

Scope: For the last two years this report focused on federal pandemic aid. This will continue, but will now include infrastructure and other companion appropriations.

Large ARPA and General Fund Investments

During the 2021 2nd special session in December, the Legislature appropriated about \$345 million from American Rescue Plan Act (ARPA) state fiscal relief funds (SFRF) for transportation projects, economic development, rural jobs and natural resources, and other items. Many of these appropriations and later appropriations originated with recommendations from the LFC. It has now been close to 9-months since special session appropriations were made (see appendix A for a full list) and about \$87.7 million, or about 25 percent, has been expended as of early August. The most significant expenditures from the original investments include \$50 million to construct an acute care hospital in Valencia County, \$9.5 million of a \$15 million appropriation for tourism marketing and advertising, \$3 million of a \$20 million appropriation for state parks improvements, and a fully expended \$15 million appropriation to the General Services Department for employee Covid-19 costs and testing.

There are seven appropriations from the special session totaling \$116.5 million where there have been no expenditures, as shown in the table below.

December 2021 Appropriations with Zero Expended as of August 2022 (in thousands)

Agency Name	Item	Total Special Session and Regular Session
Department of Transportation	Regional Airport Upgrades	\$15,000.0
Department of Environment	Surface Water and River Habitat Improvements (STB for river stewardship program)	\$11,500.0
Economic Development Department	Outdoor Recreation Grants	\$7,000.0
Economic Development Department	Outdoor Equity Grants	\$3,000.0
Higher Education Department	Endowed Faculty Teaching Positions in Nursing and Program Expansion	\$45,000.0
Department of Finance and Administration	Affordable Energy Efficient Housing (STB for MFA Housing Trust Fund)	\$34,000.0
Legislative Council Service	Legislative Processing System	\$1,000.0

Regular Session Appropriation Status

With unprecedented revenues in the general fund from SFRF, oil and gas, and other sources, the 2022 regular session included a bumper crop of large nonrecurring appropriations. Regular session nonrecurring appropriations totaled about \$1.8 billion with \$1.3 billion coming from the general fund and another \$480 million in matching revenues coming from Medicaid, Severance Tax Bonds, and other sources.

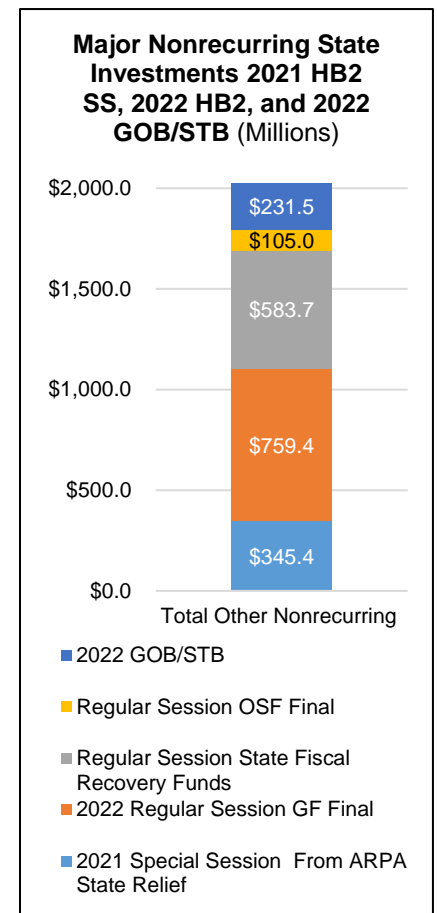
Of the appropriations available for spending since March 2022, the state spent \$190 million, or about 10 percent. Sixty-percent of spending was within the

DATE: August 17, 2022

PURPOSE OF HEARING: Update on Federal Funds, Spending of Large Non-Recurring Appropriations, Local Government Spending, and Executive Transparency Efforts

PREPARED BY: Micaela Fischer, Program Evaluation Manager LFC and Eric Chenier, Analyst, LFC

EXPECTED OUTCOME: Informational



Medicaid program to reimburse hospital and nursing home labor costs related to Covid-19. Departments also executed two fund transfers including \$30 million to the patients' compensation fund and \$20 million for judge retirement solvency. The Tourism Department expended its \$5 million for local event marketing and advertising and \$5 million was set aside for the purchase of L Bar Ranch.

To see a full listing of funding and expenditures, see Appendix A at the end of this brief.

Major State Fiscal Recovery Fund/General Fund/GOB/STB Expenditures and Encumbrances by Category
2021 HB2 Special Session, 2022 HB2 Regular Session, and 2022 GOB/STB
(in thousands)

Category Name	2021 Special Session From ARPA State Relief	HB2 Regular Session GF Final	HB2 Regular Session GF/ACF Final	HB2 Regular Session OSF Final	2022 GOB/STB	Total Special Session and Regular Session	Total Encumbered, Expended, or Transferred
Transportation	\$172,500.0	\$371,500.0	\$20,000.0	\$0.0	\$0.0	\$564,000.0	\$6,543.8
Economic Development	\$15,000.0	\$100,000.0	\$20,000.0	\$70,000.0	\$14,017.0	\$219,017.0	\$14,630.1
Rural Jobs and Natural Resources	\$13,500.0	\$72,000.0	\$66,800.0	\$0.0	\$49,100.0	\$201,400.0	\$5,563.2
Quality of Life and Other	\$30,000.0	\$5,000.0	\$53,000.0	\$0.0	\$127,421.0	\$215,421.0	\$3,026.3
Post Pandemic Workforce Development	\$17,000.0	\$0.0	\$328,000.0	\$25,000.0	\$20,000.0	\$390,000.0	\$1,901.0
Respond to Covid-19 Related Costs and Improve Healthcare	\$95,000.0	\$48,566.0	\$87,434.0	\$10,000.0	\$9,689.2	\$250,689.2	\$219,948.0
Other	\$2,435.0	\$162,332.3	\$8,500.0	\$0.0	\$11,272.4	\$184,539.7	\$25,583.0
Total Other Nonrecurring	\$345,435.0	\$759,398.3	\$583,734.0	\$105,000.0	\$231,499.6	\$2,025,066.9	\$277,195.4

State Fiscal Recovery Fund Balance Sheet

Starting Balance

Total ARPA State Fiscal Recovery Fund \$1,751,542.8

Unappropriated Expenditures

Vaccination Incentives (\$15,802.2)
Unemployment and Return To Work (\$661,571.5)
Miscellaneous \$5.9
Chile Growers (\$5,000.0)

Balance Transferred to Appropriation Contingency Fund

Laws of 2021, 2nd Special Session, Chapter 4 (\$345,435.0)

Laws of 2022, Chapter 45, Sections 10 and 11 (\$583,734.0)

Ending Balance \$140,006.0
Source: SHARE

Local Government ARPA Fiscal Recovery Fund Spending

Unlike the state, counties and metropolitan cities in New Mexico received their ARPA local fiscal recovery funding in two tranches, one-half in summer of 2021 and the other half more recently in the summer of 2022.

As of April 2022, the most recent reporting available, the largest counties—Bernalillo, Dona Ana, Lea, McKinley, and Santa Fe—had budgets or obligated at least half their funding. Most other smaller counties had not budgeted any of their funds. In total, \$180.6 million of the \$409.1 million, or 44 percent, of county APRA fund had been obligated as of April 2022. The metropolitan areas were similarly mixed, with Albuquerque budgeting about half its ARPA funding but Farmington and Santa Fe having budgeted none.

Of the funding that had been budgeted or obligated, projects of note were \$8.7 million in Bernalillo County for housing and mental health services, \$4 million each in Dona Ana County for broadband and mental health/housing projects, and \$500 thousand from the city of Las Cruces for aid to tourism and hospitality businesses.

The next quarterly update for county and local spending will come in September 2022.

County ARPA Local Fiscal Recovery Funds Obligated, April 2022
(in thousands)

County	Total ARPA Award	Amount Obligated / Budgeted	Percent Obligated / Budgeted
Bernalillo	\$131,920.3	\$84,862.2	64%
Catron	\$685.1	\$0.0	0%
Chaves	\$12,550.7	\$2,173.7	17%
Cibola	\$5,181.3	\$0.0	0%
Colfax	\$2,319.4	\$0.0	0%
Curry	\$9,508.7	\$0.0	0%
De Baca	\$339.5	\$0.0	0%
Doña Ana	\$44,174.0	\$44,174.0	100%
Eddy	\$11,356.2	\$49.0	0%
Grant	\$5,244.0	\$0.0	0%
Guadalupe	\$835.2	\$0.0	0%
Harding	\$121.4	\$0.0	0%
Hidalgo	\$815.4	\$0.0	0%
Lea	\$13,805.5	\$6,902.3	50%
Lincoln	\$3,801.6	\$0.0	0%
Los Alamos	\$3,762.2	\$0.0	0%
Luna	\$4,605.2	\$0.0	0%
McKinley	\$13,864.2	\$6,931.1	50%
Mora	\$878.2	\$0.0	0%
Otero	\$13,109.1	\$0.0	0%
Quay	\$1,603.0	\$0.0	0%
Rio Arriba	\$7,559.9	\$0.0	0%
Roosevelt	\$3,593.4	\$0.0	0%
San Juan	\$24,083.4	\$4,652.3	19%
San Miguel	\$5,298.2	\$0.0	0%
Sandoval	\$28,507.1	\$595.9	2%
Santa Fe	\$29,207.3	\$29,205.3	100%
Sierra	\$2,096.0	\$0.0	0%
Socorro	\$3,231.5	\$0.0	0%
Taos	\$6,356.1	\$0.0	0%
Torrance	\$3,003.1	\$0.0	0%
Union	\$788.4	\$0.0	0%
Valencia	\$14,898.7	\$1,044.7	7%
Grand Total	\$409,103.7	\$180,590.4	44%

Source: Pandemicoversight.gov

Oversight and Transparency of Federal Funds

To track current and future federal grant funding, the Department of Finance and Administration (DFA) currently operates two grant management dashboards and a grant management system. The systems, are operated by the agency’s new Federal Grants Bureau to provide oversight of federal funds for state agencies as well as providing grant accounting, audit, and monitoring assistance to agencies seeking federal funding. To develop the dashboards, DFA contracted with Carahsoft Technology Corporation for just over \$2.4 million so far.

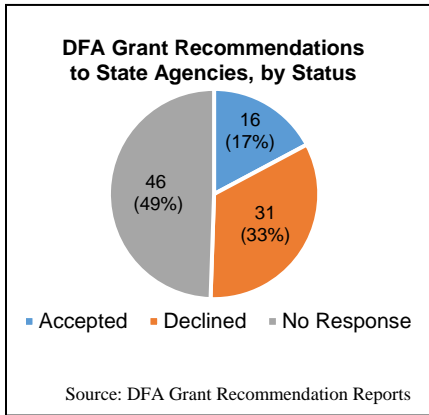
DFA reports updating all aspects of its federal funds dashboard twice per week—on Tuesdays and Thursdays—using the state’s accounting system. However, the system does not include tracking of some appropriations from state general fund revenues or other federal grants administered directly by another receiving agency. LFC staff are using the dashboards to keep track of spending of federal sources of revenue but there is no publicly available way to track appropriations from the general fund.

There is an additional tab within the dashboard that includes competitive grant programs and shows the estimated funding amount to be received, the grant close

**Department of Finance and
Administration Grants Management
Appropriations**

Purpose	Amount
Contract Management and Federal Grants Administration	\$1,500.0
Grants Management for Local Governments and Councils of Government	\$3,500.0
Grants to Local Governments for Federal Match	\$1,000.0
Transparency and Accountability of Pandemic Relief	\$935.0
2022 Jr. Bill Grants Management, various items	\$745.0
FY23 Recurring	\$300.0
Total	\$7,980.0

Source: LFC Files



date for each program, and links to the federal opportunity information. A second dashboard highlights federal Infrastructure Investment and Jobs Act (IIJA) and Bipartisan Infrastructure Law (BIL) funding opportunities, such as those for high speed Internet access, better roads and bridges, and public transit investments. The IIJA/BIL dashboard shows the estimated allocations for each federal program, totaling over \$3.8 billion, as well as other available competitive grant opportunities, totaling nearly \$16.4 billion.

DFA Grant Recommendations to State Agencies

DFA sends out recommendations to state agencies and local governments on the grants they may be eligible for on a regular basis. The system shows which agencies were recommended a competitive grant opportunity and whether they accepted or denied the recommendation. LFC staff requested read-only access to the agency’s system. Instead, DFA agreed to provide bi-weekly reports to the legislature. Initial reports, received on August 10, 2022, show that DFA has made 93 grant recommendations to state agencies, of which 16 have been accepted, 31 have been declined, and nearly half (46) have not yet been acted upon. DFA reports state agencies are frequently choosing not to apply for recommended federal funding opportunities due to a lack of interest and, more commonly, a lack of capacity within the agencies to manage the funds and meet associated funding requirements. With the reports, LFC staff hope to assess the frequency of agency denials as a potential indicator of agency capacity and should be able to track federal grant awards by application date, agency, or topic area to provide additional oversight of funds.

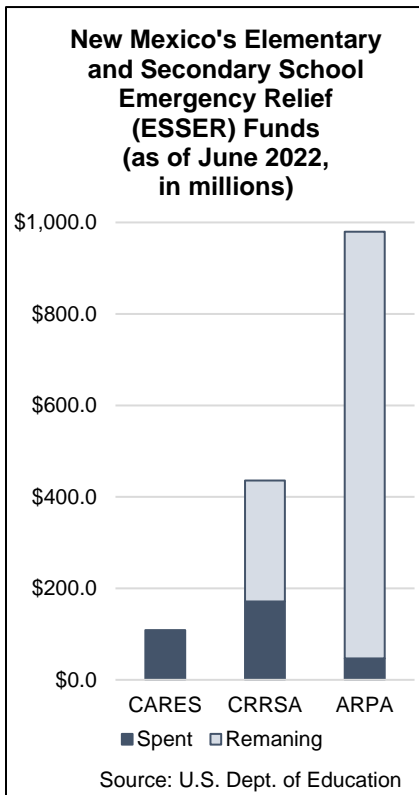
DFA Grant Management Contracts

Company	Contract Amount	Contract Purpose
Carahsoft Technology Corporation	\$1,248,580	To develop dashboards for federal grants tracking
Carahsoft Technology Corporation	\$1,156,672	To provide ongoing support and development of the Salesforce platform
	\$2,405,252	

Source: Contracts Review Bureau

School Spending of Federal Relief

The Coronavirus Aid, Relief, and Economic Security (CARES); Coronavirus Response and Relief Supplemental Appropriations (CRRSA); and American Rescue Plan (ARPA) Acts included direct appropriations for states to distribute to K-12 schools. Schools and the state must expend or obligate CARES, CRRSA, and ARPA funds by September 30 of 2022, 2023, and 2024, respectively. As of June 2022, schools had met the deadline to spend all \$108.5 million of their CARES funding, but still had a combined \$1.2 billion in CRRSA and ARPA funding to spend.



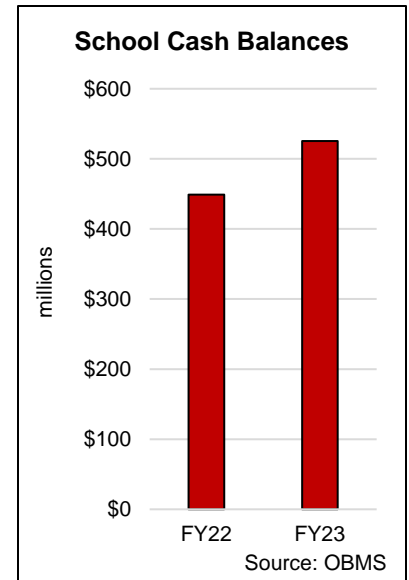
As reported in prior LFC federal funds briefs, schools are using a significant portion of their CRRSA funding (30 percent) to cover payroll and additional compensation for staff. In supplanting their state funding for payroll costs with federal funds, schools are amassing sizable cash balances. School districts and charter schools budgeted an all-time high of \$525.5 million in unrestricted cash balances carried over from FY22 to FY23. Statewide cash balances grew by \$76.5 million, or 17 percent, from the prior year and now represent 14.3 percent of FY23 program cost.

Other Updates

The proposed Inflation Reduction Act of 2022 recently passed in the U.S. Senate includes several federal revenue enhancements, aims to lower healthcare costs for some people, and enacts a long list of tax incentives to reduce the impact of greenhouse gasses. Provisions that are likely of high interest to state government include tax credits for the production of energy through clean hydrogen, carbon capture, geothermal, wind, solar, energy storage, and several other technologies. If

these projects are located in brownfield sites, tribes, or low-income communities some of the tax incentives are higher. If passed, states, local governments, tribes, and individuals could apply for grants to reduce greenhouse gasses in agriculture, upgrade rural electric infrastructure, reduce forest fuels, protect old growth forests, support forest land owners, plant trees, and improve vegetation management and watershed protection. Another grant would allow states to acquire land with carbon sequestration benefits. Housing and Urban Development would make loans to improve energy or water efficiency and climate resilience.

The act also includes several federal revenue increasing measures such as a 15 percent minimum tax on large corporations and increases funding to the IRS to improve tax compliance. To reduce healthcare costs, the bill aims to lower Medicare drug costs through drug price negotiation, provides rebates for drug prices that increase faster than inflation, and caps out-of-pocket costs at \$2,000 annually for Medicare beneficiaries. The bill also includes subsidies to reduce Affordable Care Act consumer premium costs.



Appendix A: Nonrecurring ARPA and General Fund Matched with STB and GOB

Agency Name	Item	HB2 SS From ARPA State Relief	HB2 Regular Session GF Final	HB2 Regular Session GF/ACF Final	HB2 Regular Session OSF Final	2022 GOB/STB	Total Special Session and Regular Session	Total Encumbered, Expended, or Transferred	Comments
Economic Recovery									
2	Department of Transportation	Statewide Road Projects	\$ 142,500.0	\$ 247,500.0	\$ -		\$ 390,000.0	\$ 920.0	NMDOT has allocated funds to specific projects; however, many of these projects are still in the planning stages and not yet formally encumbered.
3	Department of Transportation	Local Road Projects		\$ 60,000.0	\$ -		\$ 60,000.0	\$ -	Funds were budgeted, no expenditures.
4	Department of Transportation	I-10 and I-40 Planning		\$ 25,000.0			\$ 25,000.0	\$ -	Funds were budgeted, no expenditures.
5	Department of Finance and Administration	Santa Teresa Airport Improvements			\$ 20,000.0		\$ 20,000.0	\$ -	Not yet budgeted.
6	Department of Transportation	Rest Areas		\$ 20,000.0	\$ -		\$ 20,000.0	\$ -	Funds were budgeted, no expenditures.
7	Department of Transportation	Regional Airport Upgrades	\$ 10,000.0	\$ 5,000.0	\$ -		\$ 15,000.0	\$ -	Funds were budgeted, no expenditures.
8	Department of Transportation	E-Vehicle Charging Stations	\$ 10,000.0	\$ -	\$ -		\$ 10,000.0	\$ 2,713.7	About \$2.7 million has been encumbered, for the purchase of electrical vehicle charging stations, other materials, and labor.
9	Department of Transportation	Roadway Beautification	\$ 10,000.0				\$ 10,000.0	\$ 1,921.2	NMDOT contracted with five litter pickup, control, and graffiti removal providers.
10	Department of Transportation	DOT Equipment Purchases		\$ 9,000.0	\$ -		\$ 9,000.0	\$ 988.9	Close to \$1 million was encumbered to purchase a heavy truck, an excavator, and a 50 ton detachable trailer.
11	Department of Transportation	Essential Air Service		\$ 5,000.0			\$ 5,000.0	\$ -	Funds were budgeted, no expenditures.
12	Subtotal Transportation		\$ 172,500.0	\$ 371,500.0	\$ 20,000.0	\$ -	\$ 564,000.0	\$ 6,543.8	
13	Economic Development Department	Business Space Development				\$ 70,000.0	\$ 70,000.0	\$ -	No expenditures. The New Mexico Finance Authority and the Economic Development Department are in discussions about how to manage the program. Eleven of the 12 board members were appointed and an organizational meeting is scheduled for August 24th. The board will determine eligible projects and parameters to allocate the funding, which may be used for loans, loan guarantees, or project based investment (such as state-owned development space). Ideas being considered include loans to businesses that don't qualify for LEDA, such as childcare centers or non-profit organizations.
14	Higher Education Department	Research and Development at Higher Education Institutions		\$ 45,000.0	\$ -		\$ 45,000.0	\$ -	The amount was budgeted but not transferred to the fund.
15	Department of Finance and Administration	Venture Capital Program Fund		\$ 35,000.0			\$ 35,000.0	\$ -	Contingency met. Not yet budgeted, but NMFA and EDD have taken first steps towards forming the program, including issuing an RFP for an investment officer to manage fund-to-fund investments, and discussing ways to use the capital to leverage \$54 million in existing federal grant monies at EDD.
16	Department of Information Technology	Broadband and Cybersecurity		\$ 20,000.0			\$ 20,000.0	\$ 130.1	\$130 thousand was encumbered in the contractual services category for digital equity planning with the Community Learning Network (\$65 thousand) and Cirrus Consulting (\$65 thousand).
17	Department of Cultural Affairs	Rural Library Endowment Fund (GOBs for state and tribal library resources and equipment)		\$ -	\$ 10,000.0	\$ 7,000.0	\$ 17,000.0	\$ -	Not yet budgeted, setting up a meeting with DCA for more information on endowment allocations.
18	Tourism Department	Tourism Marketing and Advertising	\$ 15,000.0	\$ -	\$ -		\$ 15,000.0	\$ 9,500.0	Tourism spent a little over half the award and plans to expend the rest in a large marketing effort within the next month.
19	Department of Cultural Affairs	Cultural Facility Improvements Outside Santa Fe. (STBs for cultural projects in SF and outside SF)		\$ -	\$ 5,000.0	\$ 7,017.0	\$ 12,017.0	\$ -	Budgeted but no expenditures.
20	Tourism Department	Local Event Marketing and Advertising		\$ 5,000.0			\$ 5,000.0	\$ 5,000.0	Fully expended for Spring marketing campaign
21	Subtotal Economic Development		\$ 15,000.0	\$ 100,000.0	\$ 20,000.0	\$ 70,000.0	\$ 14,017.0	\$ 219,017.0	\$ 14,630.1
22	State Engineer	Indian Water Rights Settlement (STB for Indian Water Rights Settlement)		\$ 32,000.0	\$ -	\$ 10,600.0	\$ 42,600.0	\$ -	Not yet budgeted.
23	State Engineer	Drought Mitigation		\$ -	\$ 30,300.0		\$ 30,300.0	\$ -	Not yet budgeted.
24	Department of Environment	Eastern New Mexico Water Utility Authority (STB for ENMWUA)		\$ 10,000.0		\$ 20,000.0	\$ 30,000.0	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
25	Energy, Minerals and Natural Resources Department	Forest Land Protection Revolving Fund		\$ 20,000.0			\$ 20,000.0	\$ -	The amount was budgeted but not transferred to the fund.
26	State Engineer	Dam Rehabilitation (STB to DGF for Bear Canyon Dam)			\$ 10,000.0	\$ 7,000.0	\$ 17,000.0	\$ -	Not yet budgeted.
27	Energy, Minerals and Natural Resources Department	Wildfire prevention and Firefighting Equipment (STBs for watershed restoration)			\$ 5,000.0	\$ 10,000.0	\$ 15,000.0	\$ 257.0	The department encumbered \$257.1 thousand to purchase equipment
28	Department of Environment	Surface Water and River Habitat Improvements (STB for river stewardship program)	\$ 10,000.0	\$ -		\$ 1,500.0	\$ 11,500.0	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
29	Border Authority	Columbus Port of Entry Bern		\$ -	\$ 9,500.0		\$ 9,500.0	\$ -	Not yet budgeted.
30	Department of Finance and Administration	Conservation of Species of Greatest Need			\$ 5,000.0		\$ 5,000.0	\$ 5,000.0	The full expense was transferred to Game & Fish. This is the L Bar Ranch purchase.
31	Department of Finance and Administration	Taos Green Corridor			\$ 5,000.0	\$ -	\$ 5,000.0	\$ -	Not yet budgeted.
32	State Engineer	Acequia Improvements		\$ 5,000.0	\$ -		\$ 5,000.0	\$ -	Not yet budgeted.
33	New Mexico State University	Department of Agriculture for Various Projects		\$ 3,000.0	\$ 2,000.0		\$ 5,000.0	\$ -	Not yet budgeted.

Appendix A: Nonrecurring ARPA and General Fund Matched with STB and GOB

	Agency Name	Item	HB2 SS From ARPA State Relief	HB2 Regular Session GF Final	HB2 Regular Session GF/ACF Final	HB2 Regular Session OSF Final	2022 GOB/STB	Total Special Session and Regular Session	Total Encumbered, Expended, or Transferred	Comments
34	Energy, Minerals and Natural Resources Department	Orphan Wells	\$ 3,500.0	\$ -				\$ 3,500.0	\$ 306.2	The department spent \$283.2 thousand on well maintenance and \$23 thousand in the other category partially to purchase dell laptops.
35	Department of Transportation	Wildlife Corridors		\$ 2,000.0				\$ 2,000.0	\$ -	Funds were budgeted, no expenditures.
36	Subtotal Rural Jobs and Natural Resources		\$ 13,500.0	\$ 72,000.0	\$ 66,800.0	\$ -	\$ 49,100.0	\$ 201,400.0	\$ 5,563.2	
37	Department of Finance and Administration	State Government Capital Outlay Project Cost Overruns. (STBs for capital program fund for state agency projects)			\$ 8,000.0		\$ 125,953.0	\$ 133,953.0	\$ -	Not yet budgeted
38	Department of Finance and Administration	Regional Recreation Centers		\$ 5,000.0	\$ 40,000.0			\$ 45,000.0	\$ -	Not yet budgeted
39	Energy, Minerals and Natural Resources Department	State Parks Improvements. (STB for State Park wastewater)	\$ 20,000.0	\$ -			\$ 468.0	\$ 20,468.0	\$ 3,026.3	The department spent about \$204 thousand on equipment such as a John Deer tractor, fleet vehicles, and camp fire rings. Another \$2.8 million has been encumbered.
40	Economic Development Department	Outdoor Recreation Grants	\$ 7,000.0	\$ -				\$ 7,000.0	\$ -	Program has done one round of grant awards and plans to do another in the fall
41	Economic Development Department	Outdoor Equity Grants	\$ 3,000.0	\$ -	\$ -			\$ 3,000.0	\$ -	Awards announced in Fall 2022, no funding awarded yet.
42	Department of Finance and Administration	Navajo Preparatory School Dorm Upgrades (STB for Navajo Prep)			\$ 5,000.0		\$ 1,000.0	\$ 6,000.0	\$ -	Not yet budgeted
43	Subtotal Quality of Life and Other		\$ 30,000.0	\$ 5,000.0	\$ 53,000.0	\$ -	\$ 127,421.0	\$ 215,421.0	\$ 3,026.3	
44	Economic Recovery		\$ 231,000.0	\$ 548,500.0	\$ 159,800.0	\$ 70,000.0	\$ 190,538.0	\$ 1,199,838.0	\$ 29,763.4	
45										
46	Post Pandemic Workforce Development									
47	Higher Education Department	Lottery Tuition Fund		\$ -	\$ 130,000.0			\$ 130,000.0	\$ -	Not budgeted
48	Higher Education Department	Opportunity Scholarship			\$ 63,000.0			\$ 63,000.0	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
49	Higher Education Department	Endowed Faculty Teaching Positions in Social Work		\$ -	\$ 50,000.0			\$ 50,000.0	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
50	Higher Education Department	Endowed Faculty Teaching Positions in Nursing and Program Expansion	\$ 15,000.0		\$ 30,000.0			\$ 45,000.0	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
51	Economic Development Department	Film School (STB for Film School)			\$ 20,000.0	\$ -	\$ 20,000.0	\$ 40,000.0	\$ -	The Department announced a Las Cruces satellite location, and has issued a request for proposals for a contractor to manage the project, but has not spent any of the appropriation
52	Higher Education Department	Work Study		\$ -	\$ 20,000.0			\$ 20,000.0	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
53	Higher Education Department	Teacher Preparation Affordability Scholarship Fund				\$ 20,000.0		\$ 20,000.0	\$ -	The amount was budgeted but not transferred to the fund.
54	Workforce Solutions Department	Reemployment Case Management			\$ 5,000.0			\$ 5,000.0	\$ -	WSD committed \$2 million to a workforce campaign already operating in the Southern U.S. called "Be Pro Be Proud." However no money has been budgeted or expended.
55	Workforce Solutions Department	Youth Reemployment and Apprenticeships		\$ -	\$ 5,000.0			\$ 5,000.0	\$ -	Not budgeted.
56	University of New Mexico	For Endowed Teaching Positions in Native American Studies			\$ 5,000.0			\$ 5,000.0	\$ -	Not budgeted.
57	Higher Education Department	Teacher Loan Repayment Fund				\$ 5,000.0		\$ 5,000.0	\$ -	The amount was budgeted but not transferred to the fund.
58	Higher Education Department	Teacher Loan Repayment Fund	\$ 2,000.0					\$ 2,000.0	\$ 1,901.0	About \$1.9 million of the appropriation has been expended on repaying loans.
59	Subtotal Post Pandemic Workforce Development		\$ 17,000.0	\$ -	\$ 328,000.0	\$ 25,000.0	\$ 20,000.0	\$ 390,000.0	\$ 1,901.0	
60										
61	Respond to Covid-19 Related Costs and Improve Healthcare									
62	Department of Finance and Administration	Acute Care Hospital	\$ 50,000.0	\$ -	\$ -			\$ 50,000.0	\$ 50,000.0	Agreement in place, full amount committed
63	Department of Finance and Administration	Affordable Energy Efficient Housing (STB for MFA Housing Trust Fund)	\$ 15,000.0		\$ 10,000.0		\$ 9,000.0	\$ 34,000.0	\$ -	The Mortgage Finance Authority allocated \$2 million for homeless ness and at risk of homelessness rental housing development, \$10.1 million for low income housing, \$3.75 million for weatherization assistance and rehabilitation, \$500 thousand for housing innovations grants, and \$8 million for down payment assistance. The Mortgage Finance Authority reports they are working to finalize agreements with DFA to execute these programs.
64	Office of Superintendent of Insurance	Patients' Compensation Fund		\$ 30,000.0	\$ -			\$ 30,000.0	\$ 30,000.0	In the fund, not yet appropriated for any settlements.
65	Human Services Department	Hospital and Nursing Home Labor Costs		\$ 18,000.0		\$ 10,000.0		\$ 28,000.0	\$ 113,200.0	The department spent \$113.2 million reimbursing hospitals and nursing homes for labor costs related to Covid-19. Includes \$143.6 million in federal medical assistance percentage matching revenue.
66	Department of Finance and Administration	Homeless Housing Assistance. (STBs for supportive housing and homeless facility in Albuquerque)	\$ 10,000.0		\$ 10,000.0		\$ 689.2	\$ 20,689.2	\$ 247.0	\$247 thousand was allocated to Luna County.
67	Human Services Department	Behavioral Health Provider Startup Costs		\$ -	\$ 20,000.0			\$ 20,000.0	\$ -	Not budgeted.

Appendix A: Nonrecurring ARPA and General Fund Matched with STB and GOB

	Agency Name	Item	HB2 SS From ARPA State Relief	HB2 Regular Session GF Final	HB2 Regular Session GF/ACF Final	HB2 Regular Session OSF Final	2022 GOB/STB	Total Special Session and Regular Session	Total Encumbered, Expended, or Transferred	Comments
68	Public School Insurance Authority	Employee Covid-19 Costs		\$ -	\$ 15,000.0			\$ 15,000.0	\$ -	Appropriation was budgeted but no expenditures.
69	General Services Department	Employee Covid-19 Costs	\$ 15,000.0	\$ -				\$ 15,000.0	\$ 15,000.0	Fully expended
70	Human Services Department	Financial Assistance			\$ 10,000.0			\$ 10,000.0	\$ 10,000.0	HSD says the appropriation has been paid in full to the Tax and Revenue Department as assistance for low-income residents.
71	University of New Mexico	School of Public Health			\$ 10,000.0			\$ 10,000.0	\$ -	Not budgeted.
72	New Mexico State University	School of Public Health			\$ 5,000.0			\$ 5,000.0	\$ -	Not budgeted.
73	New Mexico State Fair	For Lost Revenue			\$ 5,000.0			\$ 5,000.0	\$ -	Amount is fully budget but no expenditures were made.
74	Human Services Department	Food Bank Services	\$ 5,000.0	\$ -				\$ 5,000.0	\$ 1,501.0	HSD expended \$1.5 million with distributions to nonprofits such as Road Runner Food Bank and the Food Depot.
75	Cumbres and Toltec Scenic Railroad Commission	For Lost Revenue and Railroad Repairs		\$ 566.0	\$ 2,434.0			\$ 3,000.0	\$ -	Waiting on response from agency, agency does not use SHARE and not on DFA dashboard
76	Subtotal Respond to Covid-19 Related Costs and Improve Healthcare		\$ 95,000.0	\$ 48,566.0	\$ 87,434.0	\$ 10,000.0	\$ 9,689.2	\$ 250,689.2	\$ 219,948.0	
77										
78	Other									
79	General Services Department	Santa Fe Executive Office Building		\$ 70,000.0	\$ -			\$ 70,000.0	\$ -	Not budgeted.
80	Department of Finance and Administration	Criminal Justice Reform and Police Salaries		\$ 67,000.0				\$ 67,000.0	\$ -	Not budgeted.
81	Administrative Office of the Courts	Judge Retirement Solvency		\$ 20,000.0	\$ -			\$ 20,000.0	\$ 20,000.0	All funds were transferred to the judicial retirement fund.
82	Higher Education Department	Higher Education Building Demolition (STBs for 15 higher education projects)			\$ 3,500.0		\$ 7,512.4	\$ 11,012.4	\$ -	The appropriation has been budgeted but no expenditures or encumbrances have been made.
83	Public Education Department	School for the Arts Dormitories (STB for SA Dorms)		\$ 4,557.3	\$ -		\$ 3,760.0	\$ 8,317.3	\$ 4,557.3	The full amount was encumbered but not expended.
84	Secretary of State	Statewide Election Costs			\$ 5,000.0			\$ 5,000.0	\$ 157.0	\$157K was committed in the contractual services category for a contract with Knowink LLC for ongoing IT support
85	Legislative Council Service	Legislative Processing System	\$ 1,000.0	\$ -				\$ 1,000.0	\$ -	Funds are not budgeted.
86	Administrative Office of the Courts	Pretrial Services Monitoring	\$ 500.0	\$ 500.0	\$ -			\$ 1,000.0	\$ 207.0	Of the two appropriations approximately \$207 thousand has been expended.
87	Department of Finance and Administration	Accountability of Pandemic Relief	\$ 935.0	\$ -	\$ -			\$ 935.0	\$ 449.0	\$345.6 thousand has been expended and \$104 thousand encumbered.
88	Taxation and Revenue Department	Mail Processing Inserter		\$ 275.0				\$ 275.0	\$ 212.7	The mail processing inserter was purchased for \$212.7 thousand from Quadant
89	Subtotal Other		\$ 2,435.0	\$ 162,332.3	\$ 8,500.0	\$ -	\$ 11,272.4	\$ 184,539.7	\$ 25,583.0	
90										
97	Grand Total Other Nonrecurring General Fund		\$ 345,435.0	\$ 759,398.3	\$ 583,734.0	\$ 105,000.0	\$ 231,499.6	\$ 2,025,066.9	\$ 277,195.4	