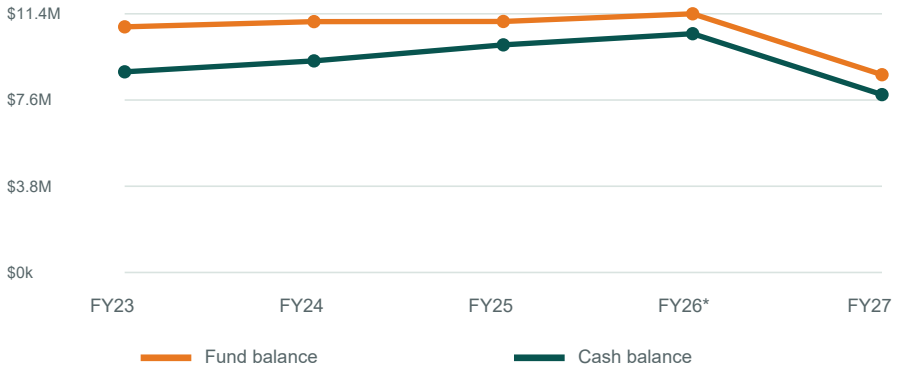
Employment Security Department Fund (61300)

The employment security department fund was created as a nonreverting fund under Section 51-1-34(B). The fund consists of all interest collected on delinquent contributions and all penalties provided by the Unemployment Compensation Law. Expenditures from the fund are restricted to administration of the State's unemployment compensation program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,438.4**
FY27 projected revenues	**$3,437.4**
FY27 total budget availability*	**$6,131.2**
FY27 projected unappropriated fund balance	**$8,744.6**
FY27 projected unappropriated cash balance	**$7,864.5**

FY27 REVENUE AND BUDGET DETAIL

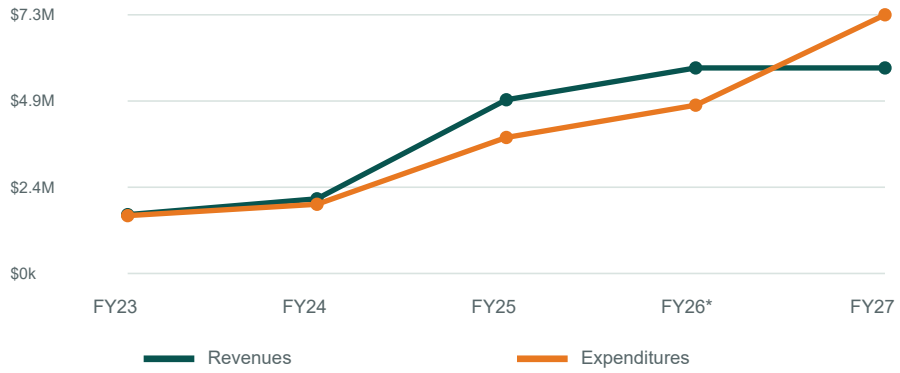
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,437.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$6,131.2**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

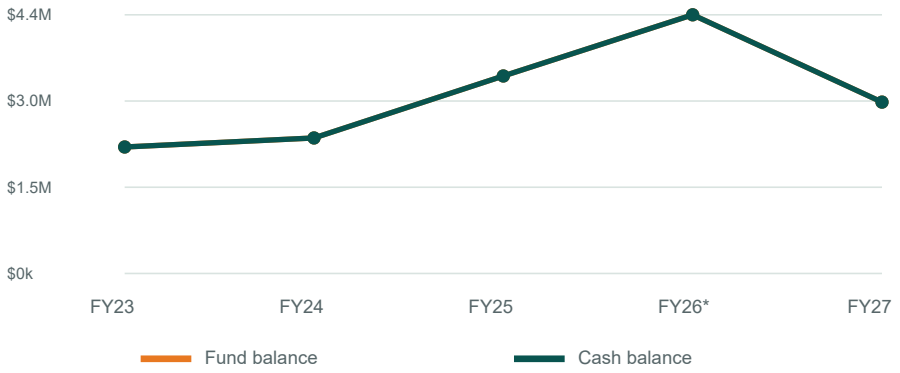
Public Works Apprenticeship and Training Fund (61400)

The public works apprenticeship and training fund was created as a nonreverting fund under Section 13-4D-5. The fund consists of required contributions from employers involved in public works construction projects as well as statutory distributions from the workforce development and assistance trust fund. Expenditures from the fund are restricted to the provision of approved apprentice and training programs to develop skilled building trades craftsmen.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,443.2**
FY27 projected revenues	**$5,801.1**
FY27 total budget availability*	**$7,301.0**
FY27 projected unappropriated fund balance	**$2,943.3**
FY27 projected unappropriated cash balance	**$2,943.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$5,801.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$7,301.0**
Nonrecurring	**$0.0**

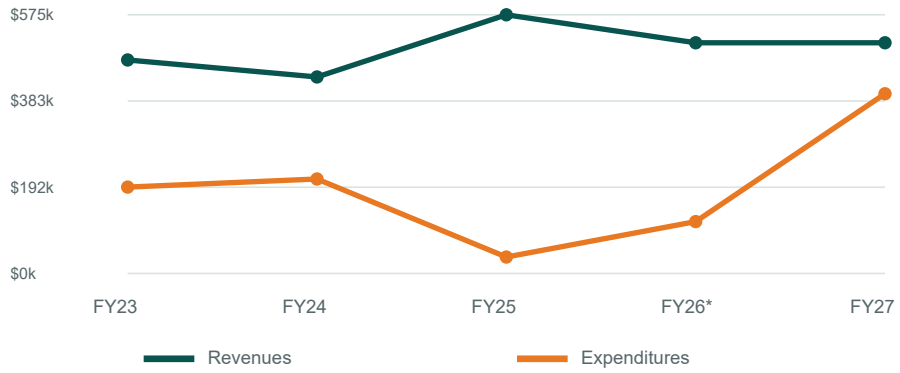
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF WORKFORCE SOLUTIONS

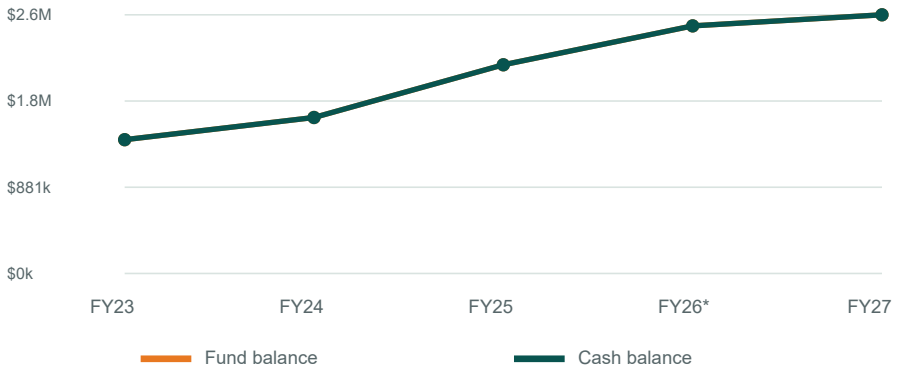
Labor Enforcement Fund (71100)

The labor enforcement fund was created as a nonreverting fund under Section 13-4-14.1. The fund consists of contractor and subcontractor registration fees collected by the state's labor relations division. The state and all political subdivisions of the state are prohibited from accepting a bid on a public works project subject to the Public Works Minimum Wage Act from a contractor that is not registered with the labor relations division. Expenditures from the fund are restricted to the administration and enforcement of the Public Works Minimum Wage Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,529.8**
FY27 projected revenues	**$512.8**
FY27 total budget availability*	**$399.5**
FY27 projected unappropriated fund balance	**$2,643.1**
FY27 projected unappropriated cash balance	**$2,643.1**

FY27 REVENUE AND BUDGET DETAIL

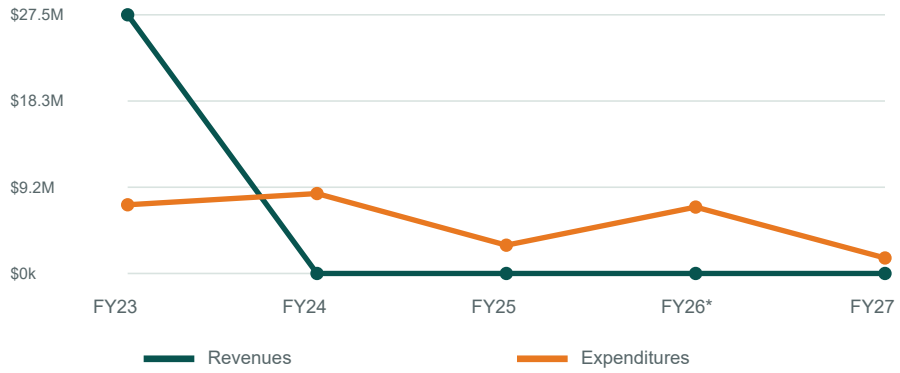
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$512.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$399.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

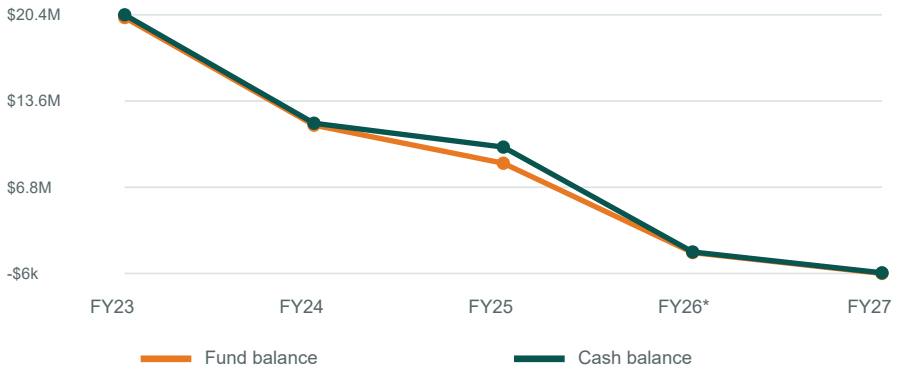
Energy Transition Displaced Worker Assistance Fund (71970)

The energy transition displaced worker assistance fund was created as a nonreverting fund under Section 62-18-16G. The fund primarily consists of transfers equal to 3.35 percent of the financed amount of energy transition bonds issued by qualifying generating facilities pursuant to the Energy Transition Act. Expenditures from the fund are restricted to assisting displaced workers in affected communities, including through job training and apprenticeship programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,639.5**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$1,645.9**
FY27 projected unappropriated fund balance	**-$6.4**
FY27 projected unappropriated cash balance	**$45.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$1,645.9**

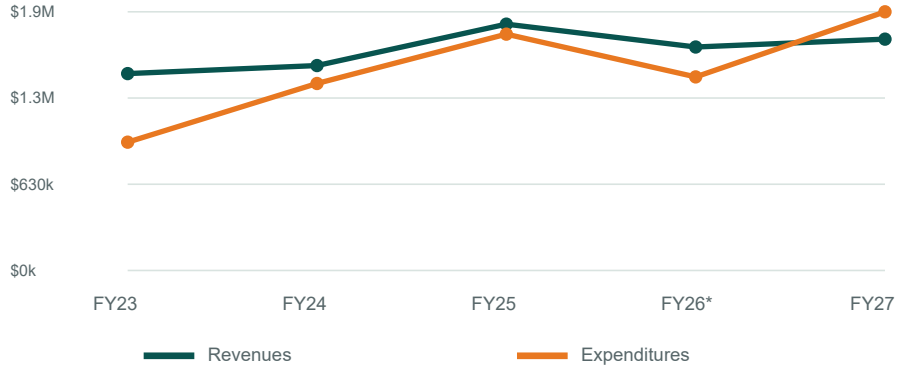
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

GOVERNOR'S COMMISSION ON DISABILITY

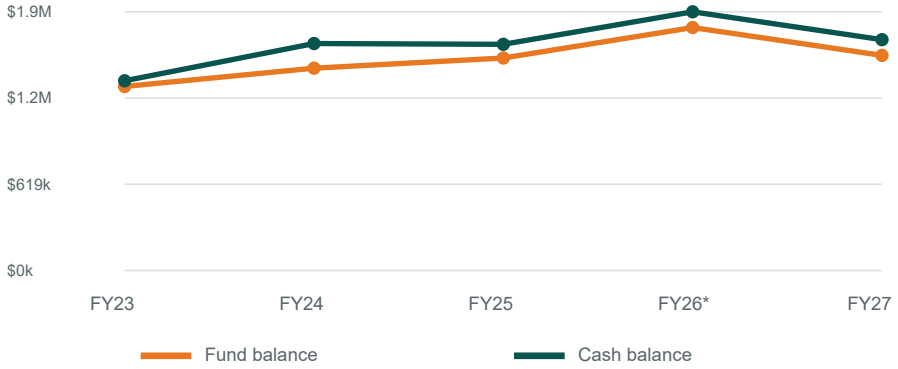
Disability Fund (05800)

The disability fund was created as a nonreverting fund under section 28-10-5. The fund does not currently have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to carrying out the powers and duties of the commission pursuant to Section 28-10-1 through 28-10-8.1.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,743.1**
FY27 projected revenues	**$1,691.4**
FY27 total budget availability*	**$1,891.4**
FY27 projected unappropriated fund balance	**$1,543.1**
FY27 projected unappropriated cash balance	**$1,656.0**

FY27 REVENUE AND BUDGET DETAIL

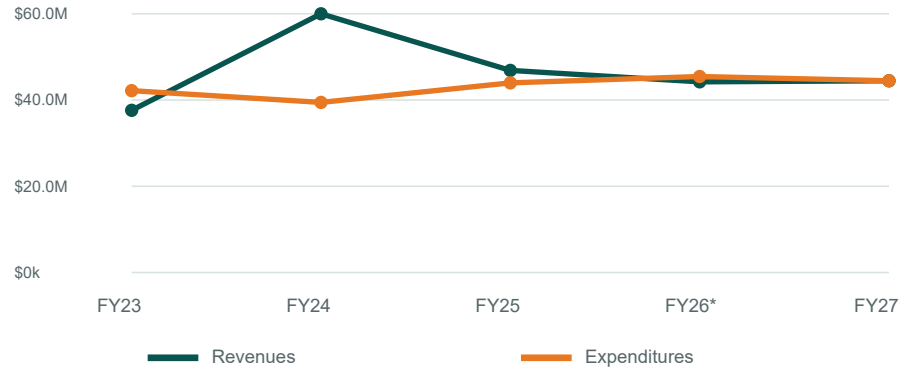
Recurring Revenue	
General Fund	**$1,683.3**
Other Sources	**$8.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,891.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

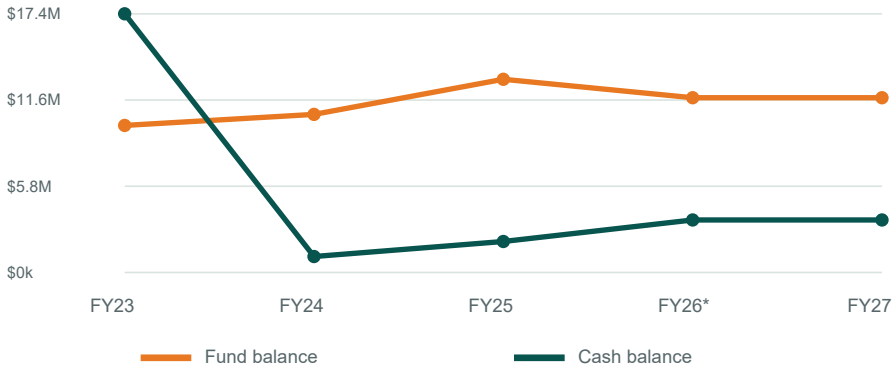
Miners' Colfax Medical Center Fund (10200)

The Miners' Colfax Medical Center fund functions as the general operating fund of the Miners' Hospital of New Mexico. The fund primarily consists of patient revenues, federal funds, transfers from the miners trust fund, and periodic legislative appropriations.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,765.6**
FY27 projected revenues	**$44,444.5**
FY27 total budget availability*	**$44,444.5**
FY27 projected unappropriated fund balance	**$11,765.6**
FY27 projected unappropriated cash balance	**$3,534.7**

FY27 REVENUE AND BUDGET DETAIL

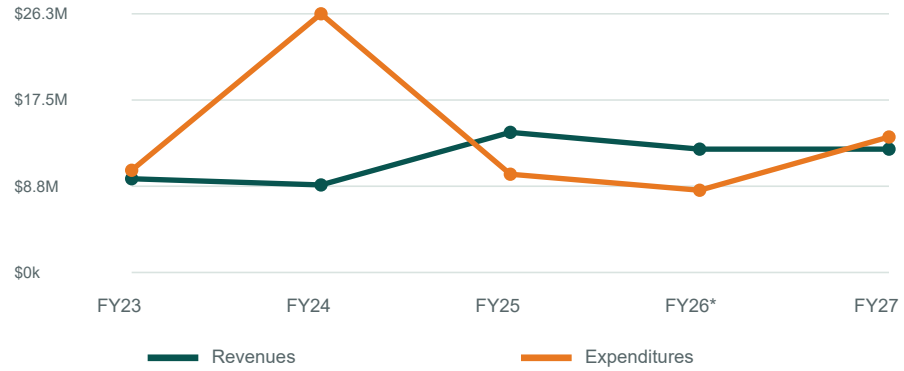
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$44,444.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$44,444.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

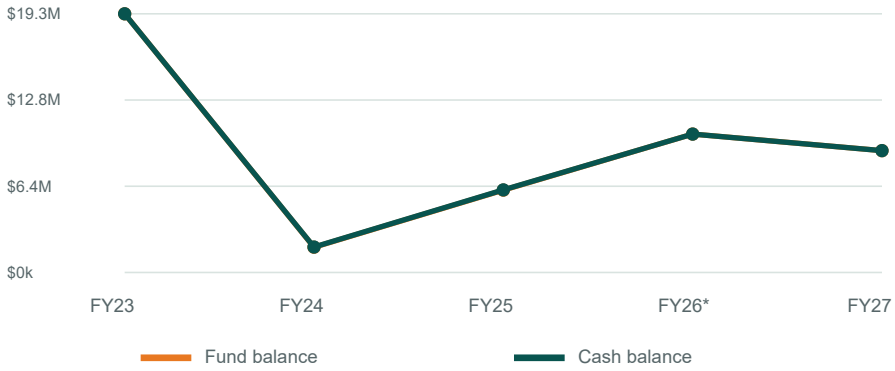
Miners' Trust Fund (98500)

The miners' trust fund accounts for the statutory distributions from the land grant permanent fund designated for the Miners' Hospital pursuant to the federal Ferguson Act of 1898 and the federal Enabling Act of 1910. Expenditures from the fund are restricted to the operations of the Miners' Hospital.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$10,303.2**
FY27 projected revenues	**$12,524.4**
FY27 total budget availability*	**$13,757.5**
FY27 projected unappropriated fund balance	**$9,070.1**
FY27 projected unappropriated cash balance	**$9,070.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$12,524.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$13,257.5**
Nonrecurring	**$500.0**

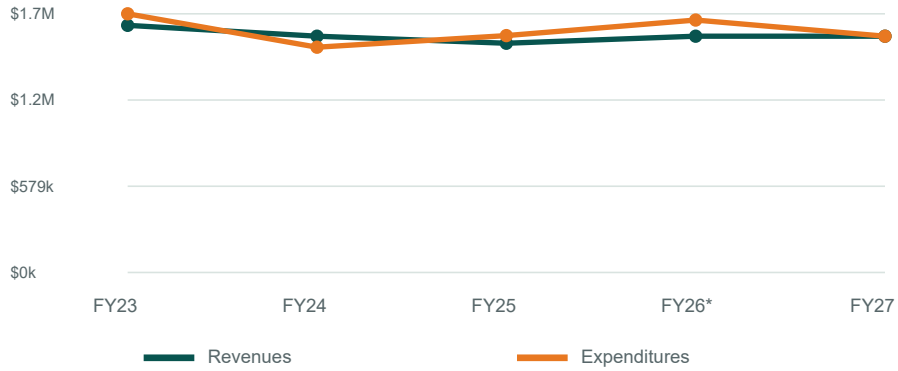
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF HEALTH

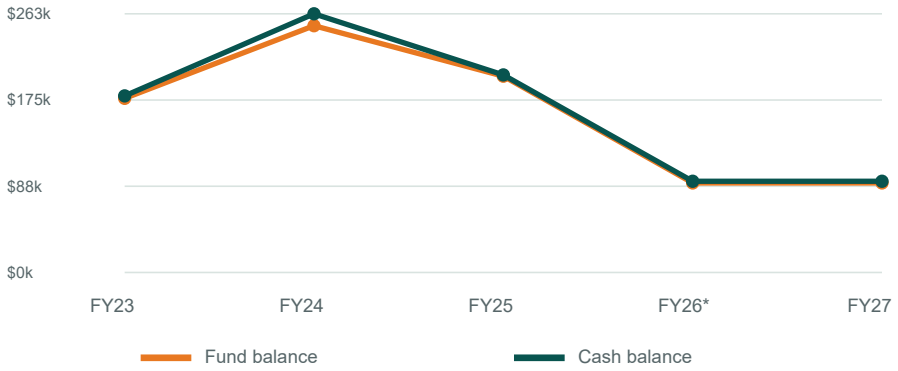
Trauma System Fund (25700)

The trauma system fund was created as a nonreverting fund under Section 24-10E-6. The fund does not have a dedicated recurring revenue source aside from legislative appropriations. Expenditures from the fund are restricted to the provision of funding to sustain existing trauma centers, support the development of new trauma centers, and develop a statewide trauma system.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$90.9**
FY27 projected revenues	**$1,586.3**
FY27 total budget availability*	**$1,586.3**
FY27 projected unappropriated fund balance	**$90.9**
FY27 projected unappropriated cash balance	**$92.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$1,586.3**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,586.3**
Nonrecurring	**$0.0**

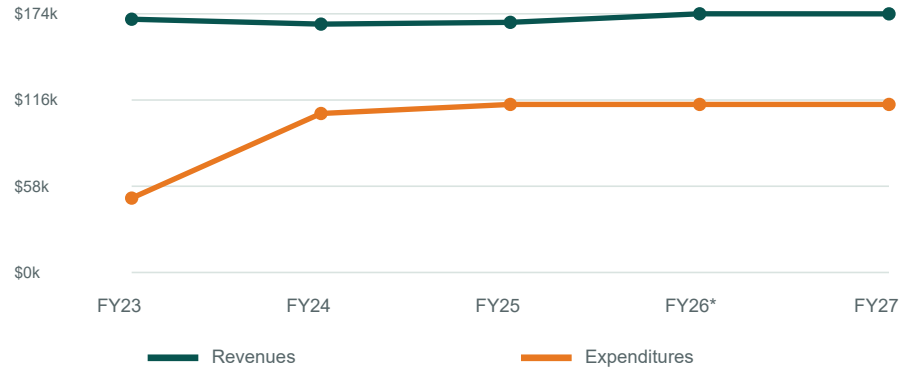
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF HEALTH

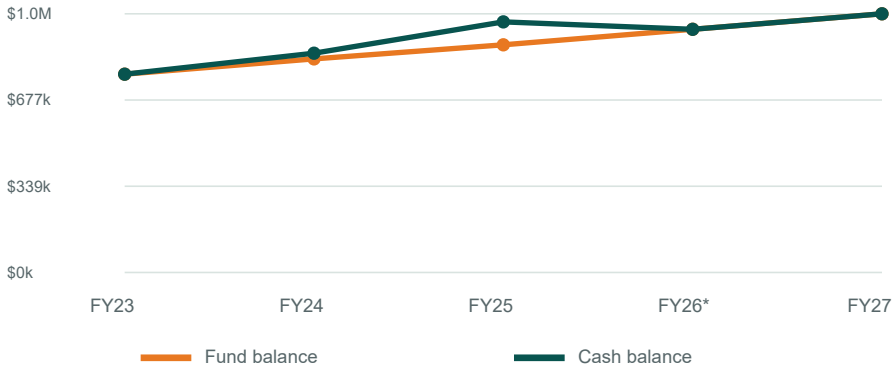
Save Our Children's Sight Fund (26100)

The save our children's sight fund was created as a nonreverting fund under Section 24-1-31. The fund primarily consists of specialty license plate fees. Expenditures from the fund are restricted to the provision of vision screenings and follow-up comprehensive examinations to New Mexico children regardless of family income.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$955.3**
FY27 projected revenues	**$173.9**
FY27 total budget availability*	**$113.0**
FY27 projected unappropriated fund balance	**$1,016.2**
FY27 projected unappropriated cash balance	**$1,016.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$173.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$113.0**
Nonrecurring	**$0.0**

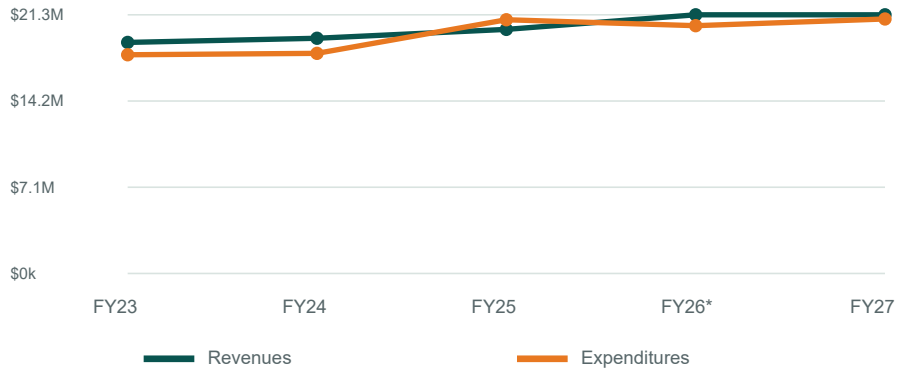
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF HEALTH

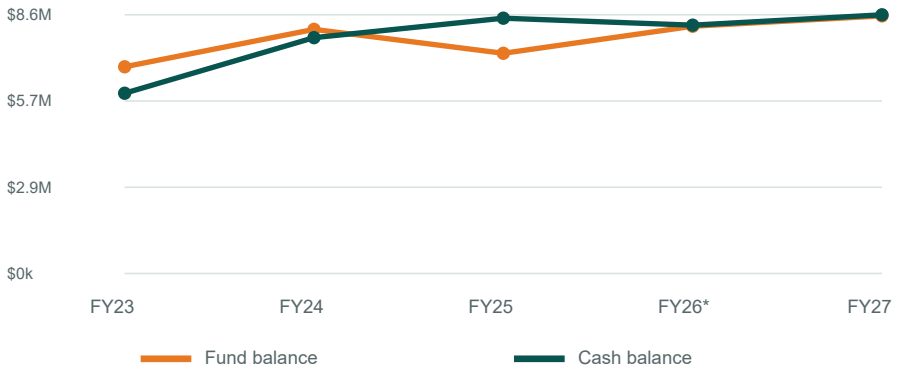
Vaccine Purchasing Fund (40180)

The vaccine purchasing fund was created as a nonreverting fund under Section 24-5A-4. The fund primarily consists of amounts reimbursed to the state by health insurers and group health plans pursuant to the Vaccine Purchasing Act. Expenditures from the fund are restricted to the purchase, storage and distribution of vaccines for insured children who are not eligible for the vaccines for children program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$8,223.2**
FY27 projected revenues	**$21,345.1**
FY27 total budget availability*	**$21,000.0**
FY27 projected unappropriated fund balance	**$8,568.3**
FY27 projected unappropriated cash balance	**$8,604.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$21,345.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$21,000.0**
Nonrecurring	**$0.0**

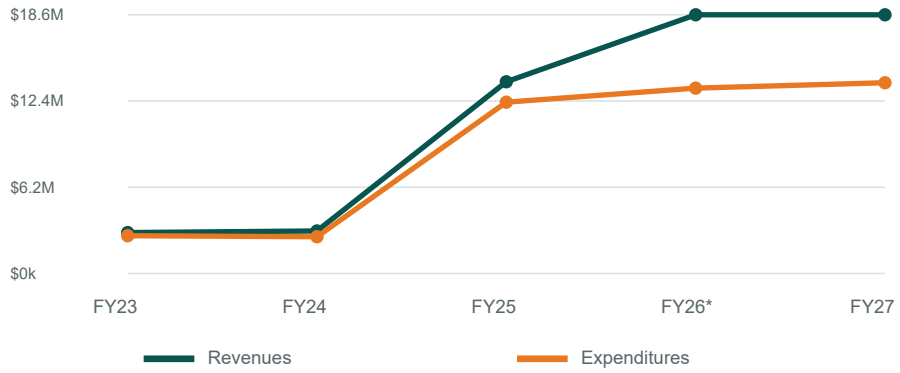
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF HEALTH

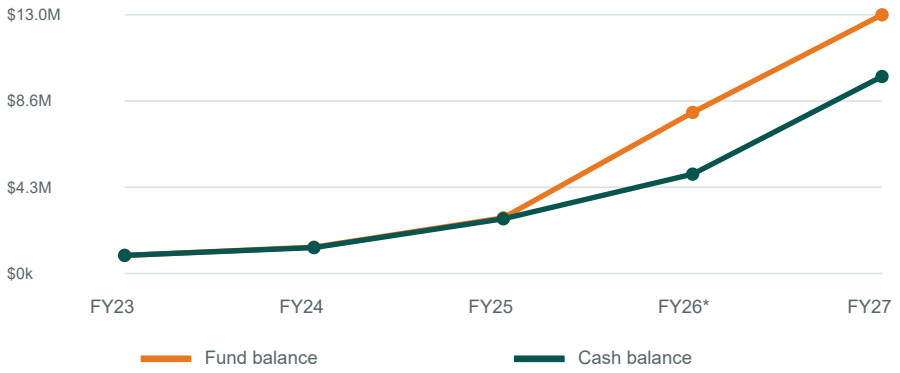
Emergency Medical Services Fund (75600)

The emergency medical services fund was created as a nonreverting fund under Section 24-10A-3. The fund primarily relies on legislative appropriations. Expenditures from the fund are restricted to distributions to municipalities and counties for use in the establishment and enhancement of local emergency medical services, statewide emergency medical services, and trauma services pursuant to the Emergency Medical Services Fund Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$8,072.4**
FY27 projected revenues	**$18,630.7**
FY27 total budget availability*	**$13,737.2**
FY27 projected unappropriated fund balance	**$12,965.9**
FY27 projected unappropriated cash balance	**$9,872.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$2,737.2**
Other Sources	**$15,893.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$13,737.2**
Nonrecurring	**$0.0**

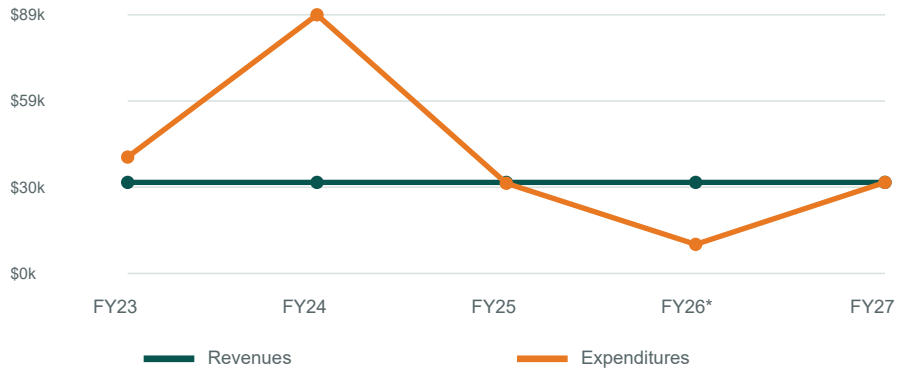
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF HEALTH

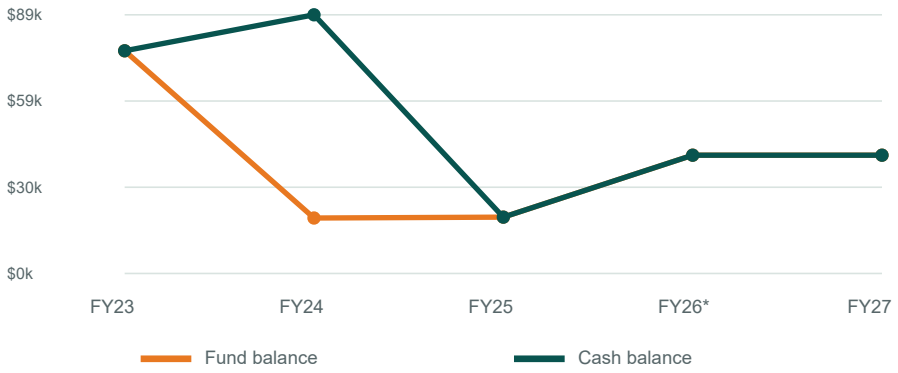
Birthing Workforce Retention Fund (95810)

The birthing workforce retention fund was created as a nonreverting fund under Section 41-5-26.1. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to the provision of malpractice insurance premium assistance for certified nurse midwives or physicians whose insurance premium costs jeopardize their ability to continue their obstetrics practices in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$40.7**
FY27 projected revenues	**$31.3**
FY27 total budget availability*	**$31.3**
FY27 projected unappropriated fund balance	**$40.7**
FY27 projected unappropriated cash balance	**$40.7**

FY27 REVENUE AND BUDGET DETAIL

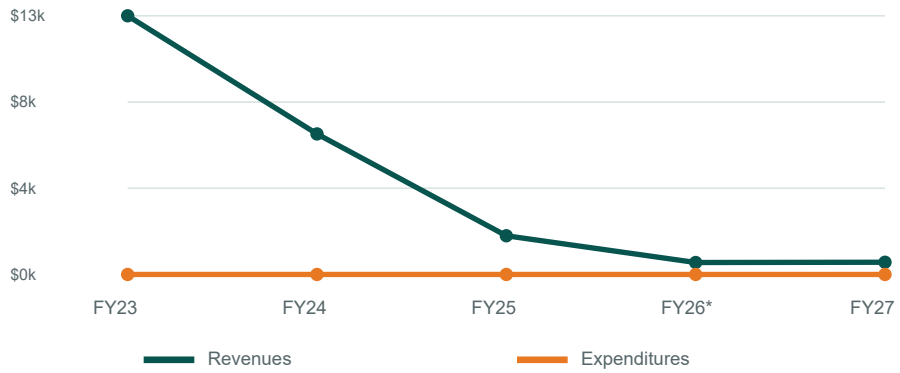
Recurring Revenue	
General Fund	**$31.3**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$31.3**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

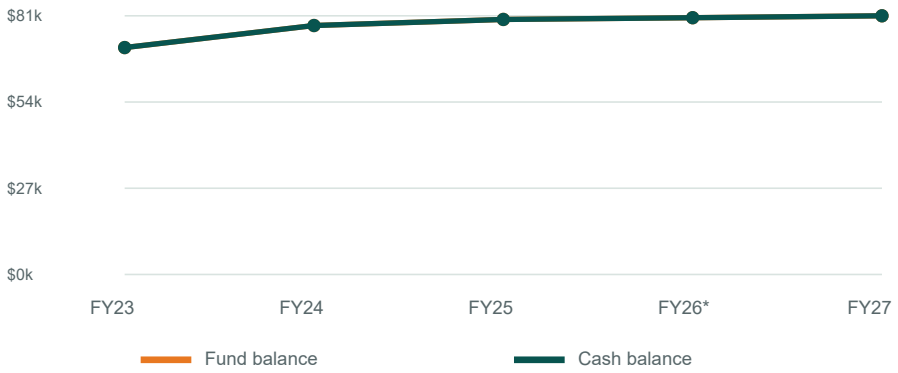
Nuclear Workers Assistance Fund (10980)

The nuclear workers assistance fund was created as a nonreverting fund under Section 74-1-17. Expenditures from the fund are restricted to the administration of a program to assist nuclear workers seeking claims under the federal Energy Employees Occupational Illness Compensation Program Act of 2000, 42 USC 7384 et seq. The fund consists of up to one-half of one percent of any award for an initial claim, including a claim for medical benefits, filed by the department on behalf of nuclear workers seeking claims, or up to five percent of any award after the department files objections to a recommended decision denying an award.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$80.3**
FY27 projected revenues	**$0.6**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$80.9**
FY27 projected unappropriated cash balance	**$80.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

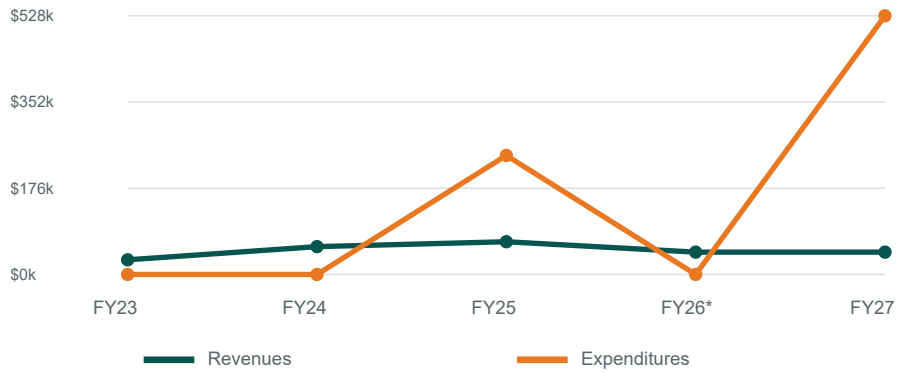
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

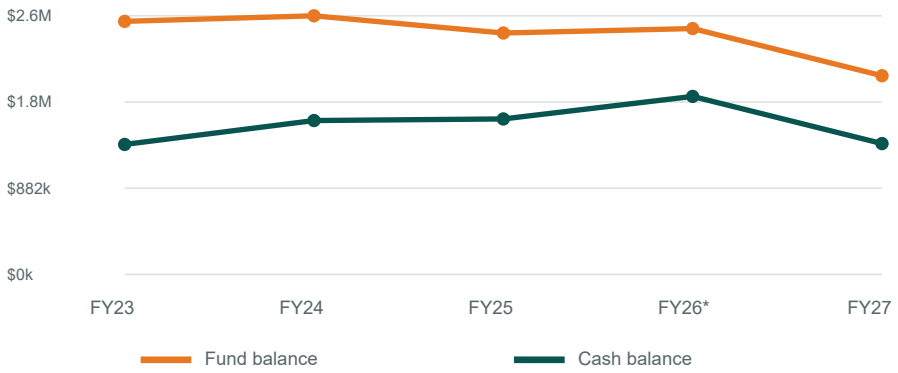
Brownfields Cleanup Revolving Loan Fund (11900)

The brownfields cleanup revolving loan fund was created as a nonreverting fund under Section 74-4G-11.1. The fund primarily consists of grants from the Environmental Protection Agency, repayments of loans, and earned interest. Expenditures are restricted to the provision of secured and unsecured loans or grants to eligible participants for the purpose of financing remedial actions and other approved activities at abandoned or underused industrial, commercial or agricultural sites, or on abandoned or underused residential property. Loans or grants may be made from the fund to political subdivisions, tribes, nonprofit organizations and private entities for eligible cleanup activities pursuant to requirements for eligibility set by the Environmental Protection Agency's brownfields program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,515.5**
FY27 projected revenues	**$45.6**
FY27 total budget availability*	**$528.1**
FY27 projected unappropriated fund balance	**$2,033.0**
FY27 projected unappropriated cash balance	**$1,338.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$45.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$528.1**
Nonrecurring	**$0.0**

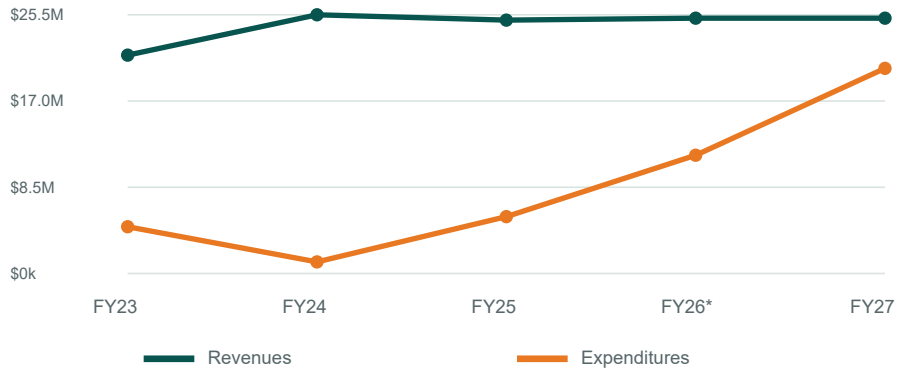
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

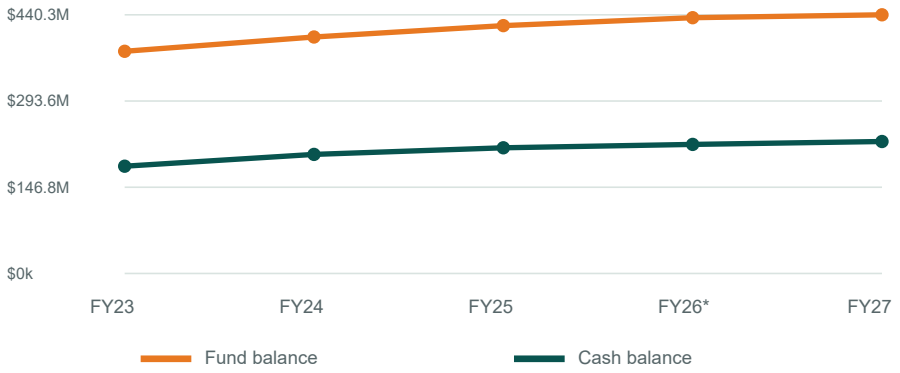
Wastewater Facility Construction Loan Fund (12100)

The wastewater facility construction loan fund was created as a nonreverting fund under Section 74-6A-4. The purpose of this revolving loan fund is to provide state agencies, local authorities, interstate agencies, and other qualified borrowers in New Mexico with low-cost financial assistance in the construction of necessary wastewater facilities. The fund largely consists of federal grants and interest earned on the balance of the fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$435,406.9**
FY27 projected revenues	**$25,139.2**
FY27 total budget availability*	**$20,198.6**
FY27 projected unappropriated fund balance	**$440,347.5**
FY27 projected unappropriated cash balance	**$224,636.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$25,139.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$15,936.2**
Nonrecurring	**$4,262.4**

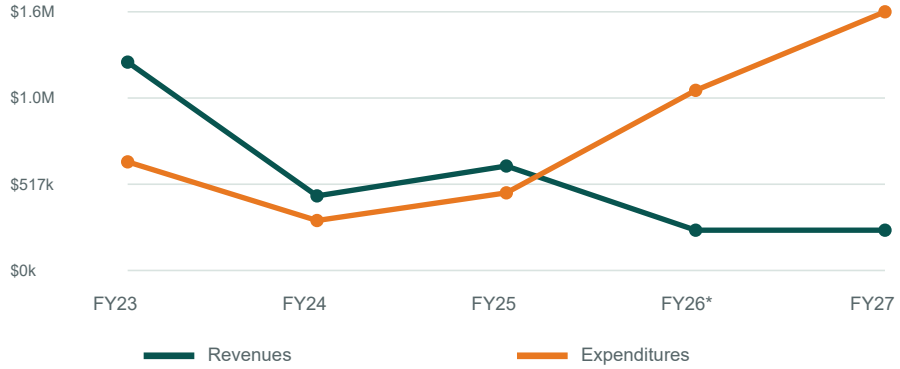
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

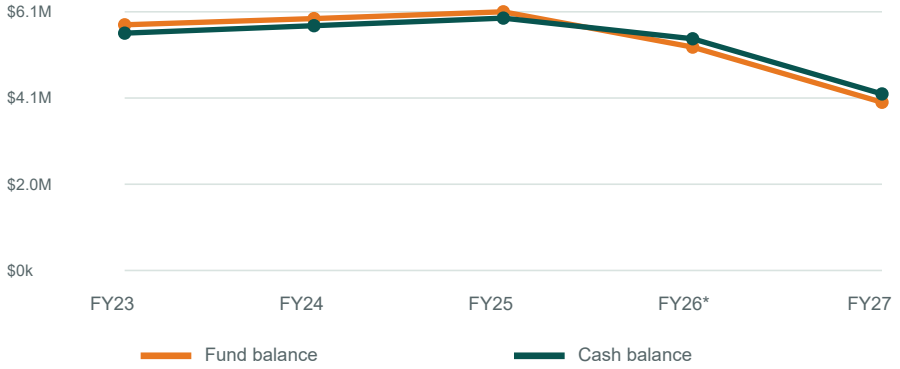
Clean Water Administrative Fund (32700)

The clean water administrative fund was created as a nonreverting fund under Section 74-6A-4.1. The fund primarily consists of administrative fees from qualified borrowers that receive financial assistance from the wastewater facility construction loan fund. Expenditures from the fund are restricted to the administration of the wastewater facility construction loan fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,301.1**
FY27 projected revenues	**$241.4**
FY27 total budget availability*	**$1,550.6**
FY27 projected unappropriated fund balance	**$3,991.9**
FY27 projected unappropriated cash balance	**$4,190.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$241.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,550.6**
Nonrecurring	**$0.0**

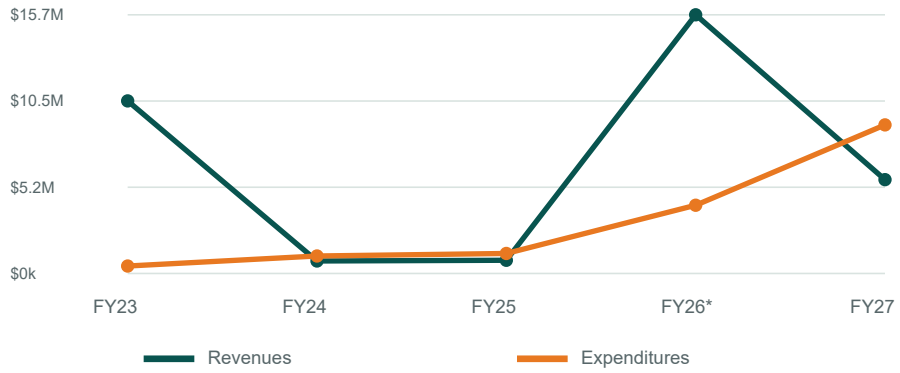
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

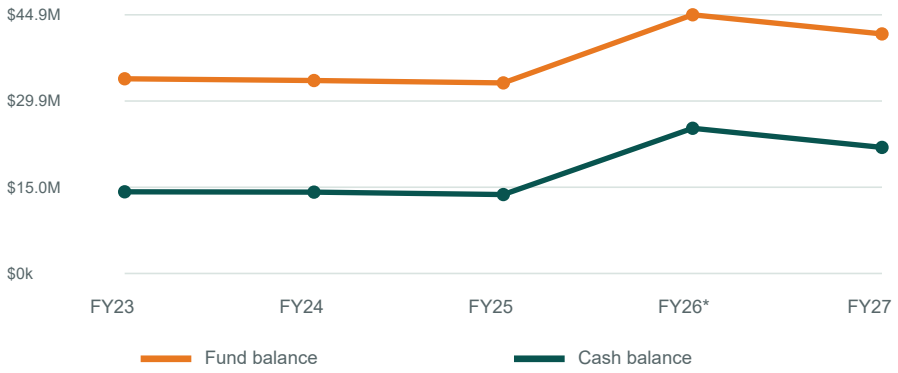
Rural Infrastructure Revolving Loan Fund (33700)

The rural infrastructure revolving loan fund was created as a nonreverting fund under Section 75-1-3. In addition to legislative appropriations, the fund consists of interest on loans as well as any interest earned on the balance of the fund. Expenditures from the fund are restricted to the provision of financial assistance to local authorities for the planning, design and construction, or modification of water supply, wastewater, and solid waste facilities pursuant to the Rural Infrastructure Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$44,923.4**
FY27 projected revenues	**$5,690.6**
FY27 total budget availability*	**$9,012.3**
FY27 projected unappropriated fund balance	**$41,601.7**
FY27 projected unappropriated cash balance	**$21,893.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$690.6**
Nonrecurring Revenue	
General Fund	**$5,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$4,012.3**
Nonrecurring	**$5,000.0**

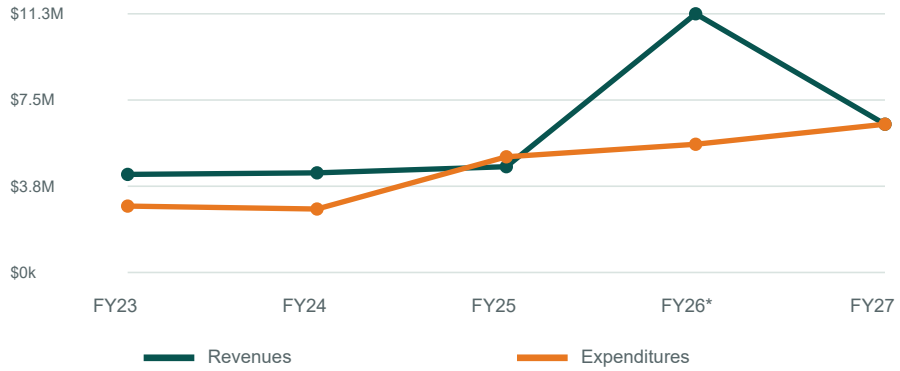
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

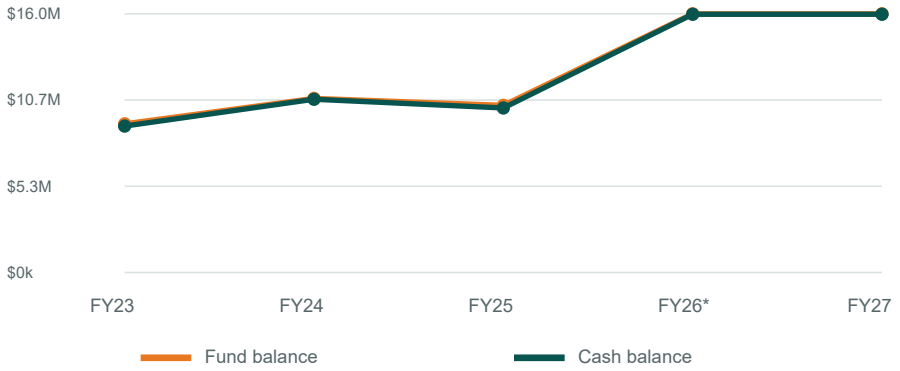
Hazardous Waste Fund (33900)

The hazardous waste fund was created as a nonreverting fund under Section 74-4-4.5. The fund consists of hazardous waste management, generation, and permitting fees. Expenditures from the fund are restricted to regulatory oversight of hazardous waste activities.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$16,047.4**
FY27 projected revenues	**$6,463.5**
FY27 total budget availability*	**$6,463.5**
FY27 projected unappropriated fund balance	**$16,047.4**
FY27 projected unappropriated cash balance	**$16,018.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$6,463.5**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$6,463.5**
Nonrecurring	**$0.0**

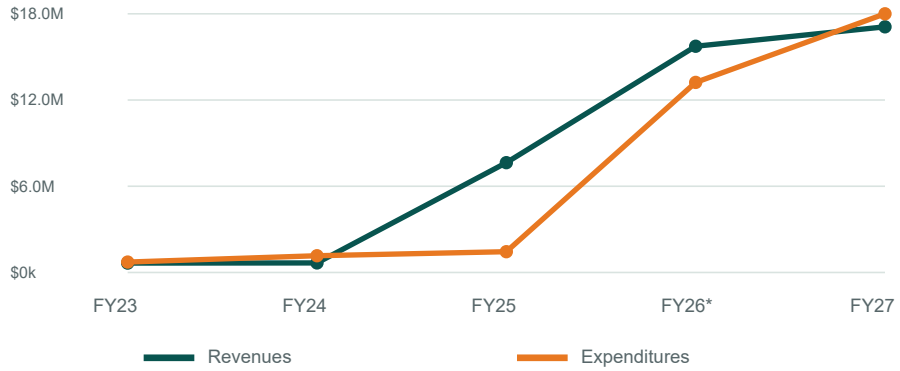
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

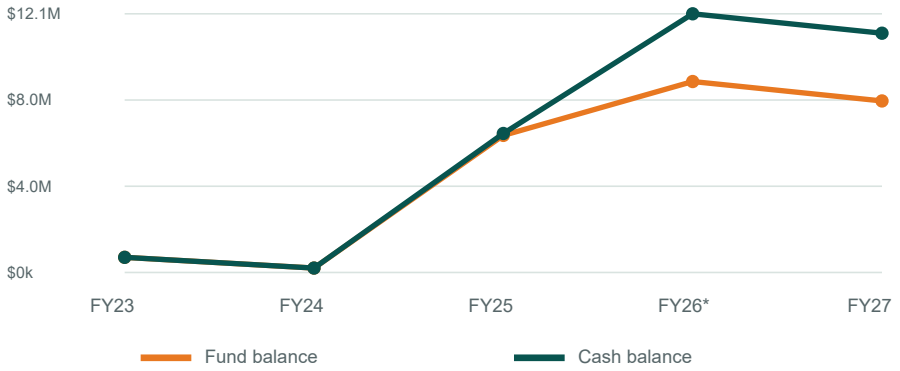
Water Quality Management Fund (34100)

The water quality management fund was created as a nonreverting fund under Section 74-6-5.2. The fund primarily consists of surface water and groundwater discharge permitting fees. Expenditures from the fund are restricted to the administration, compliance, and enforcement activities of the Environment Department to regulate water pollution.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$8,908.6**
FY27 projected revenues	**$17,077.5**
FY27 total budget availability*	**$17,983.5**
FY27 projected unappropriated fund balance	**$8,002.6**
FY27 projected unappropriated cash balance	**$11,162.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$5,577.5**
Nonrecurring Revenue	
General Fund	**$11,500.0**
Other Sources	**$0.0**
Budget	
Recurring	**$5,577.5**
Nonrecurring	**$12,406.0**

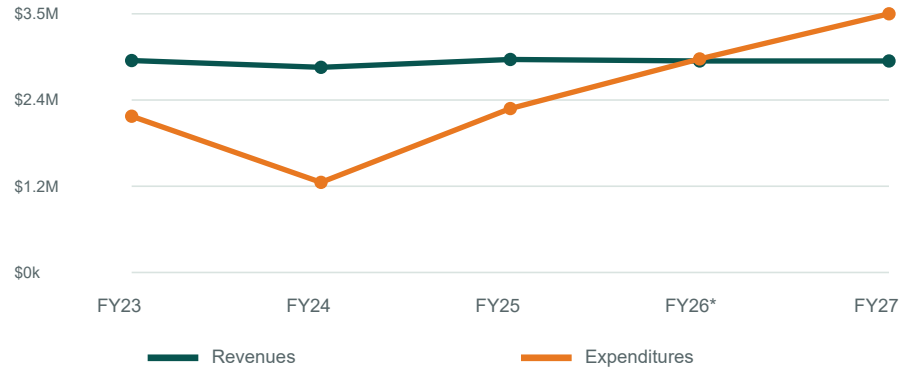
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

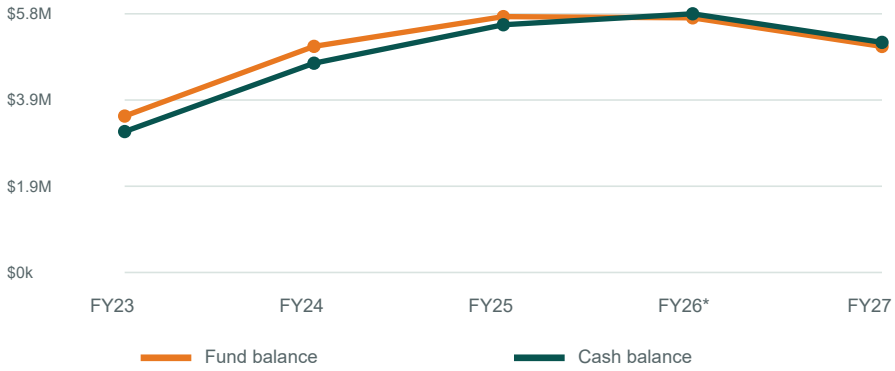
Water Conservation Fund (56700)

The water conservation fund was created as a nonreverting fund under Section 74-1-13. The fund consists of a $.03 fee per thousand gallons of water produced by public water supply systems. Expenditures from the fund are restricted to the administrative, compliance, and enforcement activities of the Environment Department to regulate the public drinking water supply.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$5,751.5**
FY27 projected revenues	**$2,895.1**
FY27 total budget availability*	**$3,540.9**
FY27 projected unappropriated fund balance	**$5,105.7**
FY27 projected unappropriated cash balance	**$5,197.4**

FY27 REVENUE AND BUDGET DETAIL

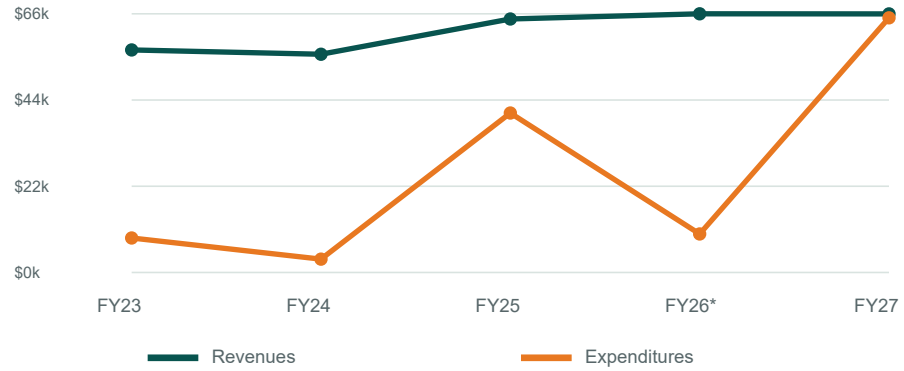
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,895.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,540.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

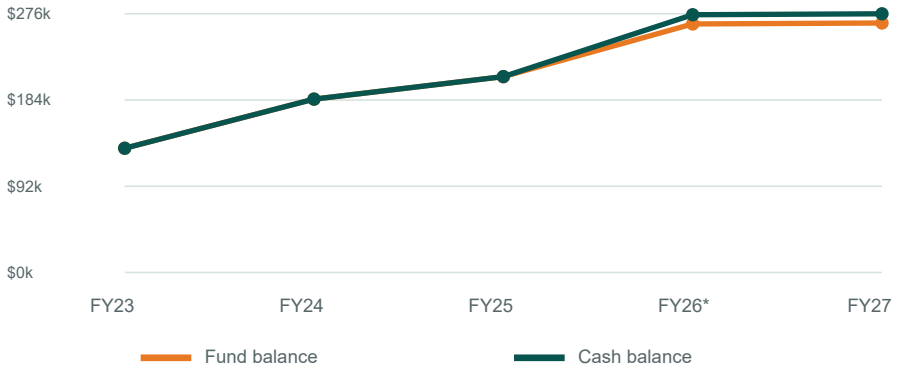
Public Water Supply System Operator and Public Wastewater Operator Fund (58400)

The public water supply system operator and public wastewater operator fund was created as a nonreverting fund under Section 61-33-5. The fund consists of certification fees for operators of public water supply systems or public wastewater facilities, and expenditures from the fund are restricted to administering and enforcing the Utility Operators Certification Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$265.1**
FY27 projected revenues	**$66.0**
FY27 total budget availability*	**$65.0**
FY27 projected unappropriated fund balance	**$266.1**
FY27 projected unappropriated cash balance	**$275.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$66.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$65.0**
Nonrecurring	**$0.0**

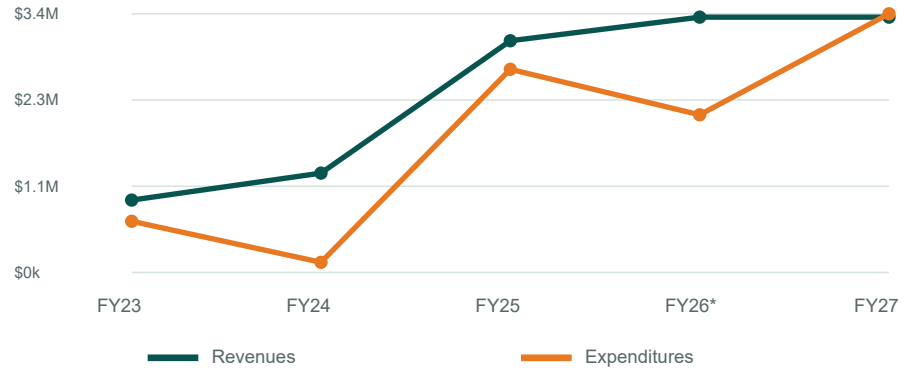
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

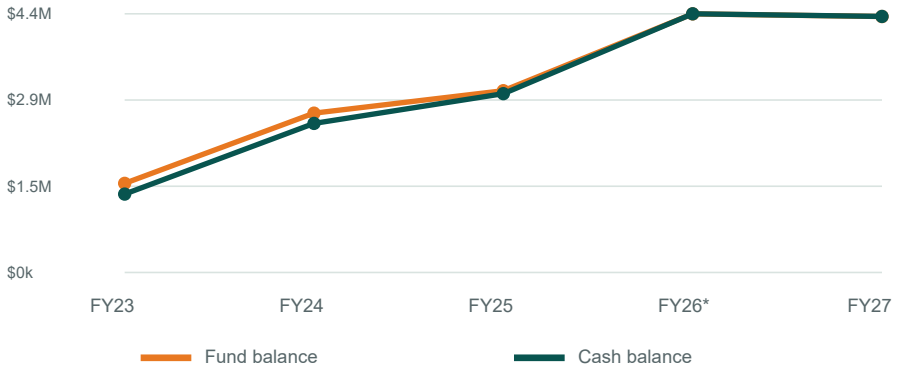
Radiation Protection Fund (59200)

The radiation protection fund was created as a nonreverting fund under Section 74-3-5.1. The fund consists of radiation license, registration, and other related fees that are used by the Environment Department to carry out the provisions of the Radiation Protection Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,354.3**
FY27 projected revenues	**$3,384.6**
FY27 total budget availability*	**$3,429.2**
FY27 projected unappropriated fund balance	**$4,309.7**
FY27 projected unappropriated cash balance	**$4,311.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,384.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,429.2**
Nonrecurring	**$0.0**

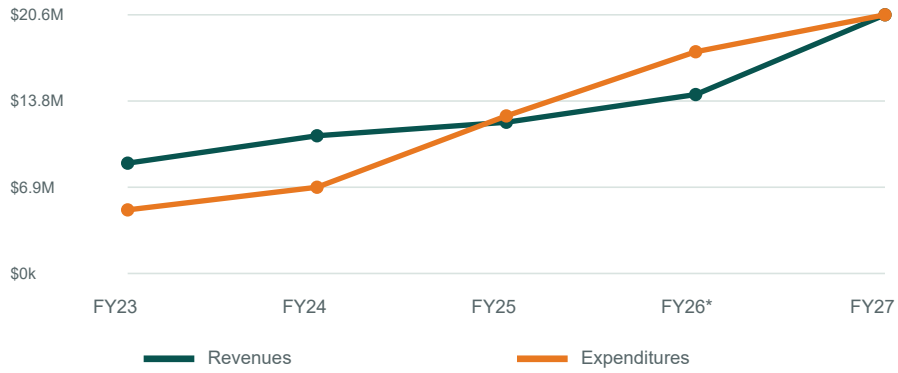
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

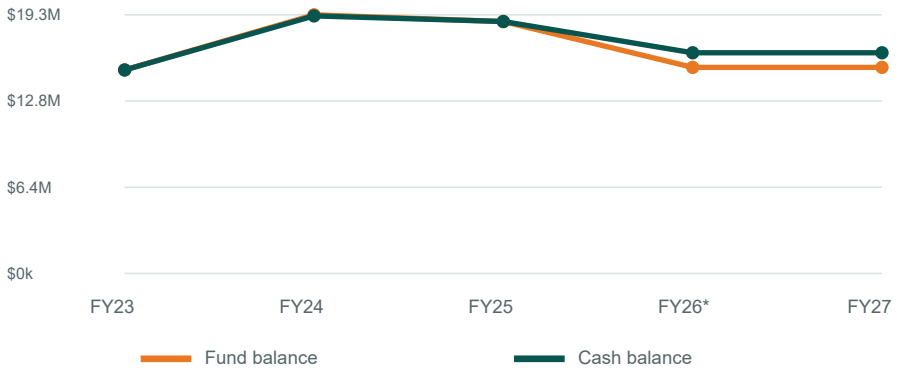
State Air Quality Permit Fund (63100)

The state air quality permit fund was created as a nonreverting fund under Section 74-2-15. The fund consists primarily of permitting fees collected under the Air Quality Control Act. Expenditures from the fund are restricted to reviewing and acting upon any application for a permit, implementing and enforcing the terms and conditions of permits, monitoring and tracking emissions, preparing applicable regulations or guidance, and modeling, analysis and demonstrations.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$15,355.4**
FY27 projected revenues	**$20,633.2**
FY27 total budget availability*	**$20,633.2**
FY27 projected unappropriated fund balance	**$15,355.4**
FY27 projected unappropriated cash balance	**$16,444.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$20,633.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$20,633.2**
Nonrecurring	**$0.0**

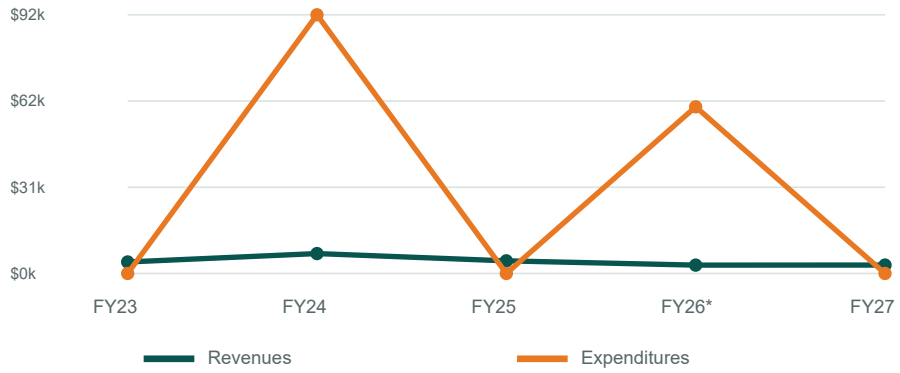
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

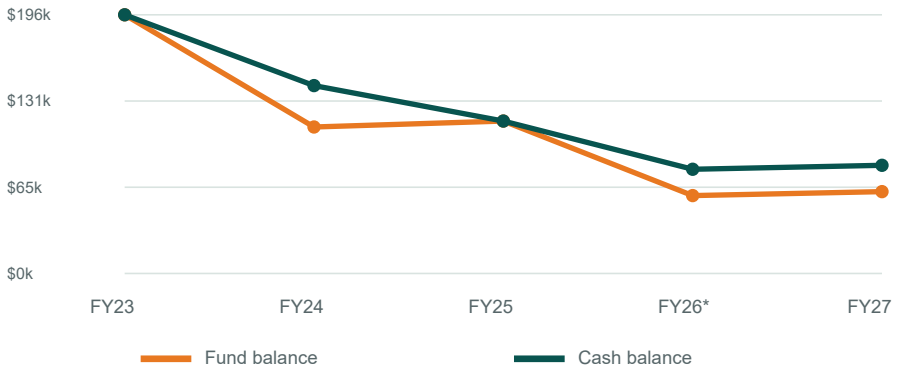
Solid Waste Facility Grant Fund (63200)

The solid waste facility grant fund was created as a nonreverting fund under Section 74-9-41. The fund consists of civil penalties resulting from Solid Waste Bureau enforcement actions. Expenditures from the fund are restricted to the provision of grants to New Mexico counties and municipalities for the establishment or modification of solid waste facilities or for contracting for solid waste services in accordance with the Solid Waste Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$59.1**
FY27 projected revenues	**$3.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$62.1**
FY27 projected unappropriated cash balance	**$82.0**

FY27 REVENUE AND BUDGET DETAIL

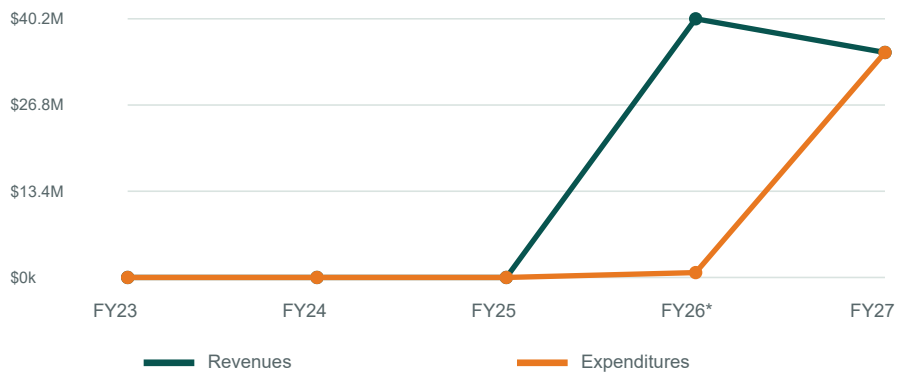
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

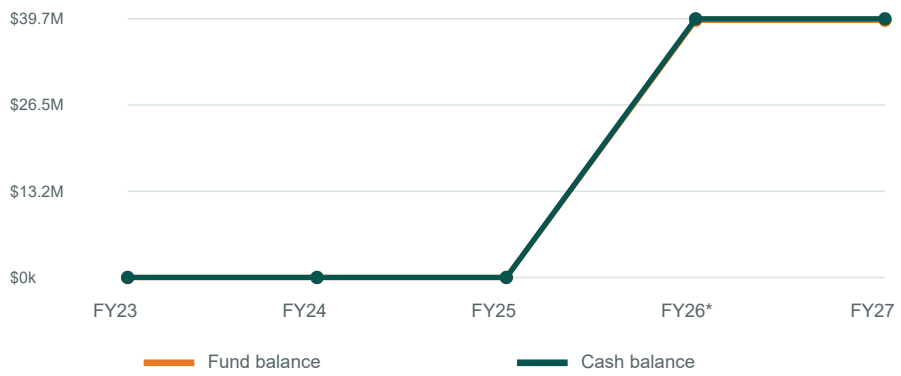
Strategic Water Supply Program Fund (66710)

The strategic water supply program fund was created as a nonreverting fund under Section 72-12C-4. Revenue consists of legislative appropriations and transfers, gifts, grants, donations, investment income and a statutory fee on produced water generated from oil and gas wells. Certain recycled, reused or otherwise permitted produced water is exempt from the fee. Expenditures are restricted to administering the strategic water supply program, which provides contracts and grants for eligible projects involving the exploration, production or treatment of brackish water to enhance the state's freshwater resources.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$39,482.2**
FY27 projected revenues	**$35,000.0**
FY27 total budget availability*	**$35,000.0**
FY27 projected unappropriated fund balance	**$39,482.2**
FY27 projected unappropriated cash balance	**$39,715.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$35,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$35,000.0**

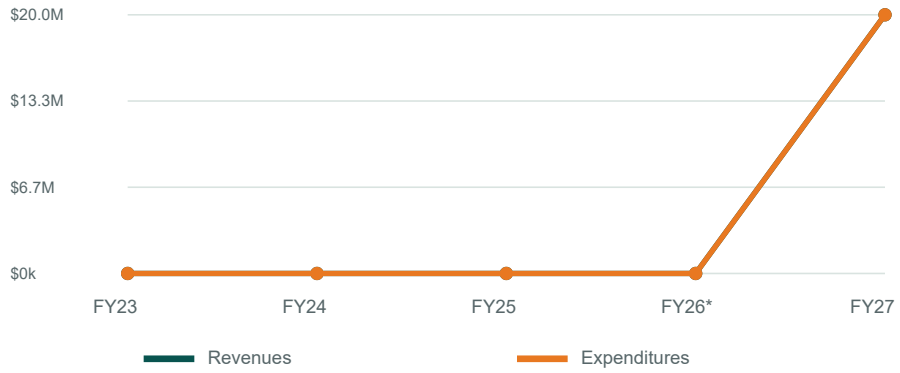
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

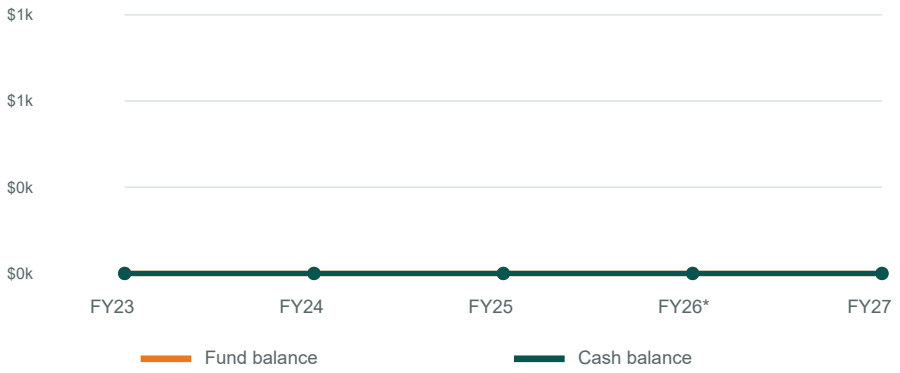
Uranium Mining Reclamation Revolving Fund (66720)

The uranium mining reclamation revolving fund was created as a nonreverting fund under Section 9-7A-17. Revenue consists of legislative appropriations, federal and state grants, gifts and donations, and money recovered through litigation or settlements involving uranium mine or mill reclamation. Expenditures are restricted to planning, supervising and completing uranium mine and mill reclamation projects and paying related litigation expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.0**
FY27 projected revenues	**$20,000.0**
FY27 total budget availability*	**$20,000.0**
FY27 projected unappropriated fund balance	**$0.0**
FY27 projected unappropriated cash balance	**$0.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$20,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$20,000.0**

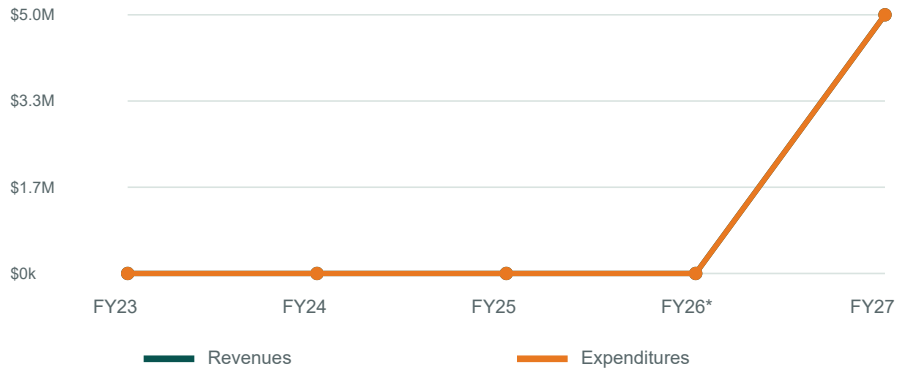
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

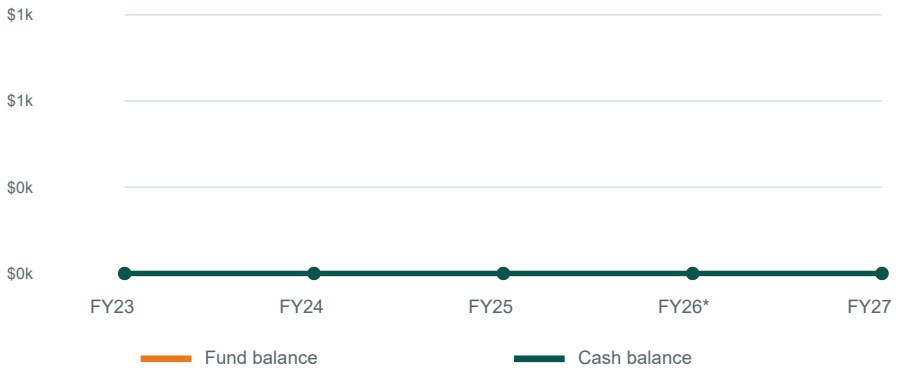
Neglected and Contaminated Sites Fund (66740)

The neglected and contaminated sites fund was created as a nonreverting fund under Section 74-6-5.3. Revenue consists of legislative appropriations, grants and donations, as well as enforcement penalties, contamination-related settlement proceeds, recovered response and litigation costs, fees and associated interest. Expenditures are restricted to state-led investigation, response and remediation of water pollution and contamination in soil and soil vapor.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.0**
FY27 projected revenues	**$5,000.0**
FY27 total budget availability*	**$5,000.0**
FY27 projected unappropriated fund balance	**$0.0**
FY27 projected unappropriated cash balance	**$0.0**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$5,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$5,000.0**

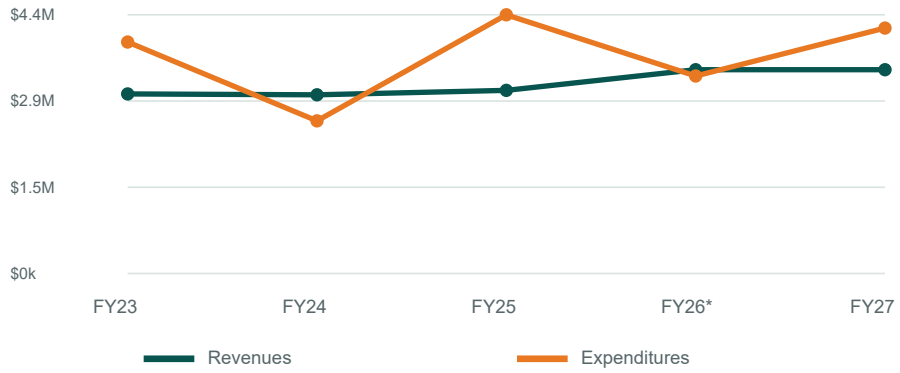
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

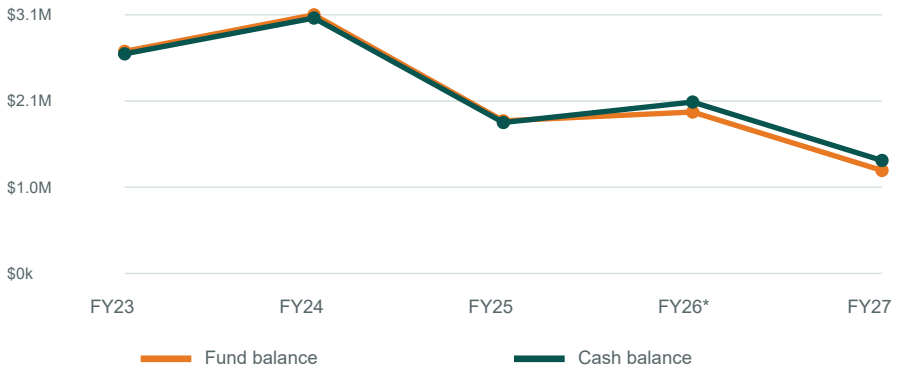
Environmental Health Fund (68130)

The environmental health fund was created as a nonreverting fund under Section 74-1-15.2. The fund consists of fees collected from the regulation of on-site liquid waste systems and water recreation facilities pursuant to the Environmental Improvement Act as well as food establishments pursuant to the Food Service Sanitation Act. Expenditures from the fund are restricted to the administration of regulations pertaining to liquid waste, water recreation facilities, and food service sanitation.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,936.6**
FY27 projected revenues	**$3,430.1**
FY27 total budget availability*	**$4,131.1**
FY27 projected unappropriated fund balance	**$1,235.6**
FY27 projected unappropriated cash balance	**$1,355.2**

FY27 REVENUE AND BUDGET DETAIL

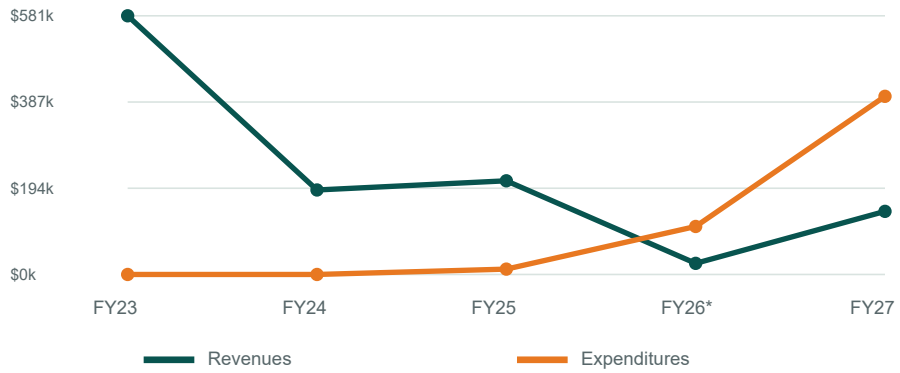
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,430.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$4,131.1**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

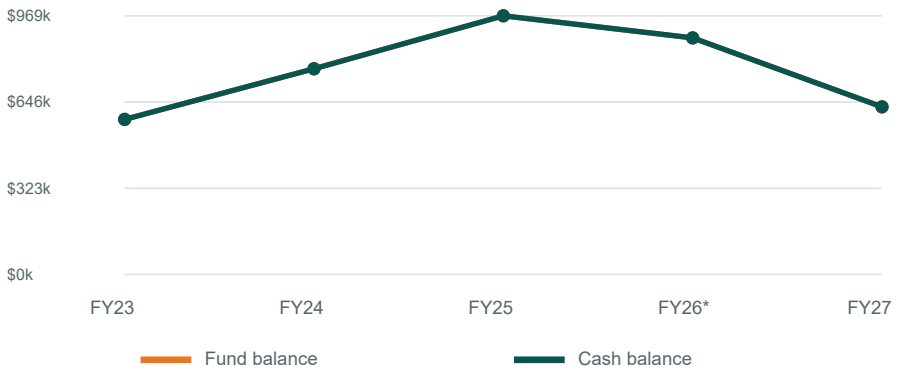
Liquid Waste Disposal System Assistance Fund (68440)

The liquid waste disposal system assistance fund was created as a nonreverting fund under Section 74-1-15.1. The fund primarily consists of transfers from the environmental health fund not to exceed two hundred thousand dollars from unexpended balances in the environmental health fund. Expenditures from the fund are restricted to assisting low-income individuals or households to: (1) to pay for a liquid waste disposal system to replace a cesspool or other failed or improper on-site liquid waste disposal system; (2) purchase, install or maintain an advanced treatment system as required by the Environmental Improvement Act; (3) pay for the decommissioning and removal of a cesspool or other failed or improper on-site liquid waste disposal system; or (4) pay for all or a portion of the connection fees in order to connect an individual or household to a centralized wastewater collection and treatment system.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$886.1**
FY27 projected revenues	**$141.7**
FY27 total budget availability*	**$400.0**
FY27 projected unappropriated fund balance	**$627.8**
FY27 projected unappropriated cash balance	**$627.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$141.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$400.0**
Nonrecurring	**$0.0**

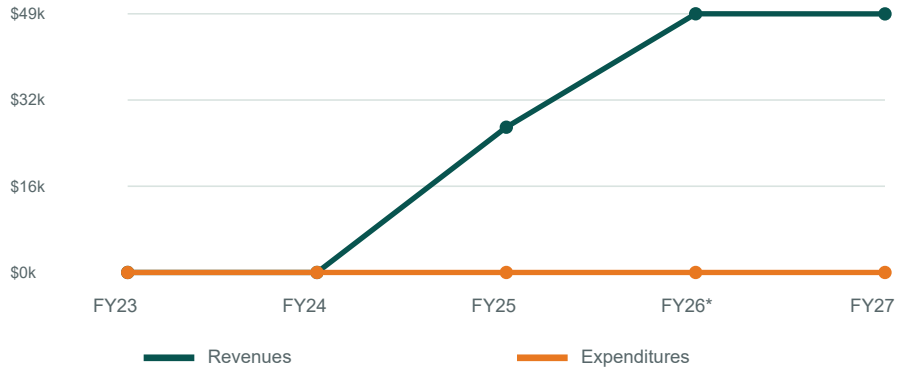
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

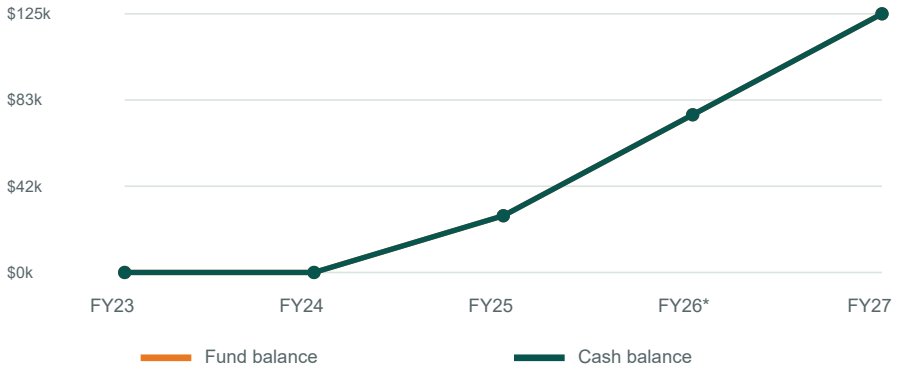
Cannabis Food and Hemp Permit Fees Fund (70820)

The cannabis food and hemp permit fees fund accounts for all financial activity related to the regulation of hemp and edible cannabis products pursuant to the Food Service Sanitation Act and the Hemp Manufacturing Act. The fund consists of industry permit fees, and expenditures from the fund are restricted to the regulatory oversight responsibilities of the department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$75.9**
FY27 projected revenues	**$48.6**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$124.5**
FY27 projected unappropriated cash balance	**$124.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$48.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

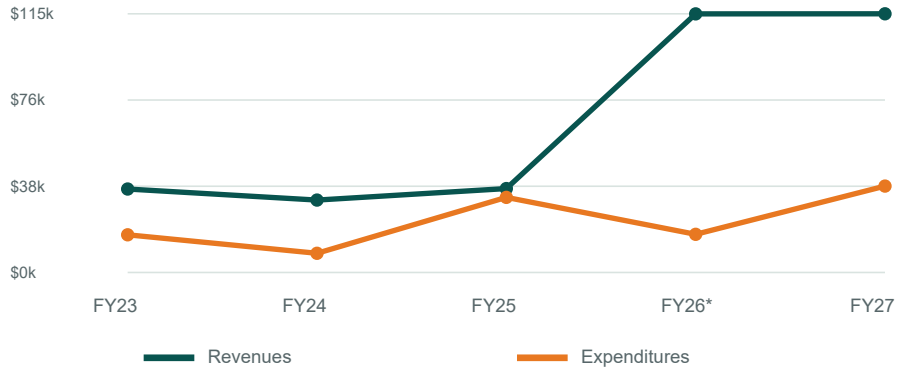
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

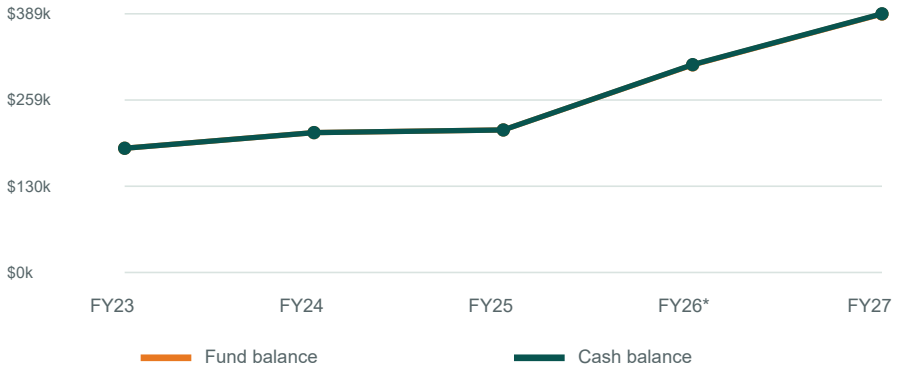
Solid Waste Permit Fees Fund (78300)

The solid waste permit fees fund accounts for the department's financial activity under the Solid Waste Act. Revenues are derived from permitting fees for the construction, operation, and closure of solid waste facilities pursuant to Section 74-9-20. Expenditures are restricted to the administrative, monitoring, and enforcement activities of the Environment Department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$311.8**
FY27 projected revenues	**$114.7**
FY27 total budget availability*	**$38.3**
FY27 projected unappropriated fund balance	**$388.2**
FY27 projected unappropriated cash balance	**$388.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$114.7**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$38.3**
Nonrecurring	**$0.0**

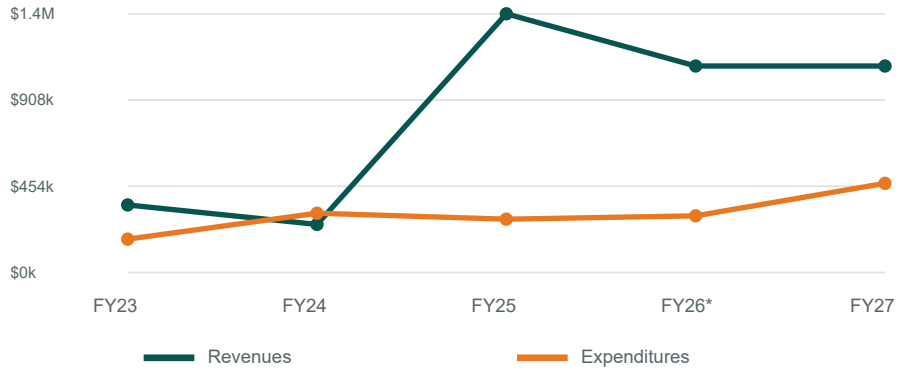
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

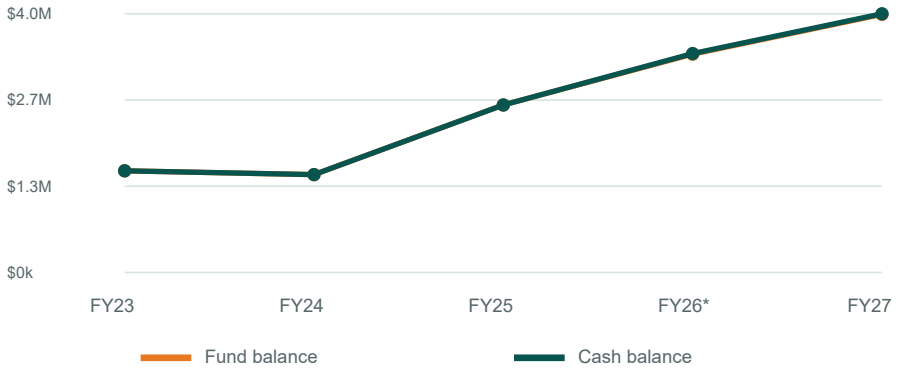
Hazardous Waste Emergency Fund (95700)

The hazardous waste emergency fund was created as a nonreverting fund under Section 74-4-8. The fund consists of penalties collected by the Environment Department for violations of the Hazardous Waste Act. Expenditures from the fund are restricted to cleanup of hazardous substance incidents, disposal of hazardous substances, and maintaining an emergency response program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,391.6**
FY27 projected revenues	**$1,087.6**
FY27 total budget availability*	**$469.6**
FY27 projected unappropriated fund balance	**$4,009.6**
FY27 projected unappropriated cash balance	**$4,019.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,087.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$469.6**
Nonrecurring	**$0.0**

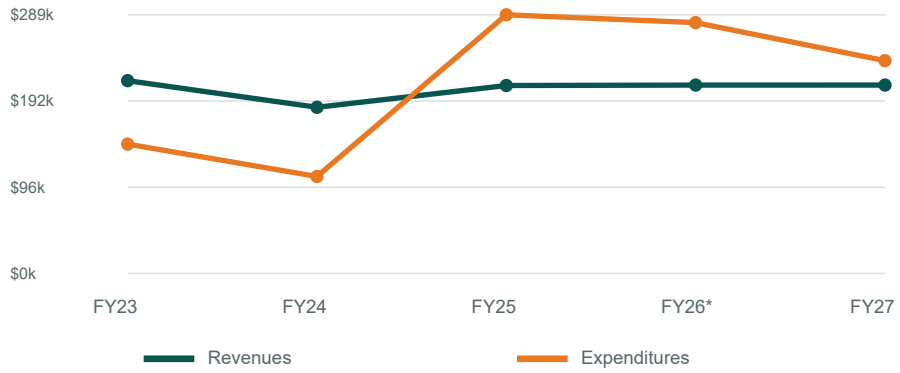
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

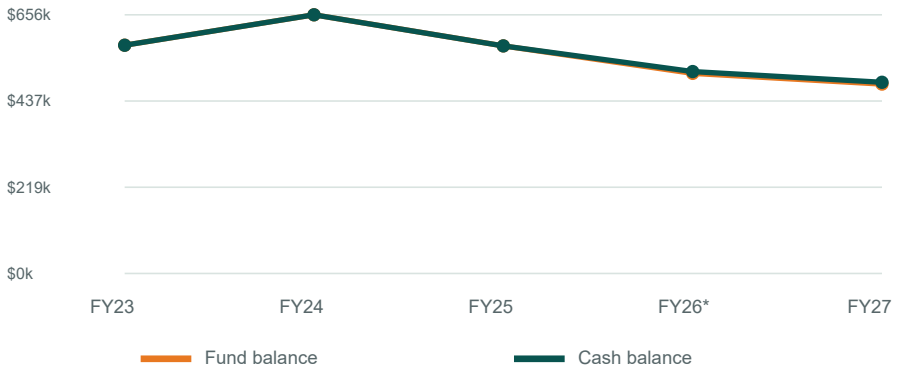
Radiologic Technology Fund (98700)

The radiologic technology fund was created as a nonreverting fund under Section 61-14E-10. The fund consists of all fees received by the department pursuant to the Medical Imaging and Radiation Therapy Health and Safety Act, and expenditures are restricted to the enforcement of the Act and the promotion of education and standards for medical imaging technology and radiation therapy in New Mexico.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$507.5**
FY27 projected revenues	**$210.2**
FY27 total budget availability*	**$237.4**
FY27 projected unappropriated fund balance	**$480.3**
FY27 projected unappropriated cash balance	**$484.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$210.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$237.4**
Nonrecurring	**$0.0**

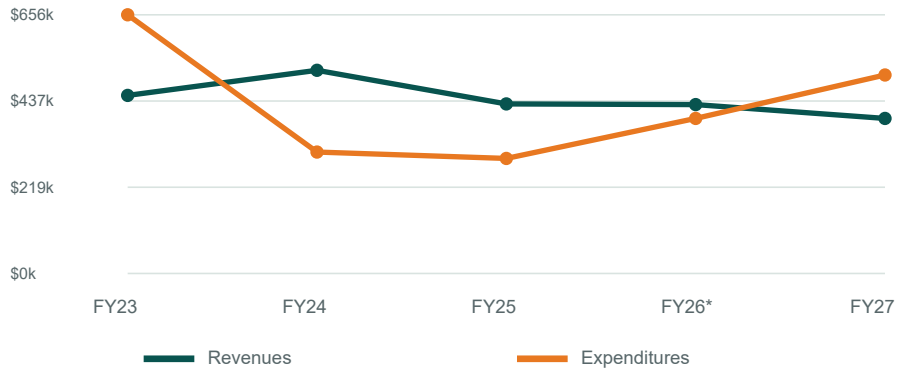
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

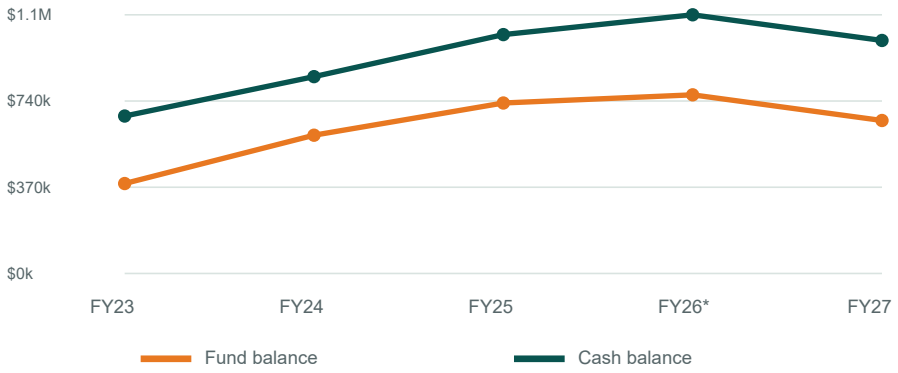
Storage Tank Fund (98900)

The storage tank fund was created as a nonreverting fund under Section 74-4-4.8. Revenue consists primarily of storage-tank registration fees and certification fees paid by storage-tank installers and testers. Expenditures are restricted to reviewing registration and certification applications and administering and enforcing statutory requirements governing the installation, repair, testing, operation and maintenance of storage tanks.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$767.0**
FY27 projected revenues	**$393.3**
FY27 total budget availability*	**$503.5**
FY27 projected unappropriated fund balance	**$656.8**
FY27 projected unappropriated cash balance	**$1,000.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$393.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$503.5**
Nonrecurring	**$0.0**

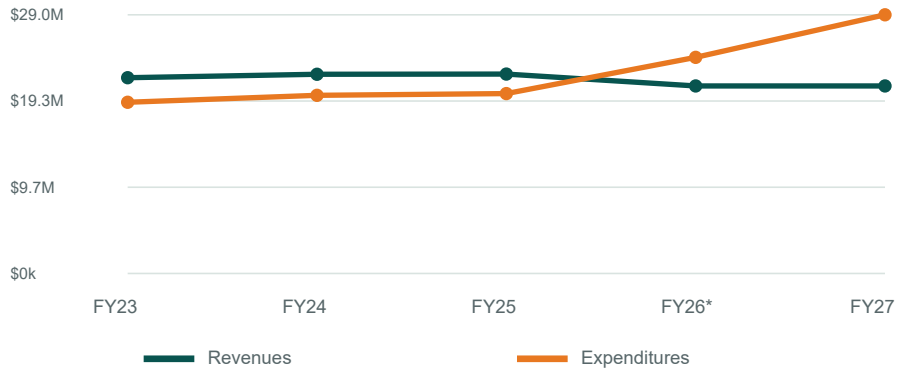
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

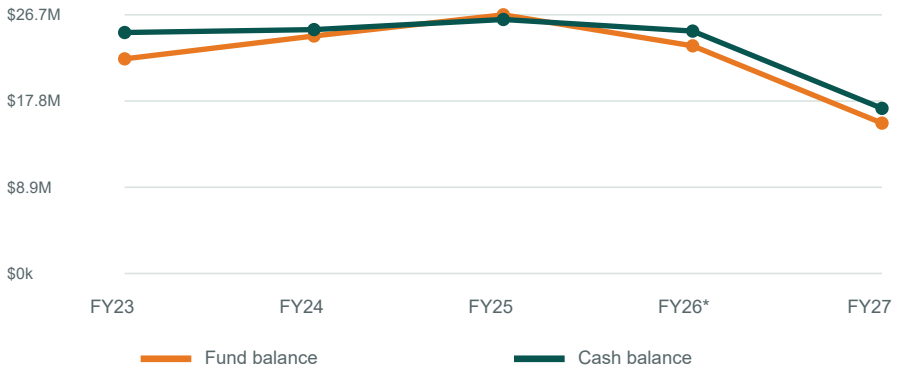
Corrective Action Fund (99000)

The corrective action fund was created as a nonreverting fund under Section 74-6B-7. The fund primarily consists of a designated distribution of the net receipts of petroleum product loading fees as outlined under Section 7-1-6.25. The corrective action fund is used to clean up pollution from leaking petroleum storage tank systems, particularly at retail gasoline stations. The fund also provides federally required financial assurance coverage for tank owners and operators so they do not have to secure private insurance to cover the liability created by their business practices.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$23,493.5**
FY27 projected revenues	**$21,016.1**
FY27 total budget availability*	**$28,991.3**
FY27 projected unappropriated fund balance	**$15,518.3**
FY27 projected unappropriated cash balance	**$17,041.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$21,016.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$28,991.3**
Nonrecurring	**$0.0**

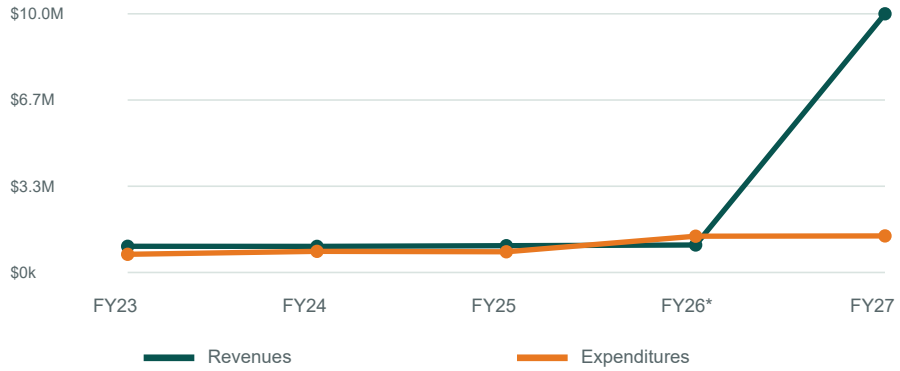
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

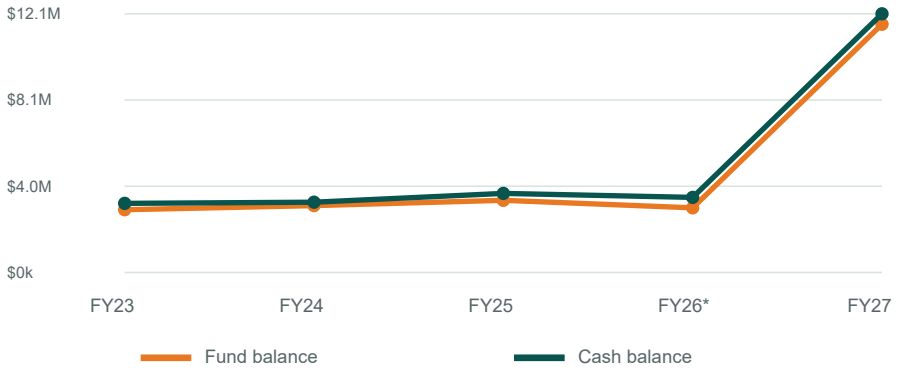
Recycling and Illegal Dumping Fund (02600)

The recycling and illegal dumping fund was created as a nonreverting fund under Section 74-13-19. The fund consists of fees and penalties collected pursuant to the Recycling, Circular Economy and Illegal Dumping Act, and expenditures are reserved for carrying out the provisions of the Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,023.1**
FY27 projected revenues	**$10,000.0**
FY27 total budget availability*	**$1,412.7**
FY27 projected unappropriated fund balance	**$11,610.4**
FY27 projected unappropriated cash balance	**$12,098.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$10,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,412.7**
Nonrecurring	**$0.0**

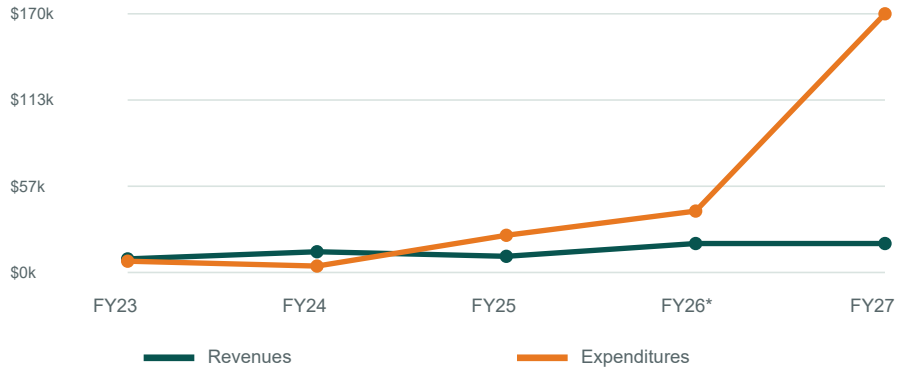
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

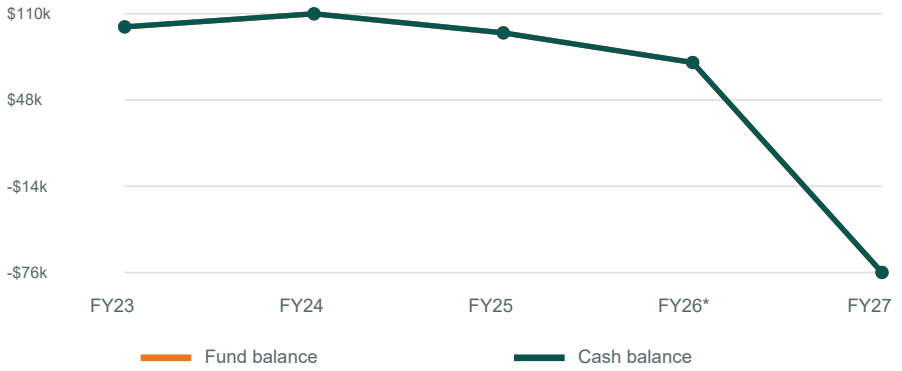
Voluntary Remediation Fund (06600)

The voluntary remediation fund was created as a nonreverting fund Under Section 74-4G-11. The fund consists of fees and oversight payments collected pursuant to the Voluntary Remediation Act, and expenditures are restricted to the administration of the Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$74.7**
FY27 projected revenues	**$19.0**
FY27 total budget availability*	**$169.8**
FY27 projected unappropriated fund balance	**-$76.1**
FY27 projected unappropriated cash balance	**-$76.1**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$19.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$169.8**
Nonrecurring	**$0.0**

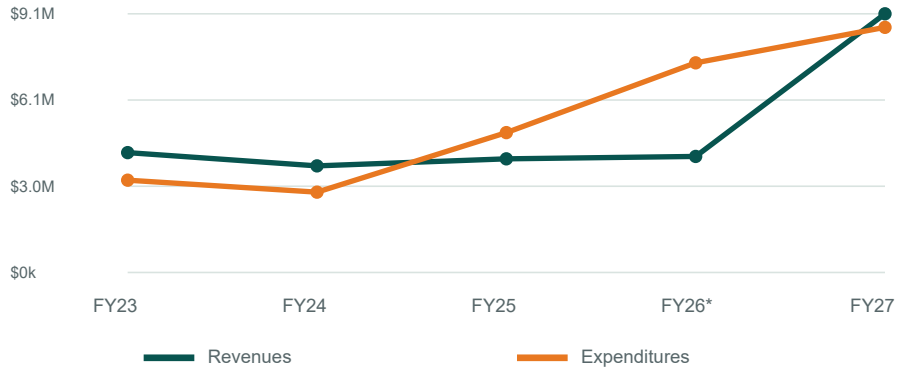
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

ENVIRONMENT DEPARTMENT

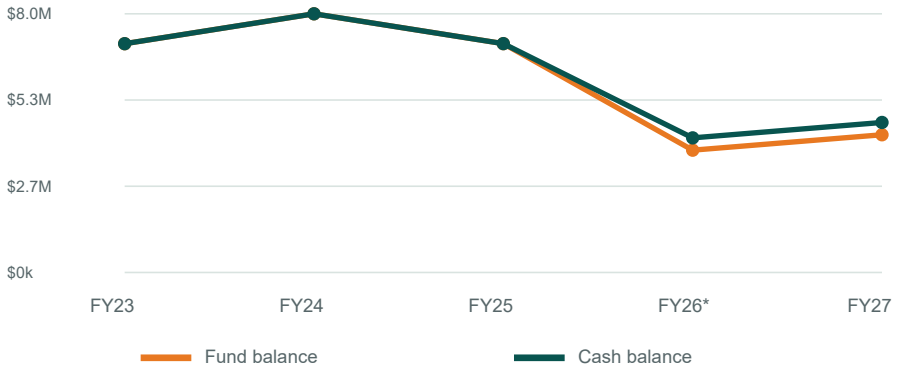
Air Quality Title V Fund (09200)

The Air Quality Title V Fund consists of operating permit revenues from facilities that are major sources of air pollutants as outlined by Title V of the federal Clean Air Act. Expenditures are restricted to air quality administration, compliance, and enforcement activities of the New Mexico Environment Department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,779.7**
FY27 projected revenues	**$9,100.0**
FY27 total budget availability*	**$8,623.6**
FY27 projected unappropriated fund balance	**$4,256.1**
FY27 projected unappropriated cash balance	**$4,636.2**

FY27 REVENUE AND BUDGET DETAIL

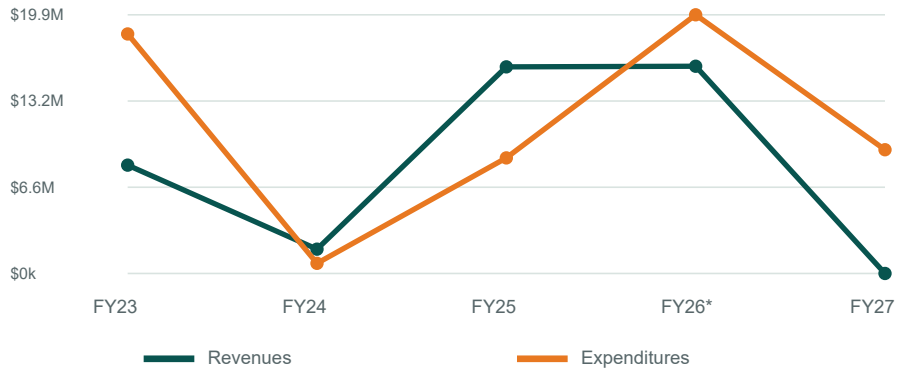
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$9,100.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$8,623.6**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

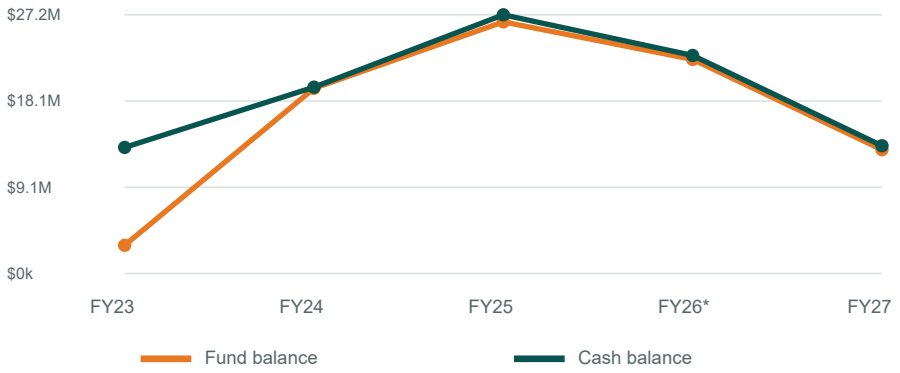
Natural Resources Trustee Fund (90000)

The Natural Resources Trustee fund was created as a nonreverting fund under Section 75-7-5. The fund primarily consists of legal settlements recovered for damage to the State's natural resources in amounts calculated in accordance with federal law, any interest earned on the balance of the fund, and periodic legislative appropriations. Expenditures from the fund are restricted to carrying out the provisions of the Natural Resources Trustee Act by restoring, replacing or acquiring natural resources in an area where natural resources have been injured, destroyed or lost.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$22,518.8**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$9,501.4**
FY27 projected unappropriated fund balance	**$13,017.4**
FY27 projected unappropriated cash balance	**$13,432.9**

FY27 REVENUE AND BUDGET DETAIL

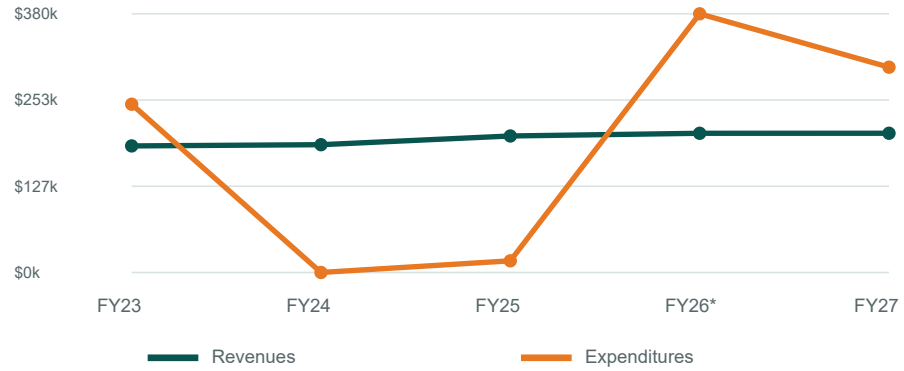
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$9,501.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

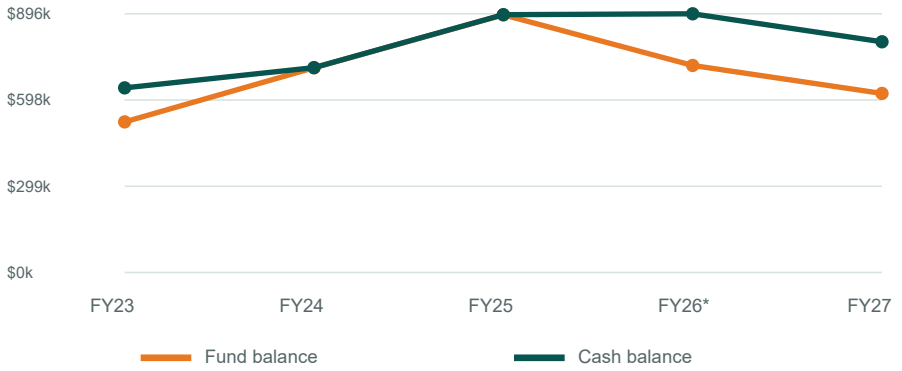
Veterans' Enterprise Fund (20490)

The veterans' enterprise fund was created as a nonreverting fund under Section 9-22-14.1. The fund primarily consists of donations from the check-off option on vehicle registration forms pursuant to Section 66-2-16.1. Expenditures from the fund are restricted to the programs and services offered by the Veterans' Services Department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$717.4**
FY27 projected revenues	**$204.4**
FY27 total budget availability*	**$301.4**
FY27 projected unappropriated fund balance	**$620.4**
FY27 projected unappropriated cash balance	**$799.4**

FY27 REVENUE AND BUDGET DETAIL

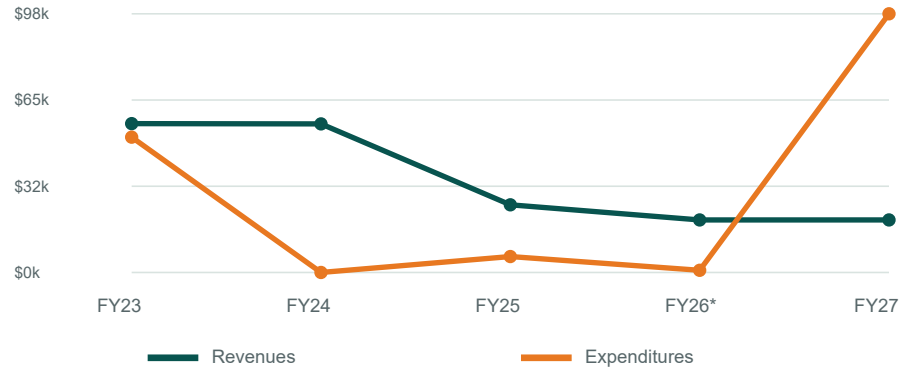
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$204.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$301.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

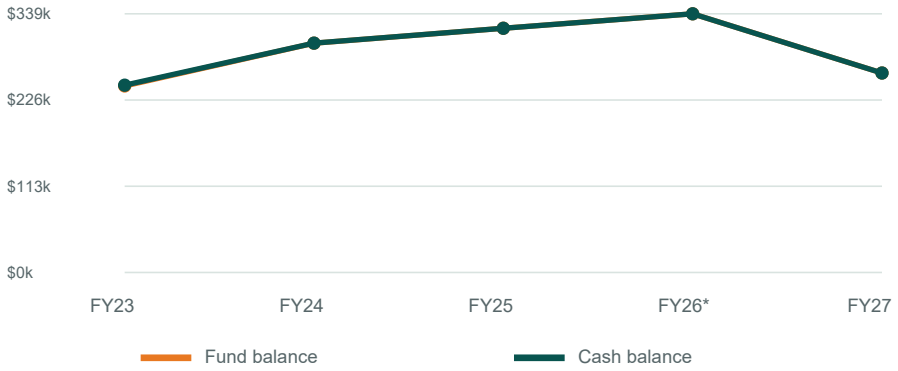
Armed Forces Veterans License Fund (78400)

The armed forces veterans license fund was created as a nonreverting fund under Section 66-3-419. The fund consists of fees for specialty license plates for armed forces veterans. Expenditures from the fund are restricted to expanding services to rural areas of the state, including Native American communities and senior citizen centers.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$339.4**
FY27 projected revenues	**$19.8**
FY27 total budget availability*	**$97.5**
FY27 projected unappropriated fund balance	**$261.7**
FY27 projected unappropriated cash balance	**$261.7**

FY27 REVENUE AND BUDGET DETAIL

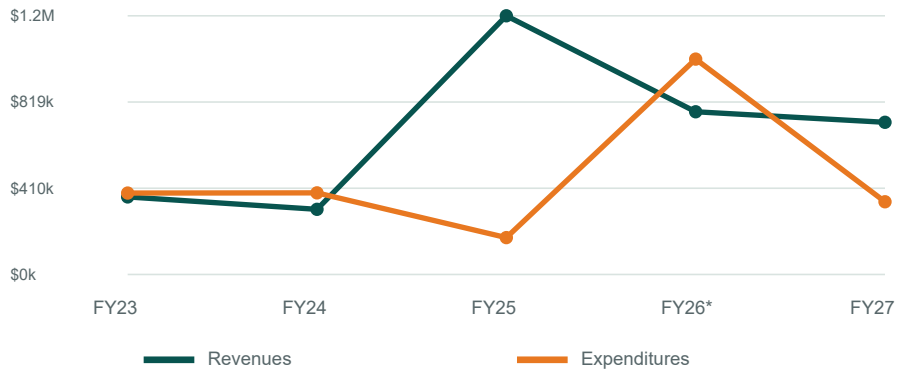
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$19.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$97.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

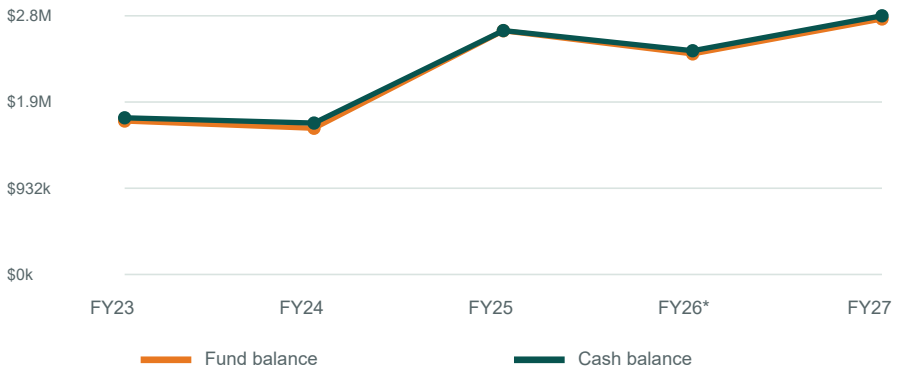
Children's Trust Fund (78000)

The children's trust fund was created as a nonreverting fund under Section 24-19-4. The fund consists of specialty license plate revenues, a portion of marriage license and marriage certificate fees pursuant to Section 40-1-11, investment income earned on the balance of the fund, as well as periodic legislative appropriations. Expenditures from the fund are restricted to educating and advocating for the prevention of child abuse and neglect as well as developing innovative children's projects and programs aimed at the prevention and treatment of child abuse and neglect. The department administers the expendable portion of the children's trust fund (fund #78000) separately from the nonexpendable corpus (fund #78100).

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,384.0**
FY27 projected revenues	**$723.0**
FY27 total budget availability*	**$345.4**
FY27 projected unappropriated fund balance	**$2,761.6**
FY27 projected unappropriated cash balance	**$2,795.8**

FY27 REVENUE AND BUDGET DETAIL

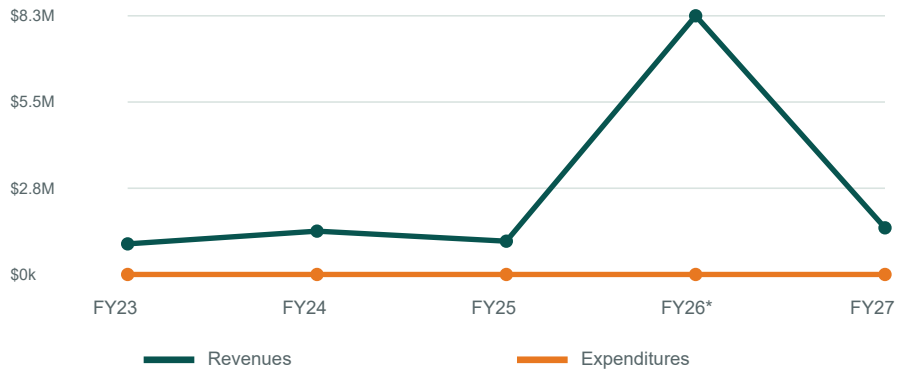
Recurring Revenue	
General Fund	**$154.6**
Other Sources	**$568.4**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$345.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

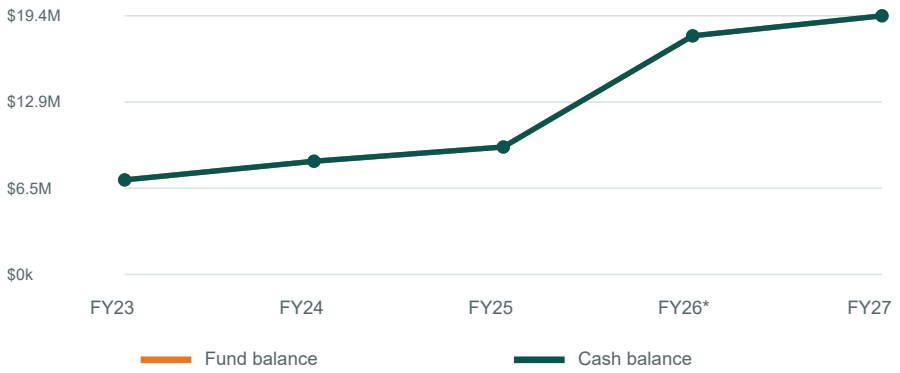
Children's Trust Fund (78100)

The children's trust fund was created as a nonreverting fund under Section 24-19-4. The fund consists of specialty license plate revenues, a portion of marriage license and marriage certificate fees pursuant to Section 40-1-11, investment income earned on the balance of the fund, as well as periodic legislative appropriations. Expenditures from the fund are restricted to educating and advocating for the prevention of child abuse and neglect as well as developing innovative children's projects and programs aimed at the prevention and treatment of child abuse and neglect. The department administers the expendable portion of the children's trust fund (fund #78000) separately from the nonexpendable corpus (fund #78100).

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$17,870.4**
FY27 projected revenues	**$1,500.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$19,370.4**
FY27 projected unappropriated cash balance	**$19,372.9**

FY27 REVENUE AND BUDGET DETAIL

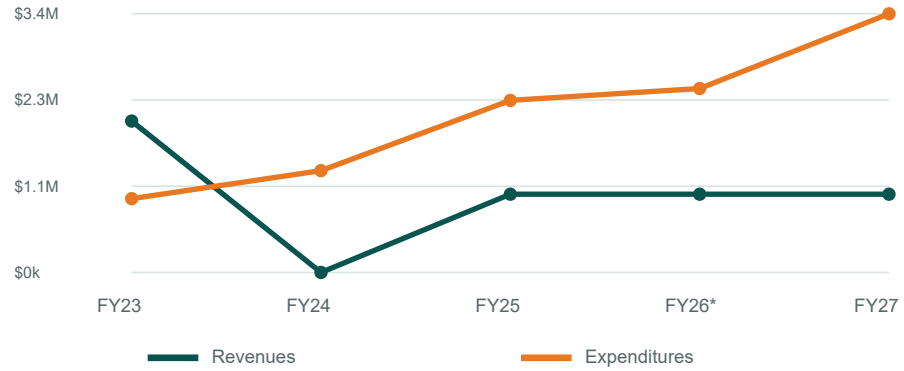
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,500.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

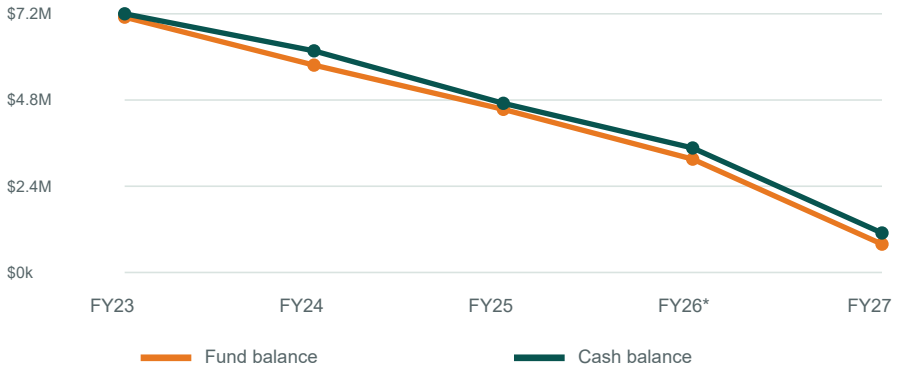
Juvenile Community Corrections Grant Fund (83900)

The juvenile community corrections grant fund was created as a nonreverting fund under Section 33-9A-3. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to the provision of community corrections programs and services for the diversion of juvenile offenders into community-based settings.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,144.2**
FY27 projected revenues	**$1,023.1**
FY27 total budget availability*	**$3,381.7**
FY27 projected unappropriated fund balance	**$785.6**
FY27 projected unappropriated cash balance	**$1,095.4**

FY27 REVENUE AND BUDGET DETAIL

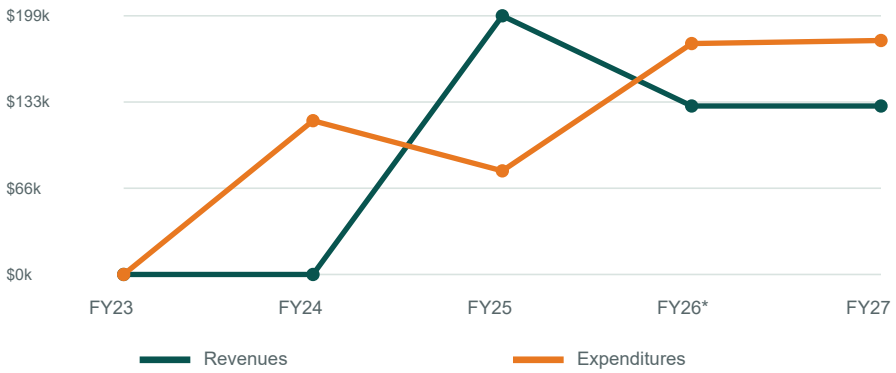
Recurring Revenue	
General Fund	**$1,023.1**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,381.7**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

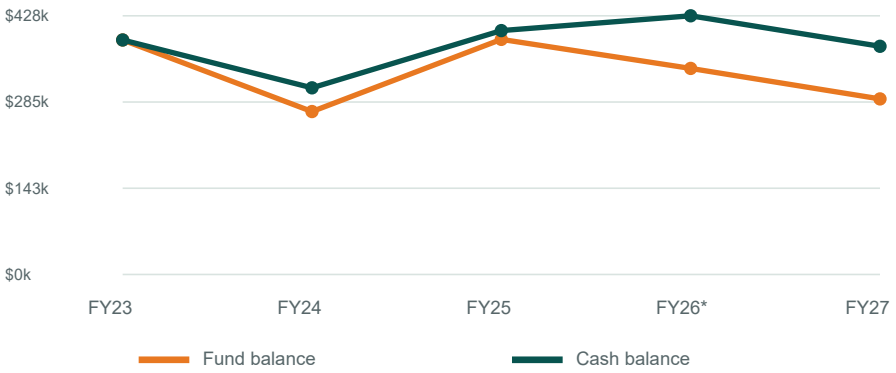
Next Generation Fund (94800)

The next generation fund was created as a nonreverting fund under Section 24-19-10. The fund consists of investment income earned on the balance of the fund as well as periodic legislative appropriations. Expenditures from the fund are restricted to projects and programs that provide positive child and youth development activities that support physical, mental and social well-being; promote strong, healthy families and help to prevent child abuse and neglect; promote community service, leadership and citizenship; and provide community coordination of child and youth development programming across the age zero to twenty-four developmental continuum. The department administers the expendable component of the next generation fund (fund #94800) separately from the nonexpendable corpus (fund 94900).

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$340.6**
FY27 projected revenues	**$129.6**
FY27 total budget availability*	**$180.0**
FY27 projected unappropriated fund balance	**$290.2**
FY27 projected unappropriated cash balance	**$377.2**

FY27 REVENUE AND BUDGET DETAIL

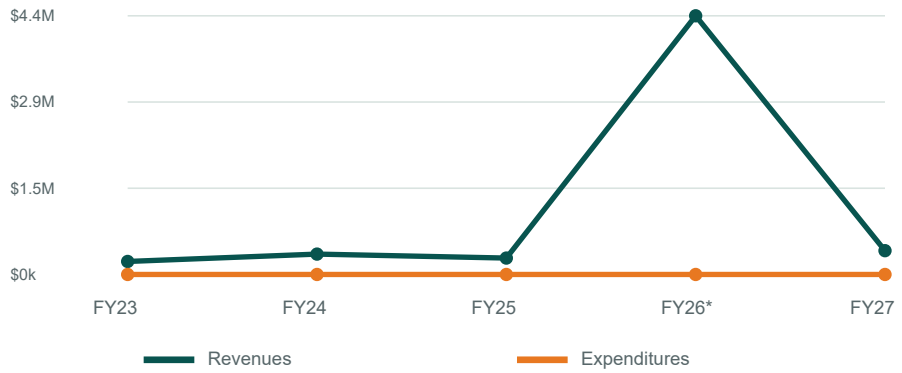
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$129.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$180.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

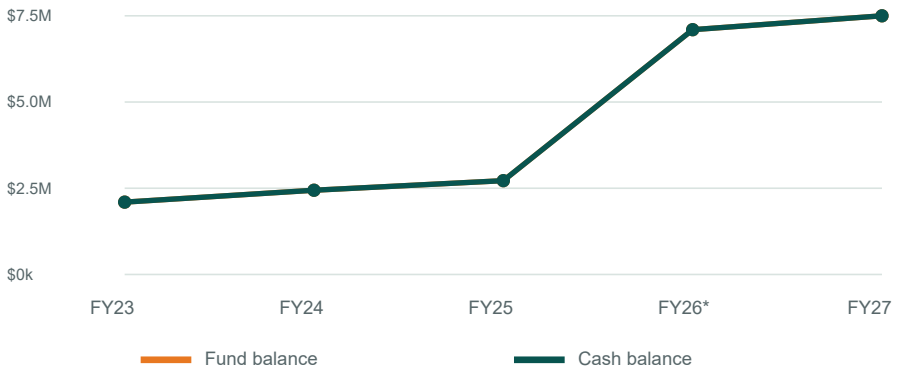
Next Generation Fund (94900)

The next generation fund was created as a nonreverting fund under Section 24-19-10. The fund consists of investment income earned on the balance of the fund as well as periodic legislative appropriations. Expenditures from the fund are restricted to projects and programs that provide positive child and youth development activities that support physical, mental and social well-being; promote strong, healthy families and help to prevent child abuse and neglect; promote community service, leadership and citizenship; and provide community coordination of child and youth development programming across the age zero to twenty-four developmental continuum. The department administers the expendable component of the next generation fund (fund #94800) separately from the nonexpendable corpus (fund 94900).

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$7,141.5**
FY27 projected revenues	**$405.1**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$7,546.6**
FY27 projected unappropriated cash balance	**$7,546.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$405.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

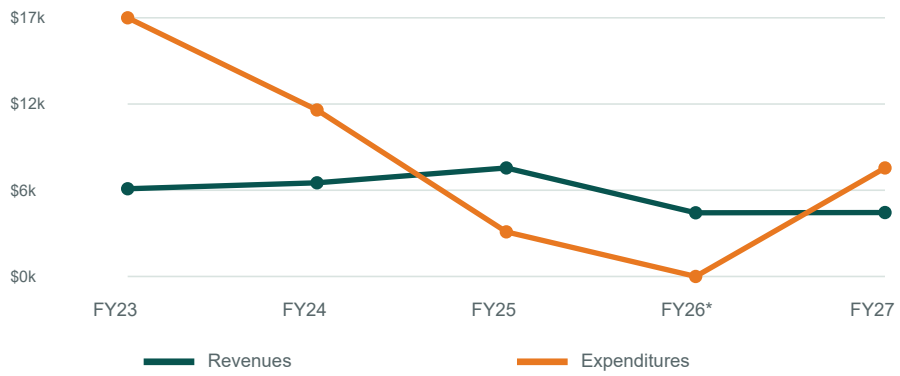
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF MILITARY AFFAIRS

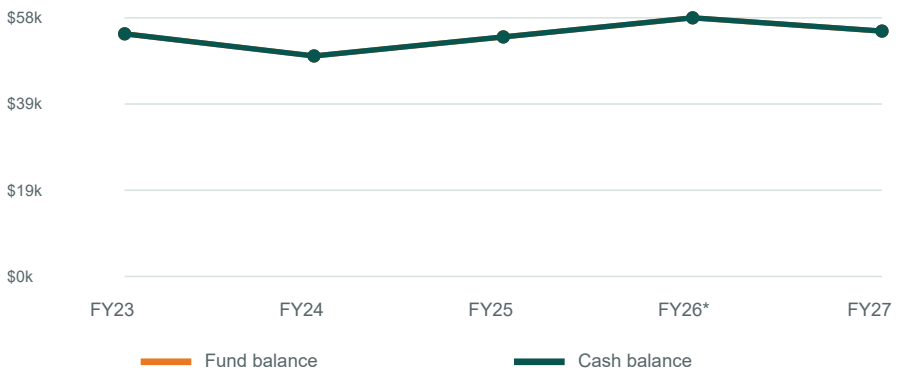
New Mexico Member Family Assistance Fund (10580)

The New Mexico member family assistance fund accounts for voluntary tax refund contributions pursuant to Section 7-2-24 to assist members of the New Mexico national guard and their families.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$58.4**
FY27 projected revenues	**$4.3**
FY27 total budget availability*	**$7.3**
FY27 projected unappropriated fund balance	**$55.4**
FY27 projected unappropriated cash balance	**$55.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$4.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$7.3**
Nonrecurring	**$0.0**

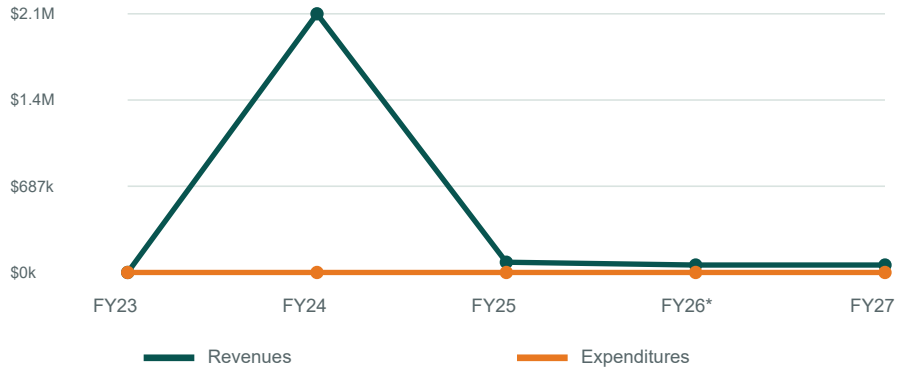
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF MILITARY AFFAIRS

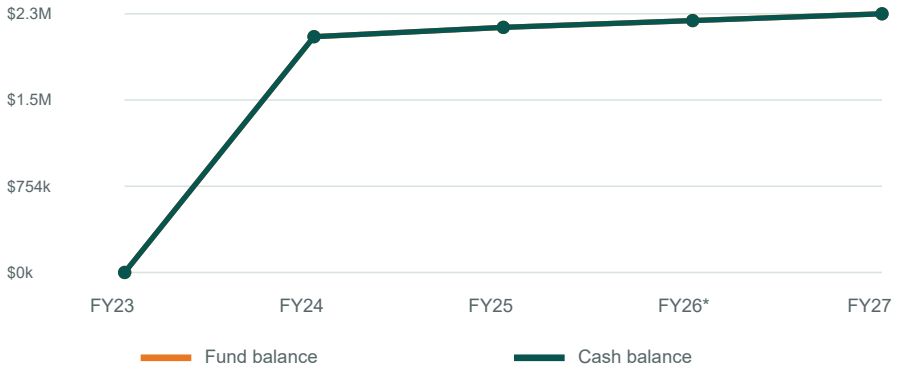
National Guard Death Benefit Fund (85510)

The national guard death benefit fund was created as a nonreverting fund under Section 20-14.2. The fund does not have a designated revenue source aside from legislative appropriations and any interest earned on the balance of the fund. Expenditures are restricted to the payment of death benefits pursuant to the National Guard Death Benefit Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,201.9**
FY27 projected revenues	**$59.3**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$2,261.2**
FY27 projected unappropriated cash balance	**$2,261.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$59.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

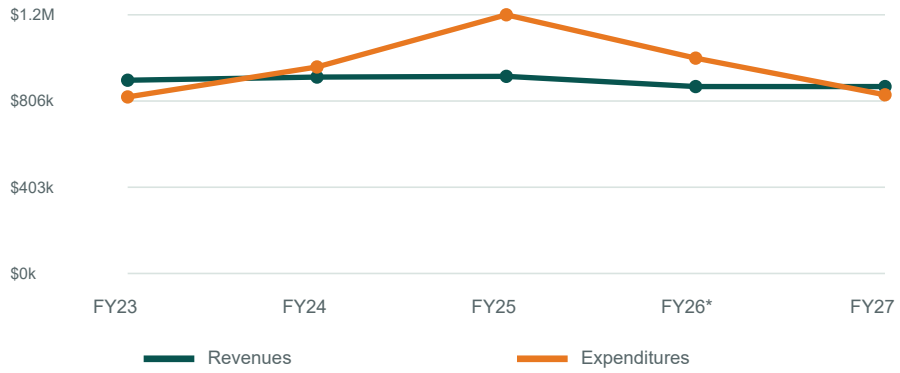
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF MILITARY AFFAIRS

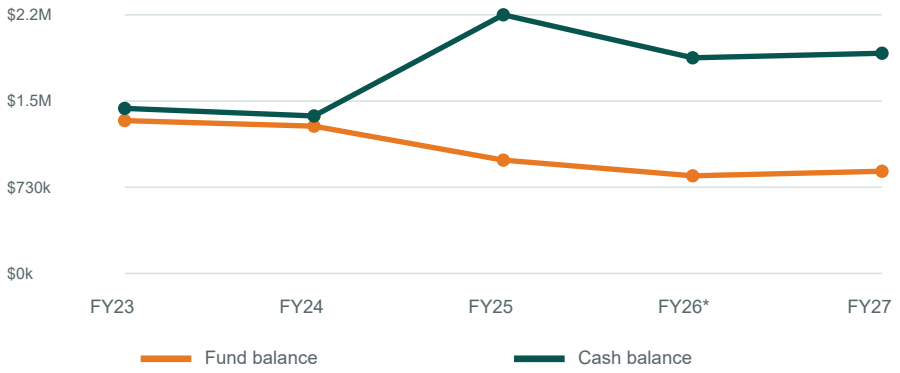
Service Members' Life Insurance Reimbursement Fund (93200)

The service members' life insurance reimbursement fund was created as a nonreverting fund under Section 20-4-7.3. The fund primarily consists of legislative appropriations and any interest earned from the balance of the fund. Expenditures are restricted to the reimbursement of eligible members of the New Mexico national guard for premiums paid for benefits under the service members' group life insurance program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$827.2**
FY27 projected revenues	**$873.6**
FY27 total budget availability*	**$835.0**
FY27 projected unappropriated fund balance	**$865.8**
FY27 projected unappropriated cash balance	**$1,865.3**

FY27 REVENUE AND BUDGET DETAIL

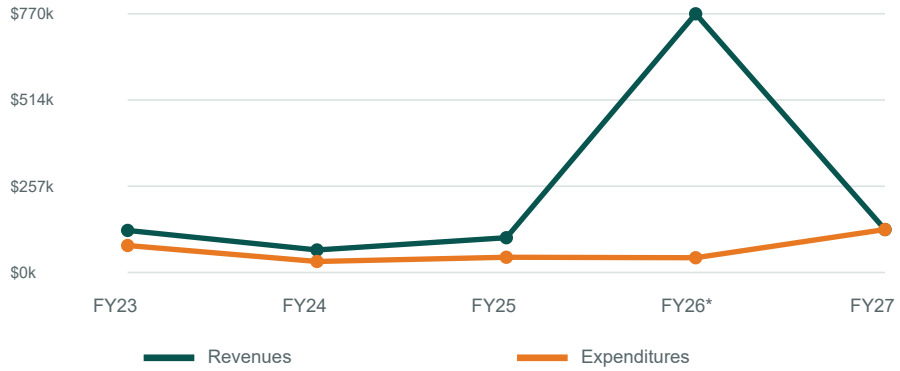
Recurring Revenue	
General Fund	**$835.0**
Other Sources	**$38.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$835.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

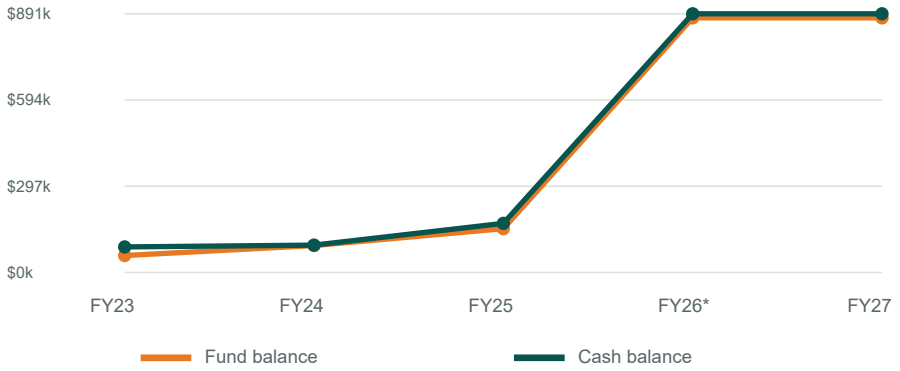
State Armory Board Fund (06900)

The state armory board fund was created as a nonreverting fund under Section 9-2A-14.1. The fund consists of revenues derived from armory rentals, and expenditures from the fund are restricted to carrying out the duties and responsibilities of the state armory board.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$877.4**
FY27 projected revenues	**$127.9**
FY27 total budget availability*	**$127.9**
FY27 projected unappropriated fund balance	**$877.4**
FY27 projected unappropriated cash balance	**$891.4**

FY27 REVENUE AND BUDGET DETAIL

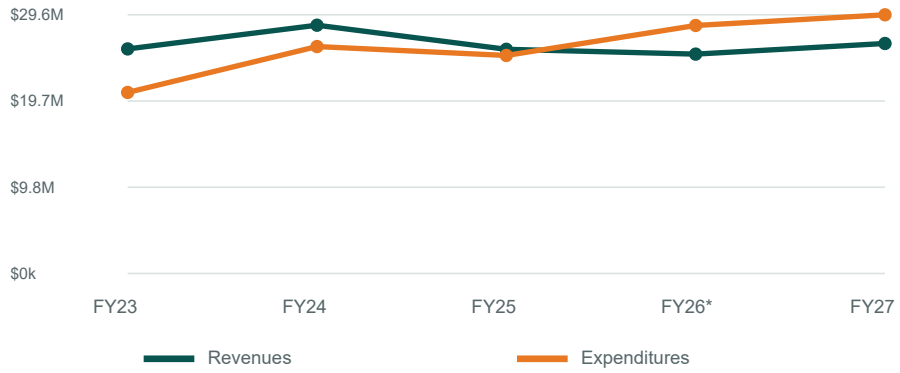
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$127.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$127.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

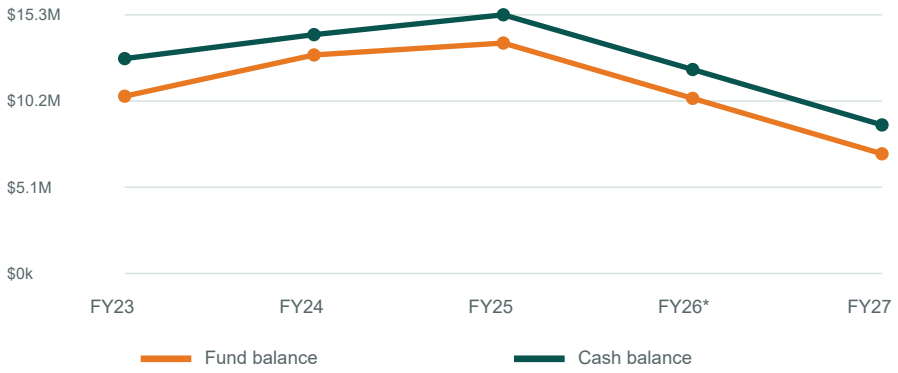
Community Corrections Grant Fund (90200)

The community corrections grant fund was created as a nonreverting fund under Section 33-9-3. The fund primarily consists of legislative appropriations in addition to some minimal revenues from criminal diversion program participant copayments and various other sources. Expenditures from the fund are restricted to providing programs and services for the diversion of criminal offenders to community-based settings pursuant to the Adult Community Corrections Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$10,351.0**
FY27 projected revenues	**$26,273.4**
FY27 total budget availability*	**$29,550.0**
FY27 projected unappropriated fund balance	**$7,074.4**
FY27 projected unappropriated cash balance	**$8,780.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$24,373.4**
Other Sources	**$600.0**
Nonrecurring Revenue	
General Fund	**$1,300.0**
Other Sources	**$0.0**
Budget	
Recurring	**$29,014.0**
Nonrecurring	**$536.0**

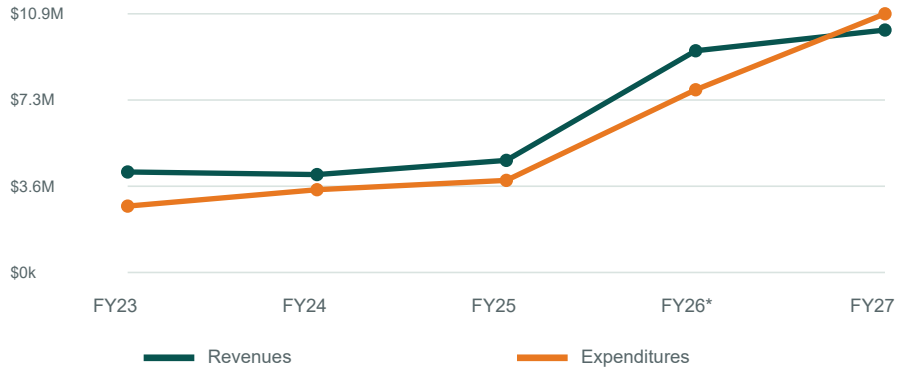
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

CORRECTIONS DEPARTMENT

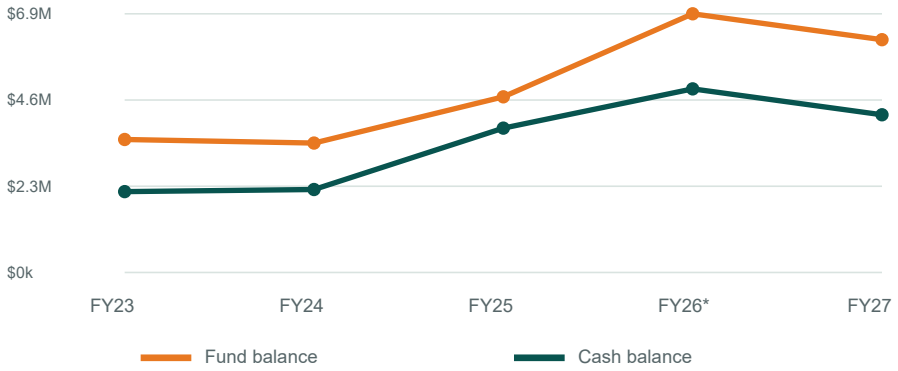
Corrections Industries Revolving Fund (07700)

The corrections industries revolving fund was created as a nonreverting fund under Section 33-8-7. The fund consists of revenues earned from products manufactured and sold by inmate enterprises within state correctional facilities. Expenditures from the fund are restricted to the operation and expansion of inmate enterprises pursuant to the Corrections Industries Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$6,857.4**
FY27 projected revenues	**$10,247.3**
FY27 total budget availability*	**$10,933.7**
FY27 projected unappropriated fund balance	**$6,171.0**
FY27 projected unappropriated cash balance	**$4,180.6**

FY27 REVENUE AND BUDGET DETAIL

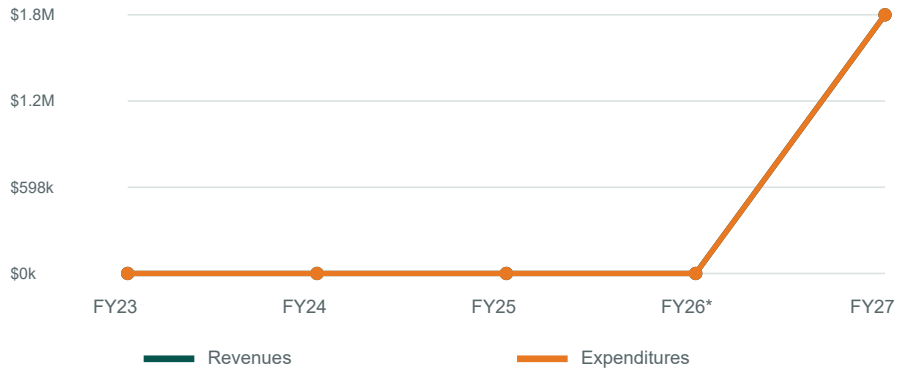
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$10,247.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$10,933.7**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

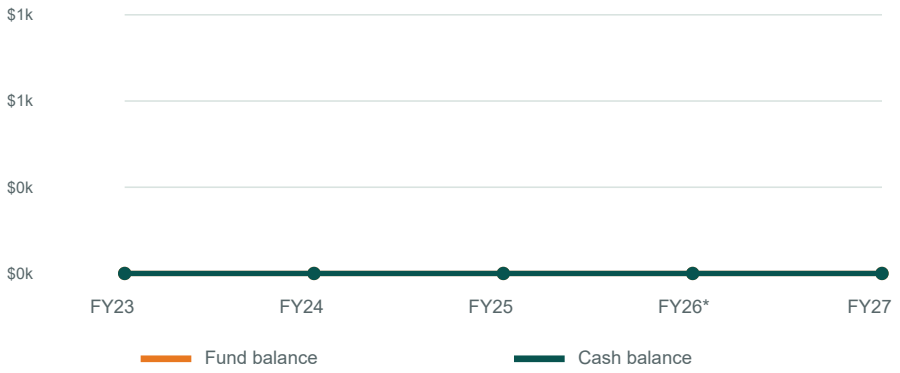
Intensive Supervision Fund (89420)

The corrections department intensive supervision fund was created as a nonreverting fund under Section 31-21-13.1. Revenue consists of supervision fees collected from individuals on probation or parole pursuant to Sections 31-20-6 and 31-21-10. Expenditures are restricted to operating intensive supervision programs for eligible probationers and parolees, including house arrest and electronic monitoring programs and the personnel necessary to administer those programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.0**
FY27 projected revenues	**$1,794.9**
FY27 total budget availability*	**$1,794.9**
FY27 projected unappropriated fund balance	**$0.0**
FY27 projected unappropriated cash balance	**$0.0**

FY27 REVENUE AND BUDGET DETAIL

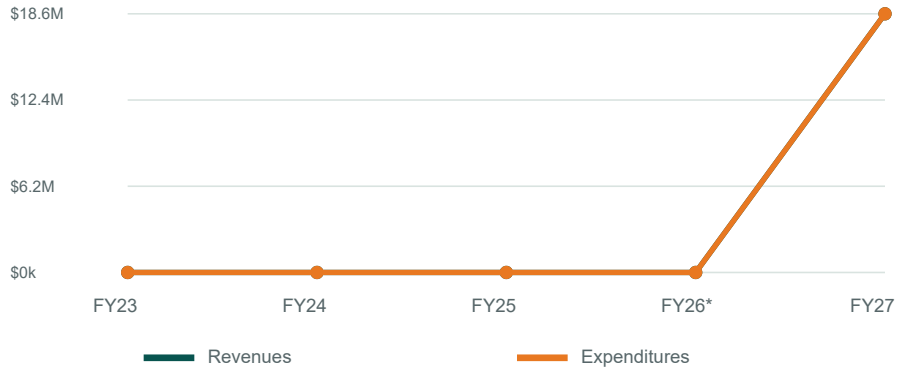
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,794.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,794.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

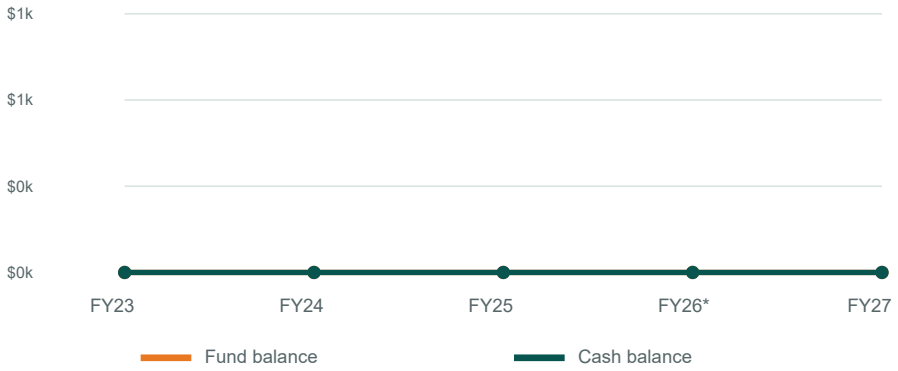
Penitentiary Income Fund (89430)

The penitentiary income fund was created under Section 19-1-17. Revenue consists of current income generated by state trust lands designated for the benefit of the penitentiary, including rental income, and the penitentiary's share of distributions from the land grant permanent fund. Money in the fund is used to support the operation and maintenance of the state's correctional institutions.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$0.0**
FY27 projected revenues	**$18,569.9**
FY27 total budget availability*	**$18,569.9**
FY27 projected unappropriated fund balance	**$0.0**
FY27 projected unappropriated cash balance	**$0.0**

FY27 REVENUE AND BUDGET DETAIL

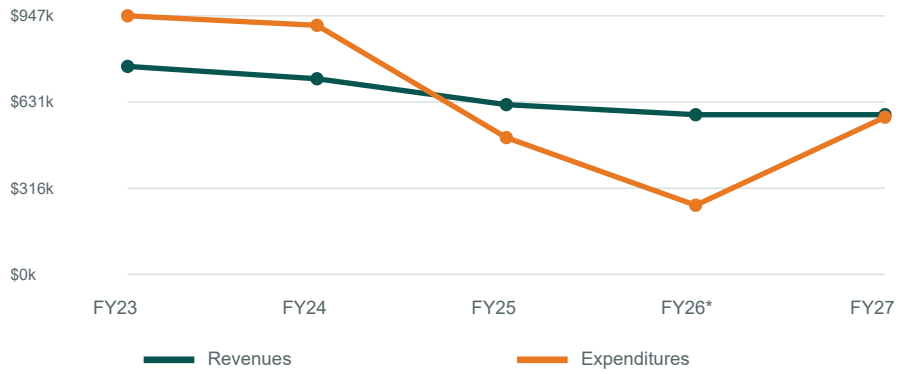
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$18,569.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$18,569.9**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

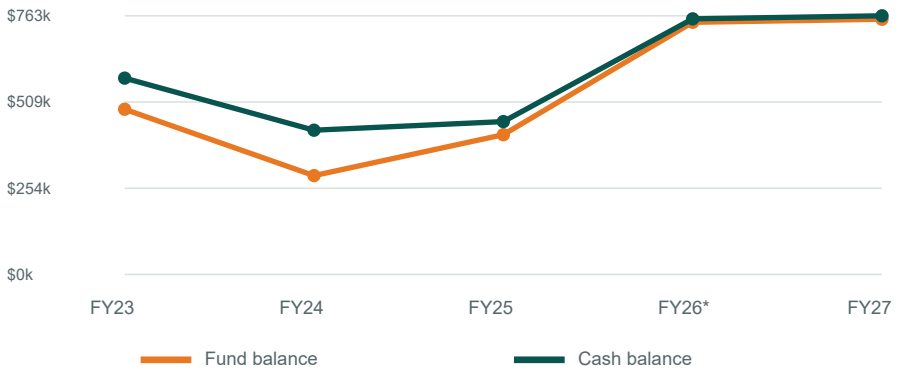
Crime Victims Reparation Fund (06300)

The crime victims reparation fund was created as a nonreverting fund under Section 31-22-21. The fund consists of reparation payments pursuant to the Crime Victims Reparation Act as well as a fifteen percent deduction for victim restitution from inmate compensation, payment, or wages. Expenditures from the fund are restricted to the payment of reparation awards to victims pursuant to the Crime Victims Reparation Act and requisite administrative expenses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$743.6**
FY27 projected revenues	**$585.0**
FY27 total budget availability*	**$576.0**
FY27 projected unappropriated fund balance	**$752.6**
FY27 projected unappropriated cash balance	**$762.8**

FY27 REVENUE AND BUDGET DETAIL

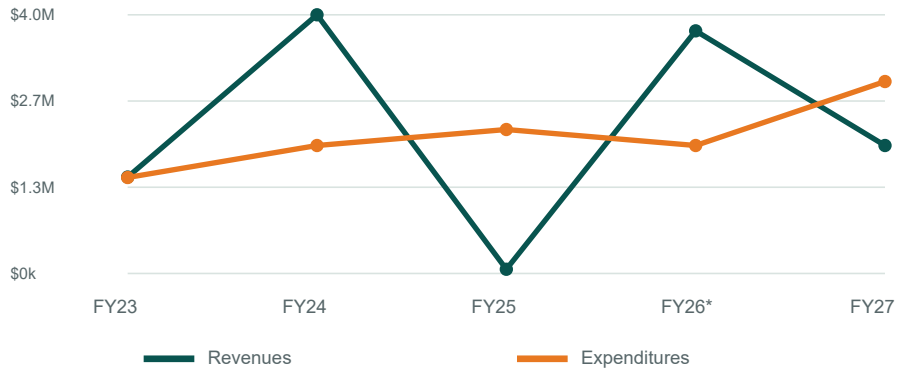
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$585.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$576.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

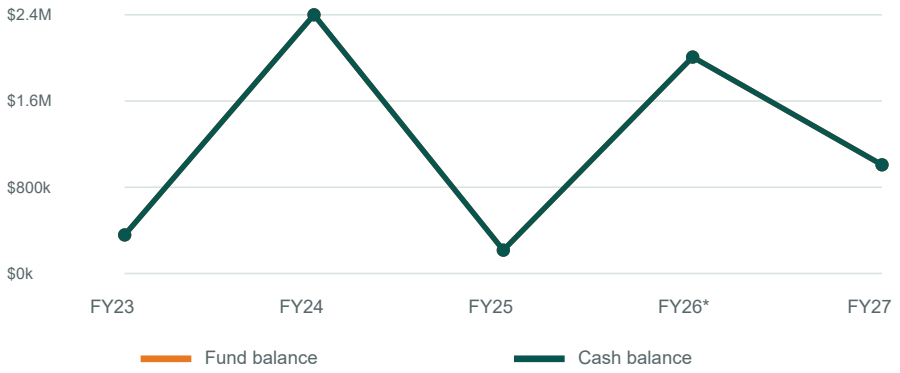
Peace Officers' Survivors Fund (34600)

The peace officers' survivors fund was created as a nonreverting fund under Section 29-4A-4. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to paying death benefits pursuant to the Peace Officers', New Mexico Mounted Patrol Members' and Reserve Police Officers' Survivors Supplemental Benefits Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,008.4**
FY27 projected revenues	**$2,000.0**
FY27 total budget availability*	**$3,000.0**
FY27 projected unappropriated fund balance	**$1,008.4**
FY27 projected unappropriated cash balance	**$1,008.4**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$3,000.0**
Nonrecurring	**$0.0**

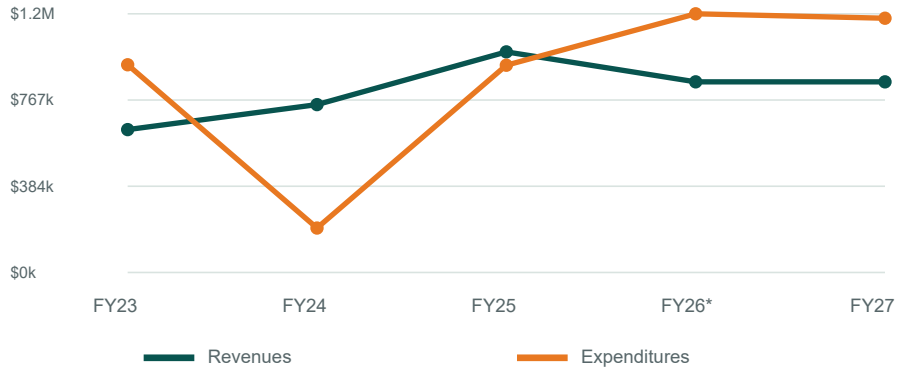
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF PUBLIC SAFETY

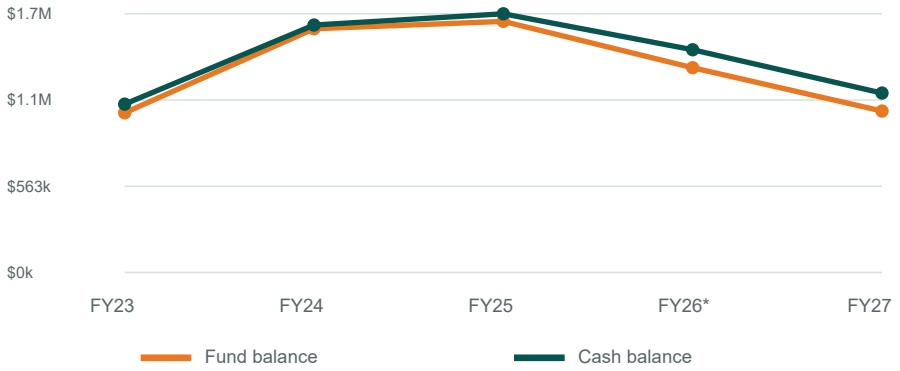
Concealed Handgun Carry Fund (59400)

The concealed handgun carry fund was created as a nonreverting fund under Section 29-19-13. The fund consists of concealed handgun licensure fees. Expenditures from the fund are restricted to the department's administrative and compliance responsibilities pursuant to the Concealed Handgun Carry Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,337.4**
FY27 projected revenues	**$847.8**
FY27 total budget availability*	**$1,130.8**
FY27 projected unappropriated fund balance	**$1,054.4**
FY27 projected unappropriated cash balance	**$1,171.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$847.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,130.8**
Nonrecurring	**$0.0**

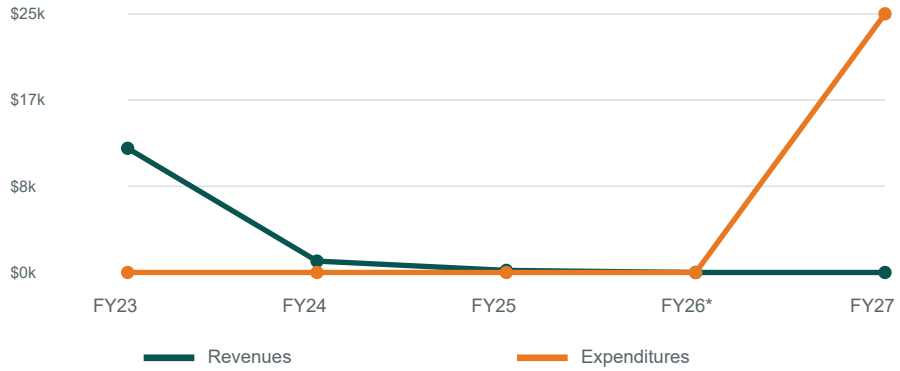
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF PUBLIC SAFETY

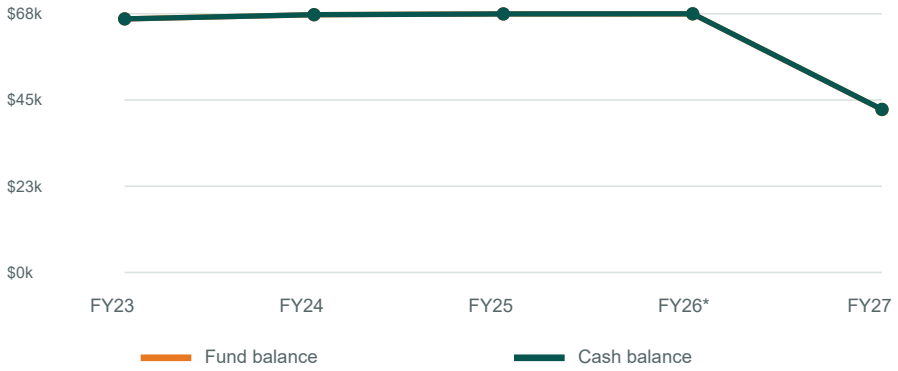
Sexual Assault Examination Kit Processing Grant Fund (67950)

The sexual assault examination kit processing grant fund was created as a nonreverting fund under Section 9-19-12. The fund consists of voluntary tax refund contributions, and expenditures from the fund are restricted to awarding grants to state and local law enforcement agencies for the processing of sexual assault examination kits.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$67.6**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$25.0**
FY27 projected unappropriated fund balance	**$42.6**
FY27 projected unappropriated cash balance	**$42.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$25.0**
Nonrecurring	**$0.0**

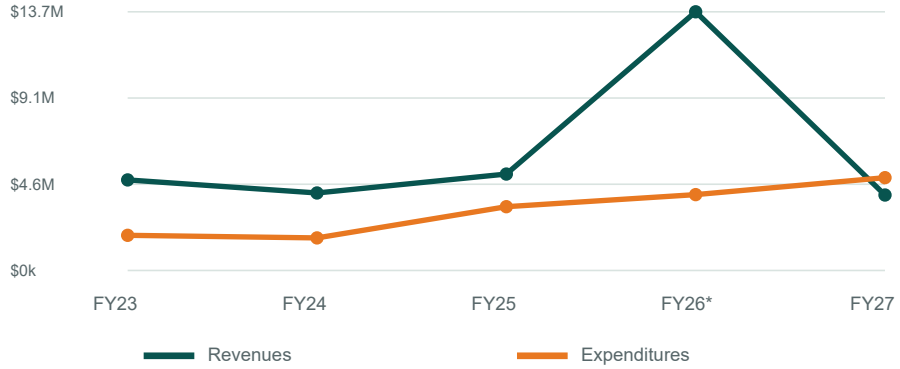
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF PUBLIC SAFETY

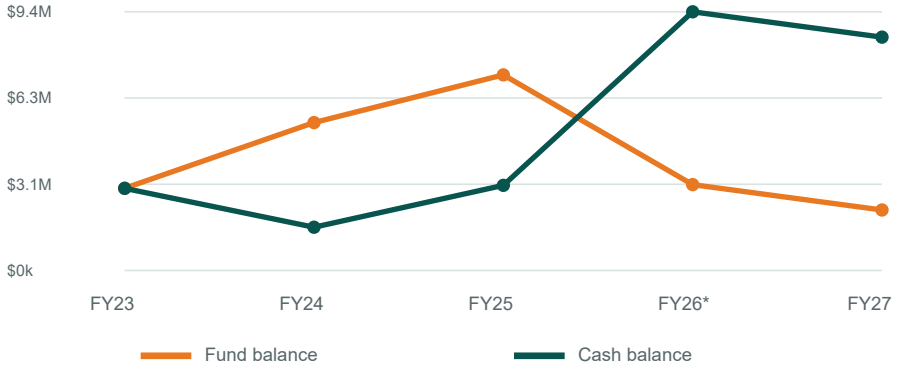
Law Enforcement Retention Fund (68480)

The law enforcement retention fund was created as a nonreverting fund under Section 9-19-14. The fund primarily consists of statutory transfers of unspent balances in the law enforcement protection fund. Expenditures from the fund are restricted to providing retention differential disbursements for full-time certified law enforcement officers meeting certain levels of tenure.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,113.5**
FY27 projected revenues	**$4,000.0**
FY27 total budget availability*	**$4,919.7**
FY27 projected unappropriated fund balance	**$2,193.8**
FY27 projected unappropriated cash balance	**$8,463.6**

FY27 REVENUE AND BUDGET DETAIL

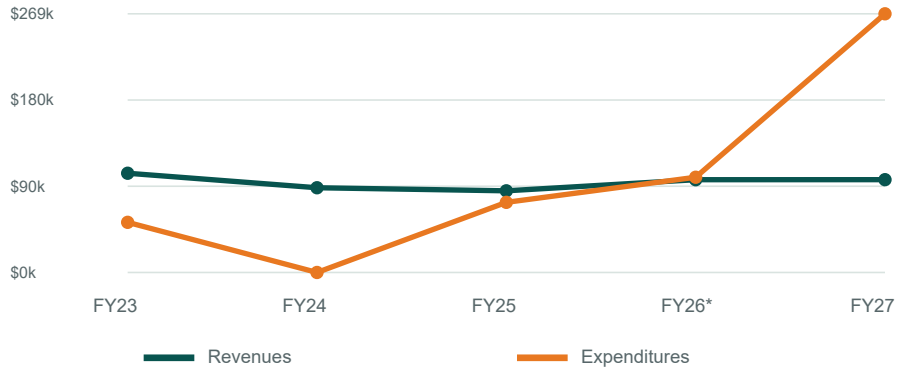
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$4,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$4,919.7**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

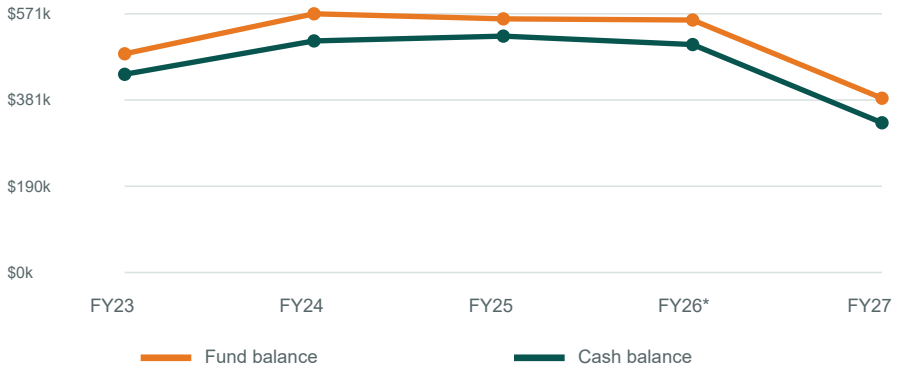
Law Enforcement Training and Recruiting Fund (78600)

The law enforcement training and recruiting fund was created as a nonreverting fund under Section 29-7-12. The fund consists of registration fees for advanced law enforcement training programs and rental fees for use of the New Mexico law enforcement academy facility. Expenditures from the fund are restricted to operational costs of the academy.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$557.4**
FY27 projected revenues	**$96.6**
FY27 total budget availability*	**$269.3**
FY27 projected unappropriated fund balance	**$384.7**
FY27 projected unappropriated cash balance	**$330.5**

FY27 REVENUE AND BUDGET DETAIL

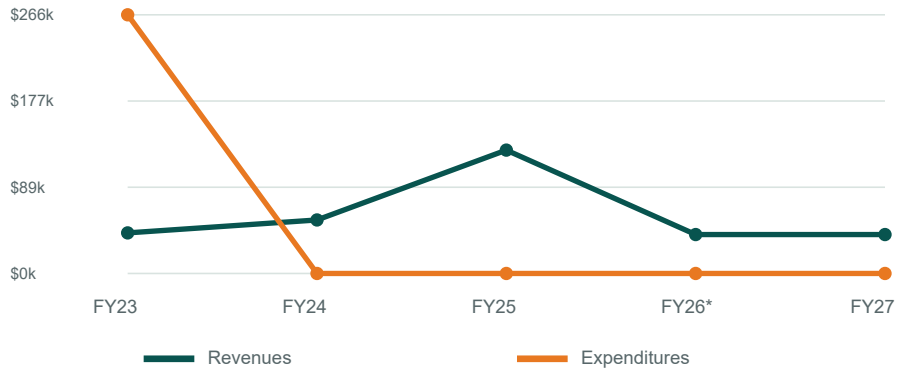
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$96.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$269.3**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

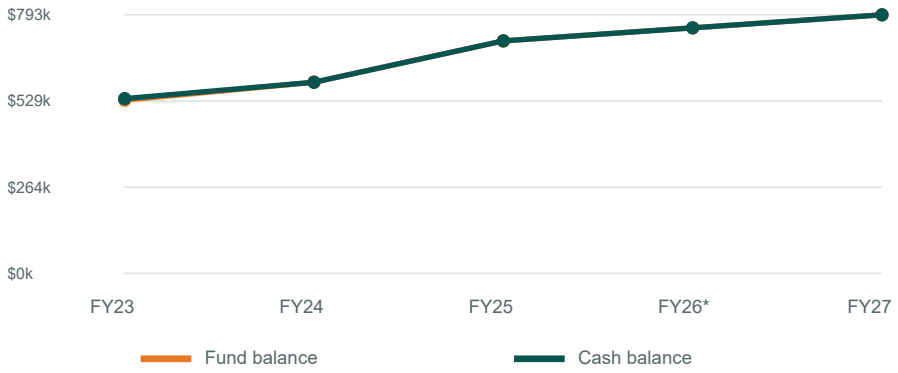
Fire-Safer Cigarette and Firefighter Protection Act Fund (12890)

The Fire-Safer Cigarette and Firefighter Protection Act fund was created as a nonreverting fund under Section 57-2B-9. The fund primarily consists of fees and penalties imposed on cigarette manufacturers pursuant to Section 57-2B-4 and 57-2B-6. Expenditures from the fund are restricted to the enforcement of the Fire-Safer Cigarette and Firefighter Protection Act and to support fire safety and prevention programs.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$753.1**
FY27 projected revenues	**$40.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$793.1**
FY27 projected unappropriated cash balance	**$793.1**

FY27 REVENUE AND BUDGET DETAIL

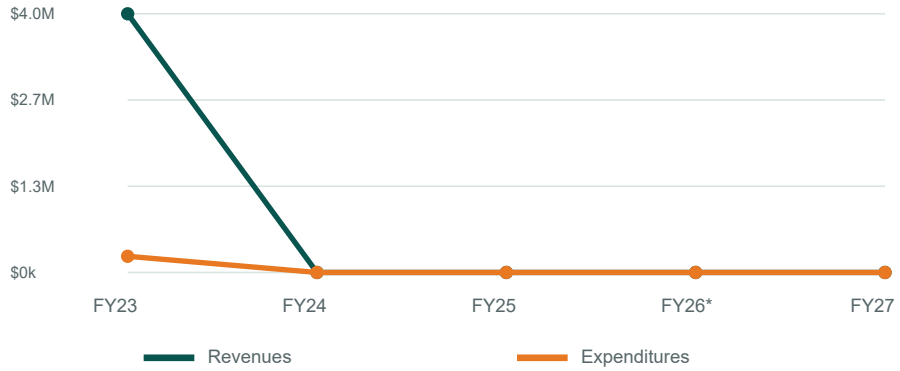
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$40.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

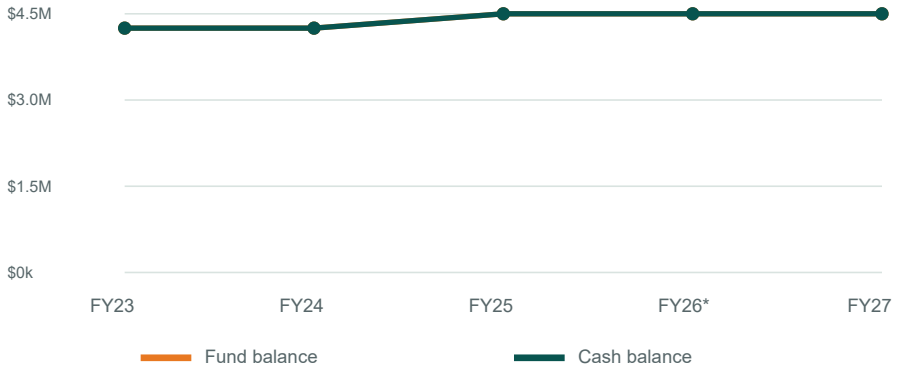
Firefighters' Survivors Fund (56410)

The firefighters' survivors fund was created as a nonreverting fund under Section 10-11B-4. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to the payment of death benefits pursuant to the Firefighters' Survivors Supplemental Benefits Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,511.0**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$4,511.0**
FY27 projected unappropriated cash balance	**$4,511.0**

FY27 REVENUE AND BUDGET DETAIL

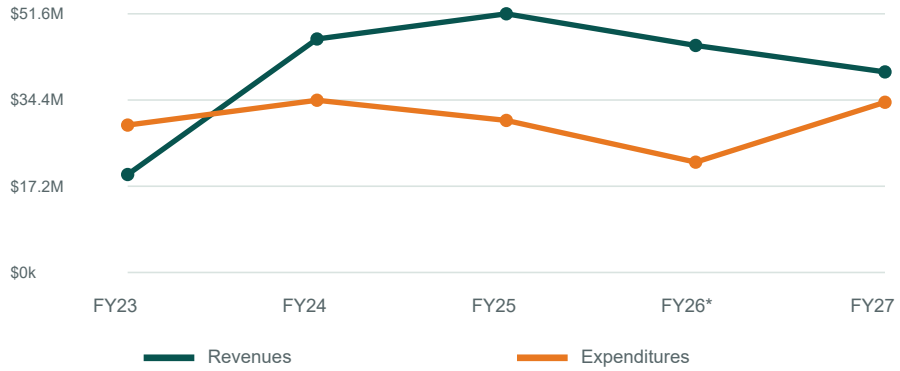
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

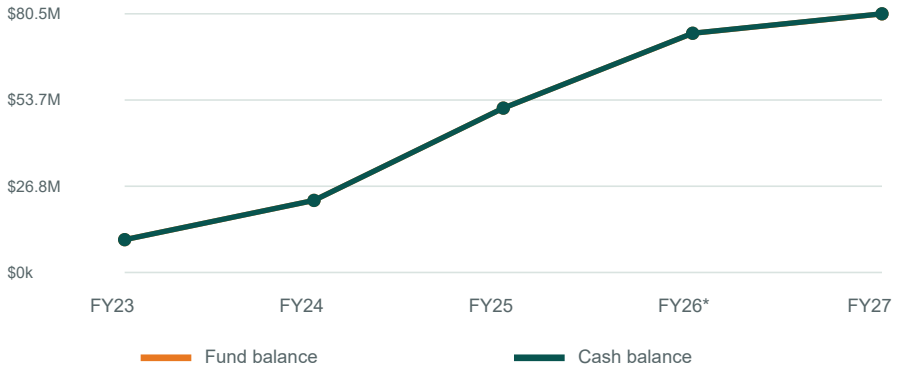
Fire Protection Grant Fund (56910)

The fire protection grant fund was created as a nonreverting fund under Section 59A-53-18. The fund consists of periodic transfers of anticipated unspent balances from the fire protection fund pursuant to Section 59A-53-5.2. Expenditures from the fund are restricted to distributions for the critical needs of municipal fire departments and county fire districts.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$74,419.5**
FY27 projected revenues	**$40,000.0**
FY27 total budget availability*	**$33,947.4**
FY27 projected unappropriated fund balance	**$80,472.1**
FY27 projected unappropriated cash balance	**$80,495.6**

FY27 REVENUE AND BUDGET DETAIL

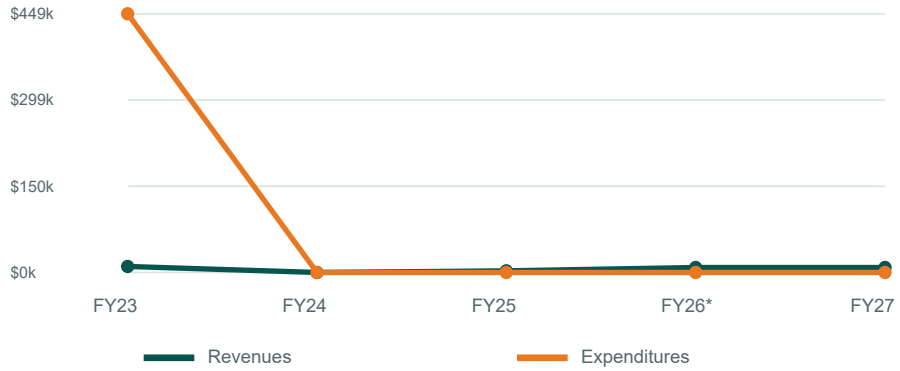
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$40,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$33,947.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

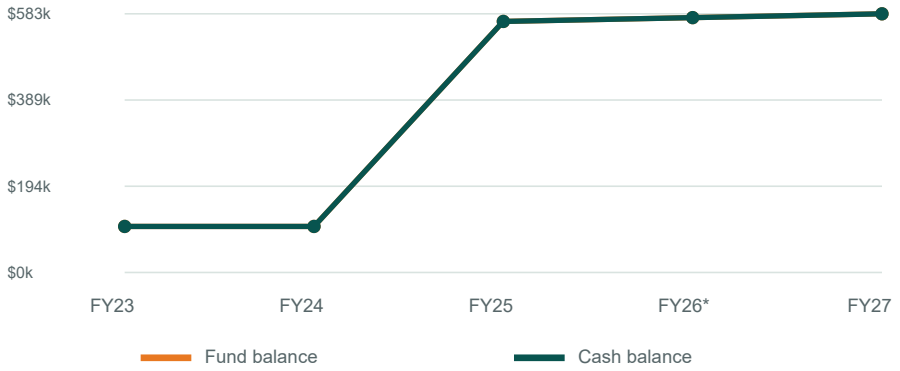
Training Academy Use Fee Fund (09310)

The training academy use fee fund was created as a nonreverting fund under Section 59A-52-14.1. The fund consists of fees received by the state fire marshal for use of the firefighter training academy and its services. Allowable uses of the fund are restricted to operating and capital expenses of the firefighter training academy.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$574.2**
FY27 projected revenues	**$8.6**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$582.8**
FY27 projected unappropriated cash balance	**$582.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$8.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

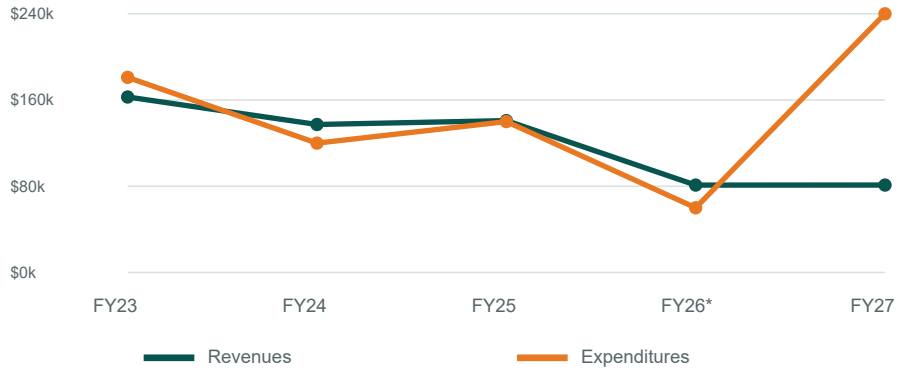
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF TRANSPORTATION

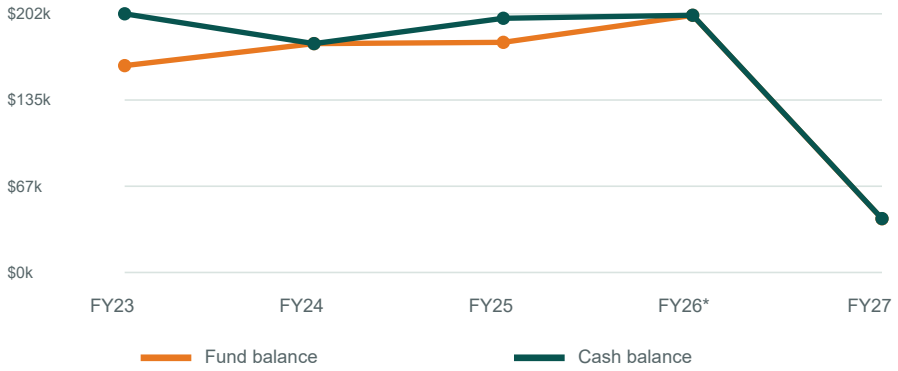
Driver Improvement Fund (10020)

The driver improvement fund was created by Executive Order 87-20. This fund is used to account for the operation of a driver improvement program. Financing is provided from fees collected for drivers' manuals and admissions to driver training courses.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$200.9**
FY27 projected revenues	**$81.1**
FY27 total budget availability*	**$240.0**
FY27 projected unappropriated fund balance	**$42.0**
FY27 projected unappropriated cash balance	**$42.1**

FY27 REVENUE AND BUDGET DETAIL

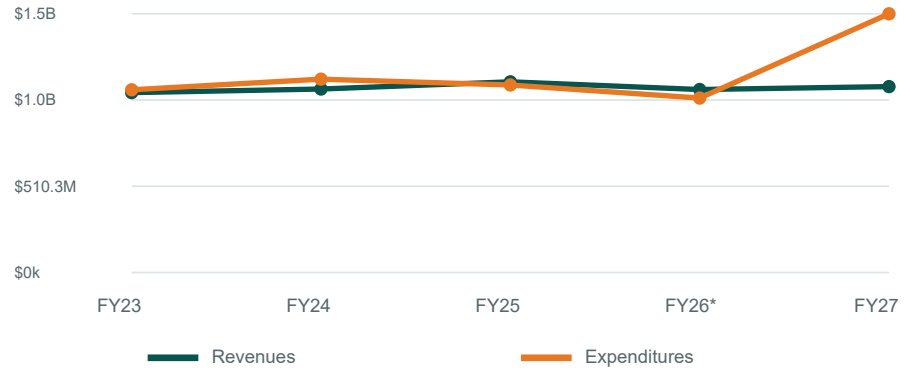
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$81.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$240.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

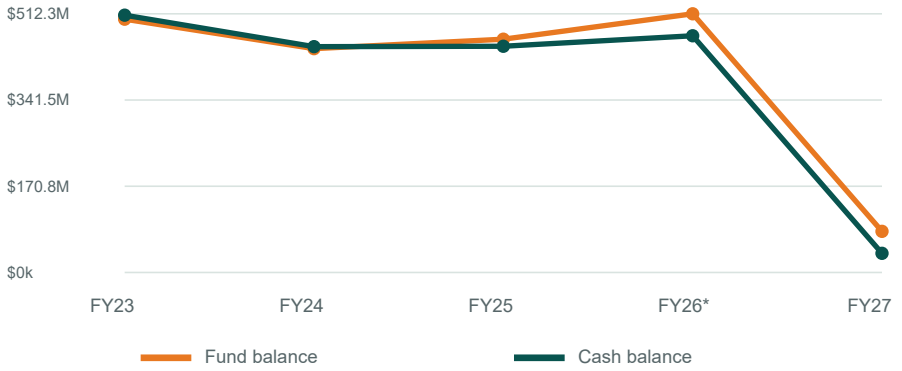
State Road Fund (20100)

The state road fund was created as a nonreverting fund under Sections 67-3-59 and 67-3-65. The fund primarily consists of federal grants and revenues from the state's gasoline tax, special fuel tax, weight distance tax, vehicle registration fees, and motor vehicle excise tax. The fund is used for highway maintenance and construction statewide.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$512,322.8**
FY27 projected revenues	**$1,100,000.0**
FY27 projected expenditures*	**$1,530,885.6**
FY27 projected unappropriated fund balance	**$81,437.2**
FY27 projected unappropriated cash balance	**$37,908.1**

FY27 REVENUE AND EXPENDITURE DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,100,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Projected Expenditures	
Recurring	**$1,098,039.9**
Nonrecurring	**$432,845.7**

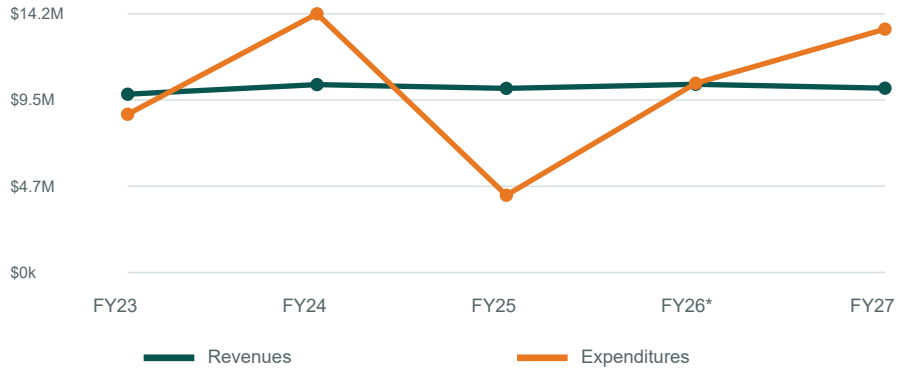
* FY26 preliminary. FY27 expenditures (recurring and nonrecurring) reflect DOT's projected actual spending as of September 2026, rather than authorized budget availability.

DEPARTMENT OF TRANSPORTATION

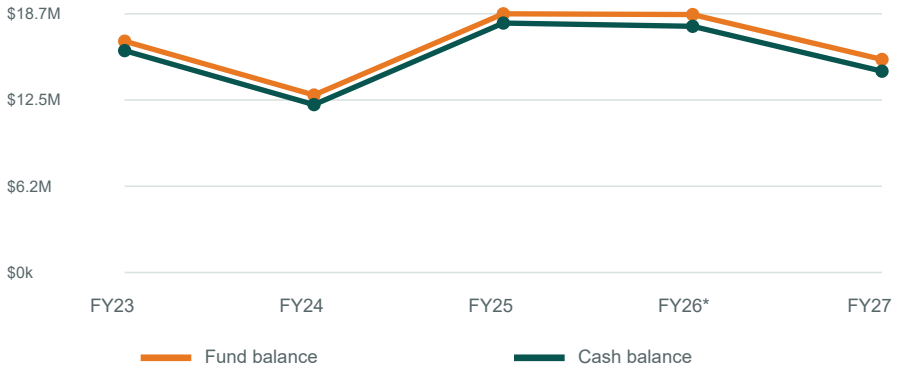
Highway Infrastructure Fund (20200)

The highway infrastructure fund was created as a nonreverting fund under Section 67-3-59.2. The fund primarily consists of distributions from the leased vehicle gross receipts tax. Expenditures from the fund are restricted to the acquisition of rights of way or planning, design, engineering, construction or improvement of authorized state highway projects.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$18,671.7**
FY27 projected revenues	**$10,140.0**
FY27 total budget availability*	**$13,390.0**
FY27 projected unappropriated fund balance	**$15,421.7**
FY27 projected unappropriated cash balance	**$14,571.3**

FY27 REVENUE AND BUDGET DETAIL

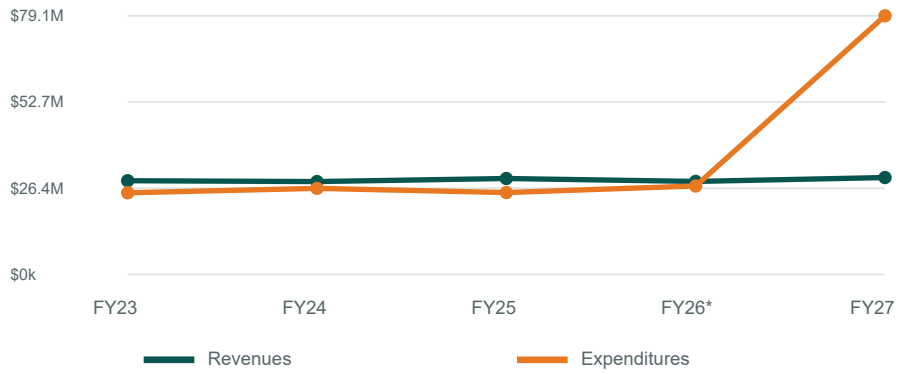
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$10,140.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$13,390.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

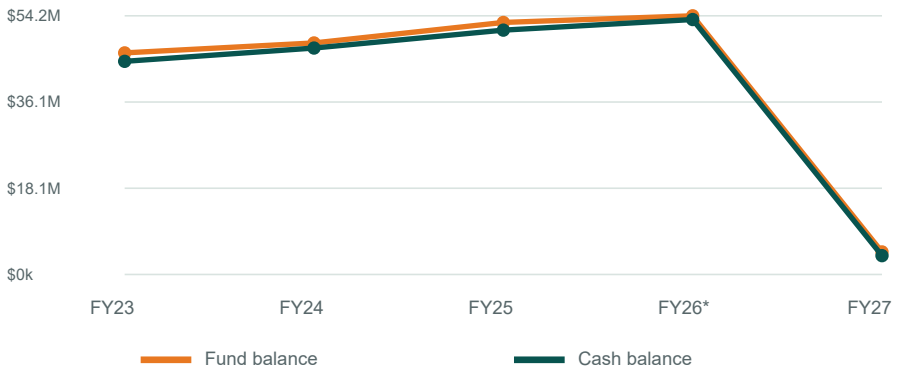
Local Governments Road Fund (20300)

The local governments road fund was created as a nonreverting fund under Section 67-3-28.2. The fund primarily consists of a portion of revenues collected from the leased vehicle gross receipts tax, gasoline tax, and special fuel tax. Expenditures from the fund are restricted to statutory allocations to local entities for (1) a cooperative agreements program for construction and improvement of public highways, streets, and public school parking lots; (2) a municipal arterial program for construction for reconstruction of highways and streets not on the state highway systems; (3) a school bus route program for maintaining, repairing, improving and paving school bus routes and public school parking lots; and (4) a county arterial program for construction, reconstruction, improvement and maintenance of county roads.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$54,156.5**
FY27 projected revenues	**$29,620.0**
FY27 total budget availability*	**$79,058.0**
FY27 projected unappropriated fund balance	**$4,718.5**
FY27 projected unappropriated cash balance	**$3,935.7**

FY27 REVENUE AND BUDGET DETAIL

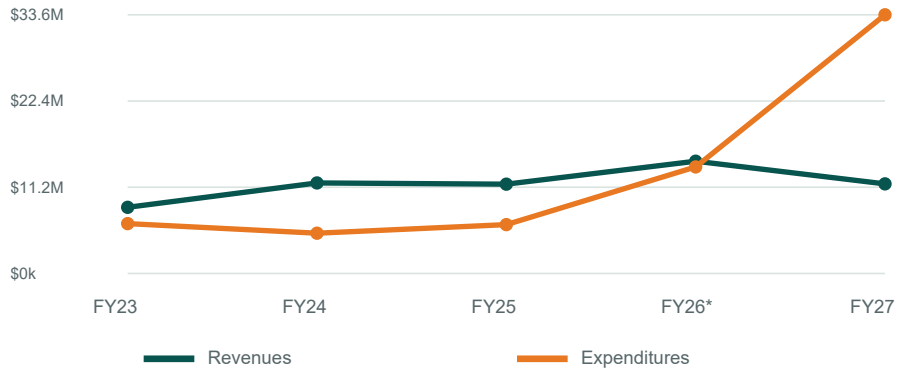
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$29,620.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$54,058.0**
Nonrecurring	**$25,000.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

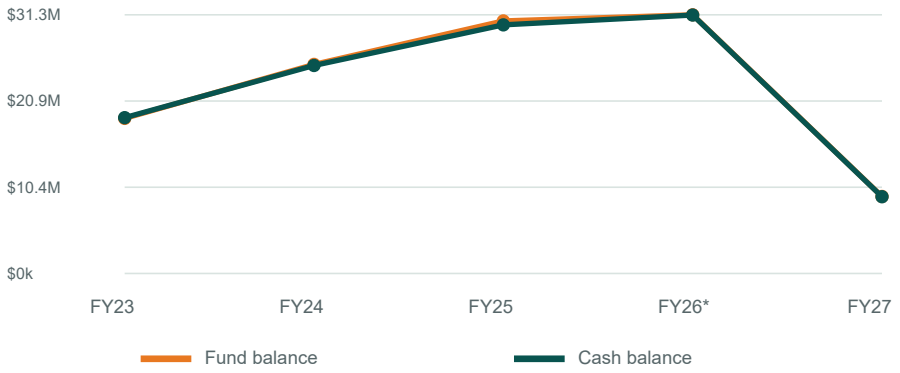
State Aviation Fund (20500)

The state aviation fund was created as a nonreverting fund under Section 64-1-15. The fund primarily consists of a statutory distribution of state gross receipts and gasoline taxes. Expenditures from the fund are restricted to (1) construction, development and maintenance of small public-use airport facilities and (2) implementation of the air service assistance program, which provides financial assistance to airlines to establish regional air service for small communities to and from hub airports in the southwest United States.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$31,309.0**
FY27 projected revenues	**$11,650.0**
FY27 total budget availability*	**$33,638.5**
FY27 projected unappropriated fund balance	**$9,320.5**
FY27 projected unappropriated cash balance	**$9,290.1**

FY27 REVENUE AND BUDGET DETAIL

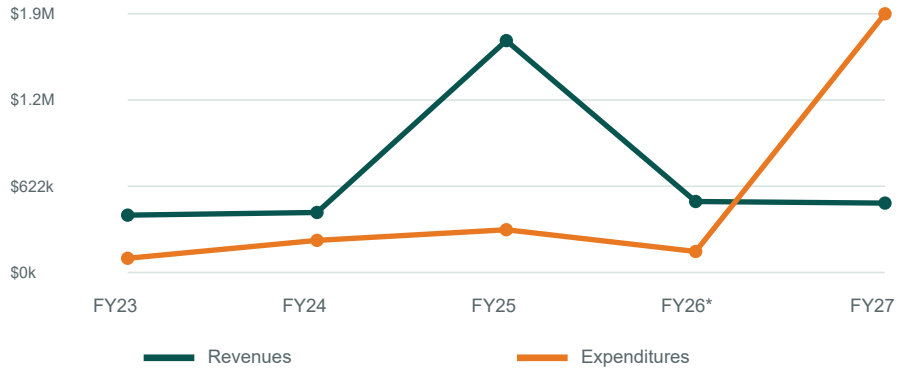
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$11,650.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$11,664.0**
Nonrecurring	**$21,974.5**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

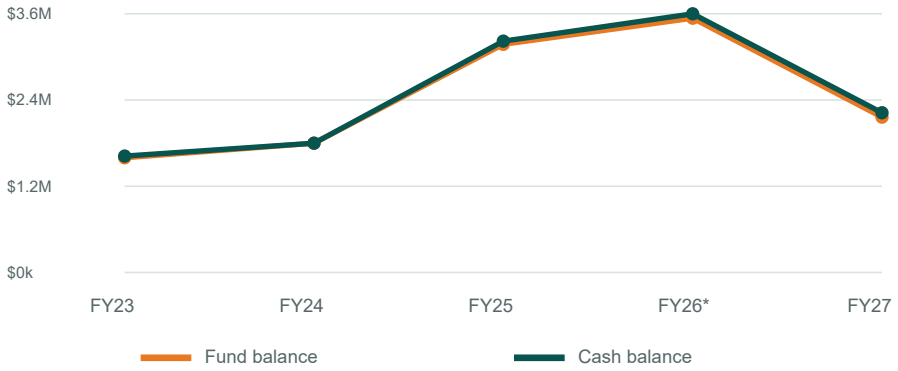
DWI Prevention and Education Fund (20700)

The DWI prevention and education fund is created under Section 66-5-35B. The fund consists of a forty-five-dollar ($45.00) fee for the issuance of each limited license or ignition interlock license. Expenditures from the fund are restricted to the provision of DWI prevention and education programs for elementary and secondary school students.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,506.3**
FY27 projected revenues	**$500.0**
FY27 total budget availability*	**$1,864.7**
FY27 projected unappropriated fund balance	**$2,141.6**
FY27 projected unappropriated cash balance	**$2,202.2**

FY27 REVENUE AND BUDGET DETAIL

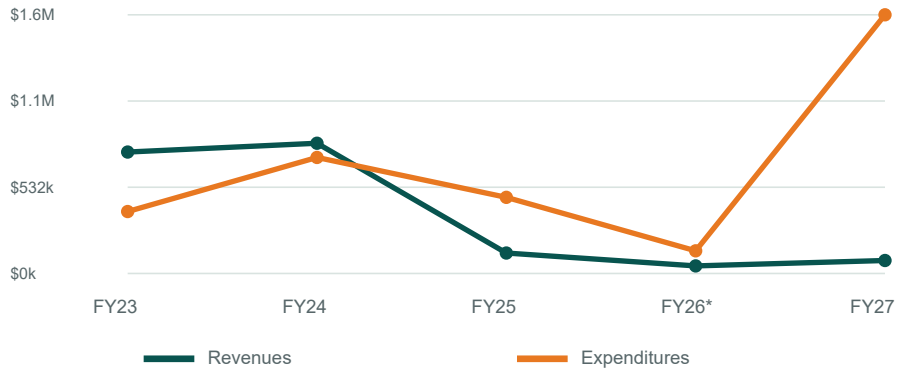
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$500.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,519.0**
Nonrecurring	**$345.7**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

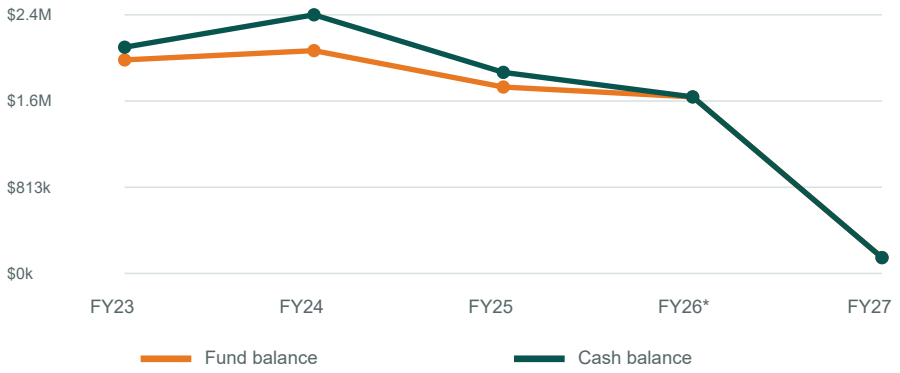
Traffic Safety Education and Enforcement Fund (20800)

The traffic safety education and enforcement fund was created as a nonreverting fund under Section 66-7-512. The fund does not have a designated revenue source aside from any interest earned on the balance. The fund previously consisted of a traffic safety fee of three dollars ($3.00) for traffic violations prior to the passage of HB139 in 2023, which eliminated the applicable fee. Expenditures from the fund are restricted to the provision of a statewide program of traffic safety through education and enforcement to reduce serious and fatal traffic accidents.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,665.7**
FY27 projected revenues	**$80.0**
FY27 total budget availability*	**$1,596.1**
FY27 projected unappropriated fund balance	**$149.6**
FY27 projected unappropriated cash balance	**$149.6**

FY27 REVENUE AND BUDGET DETAIL

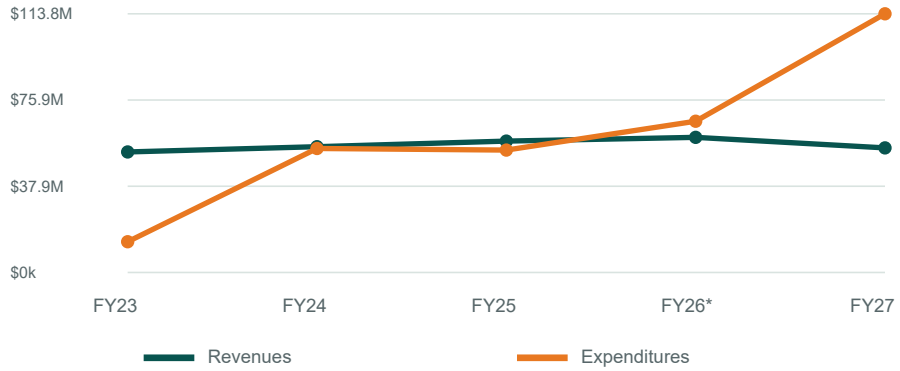
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$80.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$925.0**
Nonrecurring	**$671.1**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

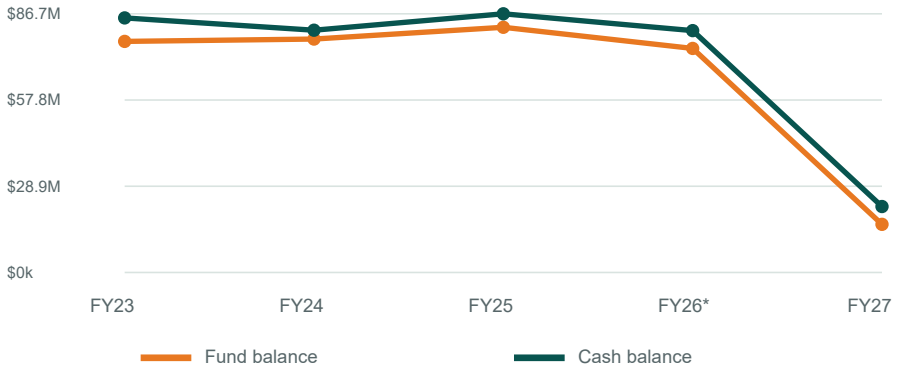
Transportation Project Fund (21170)

The transportation project fund was created as a nonreverting fund under Section 67-3-78. The fund consists of a portion of motor vehicle excise tax revenues pursuant to Section 7-14-10. Expenditures from the fund are restricted to grant awards to local entities for transportation projects authorized by the State Transportation Commission.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$75,127.2**
FY27 projected revenues	**$54,800.0**
FY27 total budget availability*	**$113,790.0**
FY27 projected unappropriated fund balance	**$16,137.2**
FY27 projected unappropriated cash balance	**$22,110.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$54,800.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$56,790.0**
Nonrecurring	**$57,000.0**

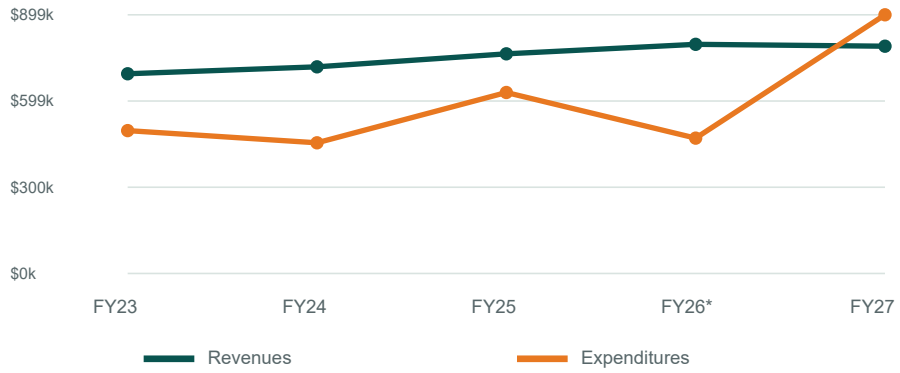
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

DEPARTMENT OF TRANSPORTATION

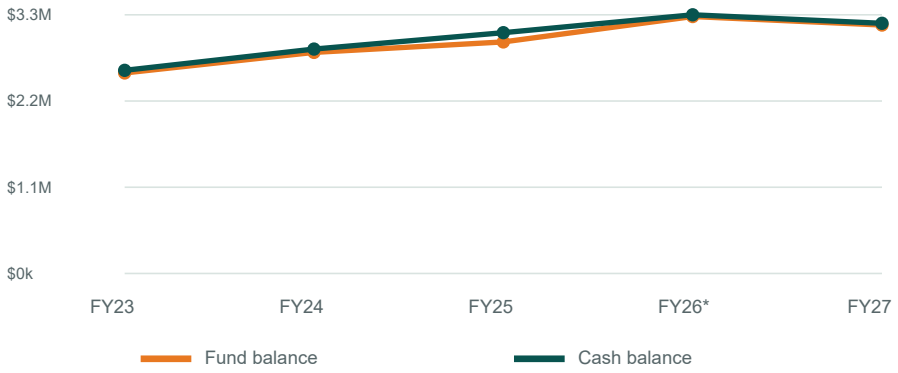
Interlock Device Fund (82600)

The interlock device fund was created as a nonreverting fund under Section 66-8-102.3. The fund consists of a fee imposed on persons convicted of driving under the influence and required to operate only vehicles equipped with an ignition interlock device. Expenditures from the fund are restricted to installing, removing and leasing ignition interlock devices for indigent people who are required to install these devices in their vehicles.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,299.7**
FY27 projected revenues	**$790.0**
FY27 total budget availability*	**$899.2**
FY27 projected unappropriated fund balance	**$3,190.5**
FY27 projected unappropriated cash balance	**$3,212.8**

FY27 REVENUE AND BUDGET DETAIL

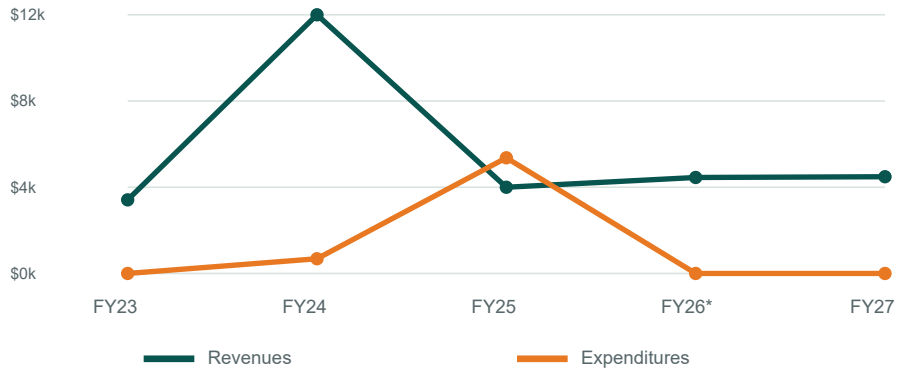
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$790.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$730.0**
Nonrecurring	**$169.2**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

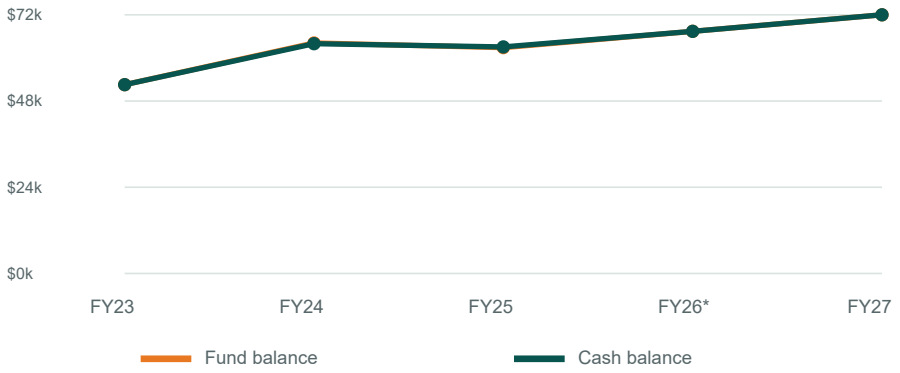
School Transportation Training Fund (20550)

The school transportation training fund was created as a nonreverting fund under Section 22-16-12. The fund consists of payments from school districts and charter schools for school transportation training activities. Expenditures from the fund are restricted to the provision of public school transportation workshops and training services to school districts and charter schools, including supplies and professional development for public education department staff.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$67.3**
FY27 projected revenues	**$4.6**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$71.9**
FY27 projected unappropriated cash balance	**$71.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$4.6**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

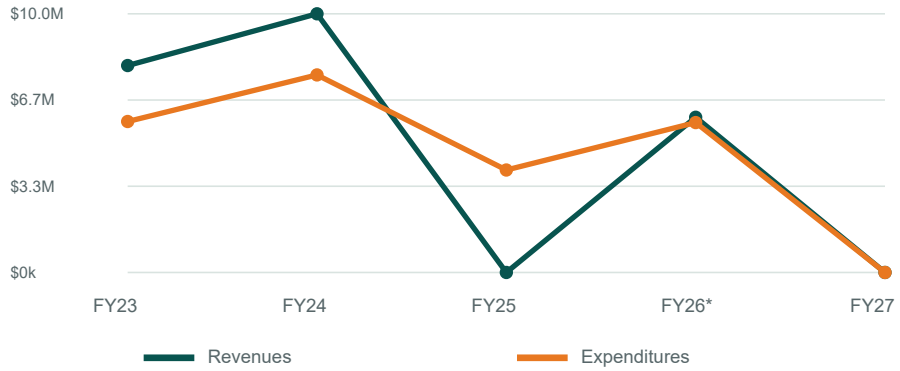
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

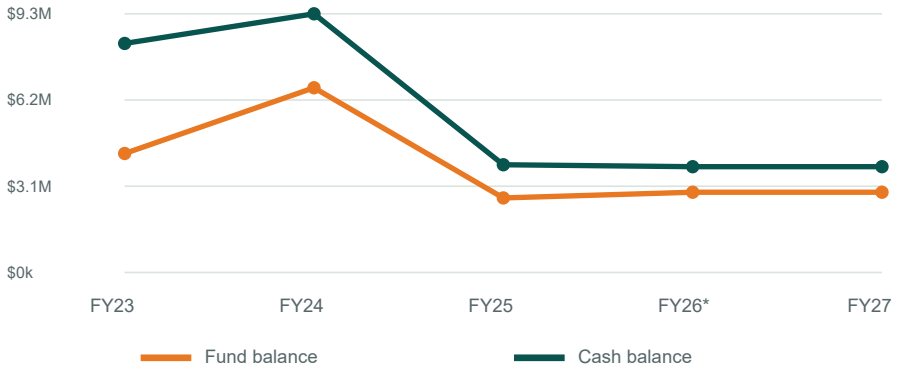
Community Schools Fund (21150)

The Dr. Jeannie Oakes memorial community schools fund was created as a nonreverting fund under Section 22-32-8. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to community schools initiatives pursuant to the Community Schools Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,884.5**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$2,884.5**
FY27 projected unappropriated cash balance	**$3,802.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

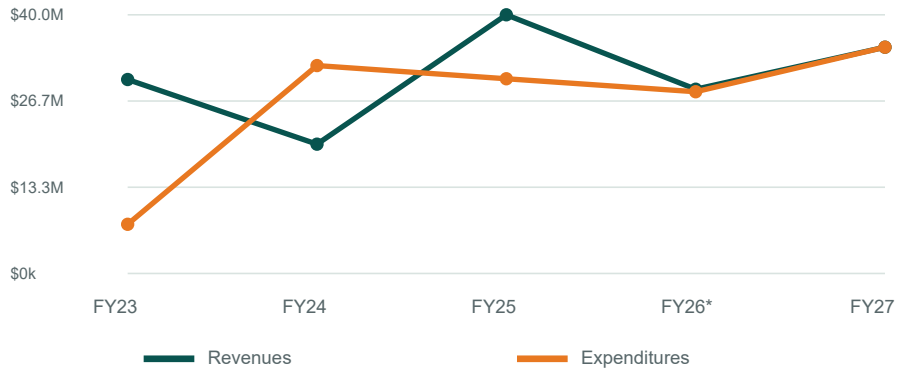
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

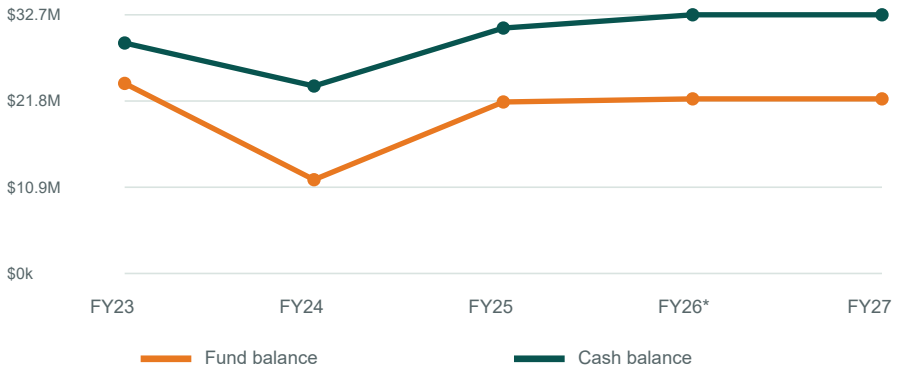
Career Technical Education Fund (21160)

The career technical education fund was created as a nonreverting fund under Section 22-1-13. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to the provision of grants to local education agencies for implementation of the career technical education pilot project. Established through legislation in 2019, the pilot has a seven-year timeline.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$22,040.1**
FY27 projected revenues	**$35,000.0**
FY27 total budget availability*	**$35,000.0**
FY27 projected unappropriated fund balance	**$22,040.1**
FY27 projected unappropriated cash balance	**$32,653.9**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$17,000.0**
Other Sources	**$18,000.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$35,000.0**

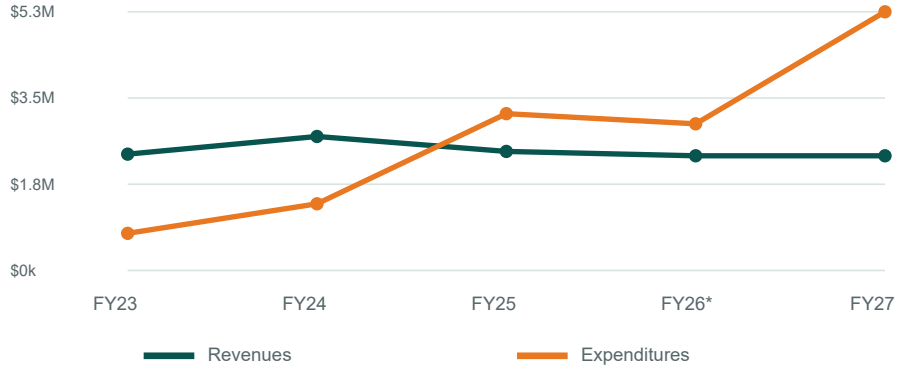
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

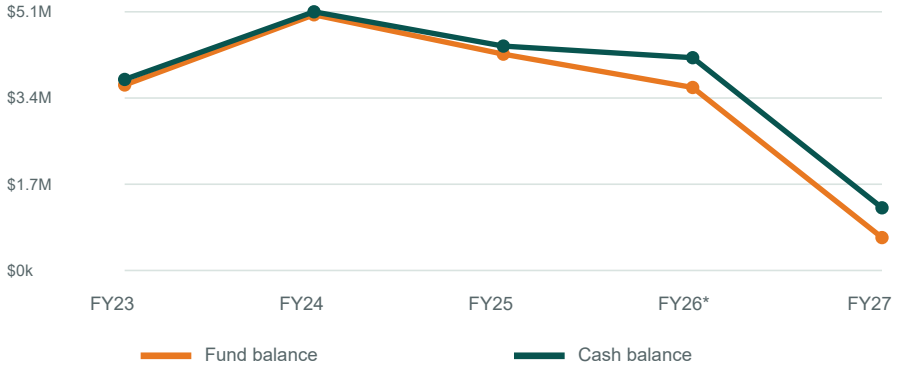
Educator Licensure Fund (39700)

The educator licensure fund was created as a nonreverting fund under Section 22-8-44. The fund consists of application fees for educator licensure and licensure renewal. Expenditures from the fund are reserved for the educator background check program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,601.7**
FY27 projected revenues	**$2,352.8**
FY27 total budget availability*	**$5,307.4**
FY27 projected unappropriated fund balance	**$647.1**
FY27 projected unappropriated cash balance	**$1,233.3**

FY27 REVENUE AND BUDGET DETAIL

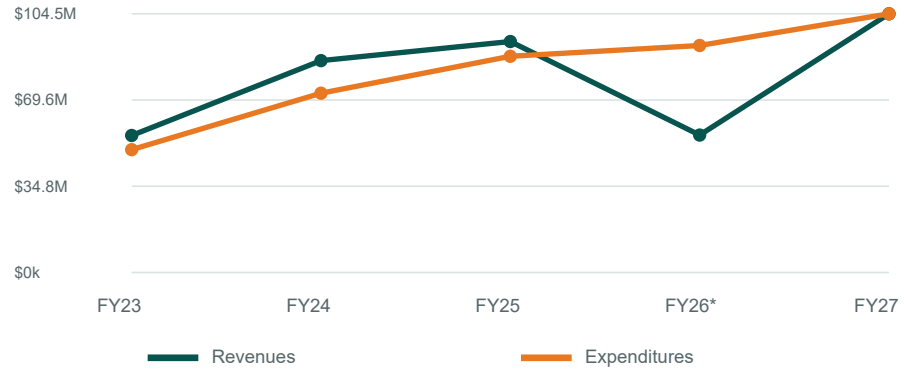
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,352.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,557.3**
Nonrecurring	**$2,750.1**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

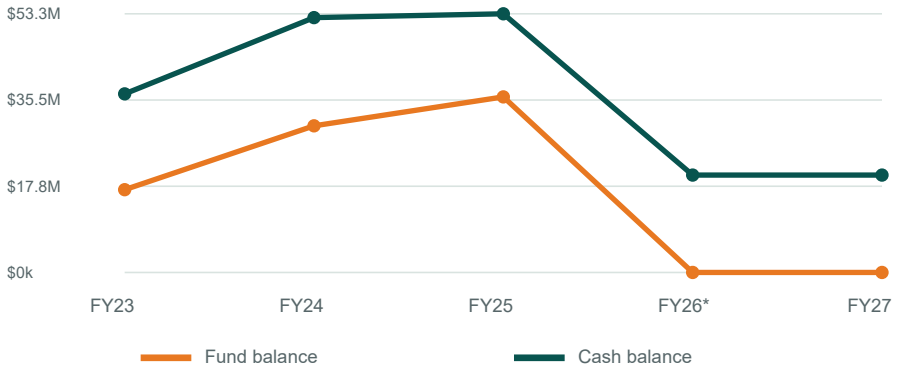
Public Pre-Kindergarten Fund (44030)

The public pre-kindergarten fund is administered by the Public Education Department to support pre-kindergarten in the public education system. The fund consists of interagency transfers from the Early Childhood Education and Care Department in accordance with 32A-23-10.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3.0**
FY27 projected revenues	**$104,464.8**
FY27 total budget availability*	**$104,464.8**
FY27 projected unappropriated fund balance	**$3.0**
FY27 projected unappropriated cash balance	**$20,064.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$104,464.8**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$104,464.8**
Nonrecurring	**$0.0**

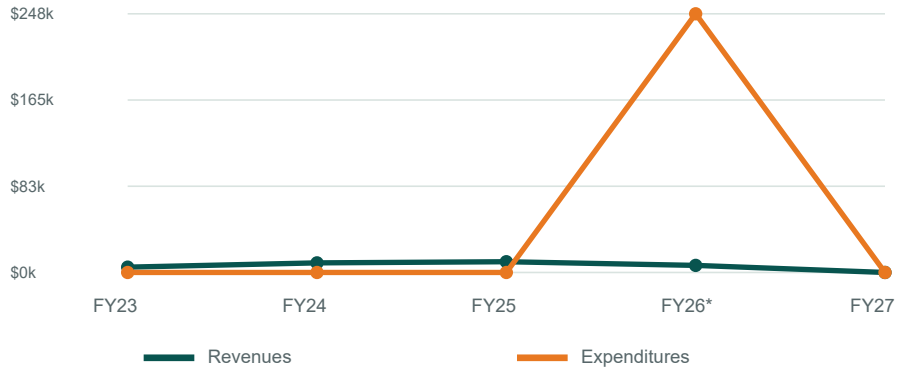
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

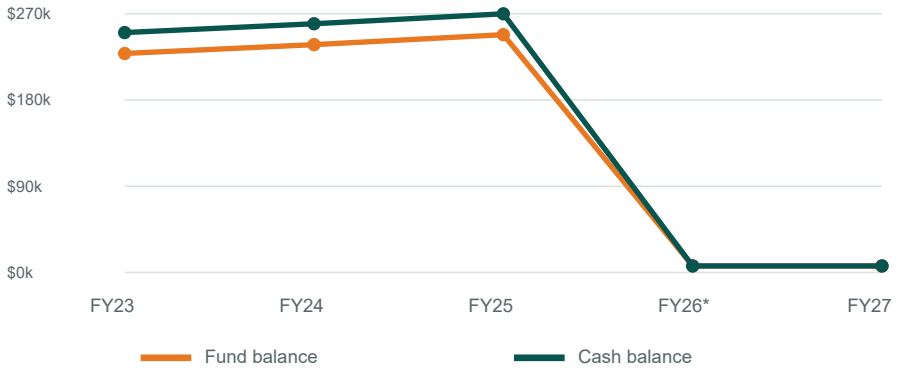
Pre-Kindergarten Fund (51300)

The pre-kindergarten fund is a legacy fund at the Public Education Department previously used for the distribution of public pre-kindergarten appropriations prior to the creation of the Early Childhood Education and Care Department in 2019.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$6.8**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$6.8**
FY27 projected unappropriated cash balance	**$6.8**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

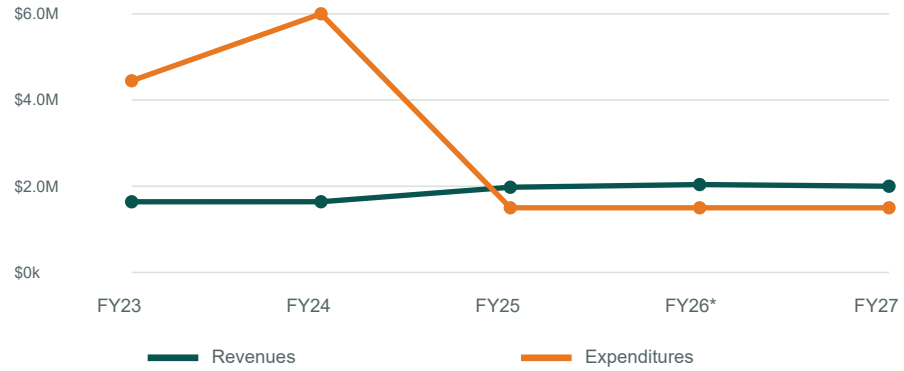
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

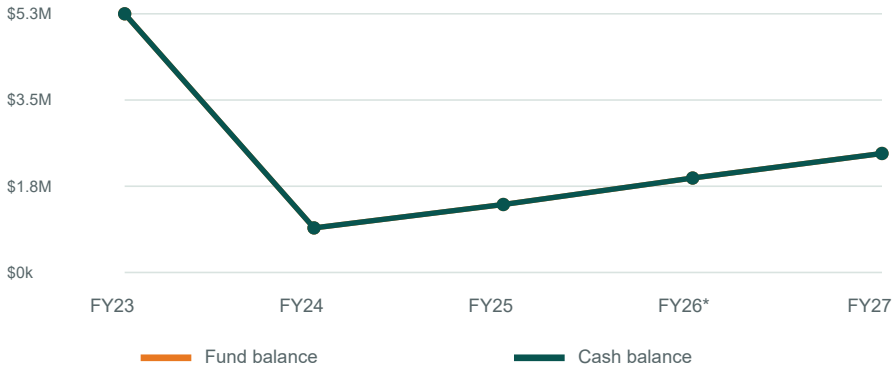
Driver Safety Fees Fund (57300)

The driver safety fees fund was created under Section 66-5-44D. The fund consists of a 'driver safety fee' of three dollars ($3.00) for each driver's license issued. Expenditures are restricted to the provision of defensive driving instruction across New Mexico's public schools.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,922.6**
FY27 projected revenues	**$2,000.0**
FY27 total budget availability*	**$1,500.0**
FY27 projected unappropriated fund balance	**$2,422.6**
FY27 projected unappropriated cash balance	**$2,422.6**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$2,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,500.0**
Nonrecurring	**$0.0**

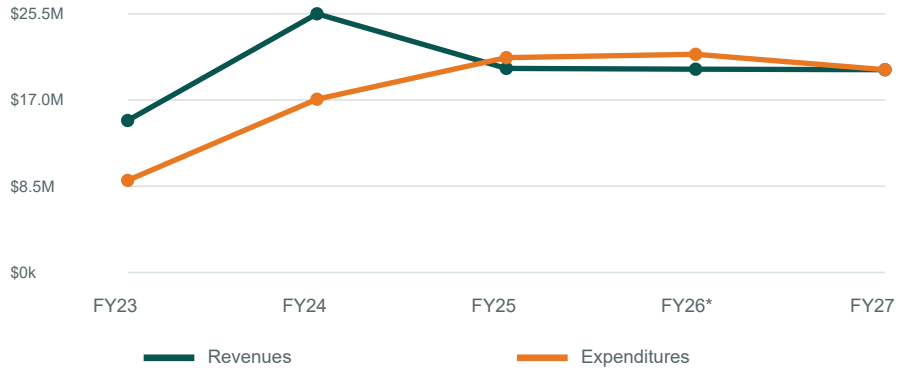
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

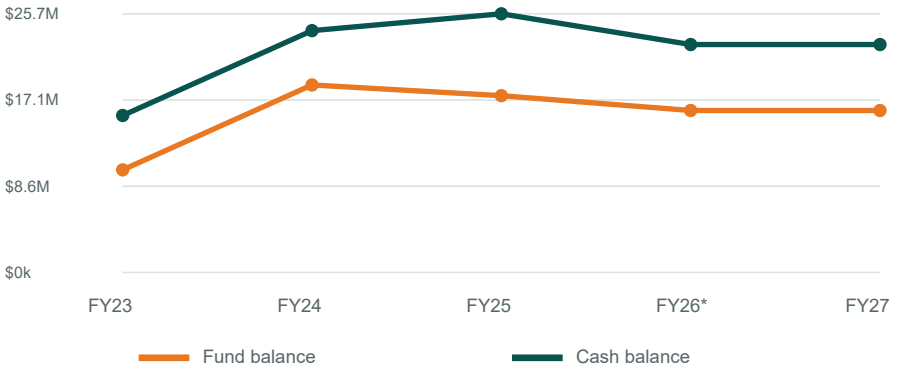
Indian Education Fund (63300)

The Indian education fund was created as a nonreverting fund under Section 22-23A-8. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are reserved for the distribution of awards pursuant to the Indian Education Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$16,068.1**
FY27 projected revenues	**$20,000.0**
FY27 total budget availability*	**$20,000.0**
FY27 projected unappropriated fund balance	**$16,068.1**
FY27 projected unappropriated cash balance	**$22,612.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$20,000.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$20,000.0**
Nonrecurring	**$0.0**

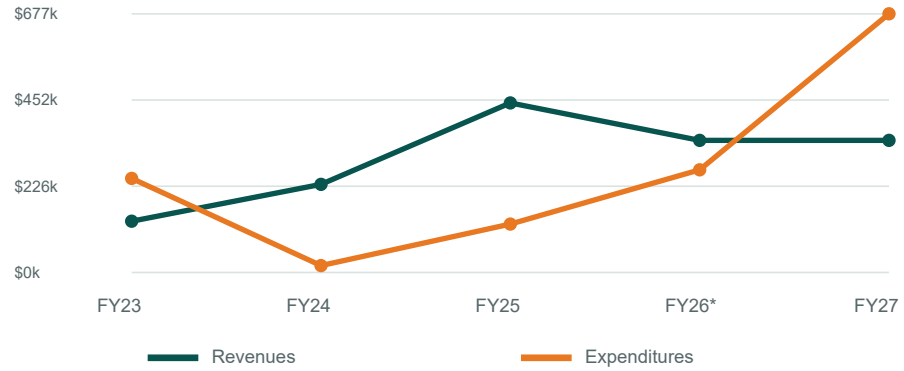
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

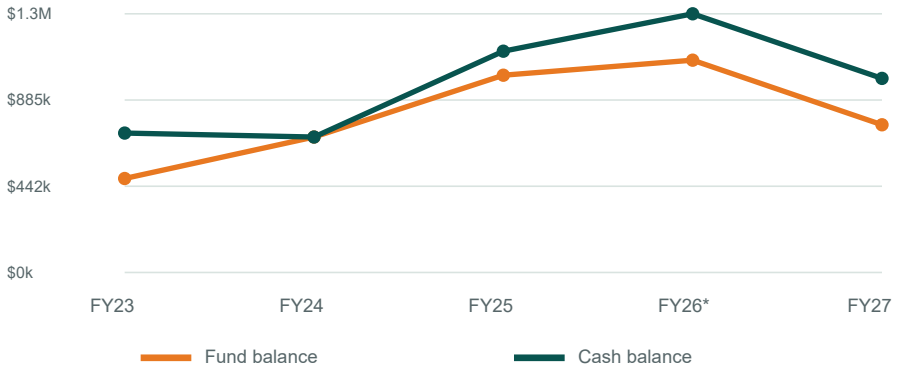
Instructional Material Adoption Fund (66000)

The instructional material adoption fund was created as a nonreverting fund under Section 22-15-8.1. The fund consists of fees charged to publishers for review of their instructional materials. Uses of the fund are restricted to expenses associated with adoption of instructional material for the multiple lists.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,089.0**
FY27 projected revenues	**$345.9**
FY27 total budget availability*	**$677.3**
FY27 projected unappropriated fund balance	**$757.6**
FY27 projected unappropriated cash balance	**$995.6**

FY27 REVENUE AND BUDGET DETAIL

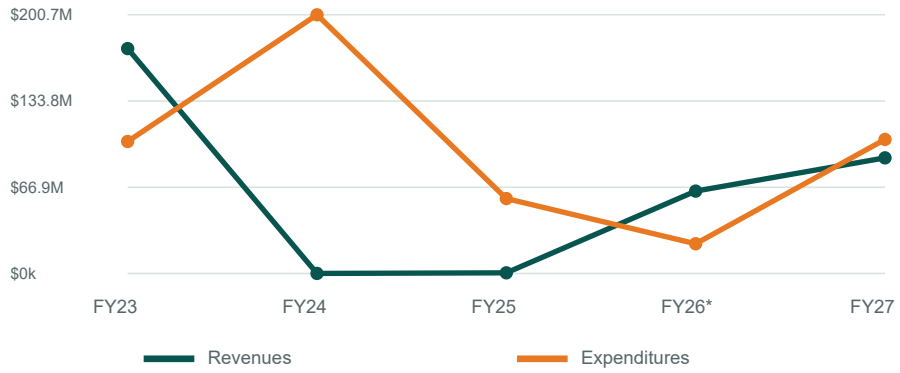
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$345.9**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$677.3**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

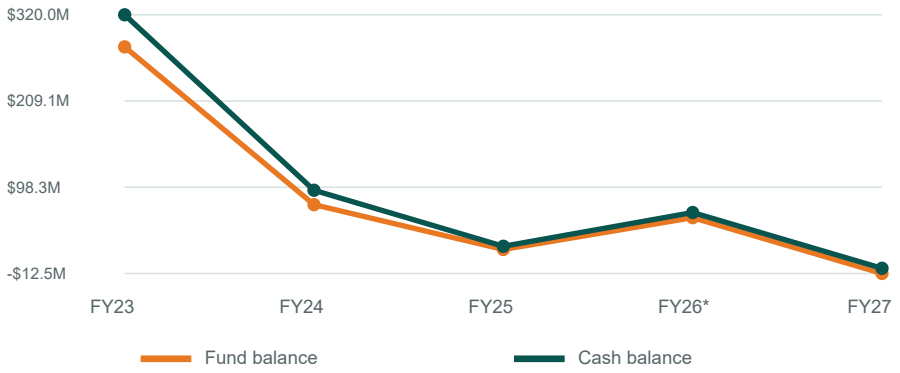
Public Education Reform Fund (68110)

The public education reform fund is a nonreverting fund designated for implementing and evaluating multi-year pilot programs in the public school setting under Section 22-8-23.13. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the public education reform fund are subject to an accountability and evaluation plan to assess the causal impact of the program on expected outcomes.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$59,162.0**
FY27 projected revenues	**$89,700.0**
FY27 total budget availability*	**$104,000.0**
FY28 appropriations	**$39,000.0**
FY29 appropriations	**$18,400.0**
FY27 projected unappropriated fund balance	**-$12,538.0**
FY27 projected unappropriated cash balance	**-$5,911.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$89,700.0**
Other Sources	**$0.0**
Appropriation Detail	
FY27 authorized budget	$104,000.0
FY28 appropriations	$39,000.0
FY29 appropriations	$18,400.0

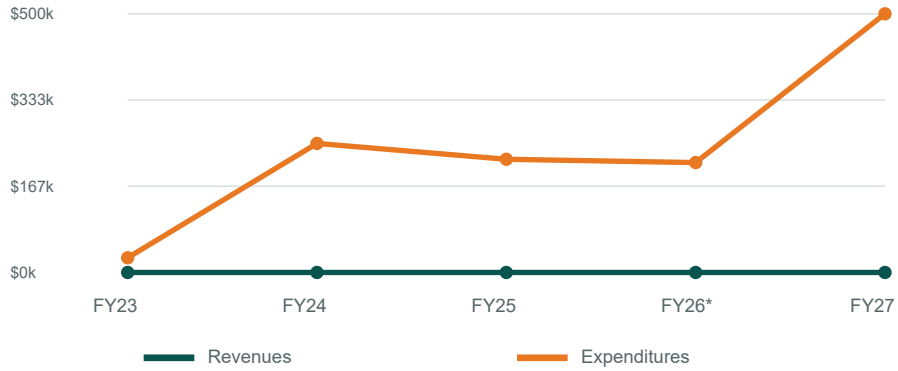
* FY26 preliminary. FY27 budget availability and FY28-FY29 appropriations are shown separately; amounts in thousands.

PUBLIC EDUCATION DEPARTMENT

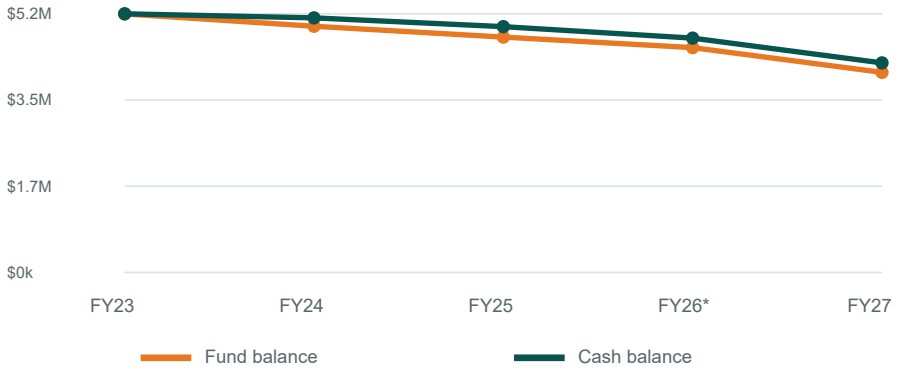
National Board Certification Scholarship Fund (68140)

The national board certification scholarship fund was created as a nonreverting fund under Section 22-10C-4. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to awarding scholarships pursuant to the National Board Certification Scholarship Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$4,539.3**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$500.0**
FY27 projected unappropriated fund balance	**$4,039.3**
FY27 projected unappropriated cash balance	**$4,230.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$500.0**
Nonrecurring	**$0.0**

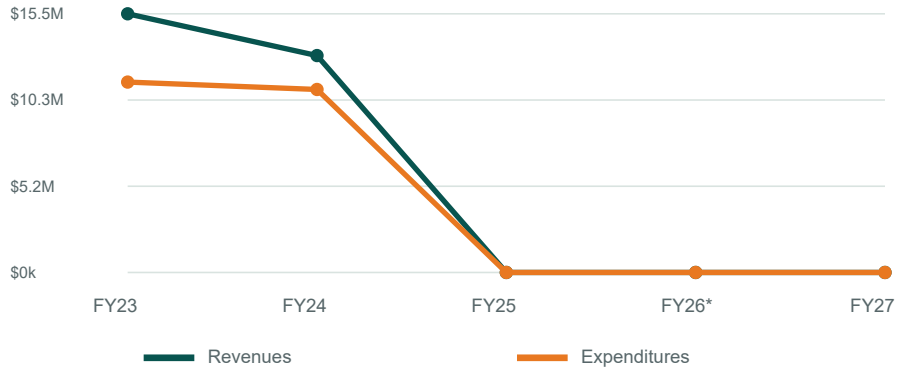
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

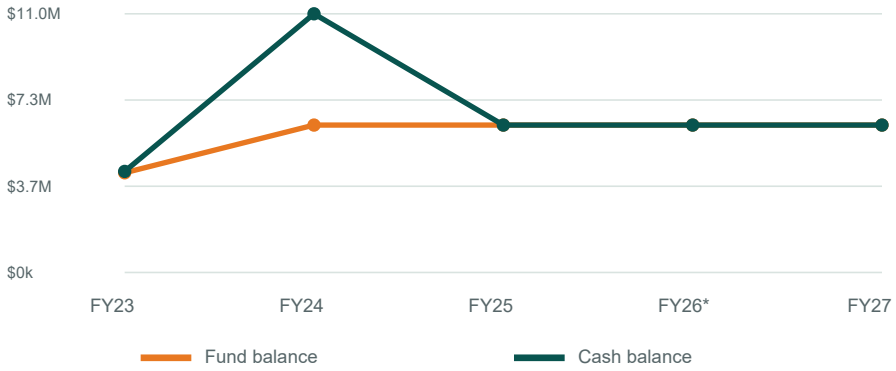
Teacher Residency Fund (71950)

The teacher residency fund was created as a nonreverting fund under Section 22-10B-8. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to teacher residency programs established pursuant to the Teacher Residency Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$6,275.5**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$6,275.5**
FY27 projected unappropriated cash balance	**$6,275.5**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

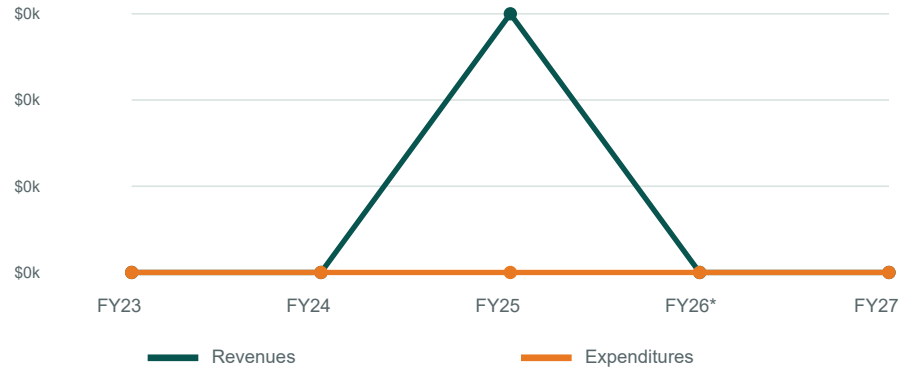
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

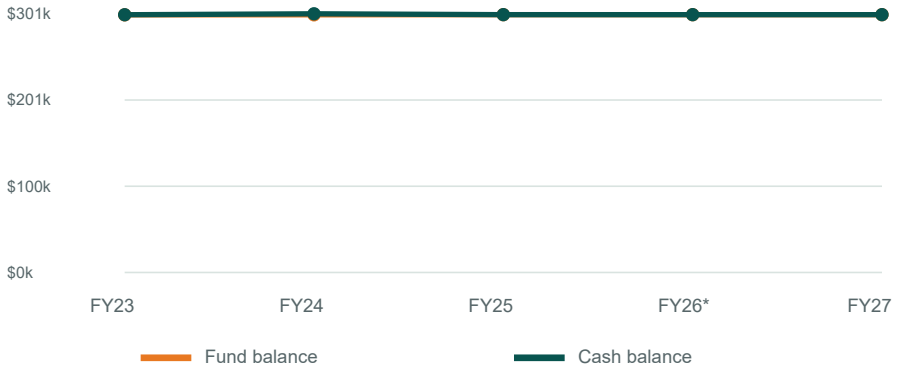
Instructional Material Fund (85600)

The instructional material fund was created as a nonreverting fund under Section 22-15-5. The fund does not have a designated revenue source aside from legislative appropriations. Expenditures from the fund are restricted to purchasing instructional material pursuant to the Instructional Material Law.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$300.2**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$300.2**
FY27 projected unappropriated cash balance	**$300.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

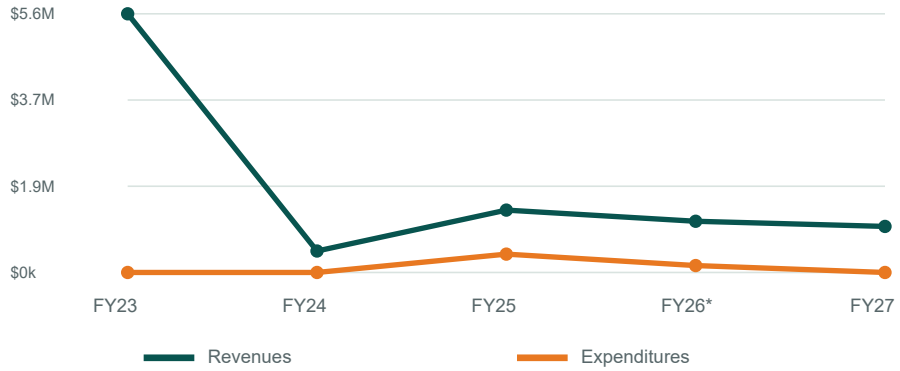
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

PUBLIC EDUCATION DEPARTMENT

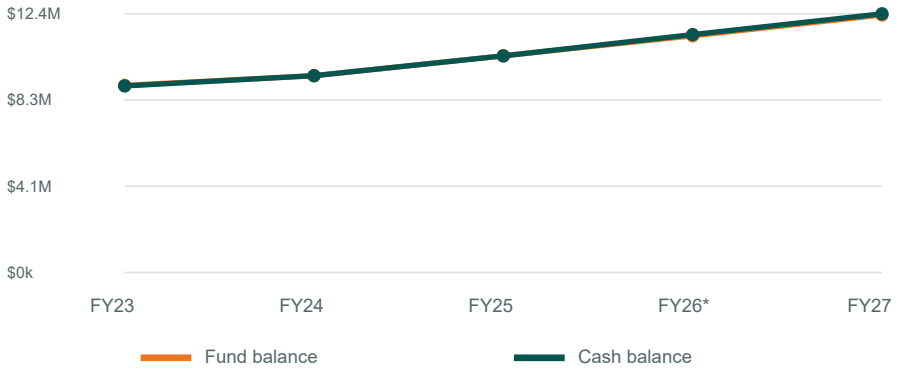
Transportation Emergency Fund (88900)

The transportation emergency fund was created as a nonreverting fund under Section 22-8-29.6. The fund primarily consists of transportation distribution reversions from school districts and charter schools. Expenditures from the fund are restricted to addressing transportation emergencies, including fuel price increases.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,384.2**
FY27 projected revenues	**$1,000.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$12,384.2**
FY27 projected unappropriated cash balance	**$12,442.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$1,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

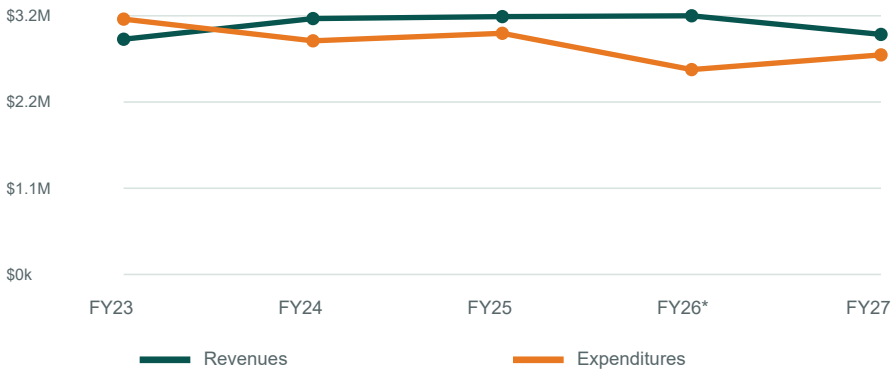
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

EDUCATION TRUST BOARD

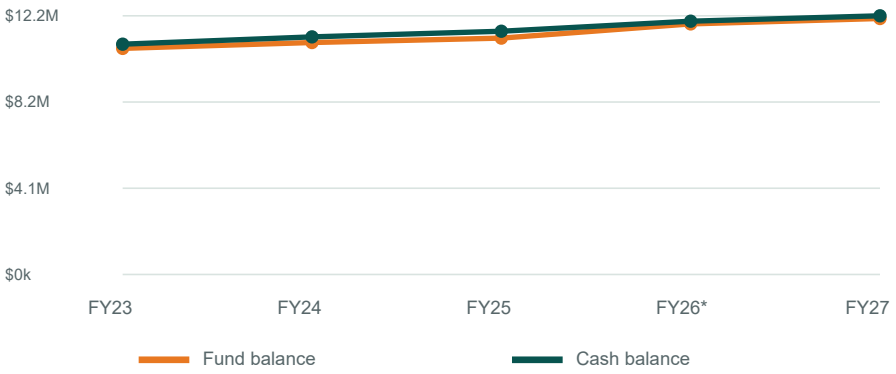
Program Administration Fund (11250)

The program administration fund was created as a nonreverting fund under Section 21-21K-3. The fund consists of all administrative and other fees received by the board pursuant to education investment agreements and contracts with managers and any other money credited to the fund. Expenditures from the fund are restricted to establishing, marketing and otherwise administering the education savings program in accordance with the Education Trust Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$11,858.1**
FY27 projected revenues	**$3,000.0**
FY27 total budget availability*	**$2,744.4**
FY27 projected unappropriated fund balance	**$12,113.7**
FY27 projected unappropriated cash balance	**$12,241.9**

FY27 REVENUE AND BUDGET DETAIL

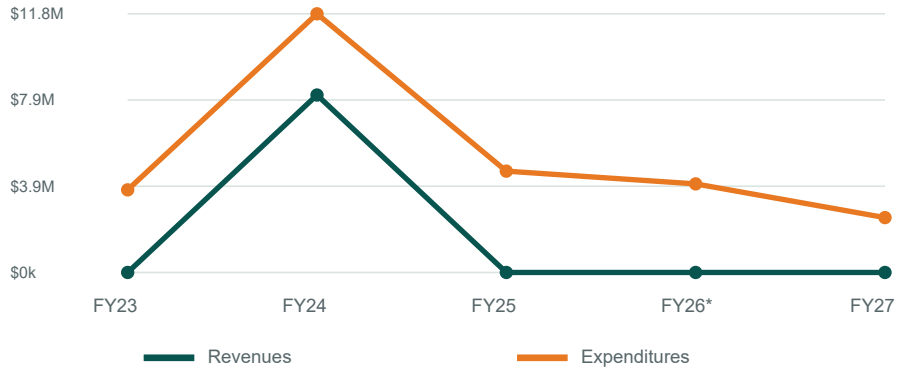
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$3,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,744.4**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

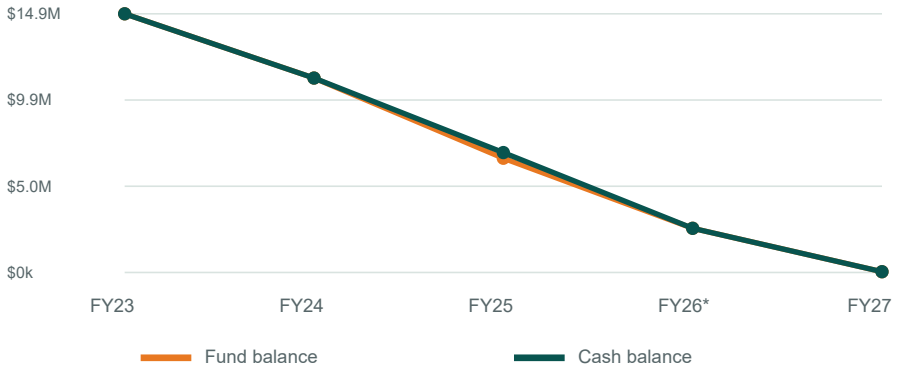
Teacher Preparation Affordability Scholarship Fund (20760)

The teacher preparation affordability scholarship fund was created as a nonreverting fund under Section 21-21O-7. The fund does not have a designated funding source aside from legislative appropriations. Expenditures from the fund are restricted to scholarship awards pursuant to the Teacher Preparation Affordability Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$2,543.2**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$2,500.0**
FY27 projected unappropriated fund balance	**$43.2**
FY27 projected unappropriated cash balance	**$43.2**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$2,500.0**
Nonrecurring	**$0.0**

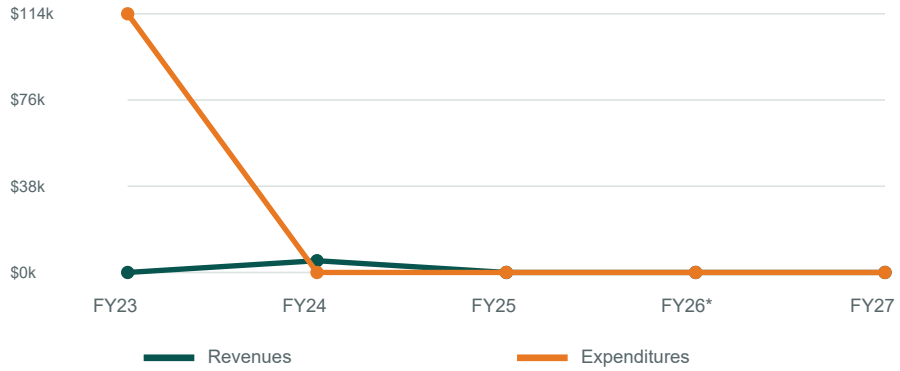
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

HIGHER EDUCATION DEPARTMENT

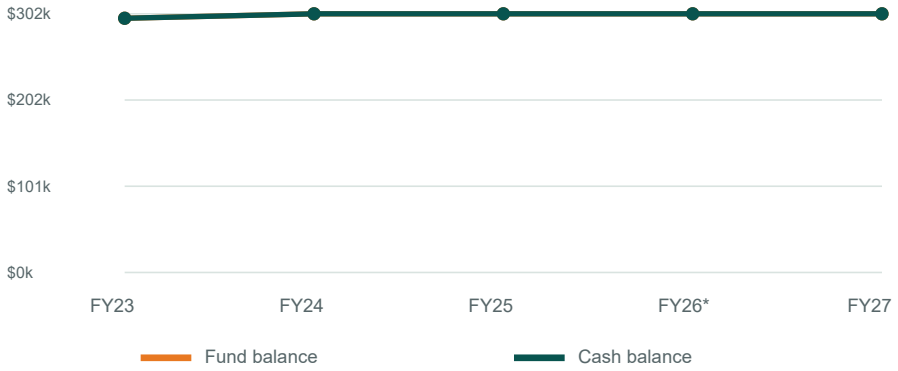
Grow Your Own Teachers Fund (20840)

The grow your own teachers fund was created as a nonreverting fund under Section 21-21P-3. The fund does not have a designated funding source aside from legislative appropriations. Expenditures from the fund are restricted to scholarship awards pursuant to the Grow Your Own Teachers Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$302.3**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$302.3**
FY27 projected unappropriated cash balance	**$302.3**

FY27 REVENUE AND BUDGET DETAIL

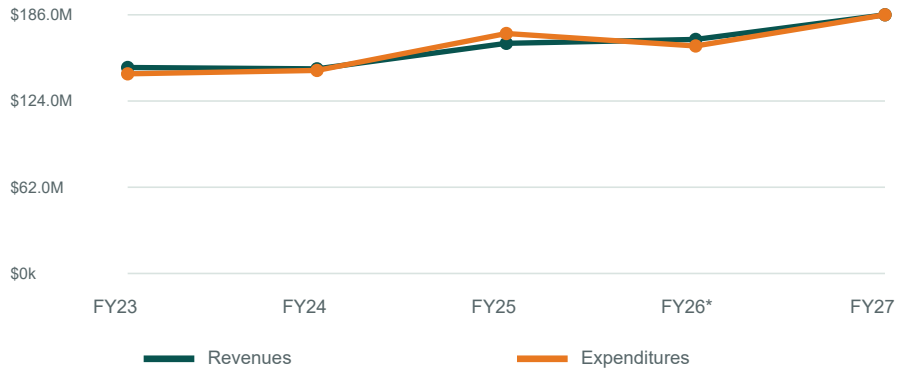
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

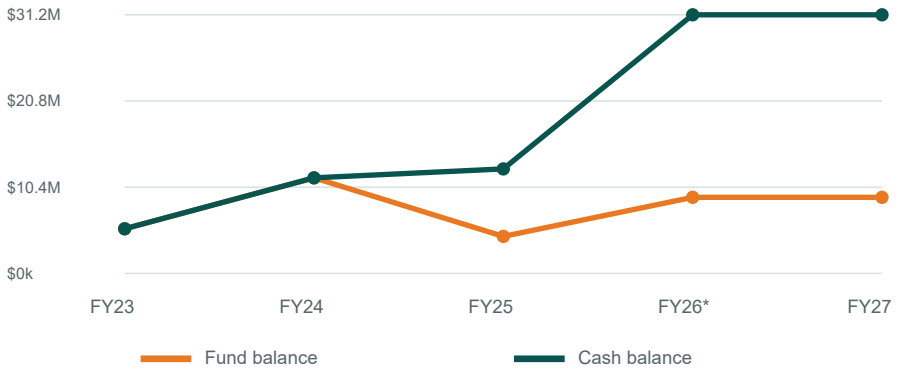
Opportunity Scholarship Fund (21190)

The opportunity scholarship fund was created as a nonreverting fund under Section 21-21R-7. The fund does not have a designated funding source aside from legislative appropriations from the general fund, higher education program fund, or some other source at the discretion of the legislature. Expenditures from the fund are reserved for scholarship awards pursuant to the Opportunity Scholarship Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$9,176.9**
FY27 projected revenues	**$186,000.0**
FY27 total budget availability*	**$186,000.0**
FY27 projected unappropriated fund balance	**$9,176.9**
FY27 projected unappropriated cash balance	**$31,176.9**

FY27 REVENUE AND BUDGET DETAIL

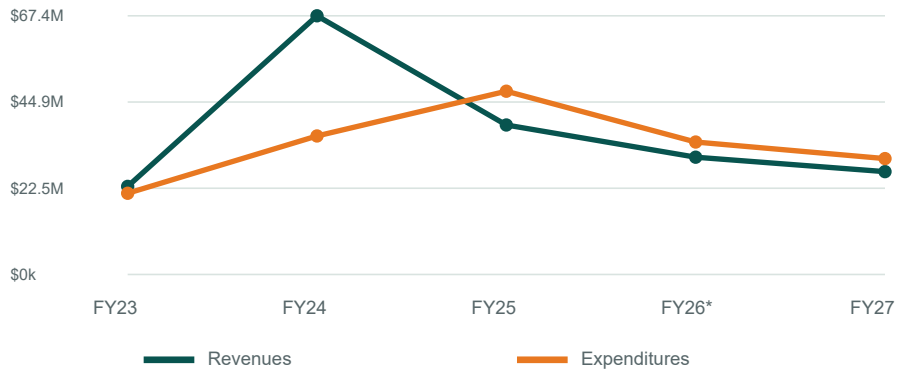
Recurring Revenue	
General Fund	**$146,000.0**
Other Sources	**$40,000.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$186,000.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

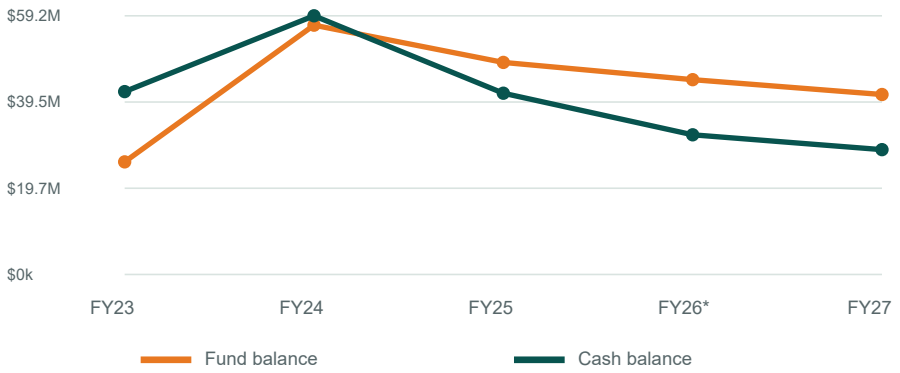
Financial Aid Fund (21600)

The financial aid fund accounts for the financial activity of a variety of financial aid programs, including the allied health services student loan program, medical student loan program, minority doctoral assistance program, nursing student loan program, teacher loan for service program, graduate scholarship program, work study program, New Mexico scholars program, state student incentive grants program, New Mexico student incentive grant program, Vietnam and wartime veterans scholarship program, Western Interstate Commission on Higher Education loan for service program, fire fighters and peace officers survivor scholarship program, community governance attorney program, Public Service Law loan repayment program, health professional loan repayment program, and Children Youth and Families loan repayment program.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$44,610.7**
FY27 projected revenues	**$26,787.8**
FY27 total budget availability*	**$30,187.1**
FY27 projected unappropriated fund balance	**$41,211.4**
FY27 projected unappropriated cash balance	**$28,584.7**

FY27 REVENUE AND BUDGET DETAIL

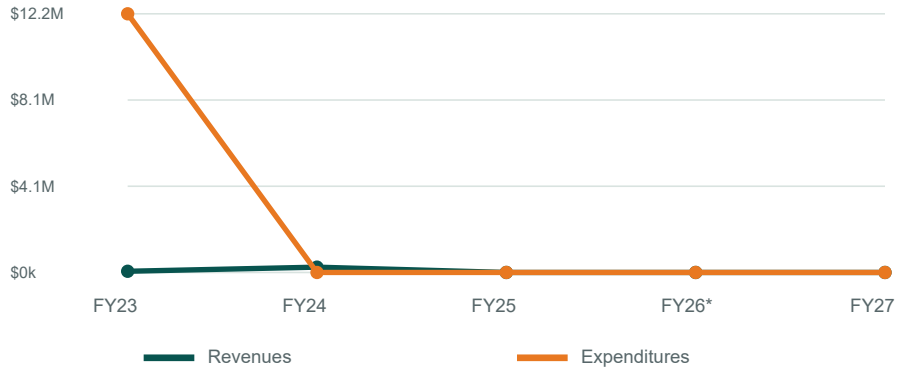
Recurring Revenue	
General Fund	**$24,802.8**
Other Sources	**$485.0**
Nonrecurring Revenue	
General Fund	**$1,500.0**
Other Sources	**$0.0**
Budget	
Recurring	**$25,287.8**
Nonrecurring	**$4,899.3**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

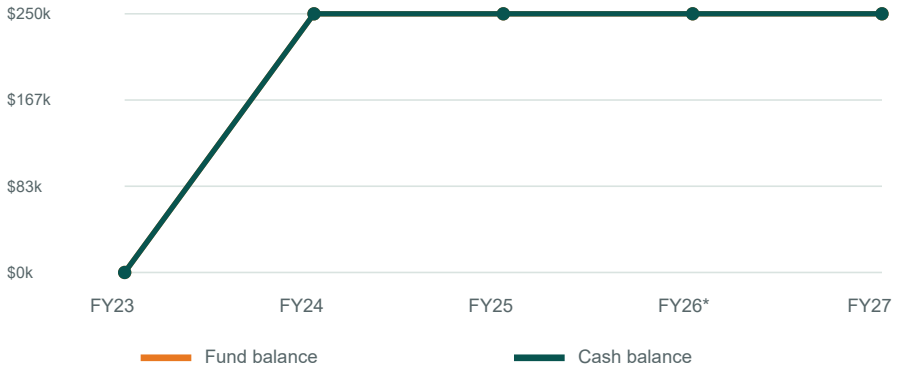
College Affordability Scholarship Fund (21700)

The college affordability scholarship fund was created under Section 21-21L-8 to provide scholarships pursuant to the College Affordability Act; however, the Act was repealed upon the enactment of the Opportunity Scholarship Act, and all funds were transferred to the opportunity scholarship fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$250.1**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$250.1**
FY27 projected unappropriated cash balance	**$250.1**

FY27 REVENUE AND BUDGET DETAIL

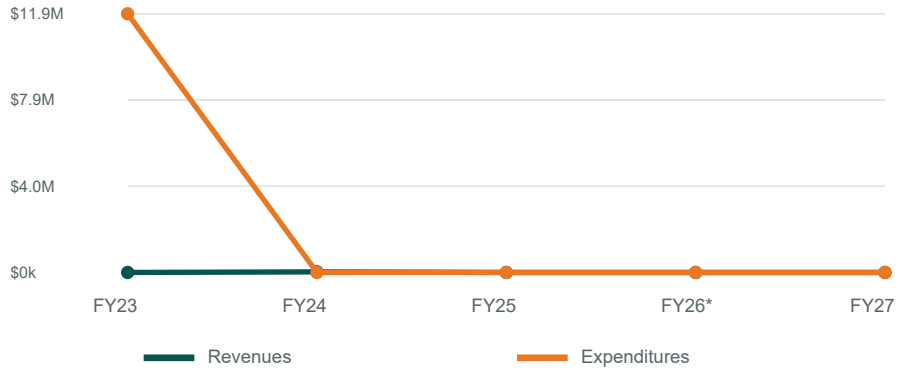
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

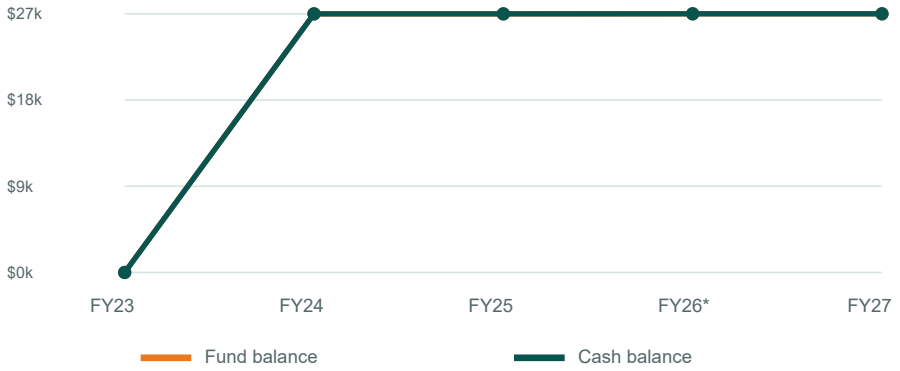
College Affordability Endowment Trust Fund (23900)

The college affordability endowment trust fund was created under Section 21-21L-8 to provide scholarships pursuant to the College Affordability Act; however, the Act was repealed upon the enactment of the Opportunity Scholarship Act, and all funds were transferred to the opportunity scholarship fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$26.9**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$26.9**
FY27 projected unappropriated cash balance	**$26.9**

FY27 REVENUE AND BUDGET DETAIL

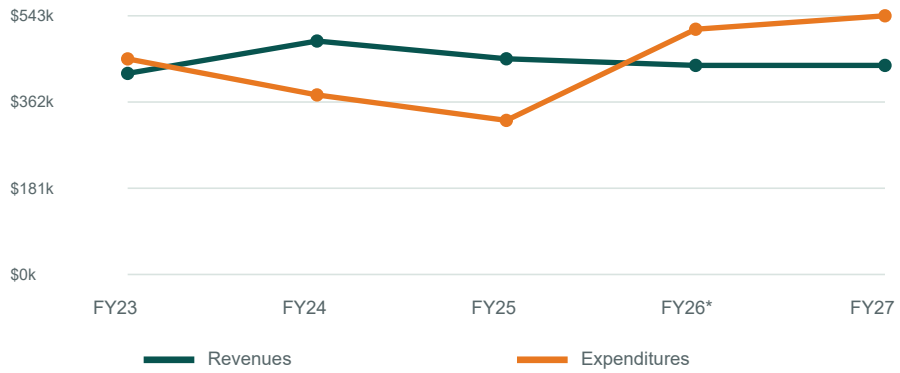
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

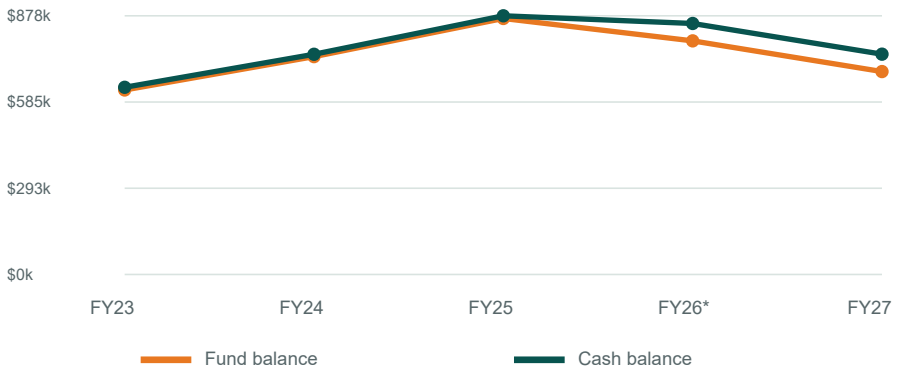
Post-Secondary Educational Institution Fund (34400)

The post-secondary educational institution fund was created as a nonreverting under Section 21-23-8. The fund consists of initial application fees for all colleges, universities or career schools seeking to operate in New Mexico as well as annual licensure fees for all career schools or non-regionally accredited colleges or universities. Expenditures from the fund are restricted to the Higher Education Department?s administrative and oversight responsibilities pursuant to the Post-Secondary Educational Institution Act. The purpose of the Act is to prevent misrepresentation, fraud and collusion in offering educational programs to persons over the compulsory school attendance age and to protect consumers enrolled in private post-secondary educational institutions when those schools cease operation or fail to meet standards of quality established by the department.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$792.9**
FY27 projected revenues	**$439.1**
FY27 total budget availability*	**$543.3**
FY27 projected unappropriated fund balance	**$688.7**
FY27 projected unappropriated cash balance	**$747.7**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$439.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$543.3**
Nonrecurring	**$0.0**

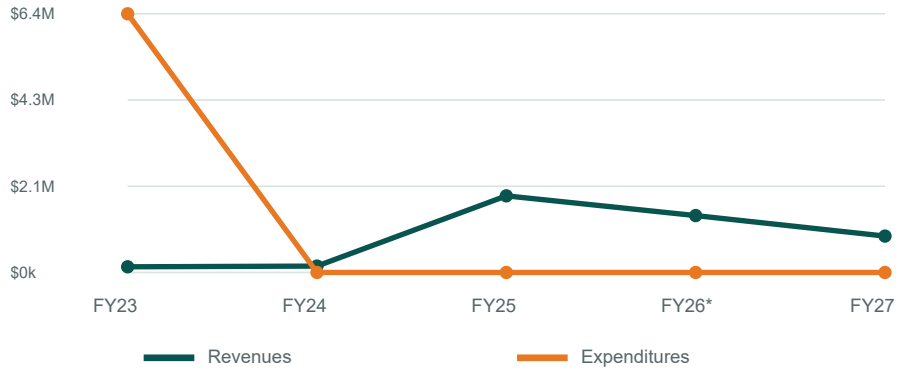
* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

HIGHER EDUCATION DEPARTMENT

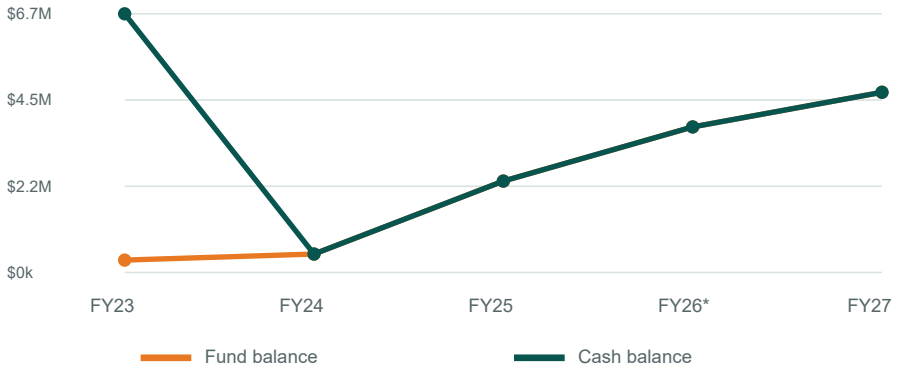
Faculty Endowment Fund (47900)

The faculty endowment fund was created as a nonreverting under Section 21-1-27.1. The fund does not have a dedicated revenue source aside from legislative appropriations and any interest that may accrue on available balances. Expenditures from the fund are restricted to distributions to public post-secondary educational institutions to establish endowments.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$3,786.5**
FY27 projected revenues	**$901.3**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$4,687.8**
FY27 projected unappropriated cash balance	**$4,687.8**

FY27 REVENUE AND BUDGET DETAIL

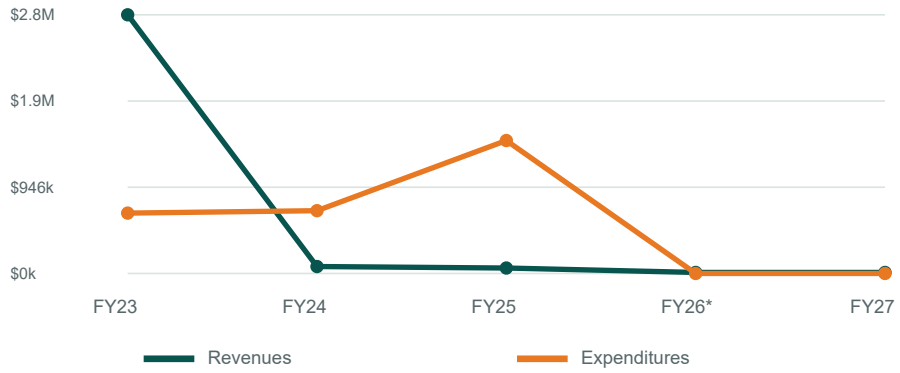
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$901.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

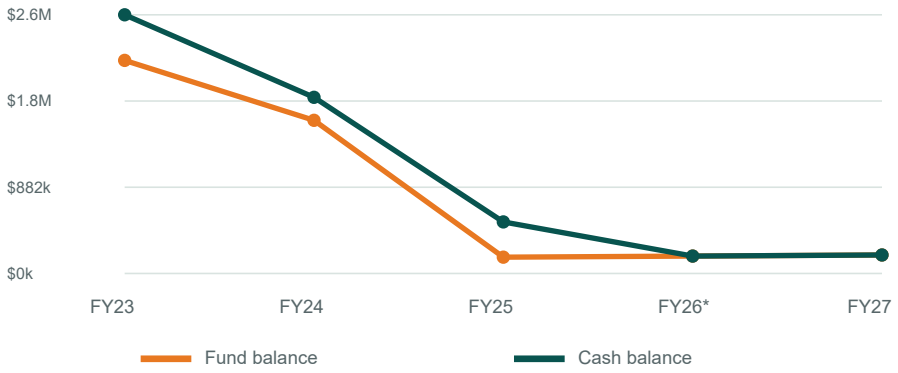
Higher Education Performance Fund (54500)

The higher education performance fund was created as a nonreverting under Section 21-1-27.3. The fund does not have a dedicated revenue source aside from legislative appropriations and any interest that may accrue on available balances. Expenditures from the fund are restricted to distributions to each public post-secondary educational institution that met its performance standards in the preceding year.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$177.8**
FY27 projected revenues	**$11.2**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$189.0**
FY27 projected unappropriated cash balance	**$189.0**

FY27 REVENUE AND BUDGET DETAIL

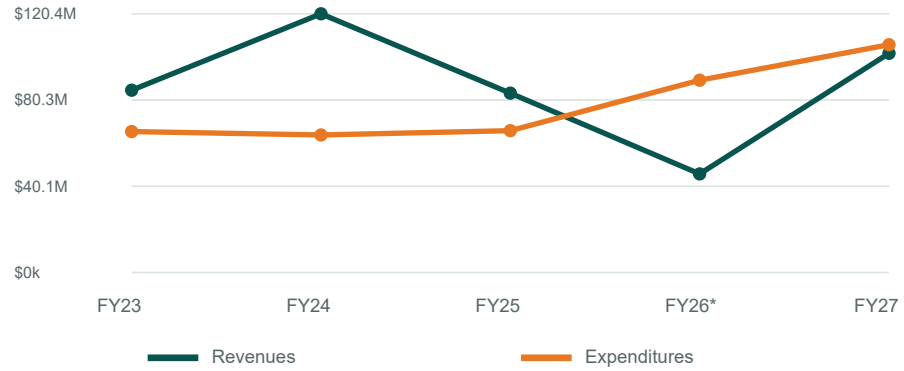
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$11.2**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

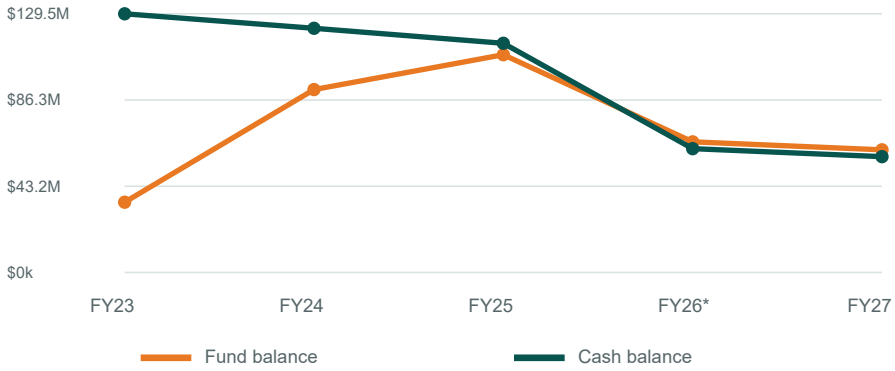
Lottery Tuition Fund (63700)

The lottery tuition fund was created as a nonreverting under Section 21-21N-5. The fund primarily consists of revenues from the various games offered by the New Mexico Lottery Authority. Expenditures from the fund are reserved for tuition assistance for qualified students as provided in the Legislative Lottery Tuition Scholarship Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$65,396.5**
FY27 projected revenues	**$102,000.0**
FY27 total budget availability*	**$106,000.0**
FY27 projected unappropriated fund balance	**$61,396.5**
FY27 projected unappropriated cash balance	**$57,979.9**

FY27 REVENUE AND BUDGET DETAIL

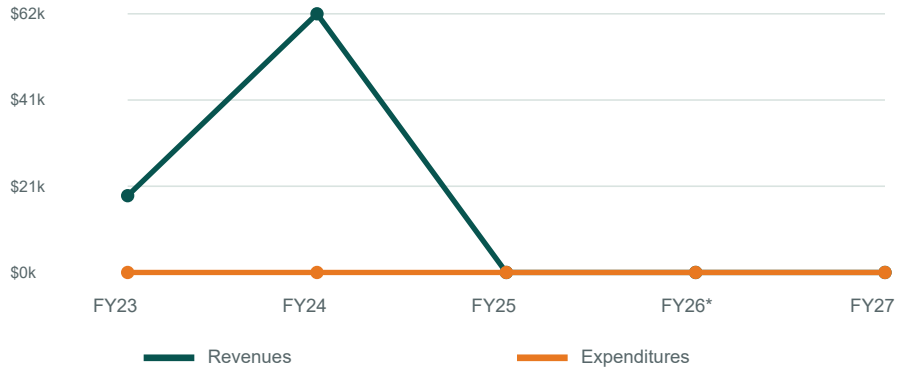
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$46,000.0**
Nonrecurring Revenue	
General Fund	**$56,000.0**
Other Sources	**$0.0**
Budget	
Recurring	**$50,000.0**
Nonrecurring	**$56,000.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

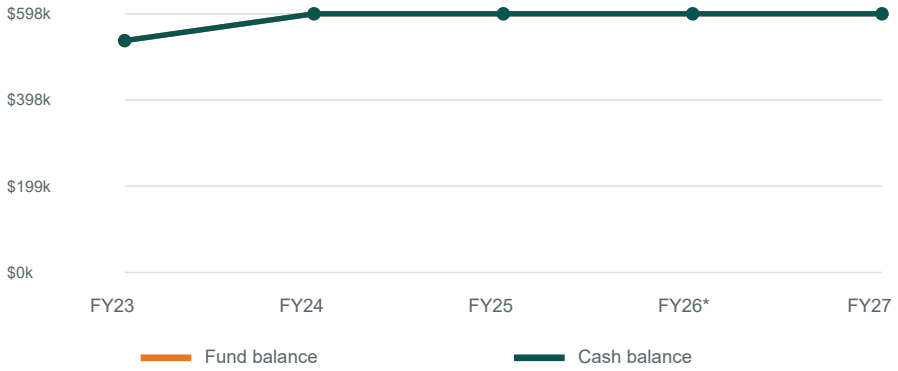
Legislative Endowment Scholarship Fund (67970)

The legislative endowment scholarship fund was created under Section 21-21J-8 to provide scholarships pursuant to the Legislative Endowment Scholarship Act; however, the Act was repealed upon the enactment of the Opportunity Scholarship Act, and all funds were transferred to the opportunity scholarship fund.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$597.6**
FY27 projected revenues	**$0.0**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$597.6**
FY27 projected unappropriated cash balance	**$597.6**

FY27 REVENUE AND BUDGET DETAIL

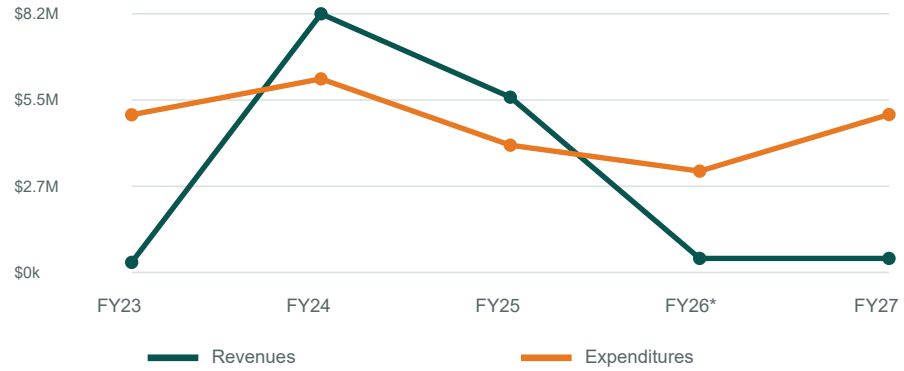
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

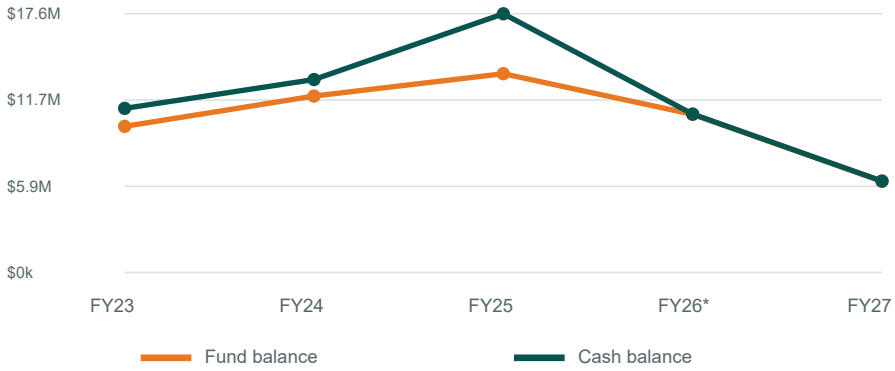
Teacher Loan Repayment Fund (68270)

The teacher loan repayment fund was created as a nonreverting fund under Section 21-22H-7. The fund does not have a designated funding source aside from legislative appropriations. Expenses from the fund are restricted to loan repayment awards pursuant to the Teacher Loan Repayment Act.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$10,750.5**
FY27 projected revenues	**$445.0**
FY27 total budget availability*	**$5,000.0**
FY27 projected unappropriated fund balance	**$6,195.5**
FY27 projected unappropriated cash balance	**$6,213.5**

FY27 REVENUE AND BUDGET DETAIL

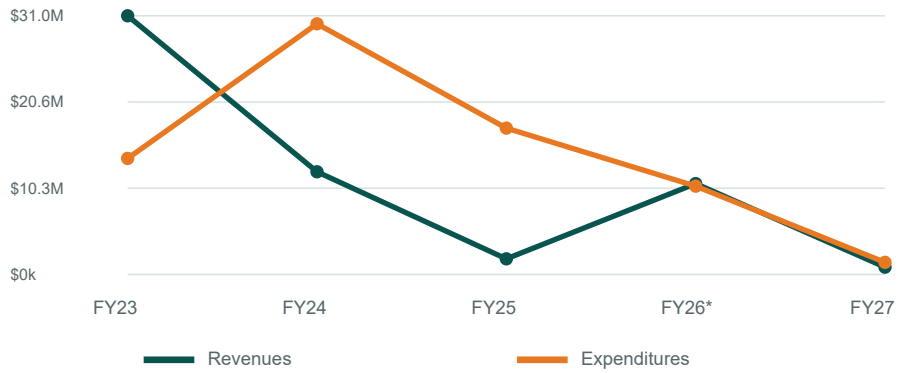
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$445.0**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$5,000.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

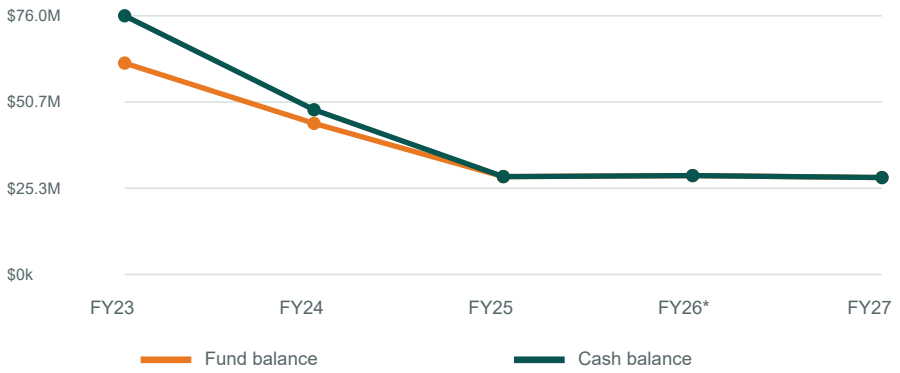
Technology Enhancement Fund (68450)

The technology enhancement fund was created as a nonreverting fund under Section 21-1-27.2. The fund does not have a designated funding source aside from legislative appropriations. Expenses from the fund are restricted to providing matching funds for federal or private grants to research institutions to support innovative applied research that advances knowledge and creates new products and production processes in the fields of agriculture, biotechnology, biomedicine energy, materials science, microelectronics, water resources, aerospace, telecommunications, manufacturing science and similar research areas.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$29,045.8**
FY27 projected revenues	**$873.3**
FY27 total budget availability*	**$1,450.5**
FY27 projected unappropriated fund balance	**$28,468.6**
FY27 projected unappropriated cash balance	**$28,468.7**

FY27 REVENUE AND BUDGET DETAIL

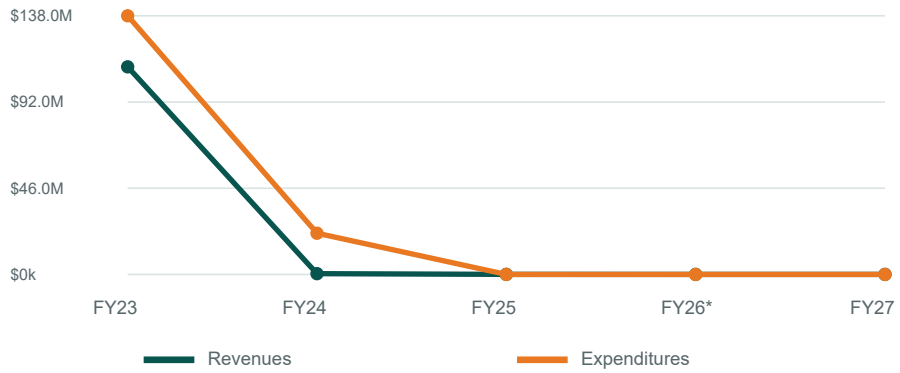
Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$873.3**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$1,450.5**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

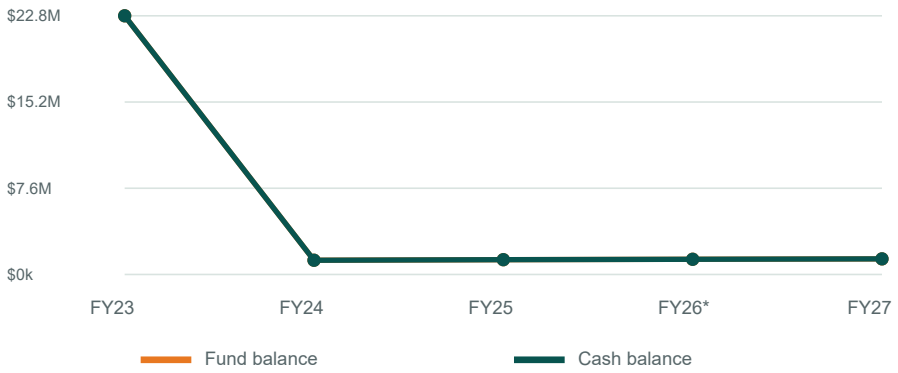
Higher Education Program Development Enhancement Fund (78200)

The higher education program development enhancement fund was created as a nonreverting fund under Section 21-1-27.4. The fund does not have a designated revenue source aside from legislative appropriations. Expenses from the fund are restricted to enhancing the contribution of post-secondary educational institutions to the resolution of critical state issues and the advancement of the welfare of state citizens, including expanding instructional programs to meet critical statewide work force and professional training needs; enhancing instructional programs that provide employment opportunity for New Mexico students in a global economy; and developing mission-specific instructional programs that build on existing institutional academic strengths.

Revenue and expenditure overview



Year-end balances



FY27 FINANCIAL SUMMARY

FY26 preliminary fund balance	**$1,340.2**
FY27 projected revenues	**$36.1**
FY27 total budget availability*	**$0.0**
FY27 projected unappropriated fund balance	**$1,376.3**
FY27 projected unappropriated cash balance	**$1,376.3**

FY27 REVENUE AND BUDGET DETAIL

Recurring Revenue	
General Fund	**$0.0**
Other Sources	**$36.1**
Nonrecurring Revenue	
General Fund	**$0.0**
Other Sources	**$0.0**
Budget	
Recurring	**$0.0**
Nonrecurring	**$0.0**

* FY26 preliminary; FY27 expenditures shown as total budget availability, not actual spending.

SELECTED STATE TRUST FUNDS

Purpose, Scope, and Methodological Notes

This section provides financial projections for selected state trust funds established in recent years. Although these funds differ from the governmental and proprietary funds covered in the preceding section, they have become an increasingly important source of funding for state programs and services through their annual distributions. They are included to provide a clear picture of their anticipated revenues, distributions, and year-end balances.

The funds presented do not represent a comprehensive inventory of the State's trust funds. Rather, the section focuses on several recently established funds that are playing a growing role in the state budget.

Revenue projections for these trust funds were provided by state economists, rather than developed using the historical collections and agency estimates generally relied upon for the governmental and proprietary funds in the preceding section.

Financial figures in this section are presented on a calendar-year basis, except for the Government Results and Opportunity Expendable Trust, which is presented on a fiscal-year basis. CY/FY2026 figures are preliminary and unaudited. All amounts are expressed in thousands of dollars. Actual revenues, distributions, and year-end balances may differ from the projections presented.

Funds Included in This Section

Government Results and Opportunity Expendable Trust 282

Conservation Legacy Permanent Fund 283

Higher Education Trust Fund 284

Medicaid Trust Fund 285

Early Childhood Education and Care Fund 286

Behavioral Health Trust Fund 287

Government Results and Opportunity Expendable Trust

The Government Results and Opportunity Expendable Trust was created as a nonreverting fund under Section 6-4-30 NMSA 1978. Revenue includes transfers of excess general fund revenue, legislative appropriations and investment income. The trust makes an annual distribution to the Government Results and Opportunity Program Fund, where money is available for legislative appropriation. Each funded program or project requires an evaluation to assess its causal impact on expected outcomes.

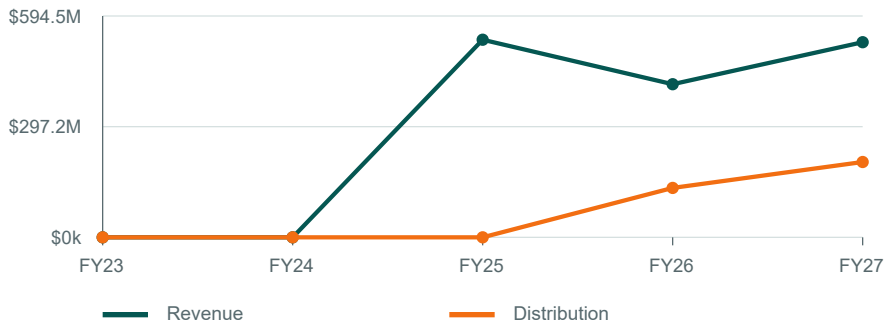
FY27 PROJECTED FINANCIAL SUMMARY

FY26 projected year-end balance	**$809,344.4**
FY27 projected revenues	**$524,099.5**
FY27 projected distributions	**$202,336.1**
FY27 projected year-end balance	**$1,131,107.8**

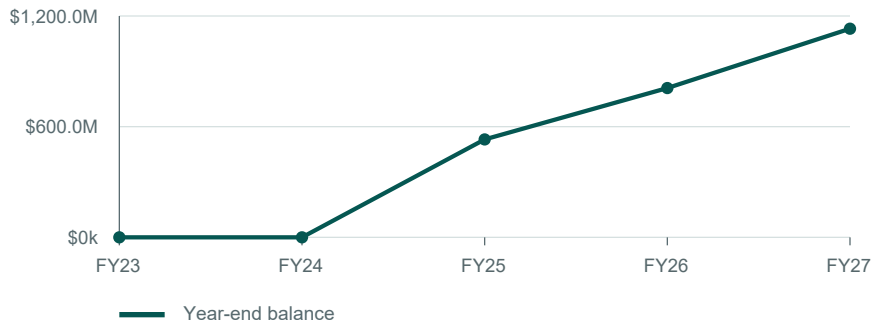
FY27 REVENUE DETAIL

Recurring Revenue - General Fund	**$499,819.2**
Recurring Revenue - Other Funds	**$24,280.3**
Nonrecurring Revenue	**$0.0**
Total Projected Revenue	**$524,099.5**

REVENUES & DISTRIBUTIONS



YEAR-END BALANCE



HISTORICAL REVENUES, DISTRIBUTIONS & BALANCES

Fiscal year	Revenue	Distribution	Year-end balance
FY23	$0.0	$0.0	$0.0
FY24	$0.0	$0.0	$0.0
FY25	$530,771.0	$0.0	$530,771.0
FY26 projected	$411,266.1	$132,692.8	$809,344.4
FY27 projected	**$524,099.5**	**$202,336.1**	**$1,131,107.8**

Dollars in thousands | FY27 estimated ending balance pending 2027 legislative actions. Estimates are based on the August 2026 Consensus Revenue Estimate. Updated estimates will be provided as part of the December 2026 consensus revenue estimating process.

Conservation Legacy Permanent Fund

The Conservation Legacy Permanent Fund was created as a nonreverting fund under Section 6-4-38 NMSA 1978. Revenue may include legislative appropriations, gifts, grants, donations and investment earnings. The fund makes an annual distribution to the Land of Enchantment Legacy Fund, which supports specified conservation, natural resource and outdoor recreation programs.

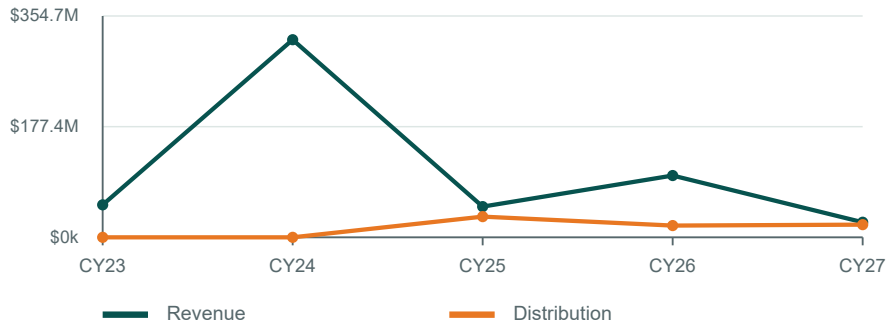
CY27 PROJECTED FINANCIAL SUMMARY

CY26 projected year-end balance	**$465,020.6**
CY27 projected revenues	**$24,181.0**
CY27 projected distributions	**$20,310.7**
CY27 projected year-end balance	**$468,890.9**

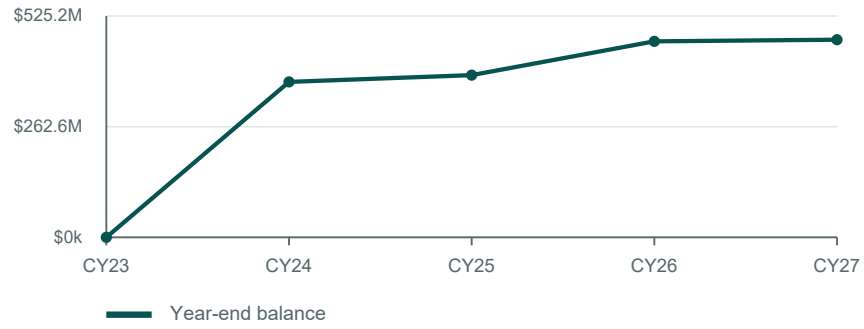
CY27 REVENUE DETAIL

Recurring Revenue	**$24,181.0**
Nonrecurring Revenue	**$0.0**
Total Projected Revenue	**$24,181.0**

REVENUES & DISTRIBUTIONS



YEAR-END BALANCE



HISTORICAL REVENUES, DISTRIBUTIONS & BALANCES

Calendar year	Revenue	Distribution	Year-end balance
CY23	$52,077.6	$0.0	$0.0
CY24	$316,710.2	$0.0	$368,787.8
CY25	$49,221.0	$33,175.0	$384,833.9
CY26 projected	$99,027.3	$18,840.5	$465,020.6
CY27 projected	**$24,181.0**	**$20,310.7**	**$468,890.9**

Dollars in thousands | Estimates are based on the August 2026 Consensus Revenue Estimate. Updated estimates will be provided as part of the December 2026 consensus revenue estimating process.

Higher Education Trust Fund

The Higher Education Trust Fund was created as a nonreverting fund under Section 6-4-32 NMSA 1978. Revenue may include legislative appropriations, gifts, grants, donations and investment income. The fund makes an annual distribution to the Higher Education Program Fund, where money may be appropriated for scholarships covering tuition and fees at public postsecondary institutions.

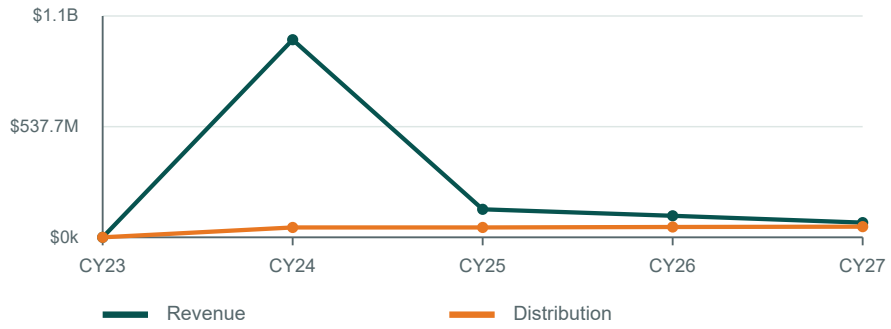
CY27 PROJECTED FINANCIAL SUMMARY

CY26 projected year-end balance	**$1,102,989.0**
CY27 projected revenues	**$71,473.7**
CY27 projected distributions	**$51,860.0**
CY27 projected year-end balance	**$1,122,602.7**

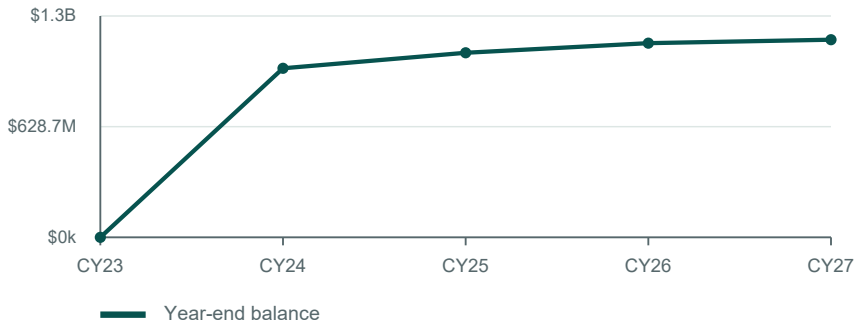
CY27 REVENUE DETAIL

Recurring Revenue	**$71,473.7**
Nonrecurring Revenue	**$0.0**
Total Projected Revenue	**$71,473.7**

REVENUES & DISTRIBUTIONS



YEAR-END BALANCE



HISTORICAL REVENUES, DISTRIBUTIONS & BALANCES

Calendar year	Revenue	Distribution	Year-end balance
CY23	$0.0	$0.0	$0.0
CY24	$960,240.9	$47,950.0	$960,240.9
CY25	$136,138.5	$48,012.0	$1,048,367.3
CY26 projected	$104,636.7	$50,215.2	$1,102,989.0
CY27 projected	**$71,473.7**	**$51,860.0**	**$1,122,602.7**

Dollars in thousands | Estimates are based on the August 2026 Consensus Revenue Estimate. Updated estimates will be provided as part of the December 2026 consensus revenue estimating process.

Medicaid Trust Fund

The Medicaid Trust Fund was created as a nonreverting fund under Section 6-4-35 NMSA 1978. Revenue includes transfers of qualifying general fund reversions, a share of excess federal mineral leasing receipts, legislative appropriations and investment income. Beginning in FY30, the fund makes annual distributions to the State-Supported Medicaid Fund if its balance meets the statutory threshold. Money may also be appropriated directly from the trust under specified conditions involving reductions in federal Medicaid funding.

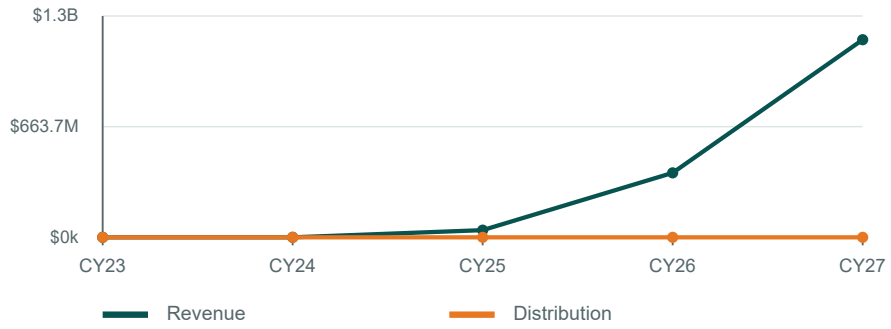
CY27 PROJECTED FINANCIAL SUMMARY

CY26 projected year-end balance	**$429,730.8**
CY27 projected revenues	**$1,185,204.4**
CY27 projected distributions	**$0.0**
CY27 projected year-end balance	**$1,614,935.2**

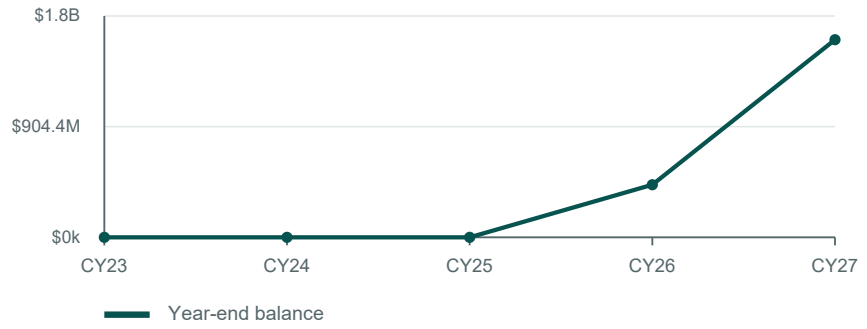
CY27 REVENUE DETAIL

Recurring Revenue	**$35,853.4**
Nonrecurring Revenue	**$1,149,351.0**
Total Projected Revenue	**$1,185,204.4**

REVENUES & DISTRIBUTIONS



YEAR-END BALANCE



HISTORICAL REVENUES, DISTRIBUTIONS & BALANCES

Calendar year	Revenue	Distribution	Year-end balance
CY23	$0.0	$0.0	$0.0
CY24	$0.0	$0.0	$0.0
CY25	$43,057.8	$0.0	$0.0
CY26 projected	$386,673.0	$0.0	$429,730.8
CY27 projected	**$1,185,204.4**	**$0.0**	**$1,614,935.2**

Dollars in thousands | Estimates are based on the August 2026 Consensus Revenue Estimate. Updated estimates will be provided as part of the December 2026 consensus revenue estimating process.

Early Childhood Education and Care Fund

The Early Childhood Education and Care Fund was created under Section 9-29A-1 NMSA 1978. Revenue includes distributions from excess oil and gas emergency school tax receipts and federal mineral leasing receipts, along with appropriations and investment income. The fund makes an annual distribution to the Early Childhood Education and Care Program Fund, where money may be appropriated for early childhood education and care services and programs.

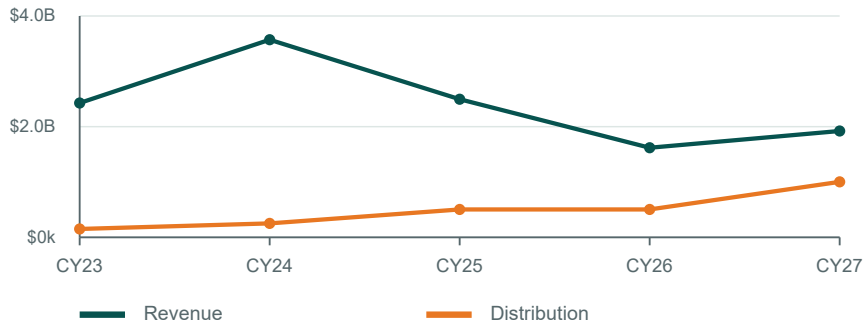
CY27 PROJECTED FINANCIAL SUMMARY

CY26 projected year-end balance	**$12,099,510.8**
CY27 projected revenues	**$1,907,232.8**
CY27 projected distributions	**$995,133.2**
CY27 projected year-end balance	**$13,011,610.4**

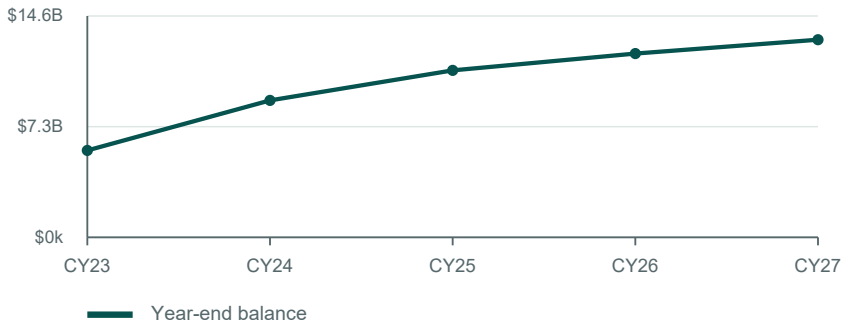
CY27 REVENUE DETAIL

Recurring Revenue	**$619,342.4**
Nonrecurring Revenue	**$1,287,890.4**
Total Projected Revenue	**$1,907,232.8**

REVENUES & DISTRIBUTIONS



YEAR-END BALANCE



HISTORICAL REVENUES, DISTRIBUTIONS & BALANCES

Calendar year	Revenue	Distribution	Year-end balance
CY23	$2,409,243.7	$150,000.0	$5,721,250.0
CY24	$3,544,542.4	$250,000.0	$9,015,792.4
CY25	$2,476,894.0	$500,000.0	$10,992,686.4
CY26 projected	$1,606,824.5	$500,000.0	$12,099,510.8
CY27 projected	**$1,907,232.8**	**$995,133.2**	**$13,011,610.4**

Dollars in thousands | Estimates are based on the August 2026 Consensus Revenue Estimate. Updated estimates will be provided as part of the December 2026 consensus revenue estimating process.

Behavioral Health Trust Fund

The Behavioral Health Trust Fund was created as a nonreverting fund under Section 24A-3-5 NMSA 1978. Revenue includes legislative appropriations, investment income and, for FY26 through FY28, a share of qualifying excess oil and gas emergency school tax revenue. The fund makes an annual distribution to the Behavioral Health Program Fund, where money may be appropriated for behavioral health services and programs, including treatment, prevention, service delivery supports and regional behavioral health plans.

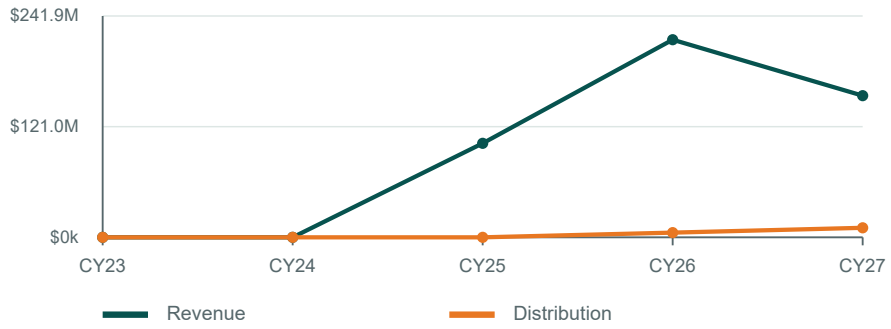
CY27 PROJECTED FINANCIAL SUMMARY

CY26 projected year-end balance	**$313,641.4**
CY27 projected revenues	**$154,848.7**
CY27 projected distributions	**$10,410.1**
CY27 projected year-end balance	**$458,080.0**

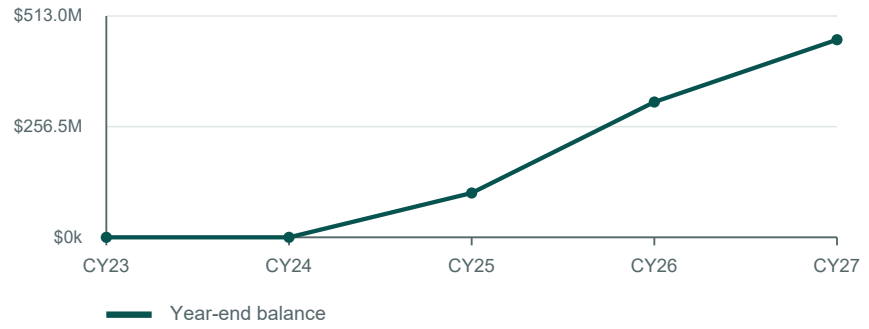
CY27 REVENUE DETAIL

Recurring Revenue	**$16,309.3**
Nonrecurring Revenue	**$138,539.4**
Total Projected Revenue	**$154,848.7**

REVENUES & DISTRIBUTIONS



YEAR-END BALANCE



HISTORICAL REVENUES, DISTRIBUTIONS & BALANCES

Calendar year	Revenue	Distribution	Year-end balance
CY23	$0.0	$0.0	$0.0
CY24	$0.0	$0.0	$0.0
CY25	$102,764.5	$0.0	$102,764.5
CY26 projected	$216,015.1	$5,138.2	$313,641.4
CY27 projected	**$154,848.7**	**$10,410.1**	**$458,080.0**

Dollars in thousands | Estimates are based on the August 2026 Consensus Revenue Estimate. Updated estimates will be provided as part of the December 2026 consensus revenue estimating process.