

Election Costs



June 26, 2025

Legislative Finance Committee

Representative Nathan P. Small, Chair
Senator George K. Muñoz, Vice Chair
Representative Jack Chatfield
Representative Meredith A. Dixon
Representative Rebecca Dow
Representative Susan K. Herrera
Representative Derrick J. Lente
Representative Joseph Sanchez
Representative Harlan Vincent
Senator Pete Campos
Senator Roberto “Bobby” J. Gonzales
Senator Steve D. Lanier
Senator Benny Shendo Jr.
Senator Nicole Tobiassen
Senator Linda M. Trujillo
Senator Pat Woods

Director

Charles Sallee

Deputy Director for Program Evaluation

Rachel Mercer Garcia, Ed.D.

Program Evaluation Team

Josh Chaffin, MAIA
Guillermo Caraveo, JD, MBA
Sarah M. Dinces, Ph.D.
Elizabeth Dodson, MA
Matthew Goodlaw, MS
Stephanie Joyce
Margaret Klug
Clayton Lobaugh, MPA
Garrett Moseley, MBA
Sarah Rovang, Ph.D.
Ryan Tolman, Ph.D.
John Valdez, Ph.D.
Drew Weaver, MA

Representative Nathan Small
Chair

Representative Jack Chatfield
Representative Meredith A. Dixon
Representative Rebecca Dow
Representative Susan K. Herrera
Representative Derrick J. Lente
Representative Joseph Sanchez
Representative Harlan Vincent

State of New Mexico
**LEGISLATIVE FINANCE
COMMITTEE**

325 Don Gaspar, Suite 101 • Santa Fe, NM 87501
Phone (505) 986-4550 • Fax: (505) 986-4545

Charles Sallee
Director



Senator George K. Munoz
Vice Chair

Senator Pete Campos
Senator Roberto "Bobby" J. Gonzales
Senator Steve D. Lanier
Senator Benny Shendo Jr.
Senator Nicole Tobiassen
Senator Linda M. Trujillo
Senator Pat Wood

June 26, 2025

Maggie Toulouse Oliver, Secretary of State
Secretary of State
325 Don Gaspar Suite 20X
Santa Fe, NM 87501

Secretary Toulouse Oliver:

The Legislative Finance Committee (LFC) is pleased to transmit the evaluation *Election Costs*. The program evaluation examined the cost trends and drivers for election administration; the state, county, and municipal role in elections; and the effect of recent election legislation. An exit conference was held with you and your staff on June 5, 2025, to discuss the report's contents.

The report will be presented to the LFC on June 26, 2025. LFC would like plans to address the recommendations within this report from the Secretary of State within 30 days of the hearing.

I believe this report addresses issues the LFC asked us to review, and hope the department will benefit from our efforts. We very much appreciate the cooperation and assistance we received from you and your staff.

Sincerely,



Charles Sallee, Director

Cc: Representative Nathan Small, Chair, Legislative Finance Committee
Senator George K. Muñoz, Vice-Chair, Legislative Finance Committee
Daniel Schlegel, Chief of Staff, Office of the Governor
Wayne Probst, Cabinet Secretary, Department of Finance and Administration

Contents

Summary 4

Background 6

 Recent legislation sought to simplify election funding and practices while shifting costs to the state, which now pays around 80 percent of election costs..... 6

 New Mexico spent approximately \$15 million per election in 2024 to serve 1.4 million registered voters..... 8

 Funding for SOS’s Bureau of Elections and the administration of elections has increased significantly since FY17. 10

SOS Reimbursement Processes Have Contributed to Inconsistent County Payments..... 15

 SOS spent FY25 funds in FY24 to cover the 2024 primary election, contributing to the election fund's negative cash balance and violating statute. 16

 SOS’s MOU determination process has not accurately estimated costs, leading to additional reimbursements and returned funding. 18

 A lack of specific guidance on reimbursable election expenditures leads to inconsistent reimbursements across counties. 20

SOS Could Strengthen Procurement, County Oversight, and Data Collection Practices..22

 SOS may be paying more than needed for vendor services due to a lack of thorough negotiation, vendor competition, and economies of scale. 23

 Counties surpass the statutorily required number of voting convenience centers, poll workers, and voting machines..... 25

 SOS could not readily provide some election administration and county expenditure data. ... 27

 New Mexico, like most states, does not collect quality metrics regarding election administration. 29

Agency Response 31

Appendix A. Evaluation Scope and Methodology 1

Appendix B. Select Statutory Language on Election Cost Obligations 2

Appendix C. Voter Turnout by County 3

Appendix D. Voting Modality Preference by State, 2024 General Election 4

Appendix E. CISA Services Used by SOS and Counties 5

Appendix F. Sample MOU with Appendix A Cost Eligibility Information to Counties 7

Appendix G. DFA Authorization of SOS Spending of FY25 funds is FY24..... 13

Appendix H. Poll Worker Expenditure Information Provided in Different Ways Across 3 Counties 14

Summary

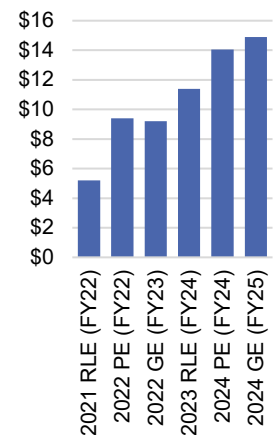
State election costs almost tripled from the 2021 regular local election to the 2024 general election, largely due to increased vendor and county costs.

While the Secretary of State (SOS) shares oversight and administration of the state’s elections with the state’s 33 county clerks, the state is now covering an increased share of rising election costs, including costs for poll workers, voting machines, and other statutorily required direct election expenses. Increasing election costs are influenced by both legislative requirements—many newly instituted, such as poll worker pay increases and minimum requirements for voting technology—and administrative practices involving SOS and counties. Having the state pay for a larger proportion of election costs can lead to greater efficiency and consistency for election administration, with New Mexico’s elections ranking high nationally for overall quality, but it also creates new responsibilities and risks for the state.

Since its inception, the statewide election fund has frequently had negative cash balances, suggesting possible gaps in cost projections and unanticipated county-level spending. SOS used FY25 funding to cover the 2024 primary, which occurred in FY24, spending more money than what was allocated. One reason for overspending has been increasing reimbursements to counties. SOS has created and continues to refine the process through which counties are reimbursed, but it remains inconsistent. Although SOS and counties try to set accurate election funding budgets through memoranda of understanding (MOUs), counties often end up requesting additional funding or sending unused funding back and may receive late payments from SOS after elections. SOS should publish a methodology to determine MOU amounts and provide counties with more detailed guidance on reimbursable expenses, which would improve reimbursement consistency for counties and cost predictability for the state.

As the state assumes more fiscal responsibility, SOS must maintain strong oversight of both vendors and counties to ensure elections are conducted efficiently. Expenditures for ballot-on-demand systems and ancillary equipment, the most expensive vendor contract for election technology, more than doubled in cost from \$2.9 million to \$6.6 million from the 2018 general election to the 2024 general election. While both access and local autonomy are important to address unique county needs, and the particular challenges faced in rural or underserved communities, counties are operating 285 more voting convenience centers (VCCs) than required by state law, leading to an estimated additional \$3.2 million in election costs. A clearer structure distinguishing between baseline requirements and discretionary enhancements would help balance local flexibility with statewide fiscal control. Furthermore, SOS should work with vendors and counties to ensure the number of voting centers, poll workers, and voting

Chart 1. State Election Costs (in millions)



Note: RLE= regular local election, PE= primary election, GE= general election.

Source: SOS and Department of Finance and Administration.

Largest Cost Drivers

Cost Driver	Driven by
• Poll Worker Salaries	• Legislation doubling the maximum salary
• Number of polling locations	• Counties set number of polling locations
• Vendor cost increases	• SOS contracts with vendors and statutory minimums
• Number of poll workers	• Counties set number of poll workers needed at each site

machines provides accessibility to voters while also being cost-efficient to the state.

Key Findings

- SOS reimbursement processes have contributed to inconsistent county payments; and
- SOS could strengthen procurement, county oversight, and data collection practices.

Key Recommendations

The Secretary of State should:

- Work with the Legislative Finance Committee and the Department of Finance and Administration to forecast upcoming election costs and ensure accurate budgeting for the statewide election fund through the general appropriation process;
- Create an equation or formula-based MOU determination process;
- Establish detailed guidance and clear procedures regarding what will and will not be reimbursed through a publicly available document;
- Negotiate contract prices using the best and final offer to ensure the state receives the lowest price for vendor services;
- Create regional contingency pools of election supplies;
- Work with counties to align the number of VCCs with the statutory standard of 10 precincts per VCC and prioritize funding for those that meet or approach this threshold. Counties may operate additional VCCs, but state funding beyond the minimum should be contingent on available resources; and
- Work with counties to establish poll worker staffing levels based on statutory requirements and prioritize state funding accordingly. Counties may assign more staff as needed, but state reimbursement for positions above the minimum should depend on funding availability.

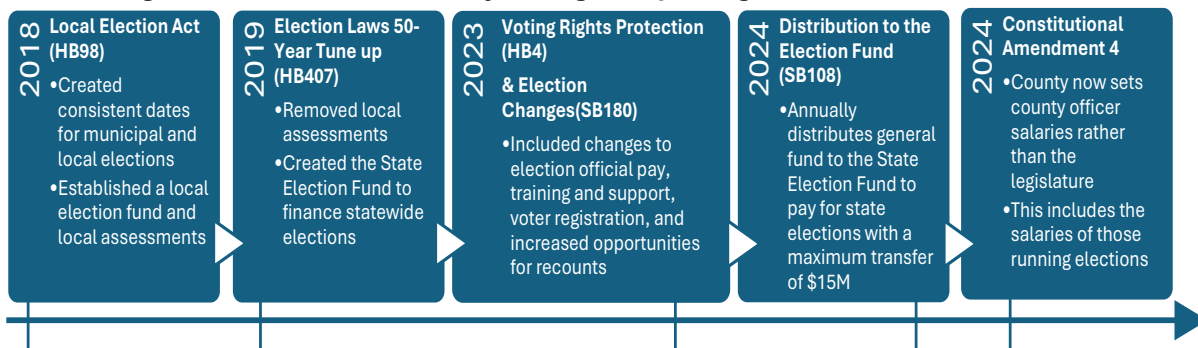
Background

The Secretary of State’s (SOS) office oversees the administration and conduct of New Mexico’s statewide elections. The state, counties, and municipalities have historically shared the costs and responsibilities associated with the administration of elections. However, a series of laws enacted between 2018 and 2024 consolidated procedural, calendrical, and technological requirements between counties and created a statewide election fund, administered by SOS, to reimburse counties for the direct cost of conducting elections. This legislation created greater consistency for voter registration, absentee procedures, canvassing, and other facets of conducting elections. New Mexico accordingly ranks high for many procedural and administrative metrics. However, as the state covers more county and municipal costs, questions remain about the appropriate balance of fiscal responsibility, county and state accountability for election administration, and tracking of election quality.

Recent legislation sought to simplify election funding and practices while shifting costs to the state, which now pays around 80 percent of election costs.

In the last several years, the Legislature enacted numerous pieces of legislation that affected election administration and added costs to the state. These statutory changes reduced some variability in county practices and increased the state’s responsibility to fund elections. However, as the state’s role in funding elections has increased, local discretion in implementation remains high because cost-containment measures are not uniformly applied or incentivized. Counties report that state funding covers around 80 percent of election costs, though this varied from 50 percent to 100 percent, with larger counties generally assuming a larger proportion of election costs.

Figure 1. Timeline of Statutory Changes Impacting New Mexico Election Costs



Note: See Appendix B. for additional detail regarding how this legislation shifted costs.

Source: LFC analysis of past legislation and Legislative Council Service information

In 2018, the Local Election Act (House Bill 98) created consistent days for local and municipal elections, established the local election fund to pay for local and municipal elections (with an assessment against counties), and strengthened election administration procedures regarding provisional ballots, canvassing, alternate mobile voting locations, and more. In 2019, the Legislature adopted and the governor signed Chapter 212, dubbed the 50-year election tune-up, that removed the assessment against counties and municipalities and consolidated the local election fund into the statewide election fund to have one single, nonreverting fund to pay for election costs regardless of election type, among several other provisions. These acts led the state to pay for a larger share of elections in New Mexico.

In 2023, the Legislature passed the wide-ranging Election Changes Act and the Voting Rights Protection Act. Changes included automatic voter registration and mailing notices to all voters, training for observers, watchers, and challengers, and doubling the maximum election official pay from \$200/ election day to \$400/election day. Accordingly, in July 2023, SOS wrote administrative rules “to establish the procedure for election grants, reimbursements, and reporting between the secretary of state and county clerks for the purposes of paying the costs of conducting and administering statewide elections required by the Election Code” (Section 1.10.36 of the New Mexico Administrative Code). This expanded and defined the list of eligible expenses reimbursable to counties (NMAC 1.10.36.7.C). Furthermore, it established timelines for how county clerks are reimbursed by SOS.

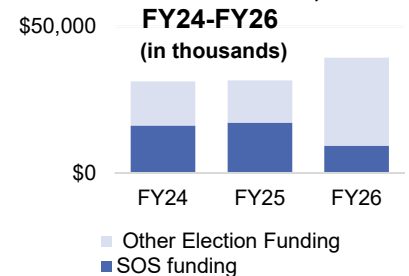
The statewide election fund now receives up to \$15 million per election. In 2018, the Local Election Act established the local election fund to pay for elections; the fund was eventually replaced by the statewide election fund in FY22. In 2024, Chapter 24 of session law established that up to \$15 million from the tax administration suspense fund, otherwise considered general fund revenue, would be distributed into the statewide election fund per election to cover election costs, the administrative costs of the elections program, and the counties’ costs as required by the Election Code. To receive money from the fund, SOS, within 90 days after an election, certifies to the Department of Finance and Administration (DFA) the costs incurred for the election. Within 30 days after receiving the certification, DFA transfers an amount equal to the certified amount or up to \$15 million into the statewide election fund via a budget adjustment.

Election Fund Purpose, Section 1-11-19 NMSA 1978:

- A. There is created in the state treasury the “election fund” solely for the purposes of:
- (1) Paying the costs of conducting and administering statewide elections required by the Election Code
 - (2) Reimbursing counties for the costs of conducting and administering statewide elections required by the Election Code;
 - (3) Paying the administrative costs of the office of the secretary of state for administering elections required by the Election Code and for administering the election fund; and
 - (4) Carrying out all other specified provisions of the Election Code not already covered by another fund administered by the secretary of state.

Source: Section 1-11-19 NMSA 1978 Subsection A

Chart 2. SOS Funding Including Election Fund Allocations, FY24-FY26



Note: The FY26 election fund amount assumes the fund will receive \$15 million for two elections occurring during the fiscal year.
Source: LFC files, OSA, SHARE, GAA

Following legislative changes, reimbursements from SOS to counties have risen from \$3,700 in FY18 to \$11.7 million in FY24. Following the Local Election Act and the election tune-up legislation of 2019, state reimbursements to counties have risen steadily each year. Because the state contracts with vendors to lease ballot and voter registration systems, counties' primary expenditures consist of personnel costs. According to statute, each polling station during election day and early voting must consist of three election judges, plus additional election clerks as needed. For early voting, the county sets the poll workers' salaries, but on election day, poll workers must receive between the federal minimum wage and \$400 per day for each election day.

For the 2024 primary election (the most recent election for which there is full data), SOS reimbursed approximately \$4.9 million directly to counties for election administration and operations. The largest MOU amount provided from SOS to counties was \$2.3 million for Bernalillo County, followed by \$650 thousand each for Sandoval and Santa Fe. On the lower end, many counties—Cibola, Harding, Luna, Mora, Roosevelt, Sierra, Union, De Baca, Hidalgo, Quay—received between \$18 thousand and \$30 thousand.

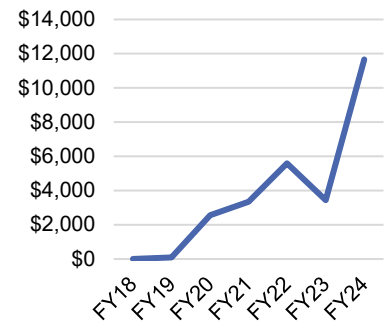
New Mexico spent approximately \$15 million per election in 2024 to serve 1.4 million registered voters.

New Mexico has three main election types, with at least one election each year (and two elections during even-numbered years). These three election types differ in voter turnout. For all elections, the state allows for early voting, election day in-person voting, and absentee voting, with the state predominantly voting in person through early or election-day voting.

New Mexico operates three main types of elections: primary elections, general elections, and regular local elections. Primary elections are held in June of even-numbered years. After enactment of Laws 2025, Chapter 54, (Senate Bill 16) primaries will be open to those affiliated and unaffiliated with a major party to select candidates for the general election. General elections are held in November of even-numbered years to fill federal, state (statewide and district-level), and county seats. Lastly, regular local elections occur in November of odd-numbered years to fill municipal and local seats, including school boards, college boards, and city councils and commissions. Primary and general elections, though connected and occurring within the same calendar years, occur in different fiscal years.


New Mexico uses early, absentee, and election day voting and has increased accessibility through voting convenience centers and flexible absentee voting options. New Mexicans have three methods of voting during an election: early, absentee, and election day. On election day or during early voting, voters may visit a voting convenience center (VCC) within their county to cast an in-person ballot. New Mexico uses voting


Chart 3. SOS Reimbursement to Counties, FY18-FY24 (in thousands)





Source: SOS/County Vouchers


Figure 2. Types of Elections in New Mexico

- 

Primary Election:
 - June of even-numbered years
 - Newly open, for nominating candidates for the general election in November
- 

General Election:
 - November of even-numbered years
 - Fill federal, statewide, district-level, and county seats
- 

Regular Local Election:
 - November of odd-numbered years
 - Held statewide, but run by county clerks to fill municipal and local seats such as school board
- 

Municipal Officer Elections:
 - March of even-numbered years
 - For those opting out of Regular Local Elections and conducting their own municipal elections
- 

Special Elections:
 - Occuring at specified intervals between other elections, conducted as mail-in only

Note: SB16 in 2025 changed primaries from semi-closed to open

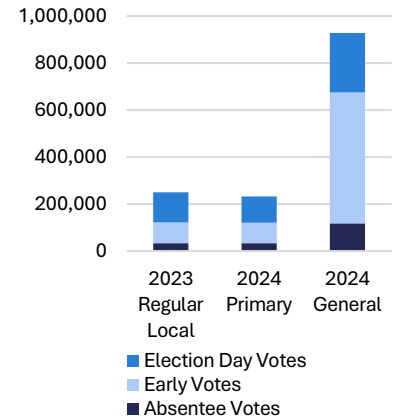
Source: SOS

convenience centers (VCCs), where individuals can use any polling place within their county of residence and receive an individualized ballot via a ballot-on-demand system instead of having to visit an assigned precinct polling place. Lastly, voters can apply for an absentee ballot online or through the county clerk’s office, which is sent to the voter and can be mailed back or dropped off in a secure, monitored container. This includes, with additional regulations, military and overseas voters. Appendix C contains voter turnout by election type disaggregated by county for the 2024 general election. Being able to vote by mail and early follows national best practices, but each can increase costs. New Mexico is one of the nine states where early voting is predominant (see Appendix D).

State statute mandates early voting commence within each county clerk’s office 28 days before each election and carry on for the regular hours and business days of the clerk’s office through the Saturday immediately preceding the election (Section 1-6-5.7 NMSA 1978). County clerks may also establish additional, alternative early voting stations as they deem necessary and must establish them if the number of registered voters surpasses certain thresholds (at least one alternate location if the county exceeds 10 thousand voters, four alternate locations if the county exceeds 50 thousand voters, etc.). Counties vary in the days and hours of alternate voting locations, but most exceed minimum alternate voting location requirements.

Voting Convenience Centers (VCC) are polling places that any voter within a county can vote at, regardless of their designated precinct

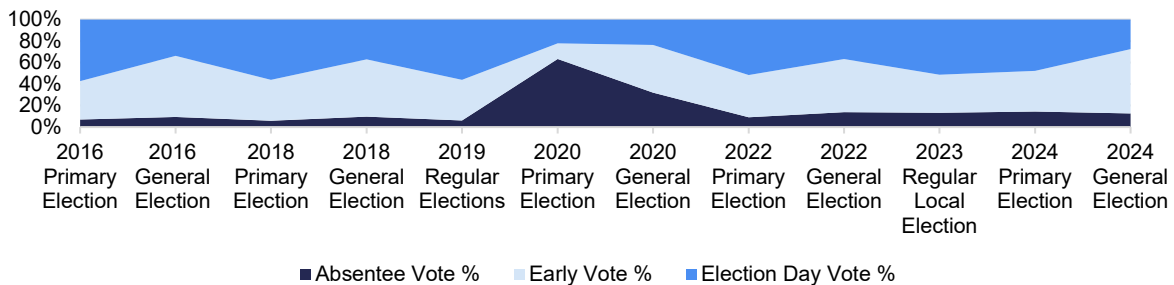
Chart 4. New Mexico Voter Turnout in General, Primary, Regular Elections



Note: See Appendix C for additional information.

Source: SOS

Chart 5. Percent Casting Absentee, Early, and Election Day Votes in New Mexico



Source: SOS

New Mexico ranks highly for many procedural and administrative metrics of election performance. According to the Massachusetts Institute of Technology (MIT) election lab, New Mexico had the country's highest-rated election administration for 2022 (the most recent available data), although this metric does not consider costs. New Mexico has already implemented many best practices identified by national, bipartisan organizations, particularly regarding voter access and vote tracking. However, the state could improve the consistency and stability of its funding sources; the recently created statewide election fund has faced budget shortfalls. Additionally, poll worker assignments, based on a combination of statute and county clerk discretion, may be inefficient. Lastly, it is unknown to what extent counties monitor voter experience. According to a 2018 Bipartisan Policy Center report, precincts should continually monitor voter experience at each polling center to determine how to improve elements of the voter experience, such as waiting times.

Based on national data, New Mexico election costs per registered voter have grown an estimated 145 percent since 2016. From 2008 to 2016, New Mexico was the 10th cheapest in the country at \$5.40, but costs have since grown to an estimated \$13.25 per registered voter in the 2024 general election. Throughout the early 2000s, New Mexico had low-cost elections relative to other states. However, the cost of elections per registered voter has increased significantly, growing to double the inflation adjusted rate of \$6.60 per registered voter. When only examining the cost to the state, rather than the cost to counties and the state, elections cost an estimated \$10.60 per registered voter (state costs per actual voter in 2024 ranged between \$16 for the general election and \$60 for the primary, due to voter turnout differences). National data for where New Mexico ranks now is unavailable because states do not collect and report this information, nor has this study been replicated.

Funding for SOS’s Bureau of Elections and the administration of elections has increased significantly since FY17.

Local municipalities, counties, and the state have historically shared the responsibilities of election costs and administration. However, a series of law changes between 2018 and 2024 required SOS to take a larger role in funding elections and created a statewide election fund to reimburse counties for direct election costs. As such, from FY17 to FY24, the budget for the Bureau of Elections, including the statewide election fund, increased by 429 percent, from \$3.1 million to \$16.3 million, due to the Legislature building the costs of elections into SOS’s recurring budget

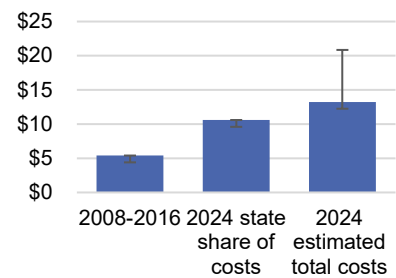
The 2024 primary election cost SOS \$14 million; vendor costs made up 63 percent and personnel costs made up 29 percent of state direct election expenditures. SOS spent \$14.1 million on the 2024 June primary

Table 1. Election Best Practices

Best Practice	Used in New Mexico
Consistent and stable funding	Partially, have statewide fund but is overspent and state has spent more than was allocated recently.
Automatic voter registration	Yes
Online voter registration	Yes
Access to early and absentee voting	Yes
Voter identification (in person and by mail)	Partially, no ID is required in person
Ballot tracking	Yes
Flexibility with staffing based on the number of voters	Partially, have a min. number of poll workers, but actual number is at the discretion of the county, not reliant on number of voters.
Pre-processing	Yes
Election day receipt	Yes
Pre-certification audits	Yes
Monitoring of the voter experience	Not done at the state level

Source: Bipartisan Policy Center, Demos, MIT

Chart 6. Cost per Registered Voter Increased Significantly Over the Last 10+ Years



Note: Estimated total costs by assuming 80 percent of direct election costs are covered by the state. The proportion of costs assumed by the state range from 50 percent to 100 percent (see error bar on last column).

Source: Mohr et al 2025 & LFC analysis of SOS data

election and \$14.9 million on the 2024 November general election. Vendor costs averaged 63 percent, or \$9.1 million, of SOS direct election expenditures for the 2024 primary and general elections. The largest expense is leases for ballot-on-demand systems, or machines that print ballots in real time. These systems allow voters to attend voting convenience centers anywhere within their county and receive the exact ballot needed while alleviating storage and inventory management needs. Other major vendor expenditures included leases for same-day registration systems, sample ballot stations, tabulator service, and other technological support.

County reimbursements surpassed \$5 million per election in the 2024 general election, with up to 89 percent, or \$4.4 million allocated for personnel costs, including poll workers, interpreters, messengers, and overtime for county employees. SOS reimbursements for personnel have increased an estimated 567 percent since 2019, going from a total of \$573 thousand for the 2019 regular local election to \$3.8 million for the 2024 primary election, partly due to statute doubling rates for election judges.

Between FY17 and FY24, recurring revenue accounted for 41 percent of state election costs, with federal revenue, special appropriations, and emergency funding contributing significantly. Funding for both SOS and its elections program varies yearly due to the scheduling of elections, with general elections in odd-numbered fiscal years and primary and regular local elections in even-numbered fiscal years. The inconsistent nature of federal funding and recent legislative changes also affect the state’s share of election costs. Between FY17 and FY24, recurring general fund appropriations accounted for 41 percent of election cost funding, or \$45 million. Federal funds accounted for 19 percent and nonrecurring funds accounted for 34 percent, with the remainder from other sources.

Table 2. State Share of 2024 Election Costs

Item	2024 Primary (FY24)	2024 General (FY25)
County Costs	\$ 4,989,834	\$5,717,406
Vendor Costs	\$ 9,062,816	\$9,185,867
Annual	\$ 1,136,681	\$1,283,957
Total (without annual)	\$14,052,650	\$14,903,273

Source: SOS

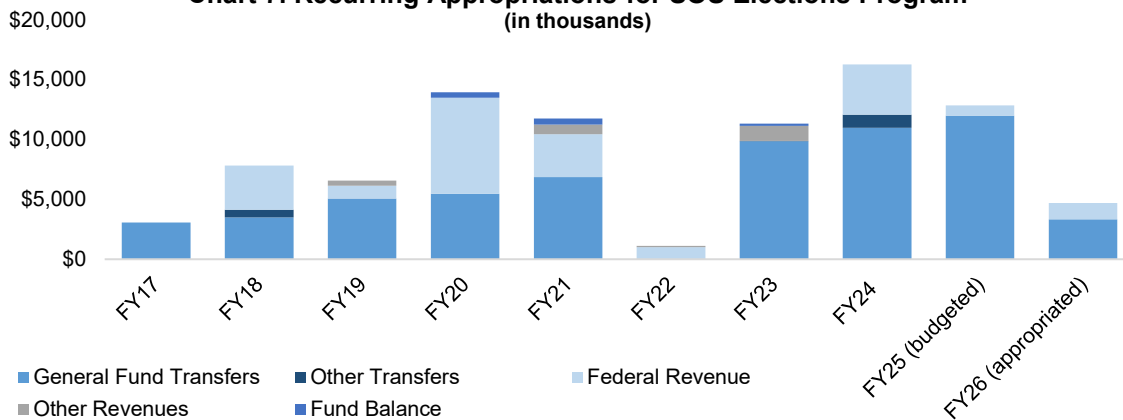
Table 3. Vendor Costs to Lease Machines

	2024 Primary	2024 General
Ballot-on-Demand (BOD) System Lease		
BOD Machines	1,697	1,877
BOD Cost	\$4,800,729	\$5,256,509
Same-Day Registration (SDR) System Lease		
SDR Machines	668	672
SDR Cost	\$610,646	\$614,888
Sample Ballot Station (SBS) Lease		
SBS Machines	324	320
SBS Cost	\$274,863	\$271,605

Note: Costs for BODs are just the cost of the machines and do not reflect additional ancillary equipment or support.

Source: Vendor invoices on the statewide, human resources, accounting, and reporting (SHARE) system

Chart 7. Recurring Appropriations for SOS Elections Program (in thousands)



Note: This table excludes special appropriations, including a \$15 million appropriation in FY23 appropriations to the statewide election fund Secretary of State Administration and Operations.

Source: *Legislating for Results: Appropriation Recommendations*, LFC, 2016-2025

Between FY17 and FY24, nonrecurring special appropriations for election administration varied from \$350 thousand in FY19 to \$15 million in FY24. During this period, the Secretary of State received \$35 million in nonrecurring general fund revenues related to elections. This includes special appropriations for new needs that are unlikely to recur regularly, such as new video security for absentee mail-in ballot boxes. However, most of this funding was for general election administration and shortfalls from previous years.

Table 4. Select Special, Supplemental, and Deficiency Appropriations for Election Administration, FY17-FY26

FY	Sect.	Funding (thousands)	Purpose
17	5	\$950.0	For expenses related to the 2016 general election
18	6	\$36.2	For reimbursements to counties for expenses related to the 2016 general election
18	6	\$179.0	From the public election fund for expenses related to the 2016 general election
18	6	\$146.4	From the public election fund for a shortfall in the administration program
18	6	\$1,581.5	For a shortfall in the elections program
18	6	\$1,390.0	For a shortfall in the public election fund
19	6	\$250.0	For a shortfall in the elections program of the secretary of state
19	6	\$100.0	For start-up costs related to the Local Election Act
20	5	\$3,500.0	For a shortfall in the local election act fund to be used for the 2019 local election and subsequent elections.
20	6	\$1,800.3	For the costs of conducting and administering the 2019 regular local election.
20	6	\$1,191.4	For shortfalls in the 2020 elections program
22	5	\$3,046.8	For the costs of conducting and administering a special election to fill a congressional vacancy
23	5	\$5,000.0	To the state election fund for costs to conduct elections statewide.
24	5	\$15,000.0	To the election fund for conducting and administering elections
25	5	\$500.0	For an automated voter registration system
26	6	\$2,100.0	To correct a deficiency in the election fund from fiscal year 2024 expenses
26	6	\$5,500.0	For the election fund

Source: Department of Finance and Administration (DFA) data

Over the last eight years, SOS has received \$2.8 million in emergency funding from the state Board of Finance for election costs. Since 2016, SOS has requested emergency funding from the Board of Finance four times for election costs (of which they received funding three times). The Board of Finance has limited funding for emergency allocations and provided SOS between 16 percent and 42 percent of the total annual emergency allocation in the years SOS received emergency funding.

Table 5. Emergency Funding Requests from the Secretary of State to the Board of Finance, FY16 to FY23
(in thousands)

Request	Year	Amount	Approved	Percent of BOA Funding to SOS
Funds for Public Election Fund	FY16	\$314.7	Yes	16%
Emergency Funding for 2016 General Election Automatic Recounts	FY17	\$36.2	No	NA
Emergency Operating Grant for Reimbursements to Counties for 2020 General Election	FY21	\$1,046.0	Yes	42%
Emergency Operating Grant for Reimbursements to Counties for 2022 General Election	FY23	\$1,400.0	Yes	35%
Total Approved				\$2,760.7

Source: Department of Finance and Administration (DFA) data

Future uncertainty regarding federal funding from the Help America Vote Act (HAVA) and in-kind support from the Cybersecurity and Infrastructure Security Agency (CISA) may impact the state by up to \$3.6 million. SOS and counties have each cited increased security costs in response to heightened scrutiny and mistrust of the process following the 2020 election. With federal funding uncertain, the Legislature could consider paying for services and items previously funded by the federal government or received for free. Under the current federal administration, certain election programs may not be funded or continued. As of March 2025, CISA, which provided IT services and other technical assistance to SOS, has been cut. SOS states CISA provided in-kind support of at least an estimated \$2.6 million to counties (see Appendix E) and at least \$215.5 thousand to SOS.

Table 6. Highest Cost CISA Initiatives Currently Used

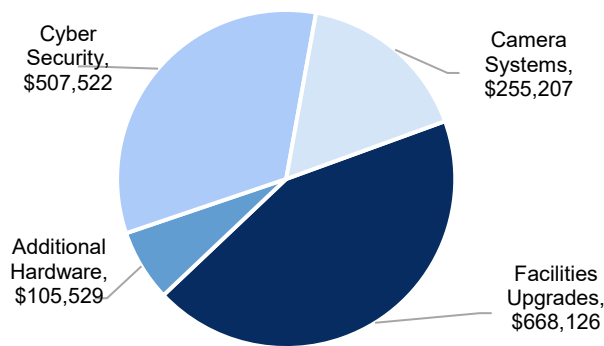
Service Description	Estimated County Costs
Cybersecurity Risk and Vulnerability Assessments – Onsite Architectural Review.	\$1.34 million
Physical security assessments	\$850 thousand
Albert Network Monitoring and Management	\$200 thousand
Cybersecurity Alerts & Advisories CISA Notifications for: -Vulnerabilities discovered -Known Exploited Vulnerabilities -End-of-life software no longer supported	\$120 thousand
Cybersecurity and Event Tabletop Exercises at the national, state, and local level	\$105 thousand

Note: Estimated costs are based on the lowest amount reported and there therefore conservative. See Appendix E. for the full list.

Source: SOS

Beyond CISA, HAVA funding is also used at the state and county levels to provide election security, with New Mexico receiving approximately \$1 million annually in the last several years. This federal funding is still operational, and counties may rely on this funding source for cybersecurity needs. In 2024, SOS provided \$1.5 million from HAVA funds to counties through election security grants for security expenses. However, county expenditures with these funds should be one-time purchases; therefore, counties should be able to sustain their operations without the HAVA funds at least temporarily.

Chart 8. County Purchases with Federal HAVA Election Security Grants
Total: \$1,536,384



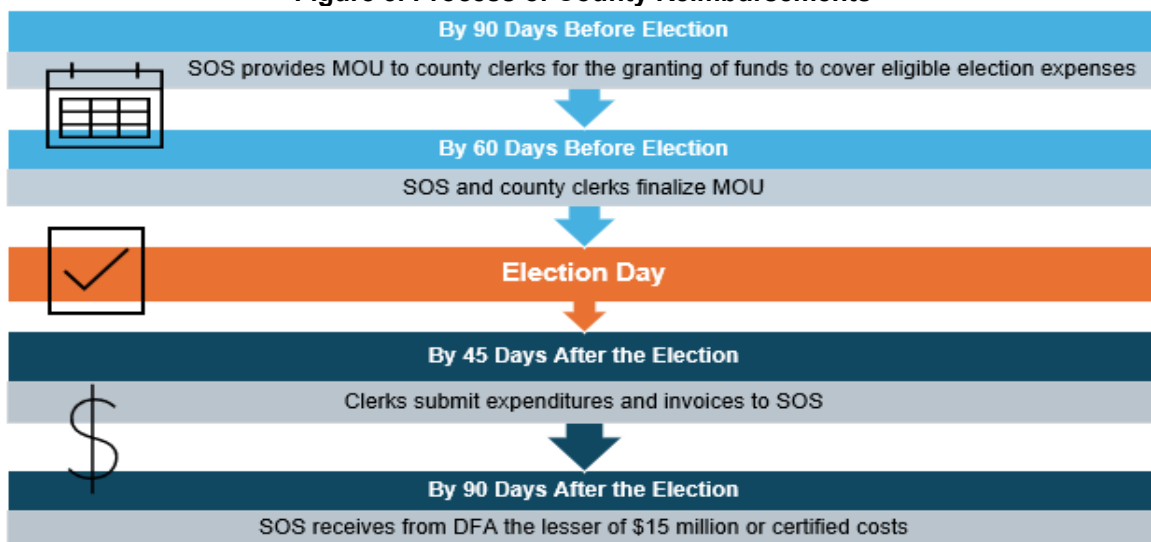
Source: County Narrative Reports

SOS Reimbursement Processes Have Contributed to Inconsistent County Payments

Since FY22, SOS has frequently had a negative cash balance in the statewide election fund. However, even with a negative cash balance, SOS has reimbursed counties for additional election expenses and provided counties with funding prior to the 2024 general election, with the Department of Finance and Administration (DFA) disbursing money from the statewide election fund. These negative balances may reflect SOS’s spending practices and the timing of reimbursements – for example, when appropriated funds are received after elections occur. Both the state constitution (New Mexico Constitution Article IV, Section 30) and state law (Section 6-5-6 NMSA 1978) stipulate that agencies can only spend funds that have been appropriated to them for the current fiscal year and cannot obligate future legislatures by spending future money.

SOS regulations outline how counties may enter into a memorandum of understanding (MOU) with SOS to receive reimbursements for direct election costs. SOS determines the original MOU amount based on its calculations of required minimum disbursements, although counties can counter or work with SOS to finalize this process. After the election, county clerks submit invoices and proof of expenditures to SOS for confirmation. During this period, county clerks may also request additional funding or, if they did not utilize the amount specified in the MOU, must return unspent funds. SOS, in turn, certifies costs with DFA, and receives the lesser of the certified amount or \$15 million, as mandated by Section 1-11-19 NMSA 1978 (Laws 2024, Chapter 24).

Figure 3. Process of County Reimbursements



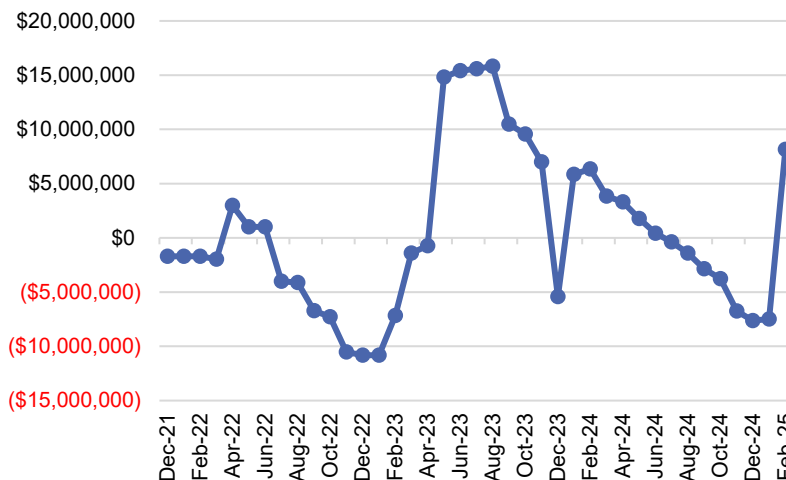
Source: NMAC, NMSA, Laws 2024

The process, however, may create confusion at several steps. Allowable, reimbursable expenditures are not clearly outlined within the MOU, nor is there an available formula or documented methodology of how SOS arrives at its original MOU amount (see Appendix F for a sample MOU from the 2024 general election). After the 2024 primary election was over, approximately one-third of the counties applied and received additional funding, while another approximate one-third returned funding to SOS. Recommendations to alleviate these concerns include SOS working with LFC and DFA to forecast upcoming election costs and ensure accurate budgeting for the statewide election fund through the general appropriation process, and for SOS to create a more specific, formula-based MOU process and to establish, update, and publish more detailed guidance regarding what will and will not be reimbursable.

SOS spent FY25 funds in FY24 to cover the 2024 primary election, contributing to the election fund's negative cash balance and violating statute.

In summer 2024, DFA authorized SOS to use \$2.1 million of the \$15 million allowed by Chapter 24 for FY25 election costs to cover shortfalls in FY24 related to the June 2024 primary election, potentially obligating future legislatures to cover previous costs. Chapter 24 was intended to help with election cash flows. The statewide election fund reimburses both SOS and counties for election costs. As of February 2025, the fund had \$8.2 million. However, in October 2024, the fund had negative \$3.8 million, and in November 2024 had negative \$7.6 million. Despite negative balances in the election fund, SOS continued to fund counties prior to the November election, giving all but the five largest counties a total of \$1.7 million up front before the general election through an MOU process.

Chart 9. Statewide Election Fund Cash Balance



Source: SHARE

SOS also provided \$240 thousand in additional reimbursements to counties for the 2024 primary. The MOUs between SOS and counties stipulate that SOS may provide additional funds if funding is available; however, in summer 2024, during FY25, SOS had a negative balance in the statewide election fund but still provided additional reimbursements to counties.

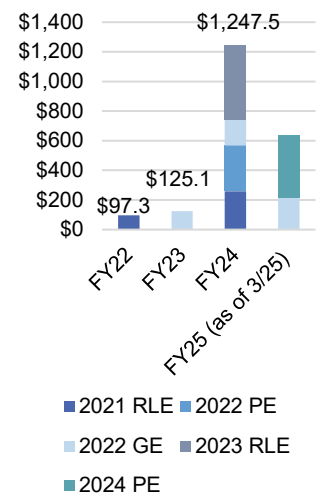
The state constitution and statute require funds to be appropriated to draw them down. New Mexico’s constitution states that, “except for interest or other payments on the public debt, money shall be paid out of the treasury only upon appropriations made by the legislature” (New Mexico Constitution Article IV, Section 30). Additionally, the state treasury can only release funds that have been appropriated and cannot release more funds than what has been appropriated (Section 6-5-6 NMSA 1978). However, for FY24, to cover costs from the June 2024 primary election, DFA approved SOS using FY25 funds to cover the \$2.1 million in outstanding balances (see Appendix G). While DFA has statutory authority to authorize such expenditures, approving prior year spending before the Legislature appropriates the funds is likely in conflict with the state constitution and the above statute.

New Mexico’s constitution states, “except for interest or other payments on the public debt, money shall be paid out of the treasury only upon appropriations made by the legislature”
 NM Constitution Article IV Section 30

Furthermore, in an opinion from New Mexico’s Attorney General, the same section of the constitution also implies that agencies cannot bind future legislatures. However, by spending future money, SOS obligated the Legislature. In a 1964 opinion letter, the Attorney General stated, “In *State Office Building Commission v. Trujillo*, 46 N.M. 29, the Court noted that one legislature may not so act as to bind the hands of a future legislature.” When SOS overspent its FY24 election budget, it potentially led to the Legislature being required to provide additional funds to cover future necessary costs, such as for the 2024 general election.

Chapter 24 from 2024 established funding amounts for the statewide election fund to be paid out on a reimbursement basis. Since the funding is a reimbursement to the statewide election fund, the election fund may have a low or negative balance until the Legislature replenishes it. When the fund has a negative balance, according to statute, SOS would need to apply for emergency funding from the Board of Finance or halt spending until the fund is replenished by the Legislature, potentially leading to delays in county reimbursements as well as conflict between SOS processes and state law. In the FY26 budget, the Legislature included \$5.5 million for the election fund to ensure it is fronted with the full \$15 million so SOS does not have to spend money it does not have in the election fund for the next election. Amending statute to allow for annual appropriations to frontload the fund could avoid future negative cash balances. To most accurately appropriate funds, SOS, LFC, and DFA should work together to create accurate election cost projections as part of the annual budget making process.

Chart 10. Additional County Reimbursements (in thousands)



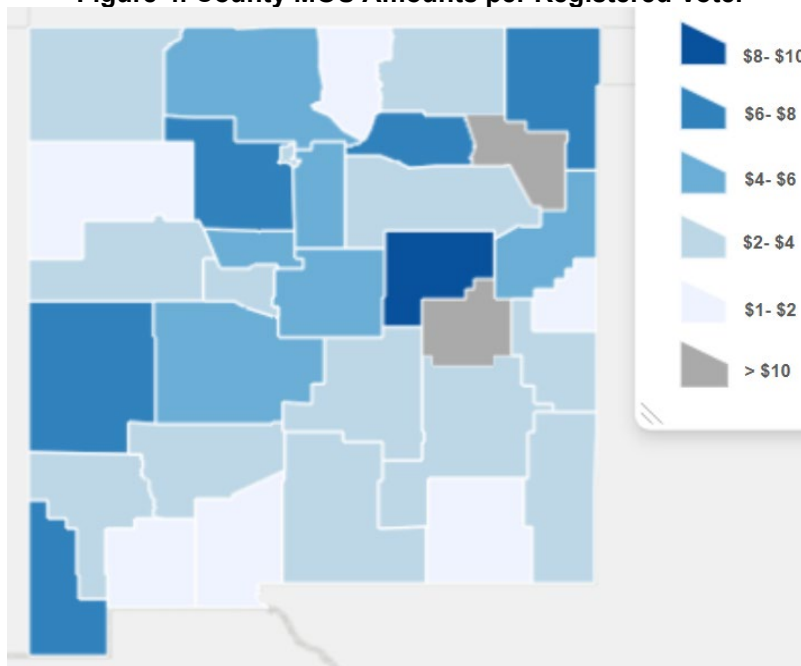
Source: SOS

Additional county reimbursement costs were paid years after expenses were incurred, with \$567 thousand in FY22 expenses paid out in FY24. SOS’s Administrative Code (NMAC 1.10.36.9) requires county clerks request additional reimbursements above their MOU amounts within 45 days of an election. However, actual reimbursements were paid several fiscal years after elections. For example, of the \$1.2 million of additional reimbursements paid in FY24, \$259 thousand was from the 2021 regular local election and \$307 thousand was from the 2022 primary. Unpredictability regarding when a county can expect to be reimbursed by the state can create financial strain and budget uncertainty for local governments, hindering accurate budget planning for counties.

SOS’s MOU determination process has not accurately estimated costs, leading to additional reimbursements and returned funding.

Currently, MOU amounts for counties are determined through an internal review process that factors in minimum statutory requirements, turnout, and clerk feedback. Without a formula driven process, MOU amounts can often be unpredictable and may not correlate with a county’s number of registered voters or actual voters, resulting in inequities across counties. Furthermore, the lack of a formula coupled with county agency in expenditure decisions leads to MOU amounts often being over or under county expenditures, with counties frequently requesting additional funding or returning money.

Figure 4. County MOU Amounts per Registered Voter



Note: Voucher amounts do not represent total costs, which are higher due to voting technology, including tabulators, ballot on demand, etc. but instead represent the original MOU amounts sent to counties, which is primarily used for poll worker salaries.

Source: SOS

Statute says SOS will reimburse counties the costs for administering elections and sets minimum requirements for these practices.

According to the Election Code, the statewide election fund was partly created to reimburse the “costs of conducting and administering statewide elections required by the Election Code...” (Section 1-11-19 NMSA 1978). The Election Code also sets certain minimums that counties must adhere to in election administration practices (see Appendix B regarding statutorily mandated election components likely to impact costs).

Current county MOU amounts are not determined formulaically, and a transparent, formula-driven process could create more predictable and accurate reimbursements.

While SOS has worked to establish an MOU process, New Mexico does not have a specific, published formula for how it determines the amount provided to each county for an election. The current MOU reimbursement allocations are decided through an internal review process that factors into account both minimum disbursement requirements, voter turnout, and collaboration with county clerks to determine the appropriate amount. Although this allows for flexibility and state capacity to cover unforeseen circumstances, the lack of a published formula can diminish transparency and create uncertainty and disparities, as shown in Figure 4.

Other states use formulas to determine how much a county or locality receives for an election. For instance, Arizona statute stipulates the state reimburse counties for presidential primary elections at a cost of \$1.25 per registered voter. In Arkansas, the state reimburses counties for elections on an estimated average cost-per-voter basis established by the state board of election commissioners. The commissioners use databases of comparative state-funded election costs maintained by the state board, covering roughly half of the election costs for counties, provided that counties disburse the funds using a separate code to track and monitor payments made with state funds. If New Mexico created a transparent, formula-driven process to determine county MOU amounts, SOS, the Legislature, and counties could better predict what funding is needed.

For the 2024 primary election, 12 counties returned money to the state and 13 received additional funding.

Counties whose costs exceed their initial MOUs may receive additional reimbursements. NMAC 1.10.36 outlines this procedure, including a list of eligible expenses—equipment, personnel, vendor, and technology support—that is wide-ranging and covers most conceivable costs. For the 2024 primary election, 13 counties received additional funding, averaging \$17 thousand per county. An additional 12 did not spend the full amount, returning an average of \$8,000 (excluding Bernalillo, which was an outlier). Additional reimbursements signal the MOU amounts may not be set close to actual county reimbursable costs, potentially leading to increased funding imbalance. Examining which counties are over- and under-budgeted for reimbursements and how this affects quality should be a priority for SOS to allow it to set up a more accurate MOU process.

State Examples of County Reimbursement Formulas

Arizona: The state provides \$1.25 per registered voter to counties during presidential primary elections.

Arkansas: For statewide elections, upon review and approval, the county treasurer will receive funding from the State Board based upon half of the county’s previously estimated cost per registered voter for conducting the election, or a minimum of two thousand five hundred dollars (\$2,500) for a statewide special election or five thousand dollars (\$5,000) for a preferential primary election, whichever is greater.

Source: Arkansas board of state election commissioners, NCSL

Table 7. Counties Requesting Additional Funding or Returning Unused Funding, 2024 Primary Election

Additional Funding Requested	
Catron	\$18,136
Chaves	\$18,912
Cibola	\$22,263
Dona Ana	\$58,746
Grant	\$4,841
Lea	\$20,560
Los Alamos	\$32,228
Otero	\$649
Quay	\$2,770
Rio Arriba	\$9,872
Taos	\$5,362
Torrance	\$5,375
Valencia	\$40,152
Total	\$239,866
Returned Funding	
Bernalillo	\$494,212
Curry	\$5,954
De Baca	\$16,044
Eddy	\$9,103
Harding	\$11,307
Luna	\$6,795
Roosevelt	\$12,897
San Miguel	\$5,234
Santa Fe	\$20,044
Sierra	\$4,472
Socorro	\$12,187
Union	\$3,597
Total	\$601,846

Source: SOS

Over the past five elections, counties received over \$2.1 million in additional reimbursement costs above their initial MOU. Counties may apply for additional reimbursement for costs exceeding the original amount stipulated in their MOU agreed on with SOS. For the five elections between the 2021 regular local election and the 2024 primary election, an average of 17 counties received \$420 thousand in total additional reimbursements for each election. Certain counties are more likely to request and receive additional funding consistently. Santa Fe and Sandoval counties each received over \$350 thousand during this period, and San Juan received over \$266 thousand. Several smaller counties also receive consistent, large payments, with Rio Arriba receiving \$170 thousand. Another 10 counties have received either no additional reimbursements or very minimal additional reimbursements during this timeframe (under \$1,000). Persistent additional funding for select counties reveals MOU amounts have inaccurately estimated costs for multiple years, warranting SOS to revisit its current process when setting MOU amounts.

A lack of specific guidance on reimbursable election expenditures leads to inconsistent reimbursements across counties.

The SOS reimbursement process to counties has been refined since 2019, but challenges remain. In 2019, SOS began reimbursing counties for some portion of direct election costs. These early reimbursements did not include a memorandum of understanding (MOU) or an expected amount of state-covered costs per county. Beginning in 2021, SOS began an MOU process where counties signed an MOU with SOS for a negotiated amount to cover direct election costs, with the MOU stipulating broadly what would and would not be covered by the state. From 2021 to 2023, SOS refined its reimbursement process, adding verification forms. However, counties are inconsistently reimbursed for specific items. Furthermore, SOS does not specify what will be reimbursed and when. SOS should create a written document for counties regarding what will be reimbursed and in what circumstances and could provide training and guidance on this document.

While SOS has written guidance regarding what is reimbursable to counties, the information is broad, resulting in a lack of clarity. The MOUs between counties and SOS currently include an appendix listing reimbursable costs. However, the categories for reimbursement are broad, including things like election supplies, office supplies, and poll workers (see Appendix F). The guidelines do not specify when certain items will or will not be reimbursed (e.g., mobile hotspots). Therefore, SOS should establish and annually update a detailed list of what will and will not be reimbursed and in what circumstances. In other states, reimbursable expenses and process are more clearly defined. For instance, in Arkansas, for state-funded elections, the state board of election commissioners has rules that define specific election expenses that are eligible for reimbursement and guidelines containing instructions and forms for counties' use in requesting reimbursement from the state board. Annually

For the 2024 primary election, some counties were reimbursed for FICA payroll costs while others were not.

All counties were reimbursed for poll worker wages, and many were also reimbursed for overtime, with total reimbursements for election workers and staff overtime ranging from \$2,500 to \$1.6 million.

SOS varied in whether it included FICA as a reimbursable expense.

- For Bernalillo County, SOS stated it needed to work with its legal team to determine to what extent FICA should be paid by SOS; the amount was roughly \$53 thousand.
- For Los Alamos, SOS stated FICA was not a reimbursable expense, lowering the county's reimbursement request by almost \$5,000.
- However, FICA was allowed elsewhere, with Guadalupe County being flagged for including FICA twice, but only asked to remove the duplicate amount of \$5,900.

When SOS varies in its response to counties, it can create uncertainty for each county and create confusion.

updated and publicly documented guidance would still allow flexibility as elections evolve but create greater guidance for county clerks.

SOS provides irregular training around the MOU determination and reimbursement process. Before each election, SOS must conduct seminars on the Election Code for county clerks, their designated deputies, and voting machine technicians (Section 1-2-5 NMSA 1978). Lasting two to three days, “election school” sessions cover technology, vendor updates, handling the media, Inspection of Public Records Act (IPRA) requests, and other relevant training topics. The MOU reimbursement process is not regularly covered. Over the last six years of the 12 election schools held, the MOU and state reimbursement process were covered only three times. SOS has taken steps towards addressing this, such as instituting informational, monthly calls with county clerks to address different topics including the MOU process, but regularly allocating more training time to work with clerks could alleviate confusion and uncertainty around the process.

Recommendations

The Secretary of State should:

- Work with the Legislative Finance Committee and the Department of Finance and Administration to forecast upcoming election costs and ensure accurate budgeting for the statewide election fund through the general appropriation process;
- Create an equation or formula-based MOU determination process;
- Establish detailed guidance and clear procedures regarding what will and will not be reimbursed through a publicly available document; and
- Devote at least one full session at each election school to the MOU and reimbursement process.

Table 8. Instances of the MOU and County Reimbursement Process Covered in Election School, 2019-2024

Year/Election	Session Length	Title (blank if not covered)
2019/Primary	NA	
2019/Regular Local	NA	
2020/Primary	NA	
2020/General	30 min	Q & A on Eligibility for Funding and Reimbursement
2021/Primary	NA	
2021/Regular Local	NA	
2022/Primary	NA	
2022/General	1 hr.	Election Fund Grants and Reporting
2023/Primary	NA	
2023/Regular Local	NA	
2024/Primary	NA	
2024/General	30 min.	MOU Process

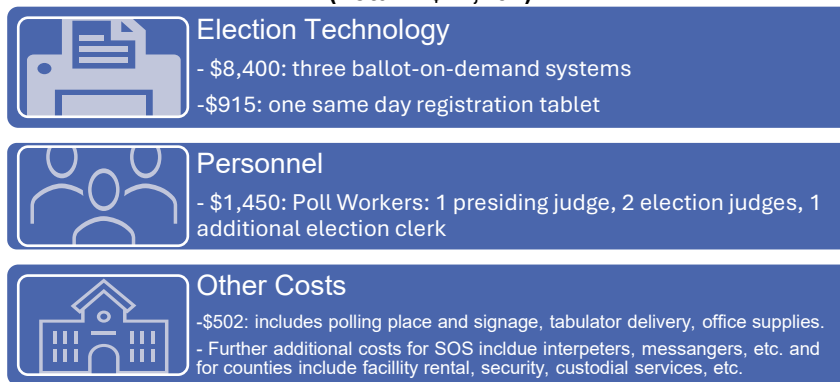
Source: SOS

SOS Could Strengthen Procurement, County Oversight, and Data Collection Practices

Cost drivers are embedded throughout New Mexico’s election system—from centralized procurement decisions to the staffing and technology needs of individual polling locations. Furthermore, as voting convenience centers (VCCs) range from under 50 voters to several thousand, and differ in their rurality and needs, this variation adds operational complexity and the need for oversight. SOS contracts with election technology vendors to provide equipment to counties, including vote tabulators and ballot-on-demand systems at every VCC. Inconsistent price negotiations and limited vendor competition have likely driven up costs – highlighting a need for SOS to take a more proactive and strategic approach to procurement.

At the county level, counties have more polling locations, poll workers, and request more election technology than is statutorily required, increasing costs for counties and SOS. Beyond cost inefficiencies, the state also does not have consistent data regarding election quality and cost. Creating a database for this information and getting county-level election administration data will help the state understand what it is getting for the money it spends and help SOS better target technical assistance or other supports.

Figure 5. Illustrative Example of Average Costs Incurred at a VCC per Election. (Total = \$11,267)



Note: VCCs vary, so the illustrative example is calculated utilizing averages and conservative estimates; for example, 3 BOD machines per polling place, where the state average was 3.6 for the 2024 GE. BOD estimate of \$2,800 and SDR cost of \$915 was the average the state paid between two vendors. Personnel, polling place & signage, etc. based on LFC analysis of county data, and does not include interpreters, messengers, etc.

Source: Share Vendor Invoices, County Invoices

SOS may be paying more than needed for vendor services due to a lack of thorough negotiation, vendor competition, and economies of scale.

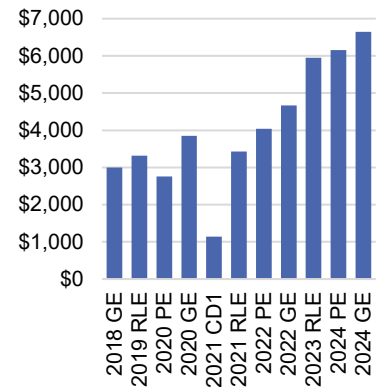
The state spends 63 percent of its election funding on vendor services for election equipment, technology, and support. The cost for ballot-on-demand systems (BOD) and ancillary equipment and services, the largest single expenditure, has risen from \$2.9 million for the 2018 general election (FY19) to \$6.6 million for the 2024 general election (FY25), or a 122 percent increase. Furthermore, these costs are expected to further increase, with the American Council for Election Technology stating its vendors’ current system costs may rise an additional 20 percent to 50 percent by 2029. With only a few election technology vendors nationwide, competition is limited, potentially further increasing costs for states, making it more important to negotiate and solicit requests for proposals (RFP) from multiple vendors.

States vary widely in procurement practices, differing on whether they own or lease machines, negotiate on behalf of the counties, or select a single or multiple vendors. This variation obscures how much voting technology costs, highlighting the need for SOS to negotiate with a best and final offer, ensure a competitive bid process for election technology, and employ economies of scale.

SOS does not consistently negotiate or utilize the best and final offer for some vendor services. For example, in the procurement of BOD systems (which includes ancillary equipment and service), the state received three bids, and the original cost proposals submitted by vendors were the final contract prices, indicating a lack of negotiation or a best-and-final-offer process to secure more favorable terms. Like the BOD contracts, the contracted prices for the state’s tabulators from Dominion Voting Solutions are the same as in Dominion’s initial proposal to SOS.

A 2021 report by Verified Voting found large variation nationally for the cost of the same machines, with Dominion tabulators going for as low as 66 percent and as high as 155 percent of their median cost. Furthermore, the same report found similar variation in annual fees and “arbitrarily applied” discounts, included within 75 percent of contracts, highlighting the potential room to negotiate. New Mexico’s current price for tabulators, \$7,000 for an ImageCast Evolution (ICE) tabulator and \$8,000 for a scanner and tabulator with a plastic box, is in line with the national average of \$7,200.

Chart 11. Cost of BOD Technology per Election

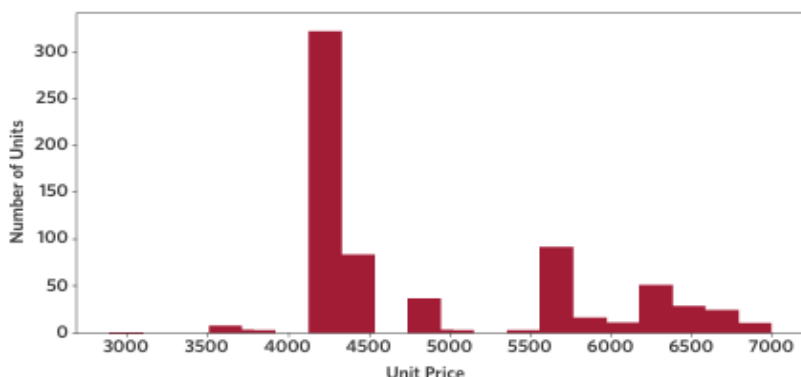


Note: GE= General election, RLE=regular local election, PE= primary election. This also includes the cost of ancillary equipment and services.

Source: SOS

Ballot-on-Demand (BOD) Systems allow voters to attend any voting center in the county and receive a customizable ballot regardless of precinct.

Figure 6. Variability of Tabulator Cost Nationally, Dominion ICP



Note: New Mexico's current contract includes cost for Dominion ImageCast Evolution, a different tabulator

Source: Verified Voting

The National Institute of Governmental Purchasing recommends crafting a negotiation strategy as a best practice within the RFP process. New Mexico State Purchasing Division generally includes a section in the RFP template for a best and final offer (BAFO). However, for these Dominion contracts, SOS removed that section, and there is no evidence that SOS negotiated the price for the tabulators and related services.

Counties can choose from two BOD vendors with different cost structures, but this does not allow for economies of scale and misses out on \$644 thousand in potential cost savings on BOD machines. BOD contracts—which include same day registration tablets, sample ballot stations, and more—are the largest direct election expenditure for each election, at roughly 44 percent of total costs.

When SOS last sent out the RFP for ballot production services, three companies applied and Robis and AES entered into state contracts. The two vendors have varying price structures: Robis charges less for machines, for example, but more for technical service.

If all counties using AES switched to Robis, the state would save \$644 thousand per election on ballot printing costs. However, counties can freely select their vendors. Because Robis is more widely used, the state does not currently benefit from economies of scale when leasing machines from AES, which cost 30 percent more per unit than they would if the state were leasing several hundred more and \$1,500 more per machine than Robis.

Only one vendor has bid on the SOS tabulator service contract since 2013, limiting competition. States are currently split between those utilizing one tabulator vendor and those utilizing multiple. Using one vendor may increase uniformity and economies of scale; however, only soliciting bids from one vendor within an RFP process may limit competition, making it more difficult to receive the best price and best quality service. Relatively few election technology vendors operate

Table 9. BOD Costs by Vendor

	Robis	AES
BOD System		
BOD System (1)	\$2,999	\$6,245
BOD System (up to 100)	\$2,999	\$5,790
BOD System (101 to 250)	\$2,799	\$5,790
BOD System (251 to 400)	\$2,599	\$5,145
BOD System (401 to 600)	\$2,499	\$3,945
BOD System (601 to 700)	\$2,499	\$3,490
BOD System (700 plus)	\$2,449	\$3,100
SDR Tablet		
SDR Tablet	\$879	\$1,000
Labor and Service		
Senior Project Manager	\$249	\$240
Customer Service Manager	\$249	\$195
Trainer	\$249	\$125
Technical Manager	\$349	\$125
Ballot Programmer	\$349	\$125
Service Technician	\$249	\$100

Note: Current BOD numbers & rates in yellow. The state also uses over 660 SDR tablets, and varying amounts of Labor/Service per election. Source: SHARE and SOS

nationally, making it potentially more difficult to have a large competitive bidding process. However, increasing the number of vendors able to bid for a contract can reduce costs and increase service quality. For example, Maryland solicits vendors, and if they do not bid, the state follows up to inquire why. Their 2014 RFP – issued one year after New Mexico’s last fully open tabulator bid process -included a questionnaire asking nonresponsive vendors if they did not apply because specifications were unclear or restrictive, work was beyond their capacity, payment schedule was too slow, previous contract with state was unsatisfactory, etc.

Soliciting bids and determining why vendors decline to bid could benefit SOS within its contract procurement process. In 2013, SOS entered a contract with Dominion Voting Systems to procure voting systems and ancillary equipment. This contract was renewed through 2021. When SOS released an RFP in 2021 for voting system support and services, it only solicited responses from vendors that could maintain the currently certified Dominion Voting System, likely minimizing the potential for bids from other election technology vendors. Dominion is also the only certified tabulator in New Mexico. To be awarded the tabulator contract, vendors must be certified with the state, meaning they meet specific qualifications, including cybersecurity requirements. Encouraging more vendors to apply and finding ways to ease the certification process may allow New Mexico to shop for the best price and service.

Counties surpass the statutorily required number of voting convenience centers, poll workers, and voting machines.

In 2011, Section 1-3-4 NMSA 1978 established the process to consolidate neighborhood precinct polling places into voting convenience centers (VCC), where voters could attend any polling place within their county of residence and receive a customized ballot. Statute sets minimum requirements for the number of VCCs, poll workers per VCC, election technology per VCC, and more. However, county clerks use their discretion when determining the amount needed for their county. For each of these categories, counties are using more than the minimum required amounts.

While the state has gradually assumed more responsibility for funding elections, administrative practices remain largely at the county level. Therefore, counties have less incentive to control costs. County clerks should use available resources and employ some discretion to address local needs, for example if voters petition the board of commissioners for additional polling places. However, SOS should employ greater oversight to ensure state funds go toward required and needed expenditures.

Over 30 percent of VCCs had fewer than 100 voters on election day for the past three elections. On election day, the median number of voters per VCC was 135 for the 2023 regular local election, 127 for the 2024

Table 10. County VCCs, Early Centers, Election Day Voters per VCC, General Election 2024

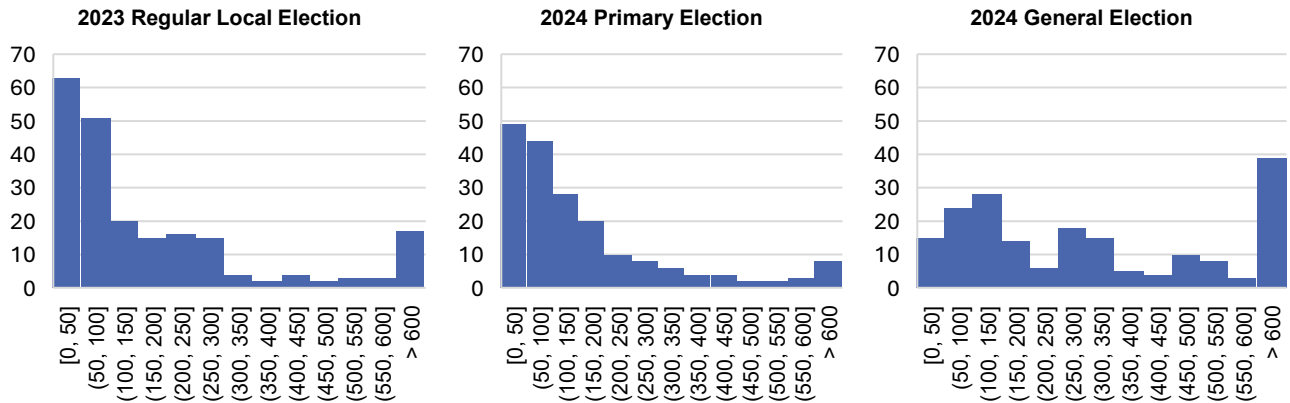
County	VCCs	Early Centers	ED Voter Per VCC
Bernalillo	72	21	914
Catron	8	2	115
Chaves	13	4	521
Cibola	13	5	327
Colfax	7	2	415
Curry	10	2	500
De Baca	1	1	334
Dona Ana	42	9	629
Eddy	13	2	568
Grant	5	2	609
Guadalupe	3	1	266
Harding	2	1	92
Hidalgo	4	1	228
Lea	16	5	453
Lincoln	6	2	461
Los Alamos	5	3	525
Luna	3	2	795
McKinley	41	7	367
Mora	11	1	117
Otero	18	4	392
Quay	6	1	246
Rio Arriba	22	6	349
Roosevelt	5	2	467
San Juan	33	6	553
San Miguel	14	2	334
Sandoval	42	23	400
Santa Fe	33	10	559
Sierra	8	1	226
Socorro	8	2	359
Taos	28	5	167
Torrance	11	2	228
Union	4	1	183
Valencia	15	4	590
Total	522	142	487

Note: Early centers include early voting, alternate early voting, and mobile voting units. ED= election day

Source: SOS

primary election, and 378 for the 2024 general election. The most prevalent distribution was the smallest grouping, or VCCs, which saw between 0 and 50 total voters throughout the entire day. Part of this is attributable to the state’s sparse geographic reality, with rural VCCs often making up lesser-used VCCs; however, sparsely used VCCs existed within every county, including larger ones, often within a few miles of multiple other VCCs.

Chart 12. Election Day Turnout at Each VCC



Source: Robis and AES

Statute requires at least one VCC per 10 precincts, and New Mexico averages one VCC per four precincts. New Mexico’s 2,169 precincts are contiguous, compact voting blocks within a county. When consolidating precincts into VCCs, statute requires counties have at least one VCC for every 10 precincts. The average county operates one VCC for every 4.2 precincts, however, far surpassing statutory requirements. Counties have discretion in determining the number and scope of polling locations, and the state reimburses them for these expenses. Additionally, among states with similar voter turnout, New Mexico has the second lowest ratio of voter per polling place, meaning polling places could potentially be consolidated.

Reimbursing counties for closer to the statutorily required number of VCCs would save \$3.2 million per election. Each VCC incurs fixed costs regardless of how many voters use it, including three election judges, same-day registration capability, a tabulator, two ballot-on-demand systems serving as check-in stations, and more. If, as shown in Figure 5, an average VCC costs \$11.3 thousand, and the state covered closer to the minimum, statutorily required number of voting centers, it could save approximately \$3.2 million. These estimates in Table 12 do not account for additional costs that may be needed at remaining locations—such as more poll workers or equipment to manage increased turnout—or for the unique needs of rural communities but highlight the fiscal impact of current practices. Due to turnout and geographic factors, counties may sometimes need to exceed the statutorily required minimum; however, if counties choose to use more VCCs than statutorily required, the state should not be obligated to cover these costs.

Table 11. Voter per Polling Place, 2022 GE

State	Turnout Ranking	Voter Per Polling Place
NC	21	493
VA	22	802
KS	23	520
OH	24	730
UT	25	485
NM	26	337
IL	27	306
NV	28	776
MD	29	659
WY	30	584
KY	31	747

Note: the 2022 GE is the last election for which EAVS has released national data
Source: MIT, Election Assistance Commission

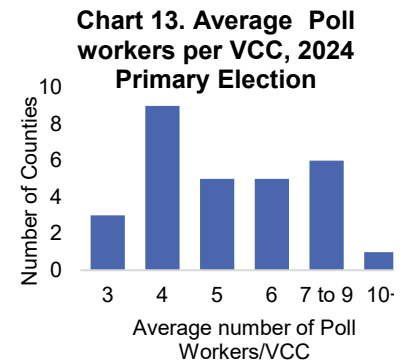
Table 12. Estimated Savings from VCC Consolidation

# Precincts Per VCC	Estimated Cost Savings
4.16	Current Level
5	\$0.95M
6	\$1.8M
7	\$2.4M
8	\$2.8M
9	\$3.1M
10	\$3.4M

Note: based on figure 5 sample VCC number. Counties required to be above 1 VCC per 10 precincts, \$3.2 million determined from each county minimum, with the ratio differing per county based on precinct numbers.

Source: LFC analysis

Roughly one-third of counties averaged at least double the minimum number of poll workers per location as required in statute. Current statute requires at least three poll workers per voting center. Specifically, each voting center must have a presiding judge and two election judges. Additionally, most centers will also have at least one clerk. Voting locations may opt to have additional poll workers to operate the recently enacted same-day voter registration requirements. As many VCCs have relatively few voters, these locations likely do not need many more poll workers beyond the minimum. However, while some polling locations may need much more than the minimum, 12 counties averaged six poll workers or more during the 2024 primary election (the most recent election for which final reconciled data was available). Furthermore, because primary elections generally have lower voter turnout, having a significant number of additional staff is likely less needed than during a general election.



Note: Number is an estimate. LFC added the number of early voting and election day locations.

Source: LFC analysis of SOS data

Some counties may request and receive more election supplies than needed, but the state could create contingency pools of election supplies to mitigate excess requests. In 2015, Section 1-9-5 of the Election Code was amended to require SOS to create a formula to determine how many check-in stations are required at each polling location, provided that there are no fewer than two. In the 2024 general election, the state had 1,877 BODs, or an average of 3.6 per VCC.

Extra election technology, such as BODs, can mitigate any potential issues from a machine unexpectedly breaking or additional voters showing up at a site. For instance, counties may order one extra BOD per polling site, rather than having half of that in reserves at the county offices to use as a contingency pool. If instead, however, a county with 20 VCCs ordered 10 BODs as a contingency pool rather than an additional 20 with one at each site, the state could save at least \$24 thousand, not including additional worker pay to operate the machines.

SOS could not readily provide some election administration and county expenditure data.

Other states use central repositories for election administration data, including county costs and other election information, allowing election administrators, policymakers, and the public to easily access this information. For FY26, SOS requested almost \$2 million and received \$1 million to develop a central repository, and the state should consider fully funding such a system if county costs are included in the system and SOS provides a plan for implementation.

Current election administration data, such as the number of poll workers per site, may not be available or collected. Due in part to the unsystematic nature of county submissions and county clerk agency, SOS does not fully collect or utilize certain data at the county level. For some data, such as the number of BODs, the total expenditure amount is kept, but the number of machines per individual site was not provided. Although the

Senate Bill 487 would have allowed for greater county flexibility and cost-savings for counties and the state. During the 2025 legislative session, Senate Bill 487 included multiple provisions that would have loosened restrictions and reduce costs. SB487 would have allowed a clerk to have one VCC per 15 precincts for regular local elections and primary elections, which typically have 25 percent to 35 percent of the voters that general elections do. Additionally, if certain percentages of a precinct are registered permanent absentee, it would have loosened restrictions on the required number of VCC's. If these provisions were enacted, it would have allowed clerks greater flexibility and the ability to save the county and state costs if they deemed current restrictions inefficient, but the bill was not heard.

deliverables for BODs can include daily reports, SOS data only included a total number of early voters per site, though it was not clear whether this was kept or analyzed per day. Overall expenses for poll workers are included by counties within their invoices and requests for reimbursement, but site-based poll worker information, such as how many poll workers are employed at each VCC, is not collected or analyzed for each county.

SOS only had complete expenditure data for one election since 2019; however, a centralized database could help SOS organize and store these files. Understanding past costs and invoicing patterns from counties may help SOS determine future invoice amounts and increase transparency. When LFC staff asked for files older than two years, SOS could not provide the complete request. When data is available, counties provide it to SOS in variable ways (see Appendix H). Using a database accessible to both counties and SOS could help store this information more permanently and in a more consistent format as well as increase efficiency in accessing these data.

Some states, such as Colorado, have central repositories for election administration data. The importance of ensuring transparency of election administration has increased in recent years. To help with transparency, some states provide dashboards of election information, including data regarding voter registration, election results, and, in some cases, election costs. Colorado’s dashboard was nominated for an award from the National Association of Secretaries of State. The Accountability in Colorado Elections (ACE) dashboard provides a single platform for elections-related information, including voter registration, election costs data, and county performance information. Building a tool like this for New Mexico could help increase accountability at the state and county level, as well as provide information for voters and analysts interested in understanding cost and voting trends.

The 2025 General Appropriation Act includes \$1 million for SOS to purchase and administer an election management solution. The goal of this system is to standardize data across counties and to ensure a consistent submission process of county information to SOS. SOS did not specifically include election costs as part of this system. Including election costs could help increase efficiencies and remove inconsistencies among counties. SOS asked for \$1.9 million for the project and received half; the agency has indicated they will request more and that the system may not be viable and ready for the 2026 general election. The project received a 25 out of 36 risk score by SOS in an October 2024 Business Case Presentation, indicating medium risk.

Table 13. Election Expenditure Data Not Provided by SOS

Election	# Counties with Expenditure Data Missing
2019 RLE	18/33
2020 PE	2/33
2020 GE	6/33
2021 RLE	15/33
2022 PE	33/33
2022 GE	0/33
2023 RLE	5/33
2024 PE	3/33
2024 GE	NA

Note: the 2024 general election expenditure data is still being reconciled.

Source: LFC analysis of SOS data

New Mexico, like most states, does not collect quality metrics regarding election administration.

According to the director of MIT’s election lab, no state has comprehensive performance metrics to assess election administration quality. In New Mexico, Bernalillo County and possibly other counties report some election metrics to their county commission, but this practice is not widespread.

National groups measure state election administration quality using several different metrics. MIT election lab, Pew’s Election Integrity Project, and local New Mexico political science researchers use different metrics to determine election quality. These metrics look at the voter experience, vote counting, and the auditing process. According to the MIT election lab metrics, New Mexico had the highest rated elections in the country for 2022 (the most recent available data). However, this data is not disaggregated or reported by county. The state may want metrics at the county level to determine which counties may need additional support or oversight. Furthermore, when examining the similar metrics across these organizations, many may be reflective of other extrinsic or environmental factors rather than just the election itself, such as voter participation and turnout. Metrics under election administrator control, such as voter information lookup tools, may be more valuable to assess quality.

Nationally, no state has county-level performance metrics to measure the quality of election administration, but other states have tracked election spending as well as election administration through centralized databases. According to the director of MIT’s election lab, no state has comprehensive performance metrics to assess election administration quality. In New Mexico, at least Bernalillo County reports some election metrics to their county commission, but this practice is not widespread. Other states, including Colorado and Wisconsin, collect election metrics. In 2016, Colorado was a finalist for a national award regarding its election database, which provides a single platform to examine election-related information, including costs, voter registration, and county performance information.

New Mexico does not collect performance metrics for individual counties, leading to uncertainty over which counties need additional support. SOS tracks election administration broadly, with only a few of its performance metrics related to election administration. Additional metrics could be added, especially at the county level, that would better provide context regarding election administration quality. SOS may want to collect countywide data to understand how election quality varies, to likely help the state determine where additional resources are needed.

New Mexico had the highest rated elections nationally for 2022 (the most recent available data)

Figure 7. Various Election Administration Quality Metrics

MIT Election Lab
<ul style="list-style-type: none"> • Voter turnout • Registration rate • Data completeness • Online registration available • Voting information lookup tools • Registration or absentee ballot problems • Registrations rejected • Post-election audit required • ERIC membership • Risk limiting audits • Absentee ballots rejected and unreturned • Disability access • Provisional ballots cast and rejected • Voting wait time
Pew Elections Performance Index
<ul style="list-style-type: none"> • Voter turnout • Registration rate • Data completeness • Online registration available • Voting information lookup tools • Registration or absentee ballot problems • Post-election audit required • Absentee ballots rejected and unreturned • Disability or illness related voting problems • Provisional ballots cast and rejected • Voting technology accuracy • Voting wait time
NM Researchers
<ul style="list-style-type: none"> • Voter turnout • Residual vote rates • Absentee ballot mailing and return • Absentee ballot rejections • Provisional ballot rejections and rates • Early voting rates • Polling place problems • Procedural completion success • Problems in voting • Voter feedback • Poll worker feedback

Note: Highlighted items are unique metrics not included by the other organization.

Source: MIT, Pew, Atkeson

Recommendations

The Secretary of State should:

- Negotiate contract prices using the best and final offer to ensure the state receives the lowest price for vendor services;
- Work to increase vendor interest in the competitive bid process in New Mexico, including broadening RFP criteria, actively soliciting bids from vendors, and determining why solicited vendors do not bid;
- Create county or regional contingency pools of election supplies;
- Work with counties to reduce the number of voting convenience centers (VCCs) to get closer to the 10-precincts-per-VCC standard in statute and prioritize funding to meet statutory minimums for precincts per VCC. However, counties may establish additional VCCs at their discretion, but the state should not be obligated to fund those that exceed the statutory standard; and
- Work with counties to determine the appropriate number of poll workers per VCC. However, counties may employ additional poll workers at their discretion, but the state should not be obligated to fund those above statutory minimums.
- Work with counties to reduce the number of voting convenience centers (VCCs) to get closer to the 10-precincts-per-VCC standard in statute and prioritize funding to meet statutory minimums for precincts per VCC;
- Work with counties to determine the appropriate number of poll workers per VCC;
- Create a central repository for election administration and county expenditure data; and
- Collect election administration data at the county level to better assess where technical assistance is needed, potentially through the Accountability in Government Act performance measure process where data is shared with the Legislature and the Department of Finance and Administration.

Agency Response



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

June 18, 2025

Mr. Charles Sallee
Director, Legislative Finance Committee
325 Don Gaspar, Suite 101
Santa Fe, NM 87501

RE: 2025 Election Costs Program Evaluation, No. 25-03

Dear Mr. Sallee,

My team has received and reviewed the Legislative Finance Committee's (LFC) program evaluation of election costs and procedures. Attached to this letter are specific comments related to the report's recommendations that I hope will be helpful during our future collaboration on these matters.

Though I appreciate the opportunity to work with the LFC on this evaluation, the LFC's research and drafting process raises serious concerns. This evaluation was conducted on an unusually rushed timeline, during a packed legislative session, and by individuals without specialized election administration expertise. With no election taking place during the review period and many recent changes still in the early stages of implementation, the resulting analysis rests on incomplete and premature conclusions. We haven't even completed a full cycle with the Election Fund, yet the report is already drawing conclusions about its effectiveness without the benefit of sufficient data or experience. Frankly, this process did not allow for the thoughtful consideration and analysis these important issues deserve.

LFC Election Cost Report SOS Response 1



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

Election cost analysis is incredibly complex, and I hope that our comments on the report's recommendations will give you more clarity about the administration of New Mexico's elections and allow for more constructive dialogue in the future on these critical issues.

As we discovered during this process, New Mexico's elections have never been the subject of an LFC program evaluation. As expert election administrators, with collectively decades of election administration experience, my team welcomes the opportunity to find new and better ways of expanding electoral access while maintaining our high levels of election security. New Mexico's election administration was ranked number one in the U.S. in 2024 by the Massachusetts Institute of Technology's (MIT) *Elections Performance Index* and our small state is known throughout the nation for the ways we have modernized our elections in recent years with elements like one-hundred percent paper balloting, same-day, online, and automatic voter registration, detailed ballot tracking, mandatory post-election audits, air-gapped ballot tabulating systems, and more. These past investments by the legislature have ensured smooth elections, high voter confidence and turnout, and reliable systems.

We have also worked hard in recent years to stabilize election costs through policy implementations like the creation and funding of the state's Election Fund, the consolidation of local elections, and the adoption of administrative rules. We also continue to refine and improve our internal projection tools after each election. New Mexico conducts high-quality, secure, and accessible elections while maintaining some of the most modest election costs in the nation. In fact, our state,

LFC Election Cost Report SOS Response 2



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

while ranking 1st in quality, ranks 40th in election spending per registered voter, just behind Alabama, and spends only \$4.90 per voter, despite offering robust election infrastructure that maintains the necessary transparency and security to encourage continued voter access and trust in our democracy. While the report notes that New Mexico costs are in line with the national average for voting equipment, we question the implication that average pricing, within a wide national range, is a cause for concern, especially given the exceptional value and performance our elections deliver.

Cutting funding for elections in New Mexico risks undoing all the great progress that has been made to modernize our elections in recent years and could compromise election security and voter accessibility. We are already taking steps to address the substantial decline in federal funding and support for state and county election officials, particularly in the area of election security.

Thank you for the opportunity to work with your program evaluation team and share our collective decades of election administration knowledge, as we seek to improve the efficiency and effectiveness of elections in New Mexico.

Sincerely,

A handwritten signature in cursive script that reads "Maggie Toulouse Oliver".

Maggie Toulouse Oliver
Secretary of State



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

SOS Responses to Election Cost Report Recommendations

Recommendation: Negotiate contract prices using the best and final offer to ensure the state receives the lowest price for vendor services.

- **SOS Response:** We respectfully disagree with the assertion that the Office of the Secretary of State does not consistently negotiate or utilize best and final offer (BAFO) processes for vendor services. The evaluation's conclusion appears to rely on an assumption – specifically, that because final contract amounts aligned with the original RFP submissions and that a section was removed from some 2024 paperwork, no negotiation occurred. This is a flawed premise, as the final contract value mirroring the RFP bid is not evidence of an absence of negotiation or due diligence. It is important to clarify that the contract referenced in this instance followed all required procurement procedures, and the State Purchasing Division was involved throughout the process. It is important to note that in addition to the state procurement process vendors are also required to meet technical certification standards established by the state. These standards, set by the Legislature, also mandate compliance with applicable federal guidelines.
- Regarding the Dominion Voting Systems contracts cited in the report, the decision to omit the BAFO section from the RFP was made in consultation with a procurement professional to streamline a process for which there was a limited number of qualified vendors. At the time of



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

procurement, our Chief Financial Officer (CFO) reviewed the pricing and determined that the cost increases were reasonable when factoring in inflation, rising labor and technology costs, and the significant passage of time since the last contract was executed. Moreover, the CFO noted that state procurement rules restricted the flexibility of our office to engage in price negotiation outside of the formal procurement process. We take fiscal stewardship seriously and make every effort to ensure taxpayer funds are used efficiently while also upholding the integrity, security, and accessibility of New Mexico's elections. We are committed to continuously improving procurement practices in partnership with the State Purchasing Division and within the boundaries of procurement law.

Recommendation: Work to increase vendor interest in the competitive bid process in New Mexico, including broadening RFP criteria, actively soliciting bids from vendors, and determining why solicited vendors do not bid.

- **SOS Response:** We appreciate the recommendation to broaden vendor participation in our procurement processes and agree in principle that encouraging a healthy and competitive vendor environment is a worthwhile goal. However, it is important to acknowledge that the specialized nature of election-related services and equipment – particularly voting systems, tabulators, and election management software – naturally limits the pool of qualified vendors. In many cases, there are only a handful of certified providers who meet both federal and state system certification standards. Additionally, procurement processes



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

are governed by strict statutory requirements, which can limit the degree of flexibility available in drafting RFPs or directly soliciting vendors. That said, we remain committed to evaluating our procurement practices in consultation with State Purchasing to identify feasible strategies for encouraging competitive participation and understanding vendor decisions not to bid, or inability to bid based on lack of required certification.

Recommendation: Create county or regional contingency pools of election supplies.

- **SOS Response:** We understand and support the need for contingency planning in election administration, including the availability of emergency supplies. Many counties already maintain their own surplus equipment and supply reserves to ensure continuity of operations in the event of disruptions. While the concept of county or regional contingency supply pools may be compelling in theory, it is logistically complex and financially burdensome in practice. Election equipment and supplies must be carefully tracked and maintained to meet strict chain-of-custody, security, and certification requirements. Additional staff and infrastructure will be necessary to implement a regional model. We welcome further discussions with counties and the Legislature about how such a system might be designed, funded, and implemented without compromising election security or administrative efficiency.



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

Recommendation: Work with counties to reduce the number of voting convenience centers (VCCs) to get closer to the 10-precincts-per-VCC standard in statute and prioritize funding to meet statutory minimums for precincts per VCC. However, counties may establish additional VCCs at their discretion, but the state should not be obligated to fund those that exceed the statutory standard.

- **SOS Response:** We appreciate the LFC’s interest in ensuring fiscal responsibility in the funding of voting convenience centers. However, we caution against using a one-size-fits-all metric for evaluating the appropriate number of VCCs in each county. New Mexico’s counties vary widely in geography, population distribution, and infrastructure. In many rural or tribal areas, reducing the number of VCCs to meet a numeric standard could inadvertently disenfranchise voters by increasing travel distances and decreasing accessibility. The Legislature created a well-considered formula based on county population. Using a consistent, national metric like Census data is a practical approach that aligns with federal standards and the redistricting timeline. Although the funding formula itself has not changed, population increases reflected in the most recent Census resulted in more precincts and, consequently, more VCCs. The LFC report fails to account for this key cost driver in its analysis. Counties are in the best position to assess local needs, and we support their discretion in determining the number and placement of VCCs. We remain committed to working with counties and the Legislature to find funding solutions that support voter access while maintaining transparency and cost-effectiveness.



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

Recommendation: Work with counties to determine the appropriate number of poll workers per VCC. However, counties may employ additional poll workers at their discretion, but the state should not be obligated to fund those above statutory minimums.

- **SOS Response:** We agree that thoughtful evaluation of poll worker staffing levels is important, especially as technology and voter behavior evolve. Pursuant to 1-2-12 NMSA 1978, election boards at each polling location are comprised of a presiding judge; two election judges; and election clerks who are appointed to assist the presiding judge and election judges. The county clerk “may appoint election clerks to an election board as necessary to assist the presiding judge and election judges if the county clerk determines that additional election board members are needed.” Poll worker staffing must remain flexible to account for local factors such as anticipated turnout, the physical layout of VCCs, and the experience levels of recruited workers. While there are statutory minimums in place, counties may reasonably determine that additional staff are needed to ensure smooth operations, reduce wait times, and provide bilingual or accessible services as required by law. We support ongoing collaboration with counties to develop staffing models that balance cost-efficiency with effective voter service, but caution against imposing rigid funding limitations that could undercut operational effectiveness. Addressing this issue requires automated data collection to help inform the conversation. Our Office has requested a system to



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

support this effort. While we're aligned on the need, additional staff and infrastructure will also be necessary to effectively implement it.

Recommendation: Create a central repository for election administration and county expenditure data.

- **SOS Response:** We agree that greater transparency and data-sharing can help inform election policy and resource allocation, which was why, in part, we included funds for an election management tool in our FY26 budget request. The Secretary of State's Office already collects a significant amount of election administration data from counties through required post-election reporting, canvass documents, and grant program administration. However, creating a comprehensive central repository for all election-related expenditures, data, administrative forms and security documents, would require new data systems, standardization across counties, and dedicated resources for long-term maintenance and analysis. We are grateful to the Legislature for partially funding this project in FY26 and, due to its importance, will be requesting the remaining support as part of the office's FY27 budget to ensure it is carefully scoped and successfully implemented.

Recommendation: Collect election administration data at the county level to better assess where technical assistance is needed, potentially through the Accountability in Government Act performance measure process where data is shared with the Legislature and the Department of Finance and Administration.



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

- **SOS Response:** We support the goal of using data driven strategies to spur continuous improvement and ensure that counties receive the technical assistance they need. Our office already gathers detailed county-level information related to election operations, voter participation, and compliance through both statutory and grant reporting processes. We regularly provide data to the U.S. Election Assistance Commission for its biennial Election Administration and Voting Survey as well as to MIT for the compilation of its Election Performance Index. The Accountability in Government Act applies to state agencies but does not include offices led by an elected official, and the current structure of the LFC performance measure process may be an ill-fitting solution that would create a bad precedent if applied to the Secretary of State. However, we would be happy to work with the Department of Finance and Administration and the Legislative Finance Committee to identify opportunities for sharing relevant data, as appropriate.

A Better Path Forward: Solutions for Modern Election Administration from New Mexico's Election Experts

As the state's chief election officer, Secretary Maggie Toulouse Oliver – alongside New Mexico's 33 independently elected county clerks – has led one of the most forward-looking and voter-centered election administrations in the nation. Under our stewardship, New Mexico has earned national recognition for accessibility, integrity, modernization, and responsiveness in election administration. This



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

progress has not occurred by chance; it is the result of years of strategic investments, stakeholder engagement, and expert-driven decision-making.

We respectfully submit the following recommendations to the LFC as constructive, actionable paths forward. These are based not on abstract theory or incomplete snapshots, but on the real-world expertise of those who plan, fund, manage, and execute elections in New Mexico every single day.

Recommendation 1: Fully Fund the Secretary of State’s Request to Modernize the Election Management System

- The Secretary of State’s FY26 budget request includes a critical C2 request to improve and modernize the state’s election management system (EMS). The LFC report itself appears to support the concept of a more robust and streamlined data collection infrastructure, and we welcome this recognition of a critical need. However, partial support or delayed action is insufficient. A fully funded modernization initiative is essential if we are to standardize election data reporting across counties, improve cost tracking, enable long-term budgeting, and identify efficiencies. The EMS is the backbone of election operations – it supports ballot creation, voter registration management, reporting, and certification. Without reliable, scalable infrastructure, counties are left to navigate complexity on their own, increasing the risk of inconsistency and inefficiency. This investment will also support more dynamic



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

communication and real-time coordination with county clerks, promoting the very uniformity the LFC report suggests is lacking.

Recommendation 2: Secure and Fund the Transition to a More Robust Cybersecurity Framework

- One of the greatest threats to election integrity is cyber vulnerability. New Mexico has taken proactive steps to protect our systems, but the Legislature’s recent failure to fund consultation work in support of a migration to the more secure DoIT environment leaves the state exposed to unacceptable levels of risk. Our Chief Information Security Officer, in line with best practices from the U.S. Election Assistance Commission and the Department of Homeland Security, has laid out a detailed roadmap for this migration. This is not an optional upgrade. It is a necessity to ensure our systems meet the evolving threat landscape and protect voter data and confidence. In a time of growing federal disinvestment in election infrastructure, state-level commitment to cybersecurity is more important than ever. We urge the Legislature to support our funding request in full, rather than leaving this work incomplete and under-resourced.

Recommendation 3: Funding for Statewide Voter Outreach and Education Programs



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

- New Mexico’s voters have a right to know how their elections work – especially when new policies or technologies are introduced. With new policies like same-day voter registration, open primaries, enhanced ballot tracking, and automatic voter registration, our office has worked diligently to educate the public about reforms passed by the Legislature. Yet in recent budget cycles, the Legislature has denied our requests for dedicated voter education funding. Without resources for consistent, multilingual, multimedia outreach, the burden of voter education falls on counties with uneven capacity or, worse, misinformation will fill the vacuum. Effective outreach and education are not luxuries. They are foundational to trust and participation, especially in rural, Indigenous, and underserved communities. We know what works because we’ve done it – and we ask to be allowed to do it again. We urge the LFC to recommend full support for voter education funding as a cost-effective way to protect the integrity and accessibility of our democratic processes.

Recommendation 4: Recognize the Limits and Unique Needs of Small, Specialized Agencies

- Unlike larger state agencies that can delay hiring or absorb shortfalls through vacancies, the Secretary of State’s Office is lean by design and function. Every position is filled with purpose, and every vacancy stretches our capacity to serve counties, voters, and the public. The notion that we are failing to manage resources wisely because we maintain full staffing overlooks the essential fact that we simply cannot



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

afford not to. Over the past eight years, we have carefully built a team of professionals to modernize our operations, reduce redundancy, and proactively address challenges before they escalate into crises. From federal reporting to procurement reform, we have demonstrated fiscal prudence, not wastefulness. The assumption that unfilled positions are a virtue does not apply to an agency as small and mission-critical as ours.

Recommendation 5: Provide Funding and Support for the SOS County Clerk Training Program

- One of the report's more troubling assertions is the claim of inconsistent training across counties. Yet in the same breath, the Legislature declined to pass a proposed statewide clerk training program mandate – a program designed specifically to ensure uniformity, clarity, and statutory compliance in county-level election administration. This training program is one of the most powerful tools we have to enforce best practices and provide meaningful oversight. It allows us to promote consistency, document procedures, and take corrective action when needed. Without adequate support from the Legislature, we are limited in our ability to fulfill our mandate to bring uniformity to elections statewide. We urge the LFC to recognize that strong training infrastructure is not merely an administrative support, it is a compliance mechanism, a quality control tool, and a direct investment in election integrity.



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

Conclusion

Many of the LFC's recommendations are conceptually aligned with projects our office is already leading or has planned. We see this as proof of our commitment to modernization, transparency, and fiscal responsibility. The report's implication that our office lacks the vision, capacity, or financial discipline to manage these responsibilities with care and expertise is misguided and extremely disappointing.

Election administration is one of the most complex and high-stakes areas of public service. It requires constant adaptation, precision planning, and deep subject-matter expertise. There is no one-size-fits-all formula, and those who study elections professionally – whether in state offices or academic institutions like Auburn University's Election Administration Research Center – acknowledge the difficulties in drawing simplistic conclusions from incomplete data.

New Mexico has made extraordinary progress in building one of the most trusted and inclusive election systems in the country. That success has come not from outside consultants or rushed legislative reviews, but from the on-the-ground knowledge and dedicated work of election professionals across our state.

We invite the Legislature and the LFC to be true partners in continuing this work: by listening to the experts, funding the infrastructure we need, and resisting the urge to reduce election administration to budget line items without context.



STATE OF NEW MEXICO
MAGGIE TOULOUSE OLIVER
SECRETARY OF STATE

Let us not fall into the trap of chasing short-term savings at the expense of long-term success. Let us instead invest wisely, support our clerks and voters, and continue leading the nation in fair, secure, and trusted elections.

Appendix A. Evaluation Scope and Methodology

Evaluation Objectives

- Evaluating revenue and cost trends for election administration; and
- Determining the effect of recent election legislation, including changes in cost, accountability, and quality.

Scope and Methodology

- Reviewed academic studies, policy research, and election administration data regarding state and county election costs and election administration structures.
- Analyzed county election administration data from the secretary of state; and
- Met with multiple county clerks, toured two election warehouses, and surveyed county clerks regarding election administration, costs, and state reimbursement processes.

Evaluation Team

Drew Weaver, Program Evaluator, Project Lead
Dr. Sarah Dinces, Principal Program Evaluator

Authority for Evaluation

LFC is authorized under the provisions of Section 2-5-3 NMSA 1978 to examine laws governing the finances and operations of departments, agencies, and institutions of New Mexico and all of its political subdivisions; the effects of laws on the proper functioning of these governmental units; and the policies and costs. LFC is also authorized to make recommendations for change to the Legislature. In furtherance of its statutory responsibility, LFC may conduct inquiries into specific transactions affecting the operating policies and cost of governmental units and their compliance with state laws.

Exit Conferences

The contents of this report were discussed with Magie Toulouse Oliver, Secretary of State; Sharon Pino, Deputy Secretary of State; Mandy Vigil, Director of the Bureau of Elections; and Justin O'Shea, Chief Financial Officer of the Secretary of State, on June 5, 2025.

Report Distribution

This report is intended for the information of the Office of the Governor, Department of Finance and Administration, Office of the State Auditor, and the Legislative Finance Committee. This restriction is not intended to limit distribution of this report, which is a matter of public record.



Rachel Mercer-Garcia, CFE
Deputy Director for Program Evaluation

Appendix B. Select Statutory Language on Election Cost Obligations

NMSA Chapter 1 Article 2: Election Officers and Boards	
1.2.12.D	The county clerk may appoint election clerks to an election board as necessary to assist the presiding judge and election judges if the county clerk determines that additional election board members are needed.
1.2.12.E	County clerk employees may be assigned by the county clerk to provide support to an election board or polling location
1-2-16.A	(For election day voting) Members of an election board and messengers shall be compensated for their services at an hourly rate set by the secretary of state...
1-2-16.B	(For early voting) Members of an election board and messengers assigned to alternate voting... may be compensated at an hourly rate set by the county clerk.
1-2-16.C	Compensation shall be paid within thirty days following the date of election.
1-2-16.D	...election board members and messengers are designated as seasonal employees. N.B. NMSA 10-11-3.B: The following employees and elected officials are excluded from membership in the association [Public Employees Retirement Act]... employees designated by the affiliated public employer as seasonal
NMSA Chapter 1 Article 9: Voting Systems	
1-9-6.B	The secretary of state shall provide to the county clerk of each county at least one optical scan tabulator for use in each polling station for use in each polling location in the general and primary elections. At the request of a county clerk, the secretary of state shall provide additional optical scan tabulators...
1-9-6.C	The secretary of state shall provide to the county clerk a sufficient number of check-in stations for use in each polling location... <ul style="list-style-type: none"> • Provided that no polling location shall be provided fewer than two check-in stations • Develop a formula so that a check-in station is in use no more than seventy-five percent of the time
1-9-6.D	The county clerk shall ensure that an adequate number of voting booths are provided to ensure that voters in each polling location may cast their ballots in secret
1-9-7.A	The secretary of state shall provide to the county clerk of each county a sufficient number of voting systems as required by the Election Code for the conduct of primary and general elections
1-9-7.B&C	When authorized by the state board of finance, the board of county commissioners may acquire new or previously owned voting systems... The board of county commissioners of each county may make application to the state board of finance for any additional voting systems...They shall be purchased by the state board of finance.
1-9-7.6	Voting systems shall be held in the custody of the county that uses the voting systems... pursuant to specifications promulgated by the secretary of state. The secretary if state may pay from the voting system revolving fund the costs of all hardware, software, firmware, maintenance and support for voting systems...
1-9-17	The state board of finance shall execute a lease-purchase contract with the county for purchase of additional voting systems and the necessary support equipment

Source: NMSA

Appendix C. Voter Turnout by County

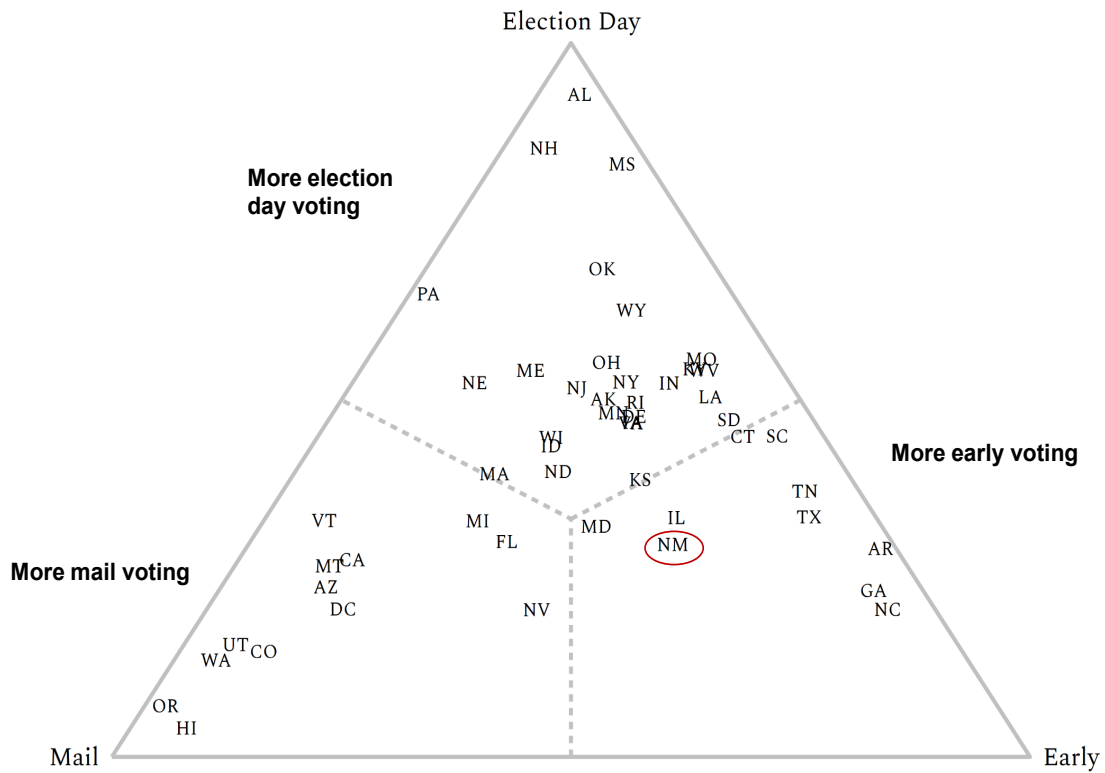
Voting Statistics by County, 2024 Primary and General Elections

County	Registered Voters	PE Absentee	PE Early	PE Election Day	PE Total Votes	GE Absentee	GE Early	GE Election Day	GE Total Votes
Bernalillo	452,346	14,000	29,404	30,195	73,599	49,013	198,037	65,776	312,826
Catron	3,267	142	200	404	746	409	1,035	922	2,366
Chaves	36,393	384	2,867	3,521	6,772	1,417	14,080	6,774	22,271
Cibola	15,643	233	1,161	1,960	3,354	657	4,110	4,250	9,017
Colfax	8,805	231	309	1,006	1,546	743	2,204	2,905	5,852
Curry	27,306	279	913	1,586	2,778	1,233	9,052	5,002	15,287
De Baca	1,271	36	73	183	292	104	444	334	882
Dona Ana	141,166	2,376	5,501	6,896	14,773	10,547	48,865	26,398	85,810
Eddy	37,083	410	2,926	3,683	7,019	1,437	14,724	7,379	23,540
Grant	21,135	715	1,811	1,853	4,379	2,168	9,108	3,045	14,321
Guadalupe	3,255	179	352	478	1,009	309	845	799	1,953
Harding	591	52	78	116	246	103	147	184	434
Hidalgo	2,836	184	198	421	803	305	656	912	1,873
Lea	38,723	306	2,254	2,984	5,544	1,082	12,952	7,249	21,283
Lincoln	15,008	494	1,030	2,095	3,619	1,308	6,140	2,763	10,211
Los Alamos	16,364	280	1,507	999	2,786	1,448	8,248	2,627	12,323
Luna	14,054	244	870	822	1,936	871	4,853	2,386	8,110
McKinley	47,425	193	2,200	5,840	8,233	895	10,036	15,051	25,982
Mora	3,790	73	241	649	963	197	1,028	1,289	2,514
Otero	40,241	567	2,409	2,809	5,785	2,840	14,455	7,054	24,349
Quay	5,656	103	385	670	1,158	342	1,914	1,478	3,734
Rio Arriba	26,135	345	1,627	3,610	5,582	1,314	7,074	7,678	16,066
Roosevelt	11,722	105	767	1,240	2,112	428	3,902	2,336	6,666
San Juan	80,026	976	3,962	6,025	10,963	3,327	31,515	18,235	53,077
San Miguel	19,233	570	1,811	2,911	5,292	1,432	5,068	4,676	11,176
Sandoval	113,071	2,738	7,096	7,375	17,209	11,185	51,965	16,788	79,938
Santa Fe	115,029	4,559	9,340	11,682	25,581	13,605	52,088	18,437	84,130
Sierra	8,757	239	634	759	1,632	772	3,402	1,804	5,978
Socorro	11,324	251	665	1,092	2,008	830	3,602	2,874	7,306
Taos	26,168	471	1,697	1,981	4,149	1,870	10,170	4,669	16,709
Torrance	10,677	282	536	1,111	1,929	829	3,886	2,509	7,224
Union	2,552	56	141	312	509	146	796	731	1,673
Valencia	49,229	1,337	2,811	3,493	7,641	4,535	20,021	8,853	33,409
Total	1,406,281	33,410	87,776	110,761	231,947	117,701	556,422	254,167	928,290

Note: Registered voters taken from November post general election; approximately 63,053 more than June

Source: SOS

Appendix D. Voting Modality Preference by State, 2024 General Election



Note: New Mexico circled in red

Source: MIT and Charles Stewart III

Appendix E. CISA Services Used by SOS and Counties

Service description	Frequency of use / receipt	Estimated cost to replace service for SOS	Estimated county costs
Cybersecurity Risk and Vulnerability Assessments – Onsite Architectural Review.	Every three or so years	\$40,000 - \$90,000 per assessment + travel depending on the complexity of the assessment	1.3M Planned on requesting CISA to provide service to all 33 counties over the next couple of years.
Physical security assessments	Every three or so years	\$25,000 per assessment	825K Planned on requesting CISA provide this service to all 33 counties over the next couple of years.
Intrusion Detection and Alerting via the Albert System and a 24x7x265 Manned Security Operations Center (SOC)	Continuous – 24x7x265	\$40,000 annually with limited SOC services	160K 4 counties purchased Albert Sensors
Advisory notifications for: Vulnerabilities discovered across many technology vendors and platforms Known Exploited Vulnerabilities (KEVs) end-of-life software that is no longer supported Cybersecurity Alerts & Advisories CISA	Weekly	\$12,000 annually	108K 9 counties reported they use CISA services
Cybersecurity and Event Tabletop Exercises at the national, state, and local level CISA Tabletop Exercise Packages CISA Tabletop the Vote CISA	Multiple times per year	\$15,000 per event	90K 33 counties were invited to the 5 regional events and the national event last year.
Cybersecurity Hygiene Scans (external vulnerability scans of all election-related SOS systems present on the Internet) Cyber Hygiene Services CISA	Weekly	\$25,000 annually	75K 3 counties reported they use DHS (CISA) cyber hygiene scans
Training support for SOS statewide and regional events	Multiple times per year	\$7,500 per event	45K 33 counties Attended the election school where CISA provided training and multiple training options online provided by CISA
Cybersecurity Penetration Tests Risk and Vulnerability Assessments CISA	Annual	\$30,000 per test + travel expenses	
DNS Scrubbing with light reporting Protective Domain Name System (DNS) Resolver CISA	Daily	\$6,000 annually	DNS Scrubbing with light reporting Protective Domain Name System (DNS) Resolver CISA

Endpoint Detection and Response with 24x7x265 Manned SOC	Daily, but limited deployment at the SOS	\$15,000 annually	Endpoint Detection and Response with 24x7x265 Manned SOC
Cyber Incident Response Cyber Incident Response CISA	As needed. In the past we reported about 1 event/mo for notification/eval. More active during the election period.	?	? 9 counties reported they use CISA services

Source: SOS

Appendix F. Sample MOU with Appendix A Cost Eligibility Information to Counties

Docusign Envelope ID: D6A2D114-FC74-4271-9298-A1E80BE0535D

2024 General Election MOU

INV: 2024 GE MOU - Curry
Date: 9/23/2024

NEW MEXICO
MEMORANDUM OF UNDERSTANDING
OFFICE OF THE SECRETARY OF STATE
AND
CURRY COUNTY

This **MEMORANDUM OF UNDERSTANDING** ("Agreement" or "MOU") is entered into by and between the Office of the Secretary of State ("Office" or "Agency") and Curry County ("County"), (collectively, "the Parties") as of the last date of execution by the Parties below.

RECITALS

WHEREAS, the General Election ("Election") is to be held statewide on November 5th, 2024; and

WHEREAS, the Agency, as required under the New Mexico Election Code, is responsible to pay eligible costs of the Election, including reasonable costs incurred by each County Clerk; (§1-11-19 Costs of Elections; Election Fund); and

WHEREAS, the Agency has been appropriated funds from the New Mexico State Legislature to pay for the cost of conducting and/or administering a Statewide Election; and

WHEREAS, it is in the interest of both Parties for the Office to sub-grant appropriated funds to each County prior to a given Election with the intent of such funds to cover the costs of running an Election.

AGREEMENT

THEREFORE, the Parties agree that this MOU is entered expressly and solely for the purpose of providing state-appropriated funds to Curry County to cover the costs of conducting and administering the General Election.

1. RESPONSIBILITIES

The Office shall:

- A. Issue to Curry County a warrant drawn through the New Mexico Department of Finance and Administration (DFA) at least ninety (90) days prior to Election Day in the amount of forty thousand **(\$40,000.00)** for projected costs that the Parties agree will be incurred in the administration of the General Election.

The County shall:

- A. Finalize and sign this MOU at least sixty (60) days prior to Election Day.
- B. Use the appropriated funds in accordance with the New Mexico Election Code and in compliance with the reimbursable expenses outlined in Appendix A of this Agreement.
- C. Provide to the Office, no later than forty-five (45) days following Election Day, a full accounting of expenses incurred during the Election and provide to the Office all invoices, receipts, and copies of warrants paid by the county during the cycle.

2024 General Election MOU

- D. Return any unused funds to the Office upon completion of election-related activity no later than forty-five (45) days following Election Day.

2. ADDITIONAL REIMBURSEMENTS

If Election costs incurred to a County exceed the initial amount provided through this MOU, the County may request reimbursement no later than forty-five (45) days after Election Day using a prescribed form provided by the Office with a description detailing the additional costs and their relevance to the Election. Additional costs are not guaranteed to be reimbursed but shall be reimbursed by the Office if such costs are deemed to be eligible expenses and if funds are available.

3. INELIGIBLE EXPENSES

The Office shall not reimburse ineligible expenses under any circumstance. The Office shall conduct an internal review of all expenditures under this MOU and utilize historical expenditure data to verify year-over-year trends to determine eligibility of expenses and their applicability to the items listed in Appendix A.

All work is expected to be complete on or before Election Day; in no case shall work extend beyond Election Day with the exception of a potential recount. If any funds remain after the completion of the Election, such funds must be returned to the Office forty-five (45) days following Election Day.

4. TERM

This Agreement shall become effective upon the final signature affixed to this Agreement and shall remain in effect until its expiration forty-five (45) days following Election Day, unless terminated pursuant to Article 7.

5. RESPONSIBILITIES

- A. **Records.** The County shall maintain all fiscal records detailing expenditures under this MOU and follow Generally Accepted Accounting Principles (GAAP), and account for all receipts and disbursements of funds transferred to the County pursuant to this MOU.
- B. **MOU Execution.** Should a MOU between the Parties fail to be finalized sixty (60) days prior to Election Day, the County shall only be reimbursed for eligible expenses as outlined in 1.10.36 NMAC and will only be reimbursed upon finalization of an executed MOU.
- C. **Reporting.** Each County shall file a report of expenditures with the Office no later than forty-five (45) days after Election Day for accounting. The report shall include a completed expenditure form provided by the Office with a description detailing the costs and their relevance to the Election. Counties shall return any unused funds via physical check made out to the Office of the Secretary of State no later than forty-five (45) days after Election Day. If a County does not file expenditure reports by the deadline established in Section A of 1.10.36.10 NMAC, the County shall not be reimbursed for additional requests until the expenditure report is filed and funds become available for reimbursement.

6. LIABILITY

Each Party shall be solely responsible for liabilities due to its own violation or alleged violation of requirements applicable to the performance of the MOU. Neither Party shall be responsible for the other Party's acts or omissions in connection with this MOU. Any liability incurred in connection with this MOU is subject to the New Mexico Tort Claims Act, Section 41-4-1 et seq., NMSA 1978, as amended.

2024 General Election MOU

7. TERMINATION

Either Party may terminate this Agreement for cause or convenience by giving notice in writing to the other Party within thirty (30) days of intended termination.

8. AMENDMENT

This MOU shall not be altered, changed, or amended except by a written instrument duly executed by both Parties. Any amendments shall be made in writing and shall be agreed to and executed by the respective signatories before becoming effective.

9. CONTACTS

The parties will send written notice when needed to the following individuals:

To the Office:

Justin P. O'Shea
Chief Financial Officer
New Mexico Office of the Secretary of State
325 Don Gaspar Ave, Suite 300
Santa Fe, NM 87501
justin.oshea@sos.nm.gov
505.827.3615

To the County:

Annie Hogland
Curry County Clerk
Curry County
417 Gidding St., Suite 130
Clovis, NM 88101
ahogland@currycounty.org
575.763.5591

10. MISCELLANEOUS PROVISIONS

- A. **Compliance with Laws.** The laws of the State of New Mexico will govern this MOU. The Parties shall comply with all federal and State laws, regulations, and rules applicable to the performance of this MOU and the duties hereunder.
- B. **Subsequent Terms.** This MOU supersedes and replaces all previous oral or written agreements between the Parties relating to the subject matter hereof. Furthermore, this MOU contains the entire agreement and understanding between the Parties relating to the subject matter.
- C. **Appropriations.** The terms of this MOU are contingent upon sufficient appropriations and authorizations made by the Legislature of New Mexico.
- D. **Property.** The parties understand and agree that property, if any, acquired as a result of this Agreement shall be the property of the County.

2024 General Election MOU

In witness whereof, this Agreement is duly executed upon the date of the last signature affixed and dated:

Maggie Toulouse Oliver

09/23/2024

Maggie Toulouse Oliver, Secretary of State
Office of the Secretary of State

Date

Peter Auh

09/20/2024

Peter Auh, General Counsel
Office of the Secretary of State

Date

Annie Hogland

8/27/24

Annie Hogland, County Clerk or Designee
County of Curry

Date

Robert Thornton

8/27/24

Robert Thornton, Chairman
County of

Date

2024 General Election MOU

APPENDIX A

DESCRIPTION	STATUTORY REQUIREMENT	RELEVANT STATUTE(S)	REASONABLY INCLUDES:
Poll Workers (Election Boards; Absentee, Early and Election Day)	Each election board shall consist of a minimum of three judges (required); one presiding judge and two election judges. Election clerks can also be appointed to assist the presiding judge and election judges.	1-2-12 & 1-9-5(C), 1-2- 4, 1-2-5, 1-2- 16, 1-2-17 NMSA 1978	For all polling locations, no fewer than three judges are required to administer the election. In the case of Voter Convenience Centers (VCCs), a minimum of two ballot-on-demand stations are required per site; counties will need to plan accordingly to ensure adequate staffing to operate these systems.
Registration Officers (Same Day Registration)	During a statewide the county clerk's office or alternate voting location if the clerk has assigned an authorized deputy to serve as a registration officer at the alternate voting location.	1-4-5.7 (D), NMSA 1978	The cost of one authorized registration officer, per polling location (that is offering SDR), per day.
Interpreters	In those polling places designated by the secretary of state as being subject to the provisions of the 1975 amendments to the federal Voting Rights Act of 1965, oral assistance shall be made available to assist language minority voters who cannot read sufficiently well to exercise the elective franchise. As used in the Election Code, "language minority" means a person who is an American Indian or of Spanish heritage and "inability to read well enough to exercise the elective franchise" means inability to read the languages in which the ballot is printed or the inability to understand instructions for operating the voting machine.	1-2-19, NMSA 1978	Assisting voters who speak a language that is unwritten; precincts identified as "Native American Precincts" through the Native American Election Information Program.
Messengers	The county clerk may appoint messengers to deliver ballot boxes, poll books, keys, election supplies and other materials pertaining to the election. Messengers may also be authorized to collect absentee ballots and removable media storage devices from polling places designated by the county clerk, and deliver them to locations.	1-2-20, NMSA 1978	Individuals appointed by the clerk to serve as messengers, who comply with the requirements outlined in 1-2-20.
Election Publications	Election board standby list: Not less than twenty-one days prior to the date for appointing members of election boards, the county clerk shall publish a notice once in a newspaper of general circulation to the effect that election boards are to be appointed for the specified number of precincts, stating the number of persons composing each board and that applications for the standby list will be accepted at the county clerk's office. Notice of election: The notice of election shall be published at least once, not more than twenty-one nor less than seven days before election day. The notice of election shall be published in a legal newspaper as provided in Section 14 11 2, NMSA 1978. If no legal newspaper is published in the	1-2-9 & 1-11-3(A), NMSA 1978	Publication of the election board standby list and notice of election.

2024 General Election MOU

	<p>county, the notice of election shall be published in a legal newspaper of general circulation in the county.</p> <p>The notice of election shall be printed in English and Spanish. The notice of election shall be broadcast on a radio station in the appropriate Native American languages in those counties affected by the federal Voting Rights Act of 1965, as amended.</p>		
<p>Polling Place Signage & Building Requirements</p>	<p>The location of each polling place within a building shall be clearly designated by appropriate signs, displayed prominently and clearly. Signs for each polling place shall be clearly displayed outside the building where polling takes place.</p>	<p>1-3-18(A), 1-22-19, NMSA 1978</p>	<p>Appropriate signage and materials used to clearly and prominently display where polling is taking place.</p>
<p>Postage</p>	<p>The Secretary of State shall deposit sufficient funds in the business reply mail account for each county clerk to ensure delivery of all mailed ballot applications and returned mailed ballots.</p> <p>The clerk shall determine the most reasonable expedited means of delivery for a ballot and balloting materials for a federal qualified elector who does not request secured electronic transmission.</p>	<p>1-6-8(A)(2); 1-6B-5(E)(2); 1-6B-7(D); & 1-6C-6C NMSA 1978</p>	<p>Postage for absentee ballots (outbound) and returned mail ballots (inbound).</p>
<p>Tabulator Delivery</p>	<p>The county clerk shall be responsible for transporting all voting systems to and from polling places. A reasonable fee may be charged by the county for the transportation and programming of the voting systems when used pursuant to Section 196, NMSA 1978, but in no case shall such fee exceed the actual cost to the county. Voting machines shall be delivered to the assigned precinct polling place at least three days before the polls are required to be opened. The election supplies and the keys of voting machines shall be delivered to the presiding judge at least one hour before the polls are required to be opened.</p>	<p>1-9-12(A)(E) & 1-11-11(A), NMSA 1978</p>	<p>Transport of voting systems to and from polling locations.</p>
<p>Office Supplies (for the Election)</p>	<p>Supplies needed for the administration of the election.</p>	<p>1-11-19(A)(2), NMSA 1978</p>	<p>Consumable office supplies required to conduct the election and post-election canvass including paper, ballot marking pens, pencils, paperclips, staples, canvas bags for ballot boxes, etc.</p>
<p>"Other"</p>	<p>N/A</p>	<p>N/A</p>	<p>Temporary election support staff <i>and/or</i> overtime (OT) for county employees, provided the OT is incurred during the conduct and administration of the Election.</p>

Table 1: Schedule of Cost Eligibility

Appendix G. DFA Authorization of SOS Spending of FY25 funds is FY24

From: [REDACTED]

Sent: Friday, August 2, 2024 4:47 PM

To: OShea, Justin, SOS <Justin.OShea@sos.nm.gov>

Cc: Propst, Wayne, DFA <wayne.propst@dfa.nm.gov>; [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Subject: election fund

Hi Justin – We wanted to clarify the recent issues surrounding the election fund:

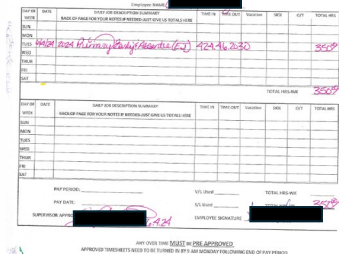
1. DFA will approve a BAR to increase the budget in fund 68180 (election fund) to \$15M as authorized by SB108.
2. DFA will allow SOS to use **\$2.1M** of this \$15M in budget authority for prior year (FY24) outstanding balances. SOS will need to request the remaining prior year amount (**~\$600k**) from Board of Finance or the Legislature.
3. SOS will need to request a deficiency appropriation from the Legislature for the **\$2.1M** prior year in order to free up the full \$15M in FY25 budget authority in fund 68180 (election fund) for the 2024 general election.
4. DFA staff will consider recommending additional funding in the next session (roughly \$5.5M) for the election fund to ensure it's fronted with the full \$15M that way SOS doesn't have to spend into the red (negative cash) in future elections.

Appendix H. Poll Worker Expenditure Information Provided in Different Ways Across 3 Counties

E_ST	EMP_	EMP_	POSITION	POSITI	CHEC		DESC1	PRH	AMOU
ATUS	NAME	ID	TITLE 1	ON_TI	K_	TYPE		RSQNT	
				LE 2	DATE				
ACTIVE			PRECINCT BOARD MEMBER	POLL WORKE R	6/21/2024	4SHRS	ELECTION WORKER TAXABLE	0	375
ACTIVE			PRECINCT BOARD MEMBER	POLL WORKE R	7/5/2024	4SHRS	ELE WRK TRAINING STIPEND	0	50
ACTIVE			PRECINCT BOARD MEMBER	REGIST RATION OFFICE R	5/24/2024	4SHRS	REGULAR HOURS WORKED	80	1,680.00
ACTIVE			PRECINCT BOARD MEMBER	REGIST RATION OFFICE R	6/7/2024	4SHRS	REGULAR HOURS WORKED	80	1,680.00
ACTIVE			PRECINCT BOARD MEMBER	POLL WORKE R	6/21/2024	4SHRS	ELECTION WORKER TAXABLE	0	400
ACTIVE			PRECINCT BOARD MEMBER	POLL WORKE R	6/21/2024	4SHRS	REGULAR HOURS WORKED	9	189
ACTIVE			PRECINCT BOARD MEMBER	POLL WORKE R	7/5/2024	4SHRS	ELE WRK TRAINING STIPEND	0	100
ACTIVE			PRECINCT BOARD MEMBER	POLL WORKE R	6/7/2024	4SHRS	REGULAR HOURS WORKED	80	1,920.00

[REDACTED] WOMAN'S CLUB
June 4, 2024

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]



EMPLOYEE INFORMATION: [REDACTED]
 DATE OF PAYMENT: [REDACTED]
 TOTAL AMOUNT: 2500.00

Source: SOS files provided to LFC