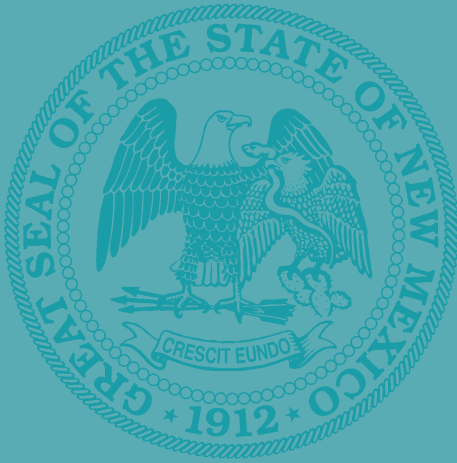


New Mexico Legislative Finance Committee

LEGISLATING FOR RESULTS:

Post-Session Review

Fifty-Seventh Legislature, Second Session



April 2026

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State of New Mexico
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Honorable Members
Fifty-Seventh Legislature, Second Session
State Capitol
Santa Fe, NM 87501

Dear Legislators:

As New Mexico's revenue growth began to normalize after years of extraordinary gains, state legislators adopted a responsible budget that constrains ongoing spending, while maintaining key investments in areas of need, including public safety, education, healthcare, economic opportunity, and the protection of our natural resources.

The General Appropriation Act of 2026, when combined with a 1 percent pay increase for state and education employees in another bill, authorizes just over \$11 billion for recurring general fund spending in FY27, a \$332 million, or 3.1 percent, increase over the FY26 operating budget. This includes significant investments in cradle-to-career education—a 2.5 percent increase for public schools, a 5.3 percent increase in support for colleges and universities, and a 7.9 percent increase to the Early Childhood and Education Department, as the state begins to implement universal childcare.

The General Appropriation Act provides another \$2.1 billion in one-time appropriations from the state general fund and other state and federal revenues, including nearly \$450 million for higher education, almost \$300 million for economic development and tourism, and about \$200 million for roads.

We also transferred more than \$740 million from the general fund to the water project fund, lottery tuition fund, behavioral health trust fund, and a newly created higher education major projects fund. About half of the \$300 million set aside for higher education investments will be used for a new University of New Mexico medical school. This investment—alongside legislation expanding a tax credit for physicians, strengthening student loan repayment program for New Mexico healthcare providers, allowing New Mexico to join the Interstate Medical Licensure Compact, and reforming medical malpractice—should improve access to and the quality of healthcare in New Mexico.

The coming year is likely to be financially challenging for New Mexico, with an uncertain oil and gas environment and continuing repercussions to the state from federal budget cuts and policy changes. Fortunately, our financial reserves are strong and we have set aside money for specific programs, but it is important that we act with caution in this moment of uncertainty.

This post-session review, which includes an assessment of the state's financial outlook, provides a summary of legislative action during the 2026 session that could be valuable as we move forward. I want to thank the committee and our staff for the many months of rigorous hearings and thoughtful debate of the interim that led, eventually, to the adoption of the General Appropriation Act and other financial legislation of 2026. I believe this report will offer policymakers and the public a meaningful perspective as we navigate the decisions ahead.

Sincerely,

A handwritten signature in black ink, appearing to read "N. Small".

Representative Nathan P. Small
Chairman

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LEGISLATIVE FINANCE
COMMITTEE
TO THE
FIFTY-SEVENTH
LEGISLATURE,
SECOND SESSION
POST-SESSION REVIEW

APRIL 2026

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Overview and Fiscal Outlook

New Mexico’s fiscal outlook is transitioning from a period of extraordinary revenue growth to a phase of slower and more typical expansion. After record gains exceeding 20 percent annually in FY22 and FY23, recurring revenue growth is expected to moderate as oil production matures, prices soften, inflation stabilizes, and employment growth slows. While revenues remain near historic highs, the state is entering a more constrained fiscal environment shaped by slower growth, rising structural commitments, and growing exposure to external risks, including federal policy changes and global energy market volatility.

Recurring revenues are projected to decline modestly in FY26, reflecting a slowing economy following the post-pandemic boom, as well as major federal policy changes that are expected to lower revenues through the near future. This moderation comes as state legislative tax changes were already expected to reduce collections, recurring spending continues to grow, and oil and gas markets show signs of maturation. The shift marks an important inflection point: the state is no longer managing rapid windfalls but instead navigating a plateau where fiscal decisions will have longer-lasting structural implications.

Despite slowing growth, the state continues to maintain strong reserves. General fund balances remain high but have fallen from recent levels of 49.3 percent to 31.1 percent of recurring appropriations. Reserve levels are declining as high levels of nonrecurring spending have required draws on the state reserves. Maintaining fiscal discipline in this environment will require balancing near-term investment opportunities with long-term sustainability by prioritizing evidence-based interventions.

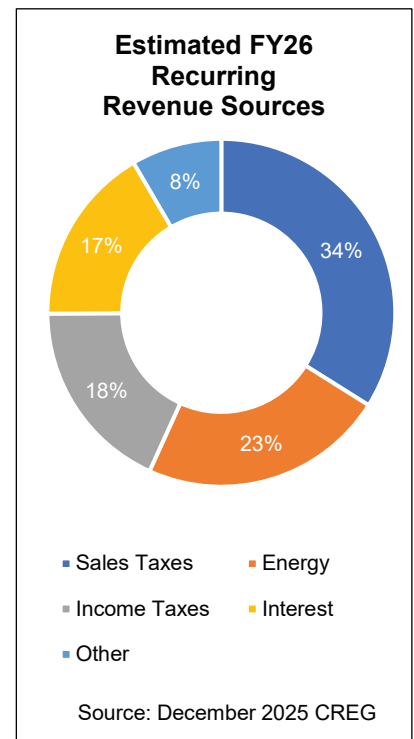
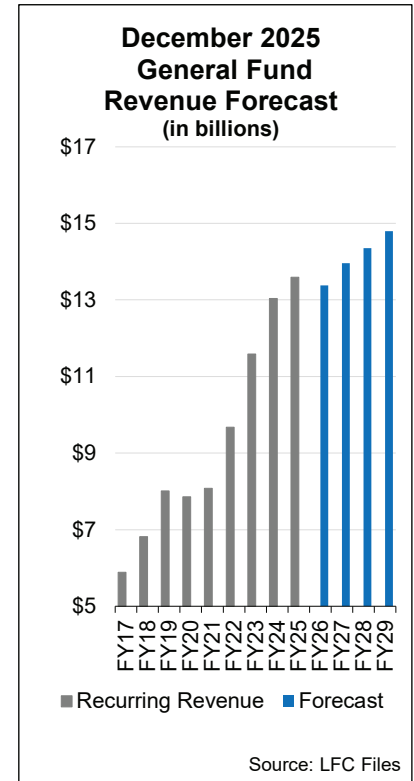
During the 2026 regular legislative session, lawmakers provided for over \$1.3 billion in infrastructure and capital outlay, and increased recurring spending by 3.1 percent to just over \$11 billion in FY27. Fiscal year 2027 reserve balances are projected to end the fiscal year at 26 percent of recurring appropriations after governor vetoes.

General Appropriation Act of 2026

New Mexico is projected to realize close to \$14 billion in general fund revenue in FY27. The General Appropriation Act of 2026 (GAA), in conjunction with Chapter 69 (Senate Bill 151), authorizes just over \$11 billion in recurring general fund spending for FY27, a \$332 million, or 3.1 percent, increase over the FY26 operating budget. Chapter 69 provides a 1 percent compensation increase for all employees of state agencies, higher education institutions, and public schools.

Recommendations

The Legislative Finance Department (LFC) FY27 recurring budget recommendation totaled \$11.1 billion, a 2.5 percent increase over the FY26



Overview and Fiscal Outlook

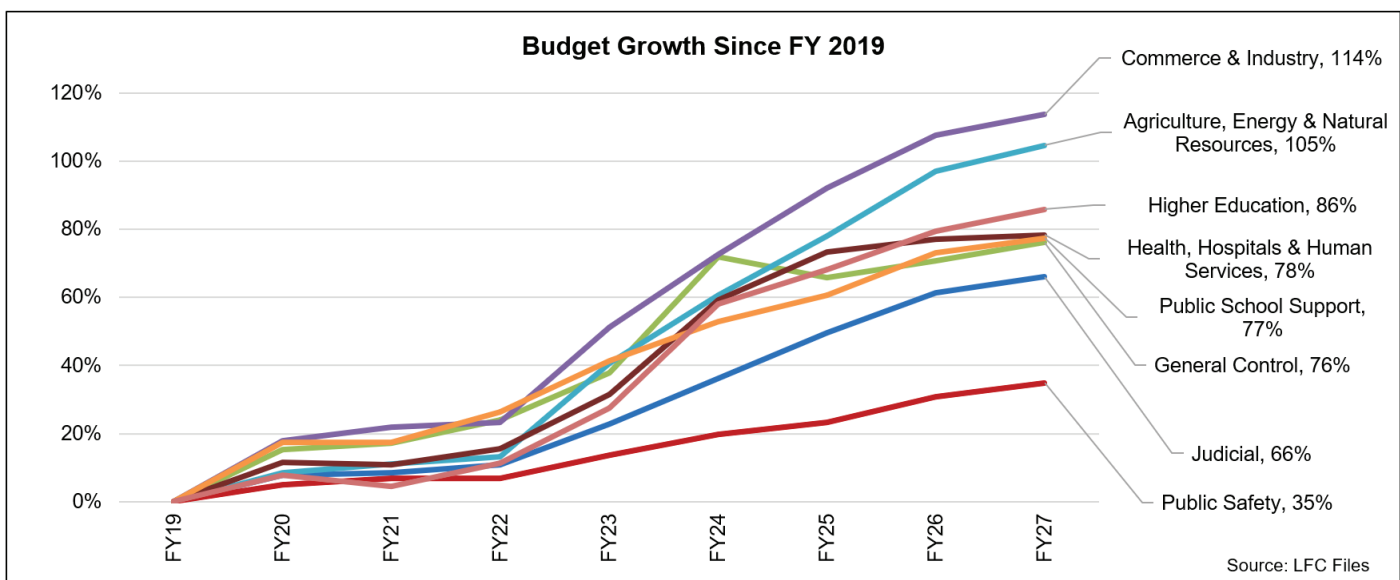
operating budget, leaving \$2.3 billion for nonrecurring or special appropriations and fund transfers. LFC continued to concentrate on three areas for budget development: improving New Mexico’s per capita earned income, improving access to high quality physical and behavioral healthcare, and improving quality of life. The LFC budget plan continued a strategy for multiyear investments in evidence-based services, including creating guardrails to measure implementation and outcomes of government results and opportunity fund (GRO) projects, and left reserves at about 32 percent. The executive budget recommendation included \$11.6 billion reflecting a proposed 6.7 percent increase in recurring spending, and an additional \$2.1 billion in nonrecurring or special appropriations, including \$525 million for capital outlay along with a \$300 million tax package, and left reserves at a flat 30 percent.

Notably, the LFC and executive recommendations differed on the calculation of reserves. Reflecting statute, LFC moved the GRO fund out of reserve calculations, providing a truer picture of liquid reserves. The executive recommendation continued counting GRO funds as a part of reserves, seemingly in conflict with laws enacted in 2025 that allowed GRO to count toward reserves in FY26 but not future years.

The largest absolute dollar gap between the LFC and executive recommendations was for the Early Childhood Education and Care Department, with the executive recommending \$150 million more from the general fund than LFC primarily for universal childcare. The second largest gap between the LFC and executive recommendations was for the Health Care Authority (HCA), with the executive coming in \$82 million above LFC. However, like previous years, a revised Medicaid forecast released after budget recommendations showed slower growth in cost and enrollment than anticipated, reflecting needs closer to the LFC recommendation.

Final Version of the GAA

The \$332 million in recurring growth in the final General Appropriation Act, combined with Chapter 69, was tamped down in part by the reduced need at the Health Care Authority, which represents almost 18 percent of the general fund budget. As a result, most agencies and sectors fared better than the average 2.5 percent increase.



The Early Childhood Education and Care Department (ECECD) saw the largest absolute general fund increase at \$23.7 million, or 7.9 percent, over FY26. Other smaller agencies had lower dollar increases but higher percentage increases over FY26, with the largest percentage increase reflected in the Department of Information and Technology (DoIT) budget, a \$6 million, or 58.7 percent, increase over FY26, the majority of which will be dedicated to the Office of Cybersecurity.

For FY27, public school support will increase by 2.5 percent, or over \$115 million, including funding to raise school personnel salaries by 1 percent. Notably, public school cash balances have continued to increase since FY17 and in FY25 reached \$738 million, their highest recorded levels. (See *LFC Report to the Fifty-Seventh Legislature, Second Session, Legislating for Results: Supplemental Charts and Graphs*, page 105, for a history of public school cash balances). With continued uncertainty in federal funding on the horizon, these fund balances should act as a first line of defense for school districts should federal dollars for impactful programs not materialize.

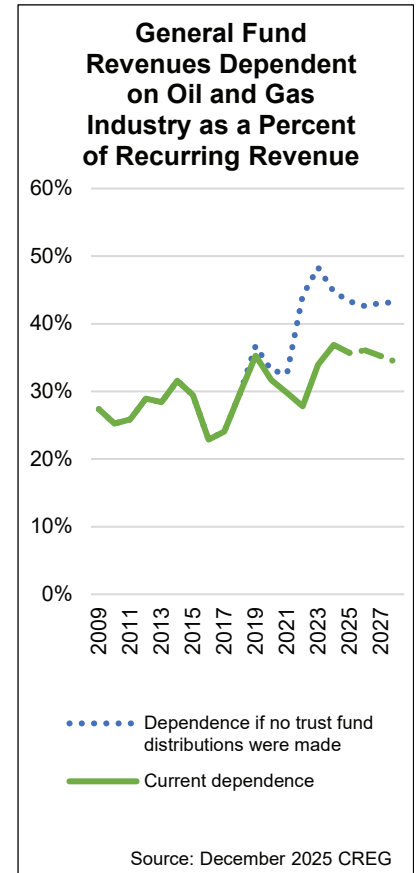
The 2026 GAA also provides another year of significant nonrecurring spending—approximately \$1.5 billion for special appropriations for FY26 and FY27. Most of the spending is earmarked for FY27 because New Mexico did not see the same level of the surplus revenues typically used for nonrecurring spending in the current fiscal year (FY26) as it had in previous years. General fund nonrecurring appropriations in the GAA include \$1.5 billion for special appropriations, \$30 million for supplemental and deficiency appropriations, \$205 million for transportation, and \$505 million in fund transfers.

Chapter 70 (Senate Bill 273) provides an additional \$45.6 million in nonrecurring general fund revenues to help counties address the financial impact of Chapter 5 (House Bill 9) limiting immigration detention contracts and provides additional nonrecurring appropriations to the Children, Youth and Families Department (CYFD), the Public Education Department (PED), the Department of Finance and Administration (DFA), the Aging and Long-Term Services Department (ALTSD), and the Department of Transportation (NMDOT). In addition, \$170 million (from all revenue sources) is allocated in the GAA for expenditure on pilot programs. Most of these appropriations (in Section 9) were contingent on enactment of Chapter 29 (House Bill 158), which provides additional accountability guardrails for implementation by state agencies along with staff of LFC and the executive.

Veto

As in previous years, the governor vetoed legislative language in the GAA that would have required additional oversight and reporting, citing case law stating such oversight is better established by general legislation. Like previous years, some of the governor’s line-item vetoes leave language partially intact, making it likely unimplementable and calling into question the legality of partial vetoes.

In the recurring appropriations section of the GAA (Section 4), the governor vetoed the language for three earmarked appropriations: \$7.7 million from the general fund to CYFD’s Protective Services Program to match federal revenue for proven programming, \$2 million in internal service funds to HCA for salary adjustments to graduate medical residents and fellows, and \$932 thousand to the Department of Wildlife for capital improvements to the Red River fishery.



Consistent with previous interpretations of *State ex rel. Seago v. Kirkpatrick*, the governor may not make appropriations by carefully striking words, phrases, or sentences from an item or part of an appropriation. Therefore, LFC is scoring these vetoes as destroying the appropriation; thus, these appropriations should not be budgeted by the executive for FY27. Notably for CYFD, the veto reduced their recurring general fund revenue increase from 5.6 percent to 2.7 percent for FY27.

For nonrecurring appropriations, several of the governor's vetoes leave nonsensical or unimplementable descriptions. A principle of the *Seago* case is that the partial veto should not create legislation. Rather, the partial veto is a negative power and must be exercised in a way that eliminates or destroys the whole of an item. If only part of the whole is destroyed, it must not distort the legislative intent. Furthermore, *State ex rel. Stewart v. Martinez* established that all language that relates to the subject to be proscribed by the partial veto must be vetoed for it to be a valid veto. The remaining legislation must continue to be a workable piece of legislation. Several of the vetoes in the GAA leave sentences that are nonsensical or incomplete and, therefore, unimplementable. For example, in Section 5:

- Item 61: Language was struck for a \$500 thousand appropriation to DFA for a study and plan “for the implementation of the Cambiar model of juvenile justice,” leaving the statement, “For the implementation of juvenile justice.”
- Item 159: Language was struck for a \$200 thousand appropriation to HCA, leaving the statement “For residential treatment services in.”
- Item 260: Language was struck for a \$1.2 million appropriation to Regional Education Cooperatives, leaving the phrase “to conduct student reading.”

Similarly, there are numerous examples of language being struck in part to expand the potential use of an appropriation. For example, in Section 5, language for item 274, a \$3 million appropriation to the University of New Mexico Health Sciences Center “for an actuarial study on healthcare, including cost drivers,” was struck to read “for healthcare.” Because the line-item veto power is the power to destroy but not create, the governor may not make appropriations by carefully striking words, phrases, or sentences from an item or part of an appropriation.

The governor also vetoed all of Section 8, which made appropriations and transfers related to the enactment of House Bill 180, which was also vetoed by the governor. This represents the elimination of a \$30 million transfer to the appropriation contingency fund from the general fund, and the elimination of the ability to transfer an additional \$50 million and \$150 million from the appropriation contingency fund and operating reserve, respectively.

Legislative Finance Committee-Endorsed Legislation

The LFC endorsed 10 bills for the 2026 session, with seven passing the Legislature and six being signed by the governor. The governor vetoed one, House Bill 180, which would have revised and consolidated statutory mechanisms for disaster-related financing and emergency response funding. The committee-endorsed bills passed by the Legislature and signed by the governor:

- Chapter 50 (House Bill 8) creating a new fund to support major higher education capital projects;
- Chapter 52 (House Bill 47) increasing the minimum employer contribution for health insurance premiums for public school personnel to 80 percent of the total premium beginning in FY27;

- Chapter 45 (House Bill 66) increasing the maximum annual award for health professional student loan repayment;
- Chapter 29 (House Bill 158) creating guardrails for accountability in the spending of state funds and requiring planning, including evaluation plans for government results and opportunity program fund appropriations;
- Chapter 37 (House Bill 184) amending the land of enchantment legacy fund to prevent trapped balances in the distribution fund, increase distributions to beneficiaries over time, and improve investments performance; and
- Chapter 59 (House Bill 247) establishing limitations on reauthorizations and new appropriations for capital outlay projects.

Three other LFC-endorsed bills were either not introduced or died in committee, including a bill to allow the Taxation and Revenue Department to share data with LFC (not introduced), a bill to align venture capital investments to match current State Investment Council rules (Senate Bill 112), and a bill for financial-related clean-up of investment fund language, capital development fund changes, audit rules and more (House Bill 121).

Economic Outlook

New Mexico has experienced record revenues since 2021, driven by strong oil and gas markets, consumer spending, and wage growth. However, heading into 2026, the economic outlook is increasingly uncertain. Private market data shows labor market stress leading to a turbulent short- and medium-term outlook with a narrowing pathway to avoiding a recession. Labor market stress, continued Federal Reserve caution, and rising geopolitical and trade tensions—particularly those affecting energy markets—pose risks to both national and state-level economic performance.

National labor market conditions have begun to show signs of slowing, with recent data indicating weaker employment growth and intermittent monthly job losses across most sectors. These developments suggest the strong labor market recovery following the pandemic may be faltering. In New Mexico, total nonfarm employment regained all jobs lost during the pandemic by March 2023 and by December 2025, reached over 909 thousand jobs, or 5.3 percent, above the prepandemic peak, according to U.S. Bureau of Labor Statistics data. However, forecasts from the University of New Mexico Bureau of Business and Economic Research expect employment growth in the state to slow significantly, with employment projected to increase only 0.5 percent in FY26 before declining by about 0.4 percent through FY28 and stabilizing near that level through the remainder of the forecast period. New Mexico’s labor force participation rate remains structurally low, measuring 57.8 percent in December—well below the national average.

Recent geopolitical conflict has pushed West Texas Intermediate (WTI) oil prices, the U.S. benchmark, above \$90 per barrel, introducing a new period of volatility in global energy markets. The rapid increase in prices reflects concerns about potential supply disruptions in the Middle East and heightened uncertainty in global oil markets. While higher prices may support short-term revenue for oil-producing states such as New Mexico, the volatility also raises uncertainty about the durability of these price levels. New Mexico’s oil production has remained relatively stable, averaging more than 2.2 million barrels per day in 2025.

At a Glance: The 2026 Tax Package

Chapter 69 results in a net revenue increase of \$50.7 million to \$55.7 million in FY27, growing to \$60.4 million to \$70.4 million in FY28, driven primarily by corporate income tax changes, partially offset by new and expanded tax credits and deductions.

Key components include:

- \$55.8 million-\$60.8 million revenue increase (FY27) from decoupling New Mexico’s corporate income tax from federal provisions (bonus depreciation, expensing, and interest deductions), growing to over \$111 million annually;
- \$34.3 million revenue decrease for a new physician income tax credit;
- \$6.4 million revenue decrease for a gross receipts tax deduction for affordable multifamily housing construction;
- \$4 million revenue decrease for a local journalist wage-based tax credit;
- \$1 million revenue decrease for a local news printer tax credit; and
- \$5.1 million revenue decrease to extend the high-wage jobs tax credit.

In addition, the bill used the net revenue increase from the tax changes to include \$62.7 million of recurring appropriations for a 1 percent salary increase for state, higher education, and public school employees.

Associated natural gas production has also continued to reach new highs, though at a slower pace of growth. However, sustained high prices in oil markets could lead to rapid adjustments in drilling activity, and similarly, activity could plummet if prices retreat back to even lower levels.

Legislation Affecting Revenues

In total, legislation passed during the 2026 regular session was estimated to reduce recurring general fund revenue by \$98.1 million beginning in FY28, growing to about \$200 million in FY29, and continuing to grow in FY30 and beyond.

Tax Changes

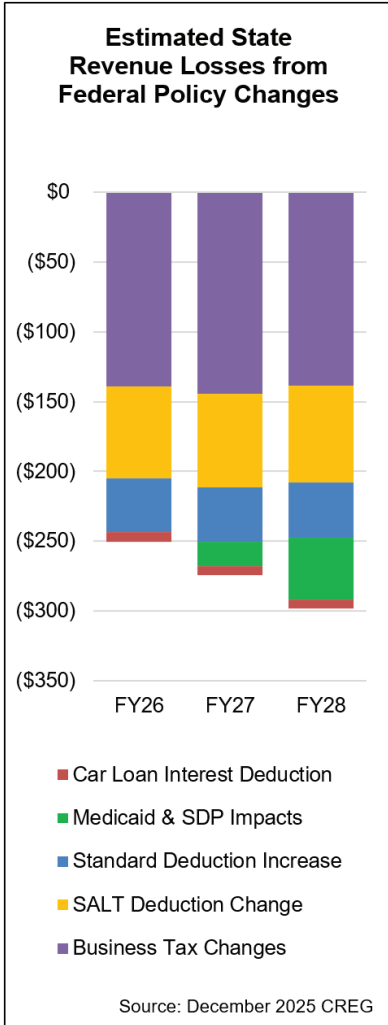
The largest tax changes enacted during the 2026 regular session were contained in Chapter 69 (Senate Bill 151), an omnibus tax package making several structural changes to the corporate income tax and creating multiple targeted tax credits and deductions, as well as including the employee compensation increases.

A major component of the bill decouples New Mexico’s corporate income tax from several provisions of the federal budget reconciliation bill, commonly referred to as House Resolution 1 (H.R.1). Because New Mexico is a rolling conformity state, federal changes to the corporate income tax base are automatically incorporated into state law unless the Legislature acts to decouple. Chapter 69 decouples New Mexico from three H.R.1 provisions: permanent first-year bonus depreciation for capital investment, full first-year expensing for certain manufacturing and production facilities, and expanded business interest deductions. In addition, the bill adds apportioned income from certain foreign-controlled corporations into the New Mexico corporate income tax base. Together, these changes are estimated to increase recurring general fund revenue by roughly \$56 million to \$61 million in FY27 and by about \$111 million to \$121 million annually beginning in FY28.

The bill also creates several targeted tax expenditures intended to support specific industries and policy priorities. Beginning in tax year 2027, a refundable tax credit equal to 30 percent of wages is available to qualifying local news organizations employing journalists, with an annual statewide cap of \$4 million. In addition, a refundable tax credit is created for local news printers, capped at \$1 million annually, to support printing operations that produce newspapers containing state or local news.

To support housing development, the legislation established a gross receipts tax deduction for receipts from construction materials and labor used in qualifying affordable multifamily housing projects undertaken under the Affordable Housing Act. The deduction applies to projects where at least 80 percent of units are affordable to households earning at or below 80 percent of area median income and is estimated to reduce state and local gross receipts tax revenues beginning in FY27.

The bill also creates a new income tax credit for physicians licensed in New Mexico who provide at least 1,584 hours of healthcare services in the state during the tax year. The credit provides up to \$10 thousand annually and may be carried forward for up to three years if it exceeds tax liability. This credit is intended to offset the costs of doing business in New Mexico, including gross receipts tax liabilities that may not exist in other states.



Furthermore, Chapter 69 extends the high-wage jobs tax credit by allowing newly created jobs to qualify for the credit through July 1, 2036, rather than expiring in 2026 as required under prior law. The credit has been used by businesses expanding or locating in New Mexico to offset tax liabilities associated with creating high-paying jobs.

Other General Fund Revenue Legislation

In addition to the omnibus tax package, the Legislature enacted several bills affecting general fund revenues through changes to revenue distributions, earmarks, and technical tax administration provisions.

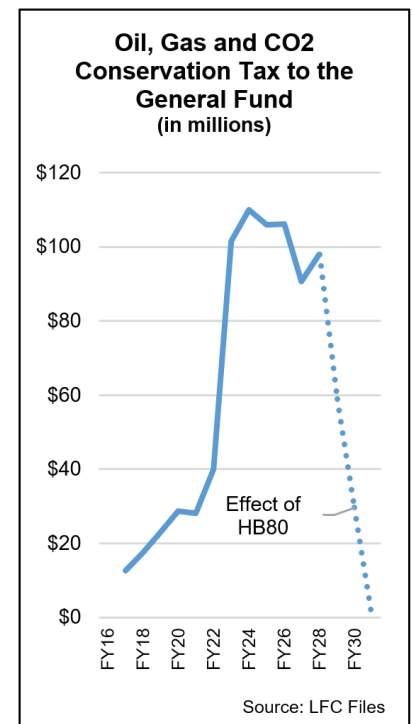
One of the largest impacts results from changes to the distribution of the health insurance premium surtax under Chapter 39 (House Bill 4). The legislation increases the share of premium surtax revenue distributed to the health care affordability fund, raising it from 55 percent under current law to 80 percent beginning September 1, 2027, and to 100 percent beginning September 1, 2028. The bill also allocates a portion of future distributions to the behavioral health program fund. These changes divert a historically stable revenue source away from the general fund to support health insurance affordability programs, reducing general fund revenues by roughly \$162 million annually by FY29.

Another significant revenue change results from Chapter 60 (House Bill 80), which increases the share of oil and gas conservation tax receipts distributed to the oil and gas reclamation fund. The bill phases in larger distributions to the fund—reaching 100 percent of conservation tax revenue between FY30 and FY37—thereby reducing the portion deposited in the general fund. The measure is estimated to reduce recurring general fund revenue by approximately \$46.5 million in FY28, increasing to roughly \$108.7 million annually by FY30 as the distribution phases in.

Chapter 64 (House Bill 70) also redirects revenue currently deposited in the general fund. The legislation establishes a new utility oversight fund administered by the Public Regulation Commission to support regulatory activities. Inspection and supervision fees currently deposited in the general fund will instead be credited to the new fund beginning July 1, 2027, resulting in an estimated recurring reduction to the general fund of approximately \$19.7 million annually beginning in FY28.

Finally, Chapter 31 (House Bill 291) makes a series of technical and administrative changes to New Mexico’s tax code affecting compliance, enforcement, and statutory clarity. While most provisions are expected to be revenue neutral, some changes—such as allowing the Taxation and Revenue Department to waive interest during emergency filing extensions and eliminating certain minimum penalties—may slightly reduce revenue, while others—such as clarifications to tobacco product taxation and adjustments to the technology jobs and research and development tax credit—may produce minor positive revenue impacts. Overall fiscal impacts are expected to be minimal relative to other revenue legislation.

Together, these measures primarily redirect or earmark existing revenue streams rather than raising new taxes or cutting existing rates, shifting general fund revenue to dedicated funds supporting health insurance affordability programs, oil and gas well reclamation activities, and public utility regulation.



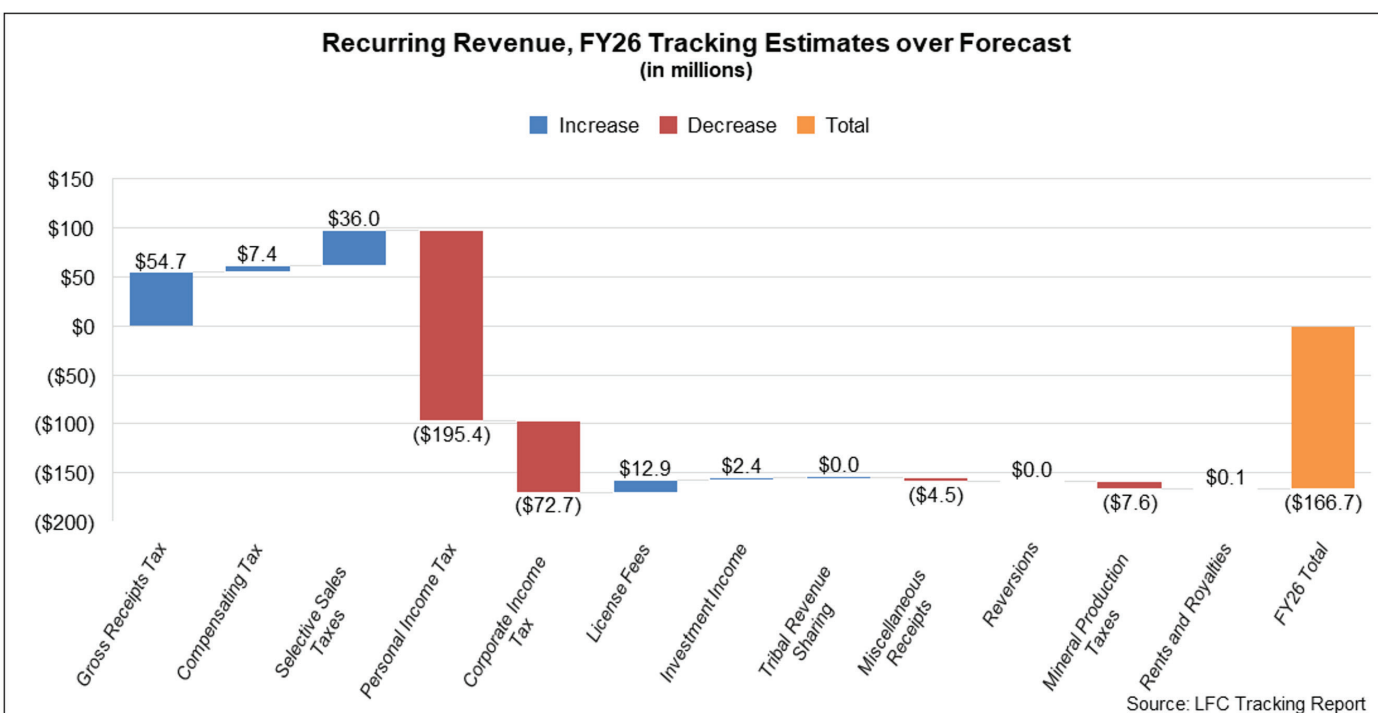
Other Fiscal Legislation

Chapter 70 (Senate Bill 273) appropriates \$45.6 million in nonrecurring general fund: \$11.9 million to help Cibola, Otero, and Torrance counties address the financial impact of Chapter 5 (House Bill 9) limiting immigration detention contracts and \$33.7 million to multiple agencies for various purposes. The \$33.7 million appropriations include \$9.7 million to the Children, Youth and Families Department (CYFD) for protective services and juvenile justice service areas in FY26. For FY27, appropriations include an additional \$8 million to CYFD for their child welfare information system, \$4 million to the Public Education Department for school improvement activities, \$2 million to the Pueblo of Zia for use of the Zia symbol, \$4 million to the Aging and Long-Term Services Department for the New MexiCare program, and \$6 million to the Department of Transportation for the rural air service enhancement grant program.

Fiscal Outlook

New Mexico’s fiscal outlook has become more uncertain in the short-term as revenue collections begin to soften following several years of unusually strong growth. General fund revenues weakened toward the end of FY25 and have continued to lag expectations during the first half of FY26. Through October 2025, recurring general fund revenue totaled about \$5 billion, \$56.7 million, or 1.1 percent, below the same period in FY25, and full-year revenues are currently projected to finish about \$166.7 million below the latest consensus forecast. While this gap remains manageable relative to the size of the general fund, it comes at a time when the state has already drawn down portions of the operating reserve—the state’s primary liquidity buffer used to manage short-term revenue volatility—placing additional pressure on near-term budget flexibility.

The current weakness is concentrated in income tax collections. Personal income tax revenues are tracking approximately \$195 million below forecast and



corporate income tax revenues about \$73 million below forecast, driven in part by federal tax changes enacted under H.R.1 that affect taxable income definitions and corporate deductions in the current tax year. (The corporate tax decoupling enacted through Chapter 69 will not impact tax revenues until FY27.) Because New Mexico conforms to federal tax law, these changes are expected to reduce liabilities for some taxpayers, amplifying the slowdown that follows several years of unusually strong growth in income tax collections. Corporate income tax revenues have been particularly volatile, with refunds exceeding current-year payments during portions of the fiscal year.

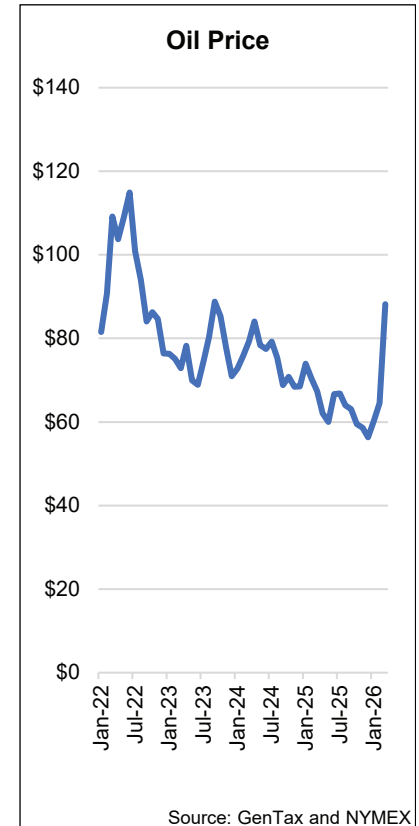
At the same time, structural changes to the state’s revenue system are gradually placing additional pressure on the general fund. Over the past several years, policymakers have increasingly earmarked revenues for specific programs or diverted revenue streams to dedicated funds. While many of these policy choices support important priorities, including long-term investments in early childhood programs and education, the cumulative effect is to reduce the share of revenues available for the general fund—the state’s most flexible funding source. As these earmarks grow, they can constrain the Legislature’s ability to respond to economic downturns or emerging priorities, particularly when revenues soften.

Furthermore, an accumulation of recurring commitments not fully paid for in the current year will place increasing demands on the general fund in the coming years. For example, as a one-time distribution from the early childhood trust fund is used to support universal childcare, the state will be forced to replace the funding with general fund appropriations to maintain program levels. Commitments like these will gradually come due over the next year, making the state’s structural fiscal position more important at the same time short-term revenues fluctuate severely.

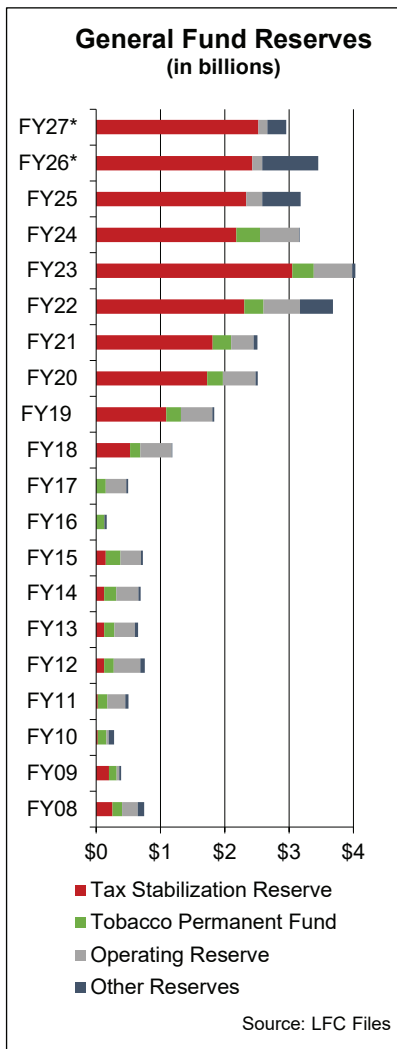
Despite these pressures, several factors could emerge to support the state’s fiscal outlook. Oil and gas production remains strong, and commodity price movements can materially affect state revenues. While prices declined earlier in FY26, any sustained increase in global oil prices—particularly if prices remain above \$90 per barrel—could significantly improve near-term revenues through higher severance taxes, royalties, and associated economic activity. Given that oil and gas activity directly and indirectly supports a large share of state revenues, price movements remain one of the most important determinants of New Mexico’s fiscal performance.

Furthermore, despite the near-term revenue declines, medium-term fiscal solvency is strong. The Legislature has maintained a policy of large nonrecurring spending rather than spending the entirety of revenues on recurring commitments. This strategy provides flexibility in the three-year to five-year outlook because nonrecurring appropriations can be, and likely must be, significantly reduced to balance the budget. This will avoid damaging programming and agency stability, creating significant opportunities to prioritize spending based on performance and cost-benefit analysis.

Because of this structural strength, policymakers should avoid allowing short-term solvency concerns to undermine long-term strategic investments. New Mexico’s growing investment income and historically strong fiscal reserves provide an opportunity to continue investing in policies supporting long-



Overview and Fiscal Outlook



term growth. Addressing temporary revenue softness by cutting high-return investments could weaken the state’s long-term economic prospects and ultimately reduce future revenues.

In this context, the key challenge for policymakers is both immediate solvency and protecting long-term fiscal design. New Mexico’s fiscal outlook remains solid over the long term, but increasing earmarks, a narrow tax base, and heavy reliance on volatile revenue sources require careful management to ensure the state can maintain both fiscal stability and strategic investment in the decades ahead.

General Fund Financial Summary and FY25 through FY27 Outlook

With a total projected FY26 revenue increase of 0.89 percent and \$13.86 billion in spending authorized in FY26, reserve balances are projected to end at 31.9 percent of recurring appropriations, or \$3.45 billion. Recurring revenues, after accounting for legislation, are projected to grow 4.3 percent in FY27, primarily driven higher by legislation decoupling from federal tax changes. Because recurring appropriations are expected to grow 3 percent, or \$321 million in the same year, and nonrecurring appropriations total \$2.67 billion, reserve balances for FY27 are estimated at 26.5 percent, or \$2.9 billion, \$500 million less than in FY26. More than 85 percent of reserve balances are estimated to be held in the tax stabilization reserve in FY27, the state’s “rainy day fund” and most restrictive reserve account. The projected reserve covers the amount the December 2025 stress test estimated the state would need to weather another moderate recession and an oil industry downturn.

Appendix G details expectations for future recurring general fund revenue and appropriation amounts under certain spending scenarios. The outlook uses projections from the consensus revenue estimating group’s 2025 long-term revenue forecast. For spending, the scenarios consider upcoming state spending demands beginning in FY27 and FY28. If spending grows at the rate liabilities accrue, the state is estimated to reach a deficit of \$1.3 billion by FY29.

New Mexico’s child well-being system focuses on mitigating adverse childhood experiences (ACEs), including neglect, substance use, and measures of other family instability. Research has shown ACEs negatively affect developmental milestones and lead to long-term economic outcomes for children. The 2026 Legislature prioritized significant funding for family support programs. A primary focus of this investment is the expansion of childcare assistance for family economic support.

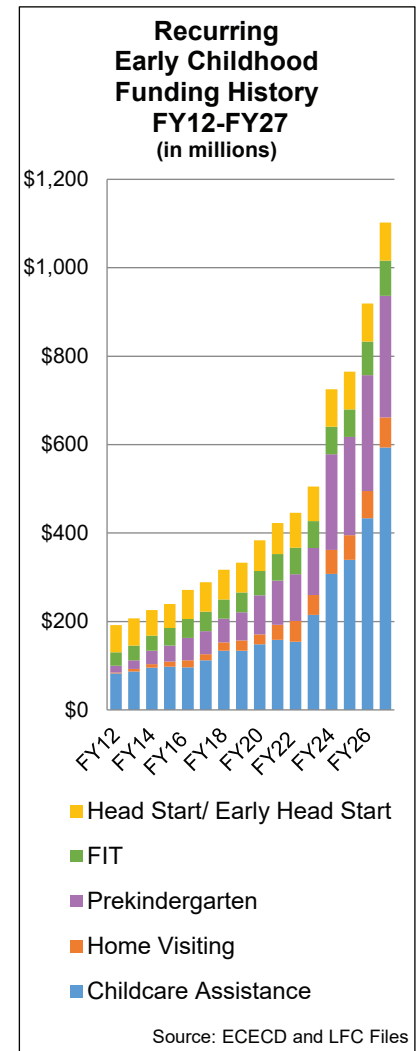
Early Childhood Education and Care Department

For FY27, the Legislature significantly increased revenues for the Early Childhood Education and Care Department (ECECD), mostly through the early childhood education and care trust fund and revenues generated through a constitutional amendment that increases distributions from the permanent school fund.

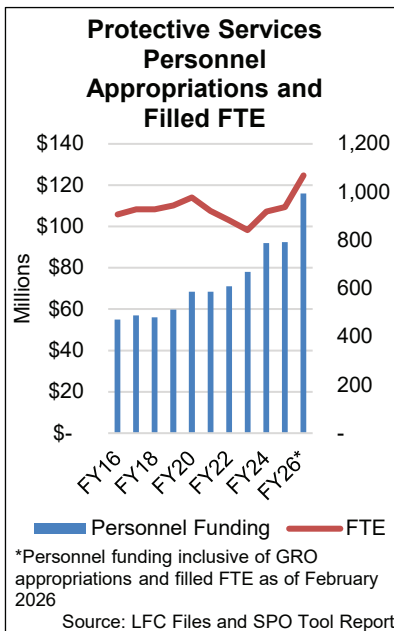
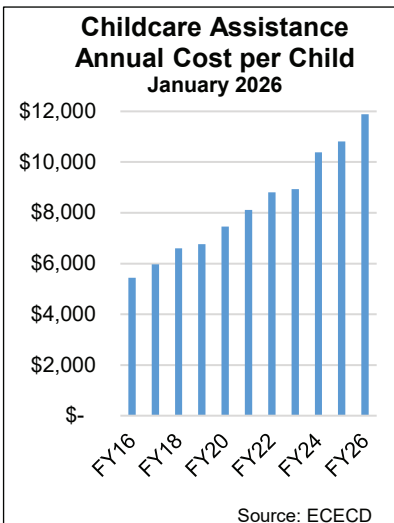
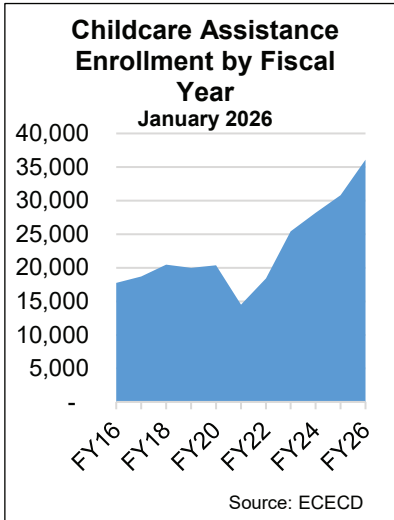
In FY25, New Mexico was funded to serve over 32 thousand children through the childcare assistance program and ECECD estimated to program will grow to serve 58 thousand by FY29. A 2019 LFC evaluation found New Mexico was paying childcare providers more for care rates than the federally recommended 75 percent of the market and had rates higher than 80 percent of states. At the close of FY25, the average annual cost per child rose to \$10,813, or 4 percent above the previous fiscal year. As of January 2026, the average annual cost per child rose to \$11,652. This cost is expected to continue to rise with ECECD’s recently approved new rate schedule.

The increase in spending on childcare assistance was associated with the passage of Senate Bill 241, which authorized transfers of up to \$700 million from the early childhood trust fund (ECTF) to support the near-term expenditures of expanded eligibility but does not establish a new recurring revenue source aligned with the projected ongoing costs of the program, leaving longer-term funding as a future recurring revenue liability. Based on current utilization trends and expenditure projections, the incremental funding gap required to sustain the expansion beyond existing base funding is estimated to be in the range of approximately \$340 million to \$400 million annually by the close of FY30. Absent additional recurring revenue, this may result in significant liability to general fund revenues. For FY27 the department will receive an additional \$160 million from this revenue source.

The Legislature provided over \$13.5 million to continue expanding prekindergarten for 3-year-olds. The expansion of services follows a historic investment in FY24 of \$100 million for 3-year-olds and 4-year-olds, which increased the number of prekindergarten slots statewide, increased the number of hours in a day for wrap-around care and added days for prekindergarten services. New Mexico prekindergarten, implemented by both private providers and public schools, originally was a half-day program, but most prekindergarten programs



Historically, childcare assistance provided an opportunity for low-income families to work or go to school by paying a voucher to childcare providers. However, because the department removed income eligibility requirements in fall 2025, the program now supports higher income families as well.



now cover six to eight hours a day of care for most of the year. National reports show significant declines in reading and math proficiency due to the pandemic; the legislative funding prioritizes prekindergarten to improve young children’s educational outcomes while providing more comprehensive care hours to allow families to participate in the workforce. New Mexico is serving most 4-year-olds in prekindergarten. Increased appropriations are prioritized for quality support and early prekindergarten.

Children, Youth and Families Department

During the 2026 session, the Legislature continued to make significant investments to address systemic challenges in the state’s child welfare system. The Children, Youth and Families Department (CYFD) has struggled with turnover in leadership, workforce retention, efficient management of its budget, and—consequently—improving outcomes for children and families. For the past two years, the Legislature has maintained a relatively flat operating budget for CYFD while making significant investments through the government results and opportunity (GRO) fund. For FY27, the Legislature passed a total operating budget of \$411.8 million, an increase of \$14.6 million, or 3.7 percent, over FY26, and invested an additional \$72.7 million in nonrecurring funding.

FY27 Increases by GAA Section
(in thousands)

	General Fund/ GRO	Federal Funds/Other State Funds
Total Recurring Operating Budget	\$7,271.2	\$(356.0)
Total Special Appropriations	\$38,500.0	\$ -
Total Supplemental and Deficiency Appropriations	\$ -*	\$ -
Total Information Technology Special Appropriations	\$ -**	\$ -
Total Government Results and Opportunity Fund	\$10,500.0	\$6,000.0
GRAND TOTAL	\$56,271.2	\$5,644.0

* Senate Bill 273 includes a total of \$9.7 million in supplemental FY26 funding for CYFD (\$2.7 million for Juvenile Justice and \$7 million for protective services).

** Senate Bill 273 includes \$8 million for the comprehensive child welfare information system (CCWIS) IT project at CYFD for expenditure in FY27.

Source: 2026 General Appropriations Act

FY27 Operating Budget

As passed by the Legislature, the CYFD operating budget for FY27 included a \$14.9 million, or 5.6 percent, general fund revenue increase relative to FY26. General fund increases included \$9.1 million to fully fund increased costs for health and employee liability insurance, \$5 million to backfill pandemic-era federal funding within Protective Services, and about \$800 thousand for other operating expense increases. However, the governor vetoed \$7.7 million in general fund revenue within Protective Services earmarked for evidence-based prevention and early intervention programs eligible for reimbursement under the federal Family First Prevention Services Act. As a result, the general fund increase for FY27 in the final version of the General Appropriation Act of 2026 is \$7.3 million, or 2.7 percent.

The operating budget also includes a \$5 million increase in Temporary Assistance for Needy Families (TANF) funding transferred from the Health Care Authority to backfill pandemic-era funding within Protective Services. The remainder of the increase in the operating budget comes from increased use of fund balances

within the Juvenile Justice Facilities program to support community-based programs for at-risk and justice-involved youth, as well as education within CYFD's secure facilities.

Nonrecurring Appropriations

Consistent with similar investments made during the 2024 and 2025 sessions—in which the Legislature directed over \$110 million in nonrecurring funding to initiatives at CYFD—the Legislature appropriated \$72.7 million in targeted, nonrecurring funding for the agency. The investments include funding for two new three-year GRO pilot programs: \$12 million for a dedicated SafeCare unit within Protective Services to provide in-home services and \$4.5 million for evidence- and community-based services for high-risk youth within Juvenile Justice.

To support caseworker recruitment and retention efforts, the Legislature appropriated \$20 million for Protective Services personnel for expenditure in FY27-FY29. Despite increased support for Protective Services personnel over the last 10 years, CYFD has continued to struggle with recruitment and retention.

One-year special appropriations for FY27 totaling \$18.5 million largely support placements for children in state custody. Following the governor's January 2026 executive order prohibiting children in state custody from staying in CYFD offices, the Legislature appropriated \$13.5 million for congregate care (group home) placements, including \$10.5 million for multiservice homes and \$3 million for shelter placements. Research has found that youth in congregate care settings have worse outcomes across a range of outcomes, such as emotional well-being and educational achievement, and New Mexico has previously endeavored to eliminate long-term congregate care placements. The Legislature also included \$2.5 million for the agency's Foster Care Plus initiative, which seeks to provide additional supports for children with higher-level medical or behavioral needs to facilitate stable community-based placements. The remaining \$2.5 million in single-year special appropriations supports ongoing *Kevin S.* settlement agreement expenses.

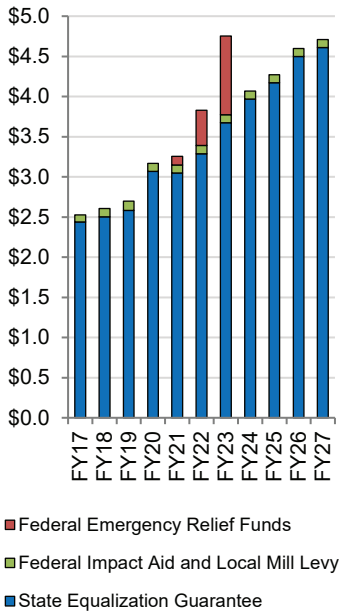
The *Kevin S. et al. v Blalock, et al.* case alleged New Mexico's foster care system lacked trauma-informed services, safe, stable placements, sufficient numbers of case workers, and behavioral health services for children in care. The settlement agreement committed the state to certain actions and improvements. In 2023, the plaintiffs moved to arbitration and the arbitrator has subsequently issued three remedial orders directing CYFD and HCA take specific actions to meet state commitments.

The most recent remedial order, issued in March 2026, codifies a stipulated agreement reached by CYFD, HCA, and the plaintiffs. Terms of the stipulated agreement include meeting caseload standards by November 2026, bringing resource (foster) family recruitment and retention to annual targeted levels, developing targets for Foster Care Plus services, and expanding behavioral health services for children in custody. The agreement also provides for establishing a foster parent advisory board, bi-weekly tracking of treatment foster care placements, and development of a plan to appropriately address critical incident reports.

The federal Family First Prevention Services Act (FFPSA) of 2018 authorized new uses of federal Title IV-E (foster care) funding for eligible prevention and early intervention programs with an approved state plan. After many years and several failed attempts, in September 2025, CYFD received federal approval of the agency's FFPSA plan. The approved plan includes two programs eligible for federal reimbursement: motivational interviewing and SafeCare. However, the plan continues to rely on a program that is ineligible for reimbursement for most in-home services.

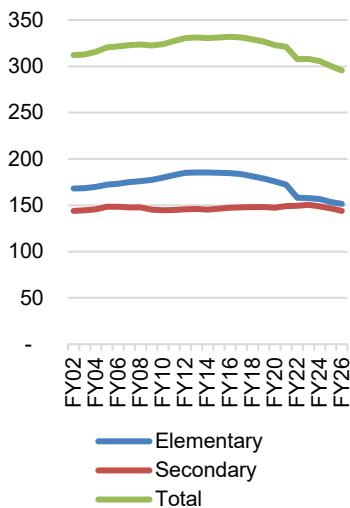
Education

Formula Funding for Public Schools
(in billions)



Source: LFC Files

Public School Funded Students
(in thousands)



Source: LFC Files

While the Legislature during the 2026 legislative session moderated spending growth for the public schools, instead focusing on policy and specific funding issues, it provided a significant increase in the operational budgets of colleges and universities, continuing supports for students intended to increase graduation rates and the transition of special project funding to operations where appropriate.

Public Schools

The Legislature narrowed its attention this year to a few high-profile education policy changes and slowed recurring spending for public schools in light of weakening revenues, debates over a proposed action plan in the *Martinez-Yazzie* educational sufficiency lawsuit, anticipated transitions in executive administration, and continued enrollment declines. In addition to the education budget, legislators debated bills addressing a projected budget shortfall caused by the transfer of an online school, raising school employer insurance contribution rates, establishing an office of special education, and requiring additional screenings and interventions for students struggling with math and reading.

Including school employee compensation, total general fund recurring appropriations for public education in FY27 grew by 2.4 percent, an increase of \$114.4 million over the prior year, bringing total funding to \$4.88 billion. The slower growth in the recurring budget represents a shift from the 8 percent year-over-year average increases since the *Martinez-Yazzie* education sufficiency lawsuit ruling in FY19. The largest recurring investments for FY27 will raise school employer contribution rates for insurance premiums to 80 percent, enacted by Chapter 52 (House Bill 47), and cover annual insurance premium increases, at a total price tag of \$120 million. The rise in contribution rates once again brings the minimum coverage level for school employees in line with state employees, who received the benefit in the prior year.

The second largest recurring appropriation of \$36.7 million provides an average 1 percent salary increase for all school personnel; however, the appropriation was authorized through enactment of Chapter 69 (Senate Bill 151) rather than the General Appropriation Act. Notably, the Legislature reduced the state equalization guarantee (SEG) distribution, or formula funding for school operations, by \$45 million due to projected enrollment declines.

Once again, the Legislature authorized a significant number of appropriations to the Public Education Department (PED) for agency initiatives and programs, including multiyear appropriations through the public education reform fund that are subject to evaluation. The budget includes \$178 million for six categorical appropriations, including transportation, and \$324 million for 48 PED programs, including \$55.2 million to test innovation zones, community schools, and high-impact tutoring programs over the next three years.

School Finance

Few education bills, aside from the insurance contribution rate increase and virtual education bills, made changes to school finances, with most bills focused on policy. Notably, two bills appropriated funds to public education outside of the General Appropriation Act. In addition to the pay raise in Chapter 69, primarily an omnibus tax bill, Chapter 70 (Senate Bill 273), introduced as a bill to offset revenue losses at local governments because of enactment of Chapter 5 (House Bill 9) prohibiting them from contracting with detention centers, appropriates \$4 million for school improvement initiatives.

The Legislature spent a significant amount of time debating how to address a projected SEG reallocation due to the transfer of Destinations Career Academy (DCA), a privately operated online school of 3,000 students, from the Gallup school district to the Santa Rosa and Chama school districts. To delay a reduction of the FY26 unit value for these unbudgeted enrollment growth units, the state quickly enacted Chapter 2 (Senate Bill 19) authorizing PED to reset the unit value after the legislative session.

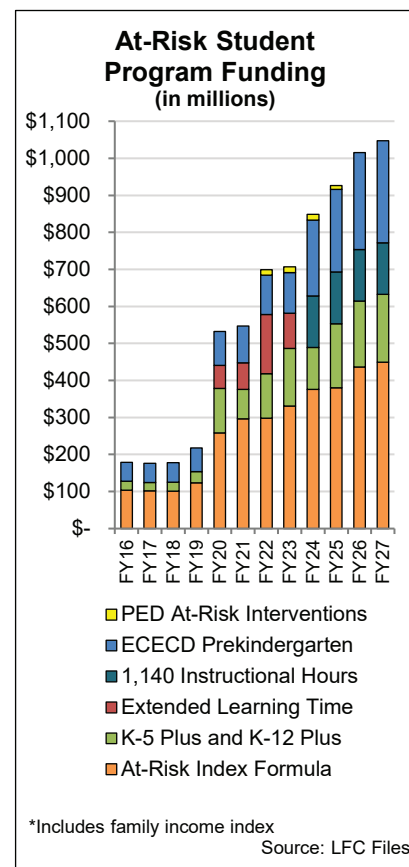
Virtual Education. With the unit value adjustment officially delayed, the Legislature ultimately brokered a short-term solution. Chapter 8 (House Bill 253) temporarily bans enrollment growth units for online students and prohibits the establishment of new online schools in FY26 and FY27, buying the state more time to study virtual education and preventing a reallocation of SEG caused by the transfer of DCA. The law partially reduces the Gallup school district’s FY26 SEG for the loss of these online students. Additionally, the law prevents online students from generating rural population units and requires schools to report the number of online students to PED.

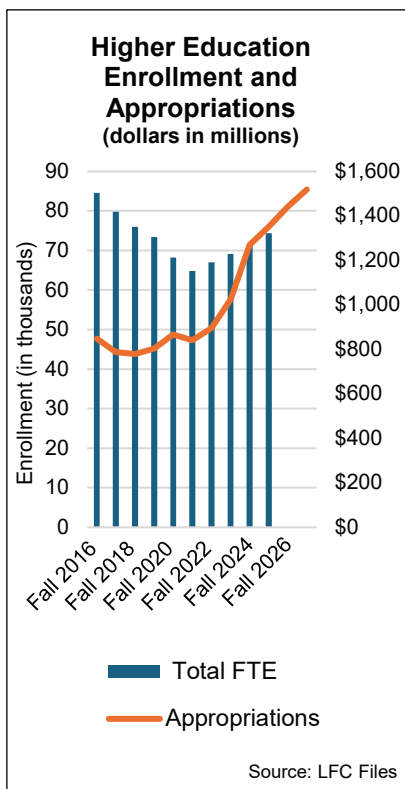
Nonrecurring Appropriations. While recurring spending for public schools grew by 2.4 percent, nonrecurring appropriations for public education shifted considerably, from \$462.7 million for 47 appropriations in FY26 to \$268.8 million for 90 appropriations in FY27. The Legislature continued to maintain support for key initiatives, including \$29 million for summer literacy, \$10 million for high school internship, and \$20 million for grow-your-own teachers programs. Some appropriations also grew, including \$42 million for career technical education and \$20 million for out-of-school time programs. Continuing a practice of providing multiyear funding through the public education reform fund to test out promising initiatives, the Legislature set aside \$55.2 million to evaluate innovation zones, high-impact tutoring, and community schools for the next three years.

School Policy

Legislators prioritized education bills that did not pass in the previous legislative session related to literacy, math, special education, and school elections. Other bills receiving significant attention included legislation related to student cell phone bans, teacher residencies, school nurses, driver’s education content, access to defibrillators at school events, and student restraint and seclusion policies.

Science of Learning. Executive priorities to require schools to screen elementary students for math and reading difficulties passed. Chapter 53 (Senate Bill 29) and Chapter 54 (Senate Bill 37) will further require schools to provide





targeted math and reading interventions to struggling students, notify parents, and ban the use of materials not aligned with the science of reading model for literacy interventions.

Student Needs. Following an executive order and prior failed attempts to establish an office of special education at PED, Chapter 55 (Senate Bill 64) codifies the office and requires schools to comply with PED procedures. Despite notable movement and debate, Senate Bill 23, which would have required schools to ban cell phone use bell-to-bell, and House Bill 120, which would have redefined student restraint and seclusion practices, did not pass.

Other Education Policies. The Legislature passed and the governor signed Chapter 40 (House Bill 34), which sets requirements for school nurse licensure advancement, Chapter 51 (House Bill 30), which ties teacher residency minimum stipends to level 1 teacher salaries, Chapter 57 (Senate Bill 73), which requires drivers’ education courses to provide additional training, and Chapter 66 (House Bill 256), which requires schools to provide access to automated external defibrillators during school events. Both chambers also passed a constitutional amendment (Senate Joint Resolution 1) to ask voters to allow school elections to coincide with the general election.

Higher Education

For FY27, the Legislature provided a significant increase for instruction and general purposes (I&G) appropriations to colleges and universities statewide. The FY27 budget continues funding for student supports to increase graduation rates and provides additional funding for compensation for health professionals. The FY27 budget continues cleaning up research and public service project (RPSP) appropriations by moving funding for RPSP programs more appropriately considered I&G into the I&G base.

In addition to the significant increase in recurring appropriations, the Legislature included a cap on tuition increases. The cap is meant to stabilize costs of the lottery and opportunity scholarships, currently in a deficit following unexpected tuition increases in the years since the creation of the opportunity scholarship. However, the governor vetoed the language. Should institutions increase tuition and fees, the scholarship programs will require additional appropriations or cuts to scholarship awards in future years.

Chapter 50 (House Bill 8) creates the higher education major projects fund. The bill creates a fund to be administered by the Higher Education Department and subject to appropriation by the Legislature to fund major I&G, athletics, and student life and housing projects. Athletics and student life and housing projects were ineligible for funding through the current HED capital outlay process. (For additional detail on the provisions of Chapter 50, see the “Public Infrastructure” section.)

Chapter 45 (House Bill 66) amends the Health Professional Loan Repayment statute to prioritize physician loan repayment and increase the awards. Other healthcare practitioners are also eligible for loan repayment funding with a three-year service commitment. The bill also provides a recruitment incentive for out-of-state practitioners, allowing candidates to receive loan repayment assistance by

Instruction and General Funding (dollars in millions)

Type	FY26	FY27	% Diff.
4-Year	\$636.7	\$675.8	6.1%
2-Year	\$267.5	\$285.9	6.9%
UNM-HSC	\$ 97.9	\$126.4	29.1%
Special Schools	\$ 14.9	\$ 16.8	12.8%

Source: LFC Files

agreeing to relocate to New Mexico within 90 days of award notification.

House Joint Resolution 1 proposes a constitutional amendment to create nominating committees to select regents. If approved by voters, the governor would choose regents from a list provided by the committee for nonstudent members. Student regents would be selected by the governor from a list provided by an elected student governing body.

Recurring Appropriations

For FY27, the Legislature appropriated an additional \$76.1 million, or 5.3 percent, from the general fund to higher education institutions statewide and the Higher Education Department. The vast majority of the funding, \$48 million, was distributed to institutions to provide an average 4 percent funding increase to institutions statewide. An additional \$23 million was provided to the UNM Health Sciences Center for compensation increases for medical faculty and residents. Several research and public service projects and quasi-governmental agencies, including the Office of the Medical Investigator, the Department of Agriculture, and the Bureau of Geology, also will receive increased funding.

HED requested and will receive a flat budget relative to FY26, but the department recommended additional funding for literacy coordinator positions in colleges of education statewide. The Legislature did not include these appropriations as RPSPs at institutions and instead provided HED with \$1 million to distribute to institutions statewide to support these positions.

Nonrecurring Appropriations

The Legislature made nonrecurring appropriations totaling \$297 to higher education institutions for FY27. The appropriations included \$72 million for athletics, \$66 million for research equipment and support, \$59 million for health initiatives, \$36 million for infrastructure improvements, and \$30 million for various agricultural programs and initiatives. Many of the appropriations are for recurring costs and will require performance oversight to determine which projects would be eligible for inclusion in future year budgets. The governor vetoed three special appropriations totaling \$1.7 million.

Summary of Nonrecurring Higher Education Appropriations
(n thousands of dollars)

Agency	Purpose	Amount
HED	Adult education and high school equivalency	3,250.0
HED	Non-D1 athletics	2,000.0
HED	Building renewal and replacement	20,000.0
HED	Comprehensive college athletics FY27-29	3,000.0
HED	Equipment renewal and replacement	3,000.0
HED	Health professional loan repayment	25,000.0
HED	Large animal veterinarian services	1,500.0
HED	Longitudinal data system	500.0
HED	Osteopathic medicine partnership	1,500.0
HED	Native American in-state tuition	500.0
UNM	Actuarial study on healthcare	3,000.0
UNM	Athletic facility improvements	12,000.0

Education

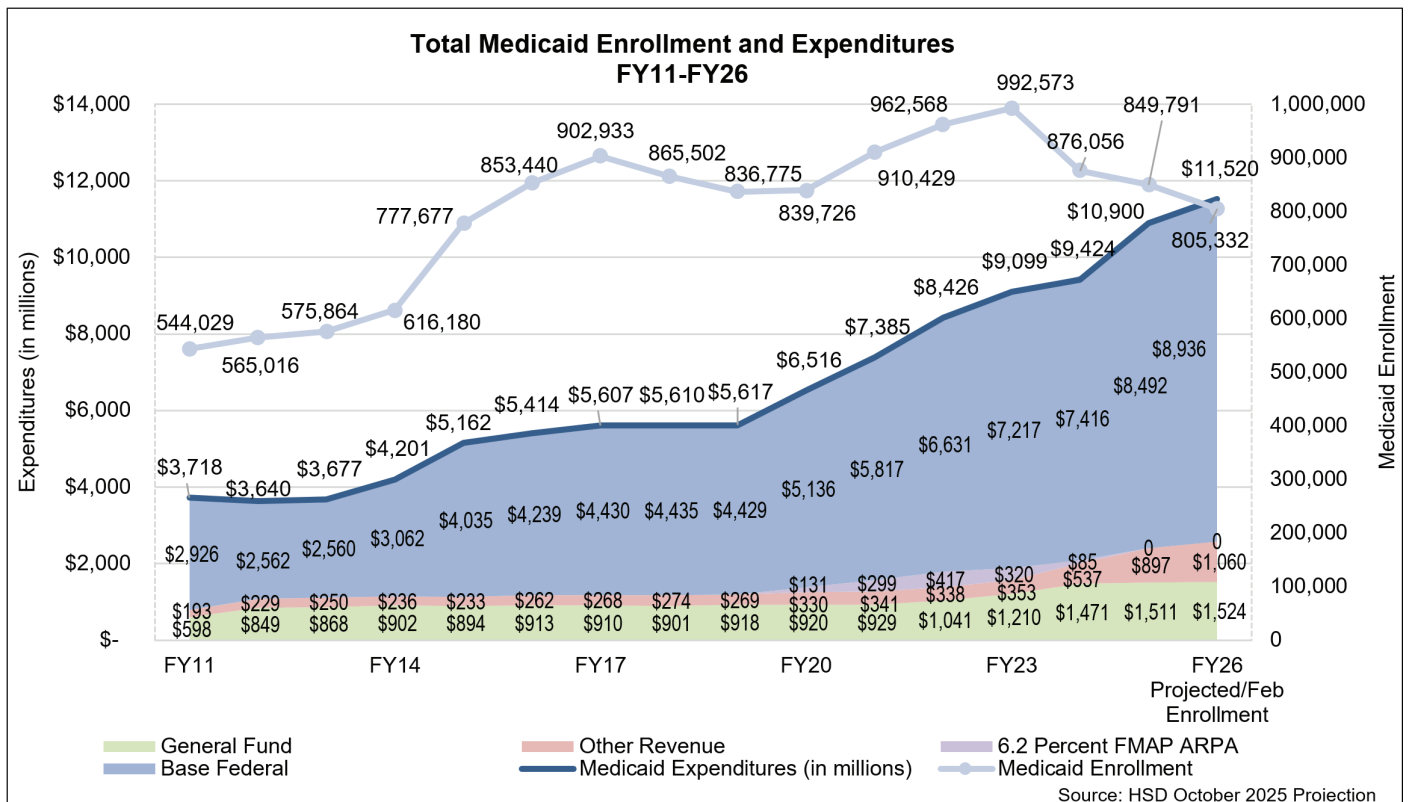
Agency	Purpose	Amount
UNM	HSC high-performance computing	5,000.0
UNM	HSC collaborative research, FY27-29	5,000.0
UNM	Center for Native American health	500.0
UNM	Student teachers at college of education	200.0
UNM	Community engagement office	250.0
UNM	Scientific equipment	8,000.0
UNM	Environmental databases	1,937.0
UNM	HSC learning environment office	750.0
UNM	Faculty and tuition supports, School of Medicine	5,000.0
UNM	Movement disorders clinic	750.0
UNM	Native American studies endowment	2,500.0
UNM	UNM-Taos observatory	1,000.0
UNM	Online Navajo language program	500.0
UNM	Psilocybin-assisted therapy research	150.0
UNM	Robotics equipment	2,000.0
UNM	HSC Rural residencies	24,000.0
UNM	UNM Stadium	16,000.0
UNM	Native American Suicide Prevention	450.0
UNM	Behavioral Health Tech. Assistance Ctr	6,800.0
UNM	Athletics department, FY27-29	12,000.0
UNM	OMI equipment	114.2
UNM	BBER -utility affordability study	100.0
UNM	Utton transboundry resource center	450.0
NMSU	Farm and ranch grants	10,000.0
NMSU	Athletic facility improvements	17,000.0
NMSU	State child welfare blueprint	200.0
NMSU	Chile marketing and promotion	1,000.0
NMSU	Double-up food bucks-NMDA	1,000.0
NMSU	Film studio	8,000.0
NMSU	Medicaid review system	750.0
NMSU	Mexican wolf compensation program	3,000.0
NMSU	Approved supplier program-NMDA	430.0
NMSU	Athletics department, FY27-29	9,000.0
NMSU	Farm to food bank program- NMDA	2,000.0
NMSU	Physical science laboratory equipment	16,000.0
NMSU	Soil and water conservation district training-NMDA	1,000.0
NMSU	Bovine trich eradication, FY27-29-NMDA	5,100.0
NMSU	Large animal veterinarian services-NMDA	1,500.0
NMSU	Meat processing equipment-NMDA	3,000.0
ENMU	Athletics department, FY27-28	1,000.0
NM Tech	Energetic materials testing	7,000.0
NM Tech	Aquifer mapping-NMBGR	22,000.0
NM Tech	Siesmology equipment-NMBGR	1,000.0
NM Tech	Student support services	500.0
NM Tech	Supercomputing challenge	210.0
NM Tech	Weather modification	1,000.0
NM Tech	Wireless technology at Playas center	9,000.0
Northern	Infrastructure improvements	3,000.0
SFCC	First born program research study	250.0
CNM	Apprenticeship and technician training	6,000.0
NMMI	Advanced ball tracking technology	60.0
	Total	297,001.2

Source: LFC Files

Health and Communities

Building on prior years' investments, the 2026 legislative session continued prioritizing health and communities while also responding to federal budget cuts related to House Resolution 1 (H.R.1). The Legislature invested heavily in shoring up federal safety net programs that have already been cut or stand to be cut in the next few years by increasing funding for subsidies on the health insurance exchange, continuing the multiyear effort to make rates for Medicaid providers even more competitive, and working toward improving the state's Supplemental Nutrition Assistance Program payment error rate to avoid a significant cost shift from the federal government in the next few years.

The Legislature also passed several key pieces of legislation to improve outcomes related to the state's healthcare workforce and to maintain health insurance coverage for people losing coverage because of passage of H.R.1. Healthcare workforce legislation included creating a \$10 thousand physician tax credit, passing the social work and medical licensure compacts, improving the state's healthcare professional loan repayment program, and reforming the Medical Malpractice Act by limiting punitive damages. Additionally, the state enacted legislation to increase the distribution of the health insurance premium surtax to support more programs on the state's health insurance exchange.



Health Care Authority

For FY27, the Health Care Authority (HCA) will receive a total of \$14.3 billion from all funding sources, including \$2 billion from the general fund, a 0.3 percent general fund decrease. The decreases were related to federal eligibility changes in Medicaid that will reduce enrollment and the need to adjust the Medical Assistance Program's base budget because of significant carryover funding from prior years. However, the agency will receive increases to bolster programs on the state health insurance exchange, for increased utilization and rates in the Developmental Disabilities Support Program, increased utilization for Medicaid behavioral health services, and increases in the Program Support and Income Support Programs to backfill administrative matching funding that the federal government reduced as a part of H.R.1.

Chapter 69 (Senate Bill 151) created a \$10 thousand income tax credit for qualified physicians. The credit is not refundable but can be carried forward for up to three years if it exceeds tax liability. The Department of Health will determine eligibility and issue a certificate to the taxpayer. The credit can be used with the rural health care practitioner tax credit. Physicians qualify by being licensed in New Mexico and providing at least 1,584 hours of healthcare services in New Mexico in the taxable year.

Federal Funding Changes

In July 2025, the federal government enacted H.R.1, a sweeping reconciliation package that fundamentally changed the way the federal government finances Medicaid, the Supplemental Nutrition Assistance Program (SNAP), state health insurance exchanges created under the Affordable Care Act, and other social programs. Many of the changes affect eligibility requirements and increase requirements for state matching funds. The most significant impacts of H.R.1 will continue growing over the next decade. Adding to this, enhanced premium tax credits for health insurance buyers, first enacted during the pandemic, expired at the end of 2025, leading to increased exchange premiums nationally starting January 1, 2026.

Medicaid

The most immediately impactful H.R.1 changes to Medicaid include establishing a new work requirement for certain adults, changing the eligibility redetermination timeline from once annually to twice annually, limiting retroactive eligibility, and excluding certain immigrants from the program. The work requirements will require adults between the ages of 19 to 64 to enroll in a qualifying activity for 80 hours per month. Qualifying activities include work, work programs, community service, education, or any combination thereof. The bill also includes certain exemptions for guardians of a child under 14 years of age, Native Americans, the medically frail, and those with chronic or other conditions, such as substance use disorders, disabling mental disorders, and developmental disabilities. The work requirement starts in January 2027, but provisions may allow the state to delay this start date. These policy changes are expected to lead to a decrease of approximately 80 thousand enrollees in Medicaid, according to an analysis conducted by the Kaiser Family Foundation.

Chapter 3 (Senate Bill 1) and Chapter 6 (House Bill 50) enacted the Interstate Medical Licensure Compact and the Social Work Licensure Compact. Both bills will allow licensed physicians and social workers who are licensed in other compact states to practice in the state of New Mexico and will allow New Mexico licensed physicians and social workers to practice in other compact states. The legislation is expected to increase the pool of licensed physicians and social workers to work in the state.

To respond to these changes and ensure enrollees who are qualified for Medicaid remain enrolled despite increased administrative requirements, the Legislature during the first 2025 special legislative session appropriated \$2.2 million to the Medical Assistance Program for staffing and \$10 million for required IT upgrades related to the federal changes. Additionally, the authority received \$4.3 million for posting and notices to advise enrollees of the federal policy changes. The authority has just begun expending funding appropriated during the special session.

Aside from responding to federal changes, the Medical Assistance Program will receive \$9 million to complete the two-year effort to restructure nursing facility compensation, \$10 million for personal care services rate adjustments, and \$3.7 million for occupational therapist rate parity.

Behavioral Health. Building on prior year behavioral health investments, the Legislature increased general fund appropriations for the Medicaid Behavioral Health Program by 14 percent and increased the Behavioral Health Services Program by 16.5 percent. The increase in Medicaid Behavioral Health includes \$23.6 million because of increased utilization in the program and \$3.9 million for Comprehensive Addiction and Recovery Act (CARA) care coordinators for substance-exposed newborns and other CARA-related expenses following legislation from the 2025 session that moved responsibilities for overseeing the CARA program to the authority. The authority also will receive \$4.5 million in recurring funding to continue operating the 988 Crisis and Access Line to connect people in crisis to behavioral health counselors and \$5 million for the Linkages program, a tenant-based permanent supportive housing program for homeless adults who are diagnosed with serious mental illness and are also functionally impaired.

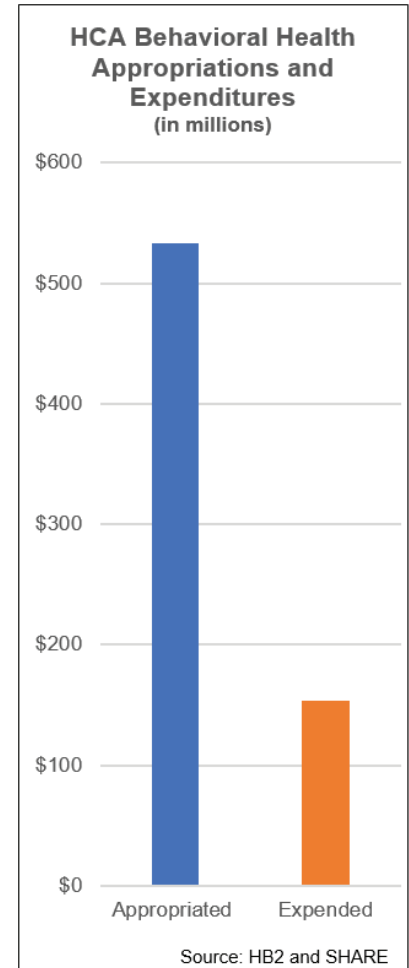
In nonrecurring funding, the authority will receive \$2 million for competency-to-stand trial examinations and \$7 million for training and infrastructure to implement screening, brief intervention, and referral to treatment for CARA families. Additionally, enacted language authorizes the authority to extend prior year appropriations to build capacity for food, medical respite, housing providers, and the criminal justice Medicaid waiver.

Supplemental Nutrition Assistance Program

For FY27, the most impactful federal change to the Supplemental Nutrition Assistance Program (SNAP) reduced the federal share for administrative expenses from 50 percent to 25 percent, doubling the state’s administrative costs starting in FY27. The bill also created a new state match requirement for all SNAP benefits based on how high a state’s payment error rate is. Even though the state will not have to pay the new program matching requirement for several more years, the state has until the end of federal fiscal year 2026 to improve its error rate or face significant penalties.

To pay for the new administrative matching rate, the Legislature appropriated a total of \$37 million in Program Support and the Income Support Program. To improve the state’s payment error rate by the end of federal FY26, the agency will receive \$3.5 million in recurring funding to increase staffing, \$2.5 million in recurring funding for additional space, security, and IT needs for the increased staffing, and \$8.8 million in nonrecurring funding for IT improvements and staff training.

Aside from appropriations in response to federal policy changes, the authority will receive \$6.6 million to maintain the state-funded SNAP supplement for the elderly and disabled at \$100 monthly and \$1 million in recurring funding to increase security for SNAP electronic benefits transfer (EBT) cards. The authority also will receive \$5.4 million in nonrecurring revenue for the initial purchase of the EBT cards with enhanced security. This summer, LFC will publish a SNAP evaluation examining fraud, waste, and abuse and a wide variety of other topics related to the program.



Chapter 45 (House Bill 66) amended the Health Professional Loan Repayment Act by increasing the minimum physician loan cap from the current \$25 thousand to \$75 thousand, requiring at least half of the funds appropriated to the program be designated for distribution to physicians, and stipulating the health professional shall repay the full amount of the award plus up to 18 percent interest if health professionals do not fulfill the terms or their contracts. Chapter 45 includes a \$25 million appropriation to the health professional loan repayment fund.

Chapter 39 (House Bill 4) increases the distribution of the health insurance premium surtax to the health care affordability fund from the current 55 percent to 80 percent starting on September 1, 2027, and 100 percent starting September 1, 2028. Currently, the remaining 45 percent of the surtax is distributed to the general fund. The bill will reduce revenue to the general fund by \$91.5 million in FY28 and \$162 million in FY29.

Chapter 42 (House Bill 156) removes an automatic repeal of a law that allows the Department of Health to deviate from following federal Centers for Disease Control and Prevention vaccination guidelines and allows the department to create its own vaccination recommendations for childhood and adult immunizations indefinitely.

As of late March 2026, DOH's occupancy across all state facilities was at 72.7 percent. The New Mexico State Veterans Home, a long-term care facility in Truth or Consequences, had the highest occupancy of 98.5 percent. The New Mexico Rehabilitation Center in Roswell had the lowest capacity at 41.9 percent.

Health Care Affordability Fund

In addition to congressional actions on Medicaid in H.R.1, congressional inaction on subsidies for those who buy health insurance through state exchanges will mean some buyers' out-of-pocket costs will increase. During the pandemic, an enhanced premium tax credit was enacted as a part of the American Rescue Plan Act, and the credit was subsequently extended by the Inflation Reduction Act. The enhanced credit was more generous than the original for all buyers and expanded the subsidy to higher income houses—those with an income greater than 400 percent of the federal poverty level, or \$128.6 thousand annually for a family of four. The enhanced credit expired at the end of 2025.

In response to this change, the Legislature appropriated \$38.1 million from the health care affordability fund (HCAF) to continue the enhanced premium tax credits, with contingency language that would require the authority to revert any unspent funds to the HCAF if the federal government at any time extends the enhanced subsidies. The authority also will receive \$25 million from the fund to prevent coverage loss resulting from the federal cuts.

Additionally, because H.R.1 includes provisions that will exclude certain immigrants from Medicaid, the Legislature appropriated \$40 million to establish a new program that will cover this population. Based on authority projections, the authority expects this program to expand significantly in the next few years, topping \$154 million by FY30. Because revenue to the fund, even with the enacted distribution changes is insufficient to cover these costs, it is likely that the fund will have a negative balance of \$85.3 million in FY28 and growing to \$273 million by FY30, according to the authority's projections. The authority will likely request general fund revenue in FY28 and beyond to maintain this program and other HCAF supported programs.

Department of Health

The total general fund appropriations for the Department of Health (DOH) for FY27 total \$229.6 million, a \$9.8 million, or 4.5 percent, increase from FY26. Of the increase, \$5.8 million is for health insurance, risk insurance rates, and other fixed costs while \$4 million is for expansion of DOH operations. DOH's Laboratory Services Program will receive an 8 percent increase for operational increases for expanded toxicology blood testing in DWI cases due to Laws 2025, Chapter 4, expanding law enforcement authority to obtain search warrants for blood tests in misdemeanor DWI cases. The program will also receive a \$2.2 million nonrecurring appropriation to replace outdated toxicology equipment.

The Facilities Management Program, which runs several hospitals and other facilities, will receive a \$2 million increase for operating the New Mexico State Veterans' Home. Most of the increase is to reduce the staff vacancy rate at the facility, with the rest of the funding to hire contractual healthcare workers, a staffing approach DOH has historically relied on to operate its facilities. The department was appropriated a \$2 million nonrecurring special appropriation for facility maintenance and repair. In addition to funding increases, the Legislature included language provisions in the program's budget to require DOH to utilize existing funds to reimburse hospitals that care for civil committed individuals

when the department is unable to place those individuals in a state facility, though this was vetoed by the governor.

Other nonrecurring special appropriations to the department include \$4 million for rural and tribal health councils; \$3 million to recruit, train and provide stipends to medical and behavioral health preceptors in medically underserved areas; \$2.5 million for management of the CARA program; \$1.8 million for mosquito surveillance; \$1.5 million for an opioid addiction prevention program; \$1 million to expand women, infants and children and senior farmers' market nutrition program benefits; and \$165 thousand for a shaken baby syndrome public service campaign.

Aging and Long-Term Services Department

The Aging and Long-Term Services Department (ALTSD) will receive \$77.4 million in general fund appropriations in FY27, a \$2.3 million, or 3.1 percent, general increase, from the prior fiscal year. While the department will primarily receive increases due to fixed costs, its Aging Network Program will receive a \$1.6 million, or 3.5 percent, budget increase for meal delivery costs as well as for expansion of senior service programs.

ALTSD will receive a modest base budget increase; however, the department is slated to receive various special nonrecurring appropriations. Of note, ALTSD will receive \$8 million in nonrecurring appropriations for its New Mexicare program, of which \$2 million is from the General Appropriation Act (GAA) and the remaining \$6 million from Chapter 70 (Senate Bill 273), to expand the program statewide. The New Mexicare program is a caregiver support service through a participant-centered and self-directed model of service delivery, and offers incentives, services, and support to those caring for family members through financial assistance, training, and support. Each participant is provided with an individualized allotment that can be used for home care, respite, adult day services, chores, transportation, and equipment. In addition to the new nonrecurring appropriations, ALTSD will have \$3.1 million available for the program in FY27 from its government results and opportunity appropriation from the 2024 GAA, as well as \$4.8 million from its operating budget, for a total of \$15.9 million available for New Mexicare in FY27. As part of the program evaluation required by the government results and opportunity funding, LFC staff rated the first year of the New Mexicare program as green, or successful, overall.

Additionally, the department will receive a \$3 million general fund infusion into its Kiki Saavedra senior dignity fund. The nonreverting fund was created to address high-priority services for senior citizens and adults with disabilities in the state, including transportation, food, physical and behavioral health, case management, and caregiving, though the use of the fund had not been clear due to prior accounting mechanisms implemented by the department. The Legislature provided contingency language attached to the appropriation to require ALTSD to create a separate fund to track the appropriations and expenditures from the Kiki fund, which was vetoed by the governor. ALTSD started the fiscal year with \$11.5 million in the fund and is projected to end FY26 with a balance of \$9.3 million, should there be no reversions. After the \$3 million fund infusion, the Kiki Saavedra fund will have \$12.3 million available in FY27, with \$600 thousand earmarked for emergencies and urgent supplemental programmatic needs for seniors and adults with disabilities.

Economic and Workforce Development

Nonrecurring Appropriations for Economic Development Department (in thousands)

Description	Amount
Science and Technology	
TIO account managers	\$500.0
Time on the cloud for quantum computing	\$10,000.0
DARPA quantum benchmarking initiative	\$49,300.0
Grants for small businesses, entrepreneurs, start-ups, and research and development	\$11,600.0
Endowed faculty positions	\$10,000.0
Innovation hubs	\$15,000.0
Open user facility for applied quantum information science research	\$38,000.0
Quantum New Mexico Institute	\$3,000.0
Research, development, and deployment fund	\$110,000.0
Space commission working group	\$200.0
Technology innovation prize program	\$1,000.0
Quality of Life	
Creative industries grants	\$4,000.0
Healthy food financing	\$2,000.0
Outdoor equity grants	\$350.0
Trails+ grants	\$10,000.0
Veteran outdoor recreational retreats	\$350.0
Marketing and Promotion	
New Mexico Partnership	\$2,000.0
Other	
IT hardware and software	\$215.0
Total	\$263,515.0

Source: LFC files

Building on trends from the 2025 session, the Legislature again prioritized economic development in 2026, appropriating \$263.5 million in nonrecurring funding to the Economic Development Department (EDD). These investments target science and technology sectors and quality-of-life initiatives, signaling a continued policy emphasis on leveraging New Mexico’s comparative advantages to stimulate industry growth and job creation. In contrast to the sizable nonrecurring appropriations, recurring operating budget growth for EDD and the Workforce Solutions Department (WSD) were modest. For FY27, EDD’s general fund revenue increased by 1.9 percent, while the WSD’s grew by 0.7 percent, reflecting more constrained growth in recurring expenditures.

Economic Development Department

The Legislature maintained a relatively flat budget for the Economic Development Department (EDD)—increasing its general fund revenue by \$540.7 thousand, or 1.9 percent, over FY26—primarily for employee health and insurance costs and salary realignments. However, the modest increase in the agency’s FY27 operating budget came after years of significant growth—70.3 percent since FY23. Many of the recent recurring increases were for additional staffing to support new and expanded initiatives, such as the Technology and Innovation Division.

The Legislature continued to invest heavily in economic development through nonrecurring appropriations. This session, the Legislature invested the most it has in recent years—appropriating \$263.5 million in nonrecurring funding to EDD. Nonrecurring appropriations for EDD can be grouped into support for science and technology sectors, quality of life, and marketing and promotion. The investment builds on a similar investment from the 2025 session, where the Legislature appropriated \$196.6 million in nonrecurring funding to EDD. In the past four years, and including this most recent session, the Legislature has appropriated \$575.9 million in nonrecurring funding to the agency.

Investment in Science and Technology Target Sectors

The Legislature reinforced its support for New Mexico’s science and technology ecosystem during the 2026 session. Funding for this sector builds on the agency’s existing statewide strategic plan, the state’s competitive advantage, and last year’s significant investment into this space. The Legislature appropriated approximately \$306.8 million to support and grow the science and technology ecosystem, including \$248.6 million appropriated solely to EDD. For comparison, this year’s nonrecurring investment to support the science and technology ecosystem through EDD doubled compared to the 2025 session. New Mexico’s three research universities and the Central New Mexico Community College also will receive nonrecurring funding.

Notable appropriations related to science and technology include \$110 million for the research, development, and deployment fund, which provides early-stage capital and financial support to emerging technologies, start-up businesses, and research initiatives. The governor vetoed language that would have tied funding to performance outcomes, such as research expenditures, job creation, and business growth. The fund’s corpus now sits at \$150 million. The Legislature also appropriated \$10 million to EDD for distribution to New Mexico higher education institutions for endowed faculty positions and postdoctoral researchers. EDD does not typically receive money for endowments, because such funding is usually appropriated to the Higher Education Department (HED). The Legislature has previously appropriated a total of \$170 million from FY23 through FY25 for colleges and universities to create endowments at universities. A 2025 LFC program evaluation identified delays and implementation with how HED and colleges managed the appropriations to create endowments. EDD should utilize lessons learned from previous endowments to effectively administer funds.

Focus on Quantum Technology. Building on last year’s momentum, the Legislature prioritized spending on quantum technology, appropriating nearly \$153.3 million to multiple initiatives. Nonrecurring appropriations to EDD include \$10 million for quantum computing and \$49.3 million for the state’s match for the quantum benchmarking initiative with the Defense Advanced Research Projects Agency (DARPA). The appropriation for the quantum benchmarking initiative can be expended through FY28 and covers the remaining amount of the state’s match. EDD also utilized a \$10.8 million appropriation from the 2025 session to fund the first part of the state’s contribution for the quantum benchmarking initiative. The Legislature earmarked \$40 million from the \$110 million appropriation for the research, development, and deployment fund (RDD fund) for quantum initiatives.

Notable quantum-related appropriations include \$38 million for a centralized quantum computing research hub. The state has already made investments to support other physical infrastructure for quantum, including \$25 million to the Roadrunner Venture Studio to establish and operate a quantum venture studio, with the intent of serving as a hub for quantum technologies and industry growth. The studio is expected to open in FY27.

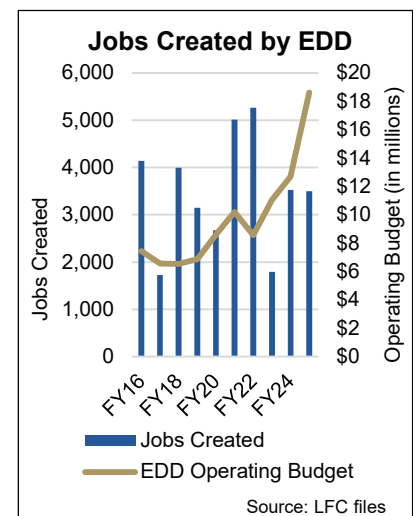
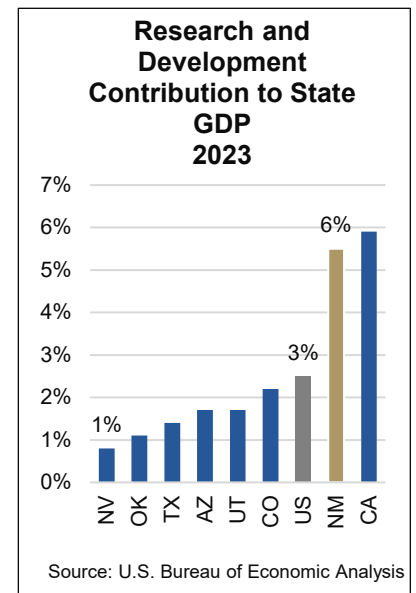
Aside from EDD, the Legislature also appropriated \$13 million to the University of New Mexico (UNM) for quantum-related expenses, including \$5 million for the Health Sciences Center to upgrade computing infrastructure to support advanced bioscience research using artificial intelligence and quantum technologies and \$8 million to buy advanced scientific equipment and upgrade laboratories. The Legislature appropriated \$3 million to EDD for the Quantum New Mexico Institute, a research center at UNM.

General Business Support

The Legislature appropriated \$14.7 million to support quality of life initiatives and marketing and promotion of the state. Notable appropriations include \$10 million for the Trails+ grant program, which funds outdoor infrastructure projects. EDD has been an efficient steward of Trails+ funding, awarding over \$30.7 million of \$37.5 million appropriated across 227 projects since the start of the program. The Legislature also appropriated \$2 million for business recruitment and attraction efforts to promote New Mexico’s economic development opportunities. While the

Funding for the Public Regulation Commission

The Legislature passed, and the governor signed, Chapter 64 (House Bill 70) that creates the utility oversight fund, a nonreverting fund administered by the Public Regulation Commission (PRC) and subject to appropriation by the Legislature, for PRC to carry out its duties pursuant to the Public Utility Act. The fund consists of inspection and supervision fees on public utility companies, regulatory fees on telephone and transmission companies, and pipeline operator fees. In FY28, the fund is expected to collect approximately \$19.5 million in revenue. Starting in FY28, the Legislature will appropriate PRC’s operating budget from the utility oversight fund.



Economic and Workforce Development

Creative Industry Grants

The governor vetoed a \$4 million nonrecurring appropriation to EDD for creative industry grants. The Legislature funded the appropriation from the Arts in Public Places fund, which, according to statute, can only be used to purchase and install works of art for new buildings or major renovations. EDD was appropriated \$4 million from the general fund for creative industry grants during the 2025 session. As of March 2026, EDD has spent \$1.3 million of the appropriation.

Nonrecurring Appropriations for Tourism Department (in thousands)

Description	Amount
Destination forward grant program	\$1,900.0
Las Cruces air show	\$1,000.0
Marketing and advertising	\$18,000.0
New Mexico Bowl	\$200.0
Roswell air show	\$1,000.0
Special Olympics	\$300.0
400th anniversary wine celebration	\$1,000.0
Total	\$23,400.0

Source: LFC files

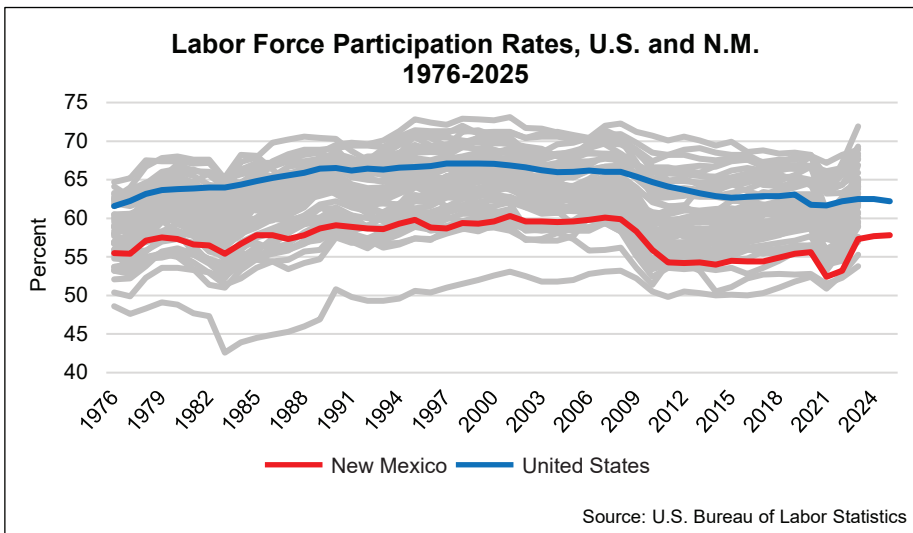
language is broad, in recent years, EDD has used similarly written appropriations for its contract with the New Mexico Partnership. However, the New Mexico Partnership’s performance has been underwhelming. The organization reports supporting the creation of 31 jobs in the first and second quarter of FY26, despite increased funding from EDD in FY26. While New Mexico Partnership reported supporting companies that could have brought over a thousand jobs in both FY24 and FY25, many of those jobs were tied to projects that never came to fruition, such as Maxeon Solar and Ebon Solar.

Tourism Department

The Legislature appropriated \$26.5 million from the general fund to the Tourism Department (NMTD) for its FY27 operating budget, an increase of \$294.6 thousand, or 1.1 percent, over FY26 primarily for personnel costs, such as employee health premiums and other insurance costs. The Legislature also appropriated \$23.4 million in nonrecurring funding to NMTD, including \$18 million for marketing and advertising, with up to \$2 million for the Marketing Center of Excellence Bureau, which supports executive agencies with marketing and outreach campaigns. Notably, the Legislature appropriated \$200 thousand to the New Mexico Bowl, a college football game held in Albuquerque, and \$300 thousand for Special Olympics in New Mexico, both which also receive equal funding through the agency’s operating budget.

Workforce Solutions Department

For FY27, as in the last several years, the Legislature maintained a relatively flat operating budget for the Workforce Solutions Department (WSD) while continuing to support agency efforts to increase labor force participation and support New Mexico’s workforce with nonrecurring appropriations. Within the WSD operating budget, the Legislature appropriated a total of \$140.4 million, an increase of \$1 million, or 0.7 percent, over the FY26 operating budget. The increase was driven by increased use of fund balance to support information technology support needs and a \$500 thousand, or 3.4 percent, increase in general fund revenue to backfill a corresponding decrease in transfer revenue from the Workers’ Compensation Administration.



Although the unemployment rate in New Mexico is similar to that nationwide, the state’s labor force participation rate, the percentage of the working-age population employed or seeking employment, remains persistently low relative to the national average. During the 2024 and 2025 legislative sessions, the Legislature invested significant nonrecurring dollars to support efforts to increase labor force engagement and reduce barriers to workforce participation. The Legislature continued these efforts in the FY27 budget.

Nonrecurring Appropriations

The Legislature appropriated a total of \$43.6 million in nonrecurring funding to WSD. The bulk of the funding is directed to the Office of Housing, newly established within the agency in 2025, while other appropriations support a variety of pilot programs, training, and fellowships.

In April 2025, the governor announced the Office of Housing within the Governor’s Office would move to the WSD. In FY26, the Legislature appropriated \$110 million to support housing, including affordable and transitional housing and homelessness assistance programs, to the Department of Finance and Administration (DFA). With the governor’s announcement, WSD took responsibility for administering these housing appropriations in FY26. The Legislature continued to support housing activities at WSD in the FY27 budget providing special appropriations of \$30 million to fund housing, affordable housing, transitional housing, homelessness initiatives, and the expansion of housing services statewide and \$5 million for rental assistance. The Legislature also appropriated \$2 million in government results and opportunity (GRO) funding for FY27-FY29 to support Office of Housing operations at WSD.

Other nonrecurring appropriations made to WSD include:

- \$3 million for workforce development efforts for adults, youth, and dislocated workers (supplementing federal funding, the primary source of funding for these activities);
- \$600 thousand in GRO funding to maintain funding levels for youth pre-apprenticeship programs in FY27;
- \$270 thousand for an internship pilot project to match contributions from employers;
- \$250 thousand for a pilot program for bilingual behavioral health care professional licensure;
- \$200 thousand for local new fellowships; and
- \$75 thousand for commercial driver’s license training in San Miguel, Mora, Colfax, and Taos counties.

2026 Legislation

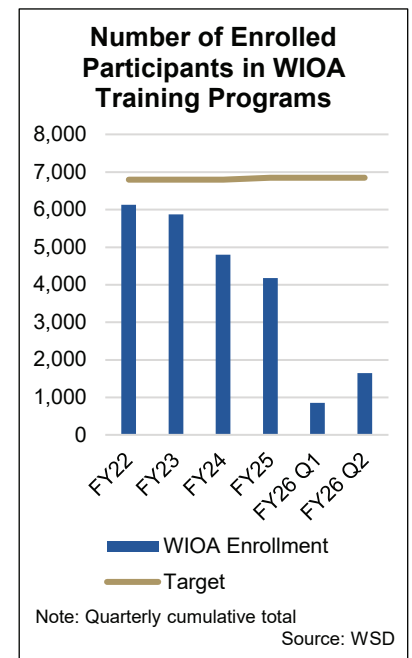
The Legislature passed, and the governor signed, Chapter 61 (House Bill 124) creating the Office of New Americans as a division of WSD. The office was originally established by WSD in 2024 using private grant funding to support individuals in the state who are not United States citizens or who were not citizens at birth, and operations will continue to be supported with grant funding through FY27. However, beginning in FY28, the newly established office will require recurring state funding, estimated to be at least \$250 thousand annually to support existing staff and operations.

The Legislature also passed Chapter 24 (House Bill 7) to maintain distributions from workforce development and apprenticeship trust fund in FY27 and subsequent years. Created by 2024 legislation, the fund makes distributions to support apprenticeship programs at WSD. Distributions were statutorily scheduled to decrease from \$5 million annually to \$3 million annually, and Chapter 24 amended statute to maintain distributions at the \$5 million level. In the General Appropriation Act, the Legislature also transferred \$10 million to the workforce development and apprenticeship trust fund, seeded with \$30 million when created, to support solvency in future years.

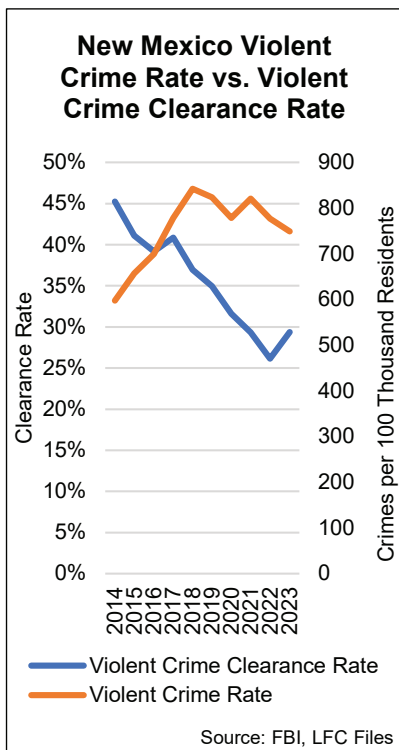
Statewide Housing Appropriations

In addition to the \$30 million appropriated for housing activities at WSD, the Legislature invested an additional \$100 million in housing at other state agencies. These investments include:

- \$50 million appropriated to the Department of Finance and Administration (DFA) for distribution to the New Mexico Mortgage Finance Authority to fund various housing efforts, including downpayment assistance and interest rate buydowns;
- \$20 million appropriated to DFA for the housing development revolving fund of the New Mexico Finance Authority; and
- \$30 million appropriated to the General Services Department for housing as part of the State Fair redevelopment.

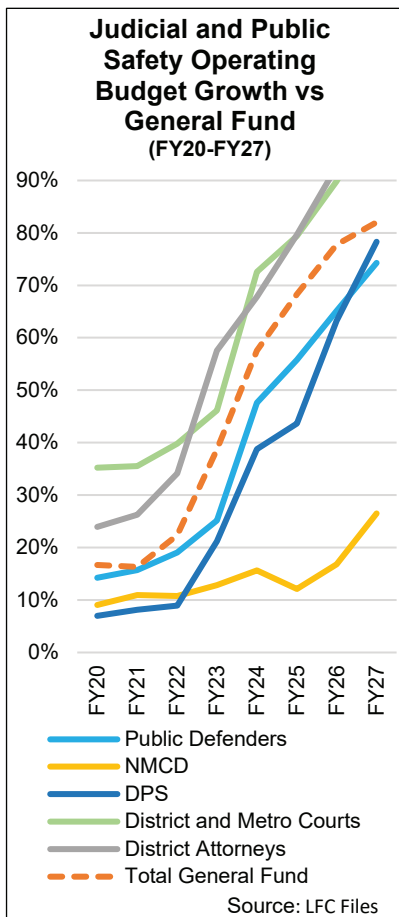


Justice and Public Safety



Lawmakers during the 2026 legislative session continued a multiyear legislative focus on strengthening the capacity and performance of New Mexico’s justice and public safety systems. Policymakers prioritized measures to address workforce shortages across law enforcement, courts, and corrections; improve the handling of competency and behavioral health-related cases; and expand tools intended to increase accountability and coordination across the criminal justice continuum. These efforts build on recent legislative actions that emphasized recruitment and retention incentives, modernization of training and certification standards, and targeted investments in diversion and specialty court initiatives.

The session also addressed concerns about persistent drivers of crime and demands on the criminal justice system, including substance use disorders, untreated mental illness, housing instability, and limited reentry supports. Prior legislative analyses note that these factors contribute to higher system utilization and can reduce the effectiveness of enforcement-focused interventions when underlying service gaps remain unaddressed.



Overall, legislative action during the 2026 session signaled a continued shift toward a more integrated public safety strategy that combines traditional criminal justice responses with targeted investments in prevention, access to treatment, and system efficiency. The effectiveness of these policy changes will depend on implementation capacity, workforce availability, and the extent to which agencies can coordinate across jurisdictions and program areas.

Public Safety Agency Budgets

The General Appropriation Act of 2026 (GAA) includes moderate increases in general fund support for both the Corrections Department and the Department of Public Safety (DPS), reflecting continued legislative emphasis on maintaining core system capacity while addressing rising operating costs. For DPS, the enacted budget increases general fund spending from approximately \$199.9 million in FY26 to about \$212.3 million in FY27, a roughly 6.2 percent increase. The additional funding supported recurring intelligence-led policing initiatives, higher risk management and insurance costs, and statewide adjustments for employee health insurance premiums, while maintaining authorized staffing levels. DPS will also receive more than \$15 million in nonrecurring appropriations and reauthorizations related to technology, equipment, and law enforcement support.

Those appropriations included \$2 million for phase two of the intelligence-led policing project, \$1.2 million for law enforcement training and software supporting the turquoise, AMBER, Brittany, and silver alerts for missing people, \$3 million to purchase vehicles and in-car and body-worn camera systems, \$500 thousand

for technology systems, such as satellite communications, license plate readers, GPS tracking devices, pursuit management tools, and fleet management software. The GAA also reauthorized prior appropriations through FY27, including \$810 thousand and \$700 thousand for asset management and tracking systems, \$5.7 million for outsourcing backlogged DNA cases at state crime laboratories, \$900 thousand for fingerprinting equipment, and \$200 thousand for statewide training on human trafficking and human smuggling.

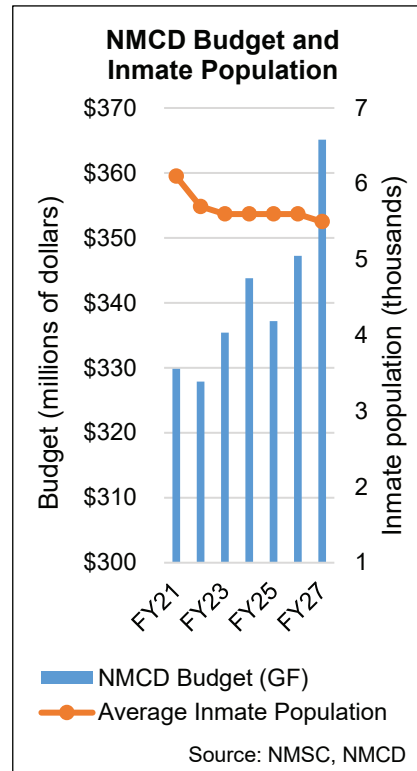
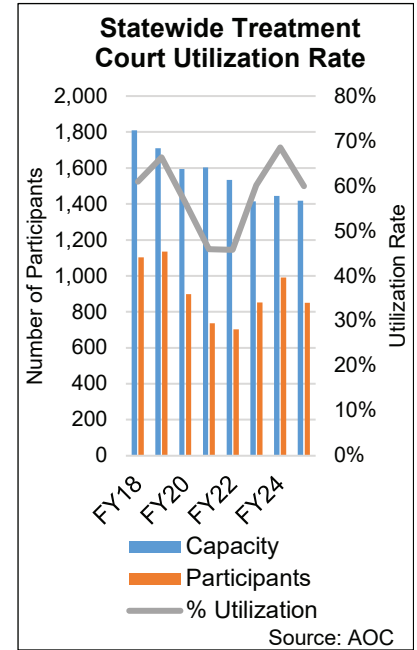
The Corrections Department also will receive a net increase in general fund appropriations, rising from approximately \$353.5 million in FY26 to about \$365.1 million in FY27, an increase of about 3.3 percent. Budget growth was driven largely by cost adjustments, including backfilling employee healthcare costs, higher facility operating expenses, and rate increases for information technology and risk management services. Within the department, the largest growth occurred in the Community Offender Management Program, which increased by over 12 percent to support probation and parole supervision capacity, while funding for inmate management and control rose more modestly. Authorized full-time equivalent positions declined overall due to program transfers and staffing adjustments, indicating the budget increase was concentrated in operational costs rather than workforce expansion. Although prison populations have declined year over year for most of the last decade, the overall decrease has slowed, and the Sentencing Commission estimates the population will remain relatively stable in FY27-FY30.

Courts and the Judiciary

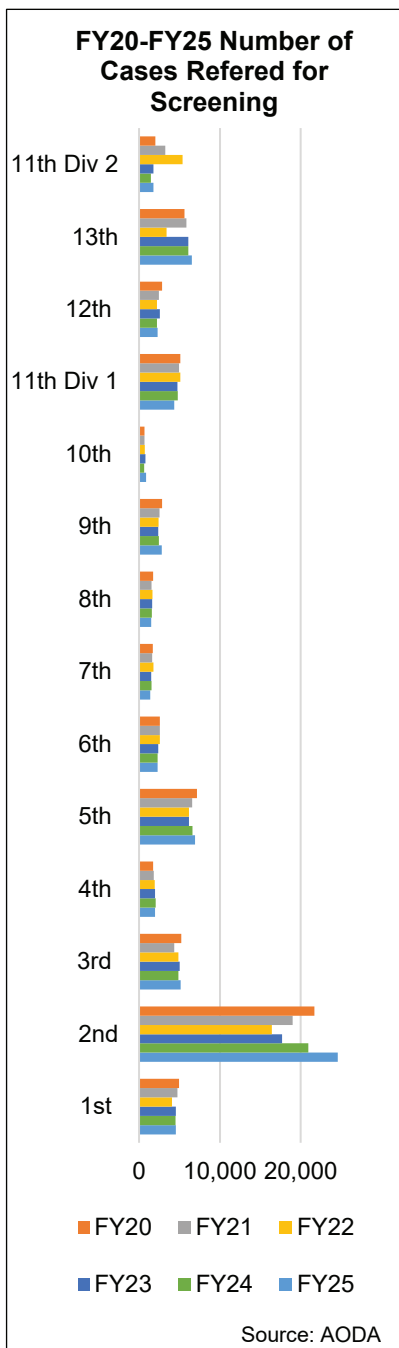
Courts. For fiscal year 2027, the Legislature appropriated a 2.7 percent increase to the operating budget of the Administrative Office of the Courts (AOC), including a 5 percent increase from the general fund. General fund transfers to AOC targeted insurance and rate increases across the agency’s four programs. The Legislature also provided IT and behavioral health funding to replace lapsed fee revenues. District courts, Metropolitan Court, the Supreme Court, and the Court of Appeals will receive funding for insurance and rate increases, and the 1st and 2nd Judicial District Courts, respectively, received a civil court judgeship and a family judgeship under Chapter 25 (House Bill 95).

In terms of one-time funding, the Legislature provided a mix of nonrecurring appropriations to expand behavioral health services and upgrade court facilities statewide. These included \$1.3 million in government results and opportunity funds for assisted outpatient treatment, competency diversion, and other behavioral health interventions through FY28. With the enactment of Chapter 25, the 1st Judicial District Court will receive \$200 thousand to lease space for their new judgeship through FY28. Additional appropriations include \$1.2 million for improvements, repairs, and security infrastructure at court facilities, \$750 thousand for IT hardware and software, and \$900 thousand for cybersecurity upgrades.

District Attorneys. As with the courts, the Legislature prioritized funding insurance and rate increases across the state’s district attorney offices. To address persistent recruitment and retention issues, the Legislature provided funding for pay raises approved by the New Mexico District Attorneys’ Association. Additional staffing was also provided to specific district attorney offices, as was funding to replace lapsed federal grants. Notably, the budget for the 11th District



Attorney Division 2 is set to be transferred back to the agency after it was moved to Division 1 during the 2025 legislative session. The governor vetoed a portion of the language designating a timeline for transferring the budget, so the transfer will occur at the start of the new fiscal year.



Nonrecurring funding supported several criminal justice initiatives. Court-ordered case management rules to enforce hard trial deadlines have elicited concerns from district attorney offices, and corresponding with the recent order in the 1st, the Legislature used nonrecurring funding to establish a case management team at the 1st District Attorney’s Office. Modeled from the Albuquerque Police Department’s Shield Unit, the team will receive \$4.2 million over three years, a suitable period for the Legislature to scrutinize any impacts on the agency’s performance measures. The 2nd District Attorney’s Office also will receive \$2.5 million from the consumer settlement fund to support the Organized Crime Commission, which was established in FY26 with a \$3 million nonrecurring appropriation. Statewide district attorney operations were supported by a \$429 thousand appropriation to the Administrative Office of the District Attorneys (AODA) for Microsoft 365 licenses and other IT costs.

Law Offices of the Public Defender. The Legislature approved a 3.1 percent increase in recurring funding for the Law Offices of the Public Defender (LOPD), with a focus on staff retention. The investment aims to support personnel via insurance and rate increases while also providing funding for rent and court transcription cost increases. In nonrecurring support, government results and opportunity appropriations fund the first phase of an LOPD initiative to compensate contract attorneys with hourly rates. Intended to improve performance and retention, the appropriation provides \$6.6 million over three years for contract attorneys working specific types of complex cases.

Attorney General. In line with the Attorney General’s desire to move to a self-funded enterprise model, the agency’s budget from consumer settlement revenues is set to increase from \$17.7 million for FY26 to \$23 million for FY27. However, unlike in preceding years, when the agency’s share of consumer settlement funding decreased as settlement revenue increased, this pot is not projected to grow in FY27. The Attorney General’s increased usage of this diminished funding is partly due to the addition of a \$1.5 million recurring budget for the Office of the Child Advocate. The agency will receive \$7.9 million in nonrecurring funding, with \$7.3 million from consumer settlements and a \$600 thousand general fund appropriation for litigation of the tobacco master settlement agreement. The consumer settlement appropriations provide \$6.5 million to support consumer protection and litigate any changes in federal funding, \$500 thousand for personnel costs, and \$350 thousand for cybersecurity.

Significant Justice and Public Safety Legislation

Behavioral Health and Competency-Related Reforms

A central focus of the session was the interaction between behavioral health conditions and public safety outcomes. Lawmakers adopted Chapter 46 (Senate Bill 3), which revises the statutory definitions of “harm to self” and “harm to others” in the contexts of competency and civil commitment. The changes were intended

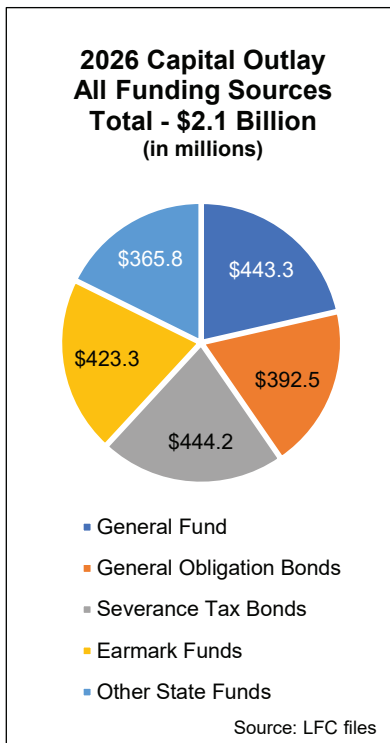
to provide courts and behavioral health providers with clearer legal standards for determining whether individuals pose a risk that requires intervention or detention. The legislation may influence case-processing timelines, detention utilization, and the demand for competency evaluations and treatment placements. The policy change aligns with broader legislative interest in improving the handling of competency cases, which have been associated with delays in adjudication and increased pressure on limited forensic treatment resources.

Workforce Capacity and System Performance

The Legislature also addressed workforce constraints that have affected the criminal justice system's performance in recent years. Chapter 19 (House Bill 255) established new provisions intended to expand workforce capacity across key justice agencies. These measures included strategies aimed at recruitment, retention, and training of personnel in law enforcement, corrections, and judicial operations. Staffing shortages have been cited as a contributing factor to case backlogs, slower response times, and underutilization of specialized programs, including treatment courts and diversion initiatives.

Public Infrastructure and Transportation

As adopted by the Legislature and partially vetoed by the governor, the capital outlay bill authorizes \$1.3 billion from the general fund, severance tax bonds, and other state funds for state and local infrastructure projects. The general obligation bond bill as enacted authorizes another \$392.5 million for higher education, senior center, and library projects. Additional funding will be available during the interim for local capital projects through funds for roads, public schools, water, colonias, housing, and tribal infrastructure. The funds that receive earmarked severance tax bond proceeds will see another round of historically large distributions in 2026, with \$185.9 million to the water project fund, \$92.9 million to both the colonias and tribal infrastructure funds, and \$51.6 million to the housing trust fund.



In addition to capital outlay appropriations, the General Appropriation Act (GAA) includes significant nonrecurring appropriations to support infrastructure development. The GAA appropriates \$105 million for housing development, \$100 million to the water project fund to supplement its earmark revenue, \$100 million for redevelopment of the State Fair, \$150 million for road construction and maintenance, and \$42 million for local road projects. It also appropriates \$70 million for the creation, expansion, or restoration of state public land, \$22.5 million for depletion reductions and water supply projects on the Lower Rio Grande, \$22 million for aquifer mapping, \$9 million for water conveyance projects on the Middle Rio Grande, and more. Higher education institutions will also receive additional support for capital projects in the GAA, including \$150 million to complete funding for a new school of medicine at the University of New Mexico (UNM), \$45 million for improvements to athletics facilities at UNM and New Mexico State University (NMSU), and \$20 million for distribution by the Higher Education Department to all institutions for building maintenance and demolition.

From the capital outlay bill (Chapter 71, Senate Bill 240), the governor vetoed five general fund appropriations totaling \$1.9 million and partially vetoed language from another 10 appropriations. In her veto message, the governor said the vetoes were issued because certain projects were directed to ineligible entities, lacked adequate funding or alignment with approved plans, or included restrictive language that limited executive agency discretion in ensuring capital outlay funds are properly administered and sufficient to complete the intended public projects. The governor signed the general obligation bond bill (Chapter 65, House Bill 248) with no line-item vetoes.

Project Funding Trends

Even in these years of historic surplus, capital outlay requests from state and local entities continue to exceed available funding. Requests totaled an estimated \$5.9 billion, including \$3.7 billion submitted for direct appropriations from House and

Senate members and \$2.2 billion submitted through the state agency and higher education request processes.

The significant gap between requests and available funds, along with the practice of earmarking funding for individual legislators and the governor, compromises the state’s ability to use surging revenues to efficiently complete projects that represent the greatest needs or would produce the most public benefits. Local projects are not consistently vetted for need or readiness and often receive only piecemeal funding. Piecemeal funding can contribute to project delays and increase overall costs. About half of roughly 1,240 general fund projects authorized in Chapter 71 will receive 50 percent or less of the requested funds, with \$144.1 million from the general fund appropriated to 589 projects for which \$1.1 billion was requested.

The 2026 capital funding package for state-owned projects, by contrast, was dominated by large projects the Legislature aimed to fund in full or in substantial phases. Between the capital outlay bills and the General Appropriation Act, the Legislature appropriated \$546 million to UNM to construct a new School of Medicine, completing funding for a major project in a single session, something the state has previously struggled to do. The project is intended to double enrollment in the medical school, both for doctors and other health professions. Other major appropriations include \$95 million to construct an executive office building on the capitol campus in Santa Fe and \$75 million to complete the new forensic unit at the Behavioral Health Institute in Las Vegas.

General Fund, Severance Tax Bonds, and Other State Funds

Chapter 71 (Senate Bill 240) appropriates \$1.3 billion for capital outlay projects statewide, including approximately \$443.3 million from the general fund, \$444.2 million from severance tax bonds, and \$365.8 million from other state funds. The bill includes \$730 million for statewide projects and \$523.3 million for projects sponsored by legislators and the governor, most of which benefit local entities. (See *Report to the Fifty-Seventh Legislature, Second Session, Volume 2* for appropriations included in the statewide framework.)

General Obligation Bonds

Chapter 65 (House Bill 248) authorizes the issuance of general obligation bonds totaling approximately \$392.5 million, including the cost of issuance. The bill proposes three bond issues that include capital expenditures for senior citizen facilities statewide (\$21.3 million), library resource acquisitions (\$19 million), and higher education, special school, and tribal school capital improvements and acquisitions (\$351.6 million). Issuance and sale of general obligation bonds, supported by a dedicated statewide property tax, requires approval by voters in the November 2026 general election. According to the Board of Finance, in the last fiscal year, the state collected \$143.4 million in revenues dedicated to servicing general obligation bond debt. The governor signed House Bill 248 without any line-item vetoes.

Reauthorization Bill

Chapter 68 (House Bill 332), with governor vetoes, reauthorizes 253 projects authorized in previous years from various funds. The governor vetoed 127

Major Statewide Capital Appropriations (in thousands)

Project	Amount
UNM School of Medicine Facility Construct*	\$546,000.0
Executive Office Building Construct	\$95,000.0
New Mexico Behavioral Health Institute Forensic Unit Construct	\$75,000.0
NMSU Multi-Disciplinary Academic Building	\$55,000.0
NM Tech Major Renovation of Mineral Science Building	\$40,000.0
Improvements to State Parks	\$20,000.0
Public Safety Radio Communications	\$20,000.0
School Bus Replacement	\$18,880.0
New Mexico Reforestation Center Construction	\$17,650.0
Magistrate Court Improvements	\$17,000.0
CNM Center for Technological Innovation	\$15,000.0
Wildfire Response Facility Renovation and Vehicle Purchase	\$13,000.0
Emergency Operations Center Construct	\$10,000.0
Watershed Restoration Statewide	\$7,500.0

*Includes general obligation bond, supplemental severance tax bond, and general fund appropriations in capital bills and GAA

Source: LFC files

Purpose of Reauthorizations in Chapter 68

Action	No. of Projects
Change Agency	3
Change or Expand Purpose	21
Change or Expand Purpose and Extend Time	46
Change or Expand Purpose, Change Agency, and Extend Time	5
Extend Time	178
TOTAL	253

Source: LFC files

Public Infrastructure and Transportation

reauthorizations in the bill and partially vetoed language for two reauthorized projects. The vetoed projects include 12 originally authorized in 2020 that had been previously reauthorized. The original appropriation for the oldest projects included in the bill dated to 2019; one was vetoed while the other was not. The reauthorizations may change the administering agency for a project, change or expand the purpose of a project, extend the reversion date, or some combination of those things. Most of the reauthorizations in the 2026 bill—178 of 253—were for the sole purpose of extending time. As of January 2026, the projects reauthorized in the bill had approximately \$228.7 million in outstanding balances.

Largest Local Capital Appropriations (in thousands)

Project	County	Amount
WSD Housing Projects Statewide	Statewide	\$26,575.0
Wastewater System Construct	Sandoval	\$6,000.0
Health Facility Construct	Sandoval	\$4,500.0
Alb North Domingo Baca Park Aquatic Center Construct	Bernalillo	\$4,325.0
Water System Improvements	Torrance	\$4,000.0
Pojoaque Eagle Ridge-Santa Fe Downs Construct	Santa Fe	\$4,000.0
Alb Firefighter Wellness Center Construct & Equip	Bernalillo	\$3,500.0
Las Cruces Family Support Center	Dona Ana	\$3,425.0
Community Wellness Center Construct	Rio Arriba	\$3,300.0
Santa Fe Regional Airport Design	Santa Fe	\$3,250.0
Las Cruces Soup & Community Kitchen Construct	Dona Ana	\$2,950.0
Espanola Police Equip Purchase	Rio Arriba	\$2,600.0
Los Ranchos De Alb Agri-Nature Center Improve	Bernalillo	\$2,500.0
Santa Cruz Public Housing Improve	Santa Fe	\$2,225.0
Las Cruces Police Department Track	Dona Ana	\$2,090.0
Mesa Grande Dr Extend Construct	Dona Ana	\$2,050.0
Las Vegas Athletic Facility	San Miguel	\$2,000.0
Hobbs Wastewater System Improve	Lea	\$2,000.0
Emergency Medical Services Station Construct	San Juan	\$2,000.0

Source: LFC files

New Mexico Finance Authority Legislation

The following bills related to the New Mexico Finance Authority (NMFA) were passed during the 2026 session and signed into law by the governor:

Chapter 16 (House Bill 64) appropriates \$13.3 million from the public project revolving fund for expenditure in FY27 and subsequent fiscal years. Appropriations are made to the following funds: \$6.3 million to the drinking water state revolving loan fund (DWSRLF); \$2 million to the local government planning fund (LGPF); and \$5 million to the cultural affairs facilities infrastructure fund. The appropriation to the DWSRLF will serve as the state match for federal funds.

Chapter 35 (House Bill 63) authorizes the NMFA to make loans or grants from the water project fund to 75 entities to receive funding for 113 projects. Entities submitted applications to the Water Trust Board totaling approximately \$522.2 million for an estimated \$182.5 million in available funding after a portion of the water project earmark is distributed to the State Engineer and the Administrative Office of the Courts for adjudication, as required by statute. Final grant and loan determinations will be made by the Water Trust Board. The GAA transferred \$100 million to the water project fund to address the funding gap and NMFA has roughly \$150 million remaining from a similar 2025 appropriation for the 2025 and 2026 grant cycles.

Transportation

For FY27, the Department of Transportation will receive an operating budget of \$1.438 billion, an increase of \$132.6 million, or 10.2 percent. Based on the January 2026 estimates for the state road fund, the department's primary source for operating revenue, revenues are projected to increase by 1 percent between FY26 and FY27. In addition, the Legislature approved tax and fee increases to benefit the state road fund, which will add an estimated \$69.9 million in state road fund revenue in FY27. NMDOT's budget includes \$405.1 million for department operations, an increase of 8.6 percent, \$881.5 million for projects and grants, an increase of 7.2 percent, and \$152.1 million for debt service, an increase of 37.3 percent.

The large increase in debt service payments is due to a bill passed by the Legislature authorizing the Transportation Commission to issue up to \$220 million in debt in FY26 and up to \$130 million in additional debt in the first half of FY27. The debt issuance would be part of a total \$1.5 billion debt package authorized by the Legislature in Chapter 4 (Senate Bill 2). Under the terms of that law, NMDOT is allowed to issue up to \$290 million that can be used to match federal funds, including upcoming projects with federal discretionary grants, such as the Border Connector Highway Project near Santa Teresa or to replace the Nogal Canyon bridge on Interstate 25 in Socorro County.

The Legislature continued its recent practice of supplementing road user fees with additional general fund revenue for transportation projects, with \$210.5 million for transportation projects statewide included as special appropriations in the GAA and items included in Chapter 70 (Senate Bill 273). This includes \$150 million for construction and maintenance projects on state highways, \$42 million for local and tribal government projects through the transportation project fund, and \$18.5 million for rural air service enhancement grants. In addition, the statewide capital outlay framework includes \$5 million for the department to expand electric vehicle charging infrastructure in the state.

Capital Outlay Modernization

State and Local Projects. The Legislature passed and the governor signed Chapter 59 (House Bill 247), establishing, for the first time, statutory limitations on capital outlay appropriations and reauthorizations and creating a mechanism for the Legislature to repurpose funds from inactive projects. The LFC-endorsed legislation is intended to incentivize improved planning and project development before funding is sought from the Legislature, with the overall goal of reducing the capital project backlog and increasing the likelihood that projects to which funds are appropriated will be completed in a timely manner and generate public benefits.

The bill limits reauthorizations from occurring more than once to extend time, limits time extensions to a maximum of two years, and allows for reauthorization to make technical changes but not to entirely change the purpose of an original appropriation. The legislation further establishes that at least 10 percent of the initial appropriation must be encumbered by January 1 for a capital outlay project to be eligible for reauthorization. For new capital appropriations, the bill requires projects to appear on an infrastructure capital improvement plan to receive capital appropriations of \$100 thousand or more. This requirement, along with the limitations on reauthorization, apply to both state and local projects.

Additionally, the legislation introduces a statutory framework to allow the Legislature to reappropriate funding from capital appropriations that have demonstrated no activity and are within six months of reversion. It directs the Department of Finance and Administration (DFA) to identify projects that have no encumbrances and no expenditures by January 1 of the fiscal year in which unexpended balances will revert and to freeze funds for any such projects. DFA will provide an annual report to the Legislature by January 15 on the capital outlay projects that have been frozen and the Legislature will have an opportunity during the session to repurpose those funds.

Key Provisions of Chapter 59

- Limits reauthorizations to one time extension for a maximum of two years;
- Allows for technical changes;
- Prohibits a complete change of purpose;
- Requires at least 10 percent of appropriation to be encumbered to qualify for reauthorization;
- Requires appropriations of \$100 thousand or more to be included in an infrastructure capital improvement plan;
- Requires the Department of Finance and Administration to freeze balances on projects that are six months from reversions and have no activity and allows the Legislature to reappropriate those funds; and
- Directs general fund reversions from capital projects to the capital development and reserve fund.

Finally, the legislation specifies that unexpended balances of general fund capital outlay appropriations shall revert to the capital development and reserve fund starting in FY26. This provision could increase the corpus of the reserve and support the Legislature’s strategy of using the reserve to diversify revenues for the capital program away from oil and gas.

Higher Education. Chapter 50 (House Bill 8) creates the higher education major projects fund and establishes a statutory framework for eligible uses of the fund.

Higher Education Major Projects Fund Institutional Match

Institution	Project Type	Threshold	Match	
			Design	Construction
4-year	I&G	Over \$50M	25%	10%
	Athletics	Over \$50M	50%	50%
	Student Life/Housing	None	50%	20%
2-year	Student Life/Housing	None	50%	50%

Source: LFC files

The fund may support academic, research and athletics projects costing \$50 million or more, as well as student housing and student life projects. The bill codifies institutional match requirements for projects supported by the fund and requires a certain level of design to be completed before construction funds are appropriated.

Academic projects are currently funded through the statewide capital outlay process. Historically, funding for major new construction has been appropriated every other year, when general obligation bonds are available. Capacity has recently been insufficient to meet demand, however, because construction costs rose much more rapidly than general obligation bond revenues. Additionally, auxiliary projects, including student housing, are not currently eligible for statewide capital outlay.

Water Projects. Chapter 27 (House Bill 109) suspends legislative authorization of Water Trust Board projects through 2029. The General Appropriation Act contains a \$100 million fund transfer to the water project fund that was contingent on enactment of HB109 which was also signed by the governor. The suspension of legislative authorization is expected to reduce the time between application and award for Water Trust Board projects by up to six months and increase the board’s flexibility to offer different application cycles for different system types. That should increase access to funding for small systems, in particular. Removing barriers to access for the Water Trust Board was a priority for the committee during budget development as part of its overall strategy to use nonrecurring surpluses to address water infrastructure needs and to incentivize communities to seek funding for such critical infrastructure through application-based processes that can fund projects at more appropriate levels than discretionary capital outlay to support project completion.

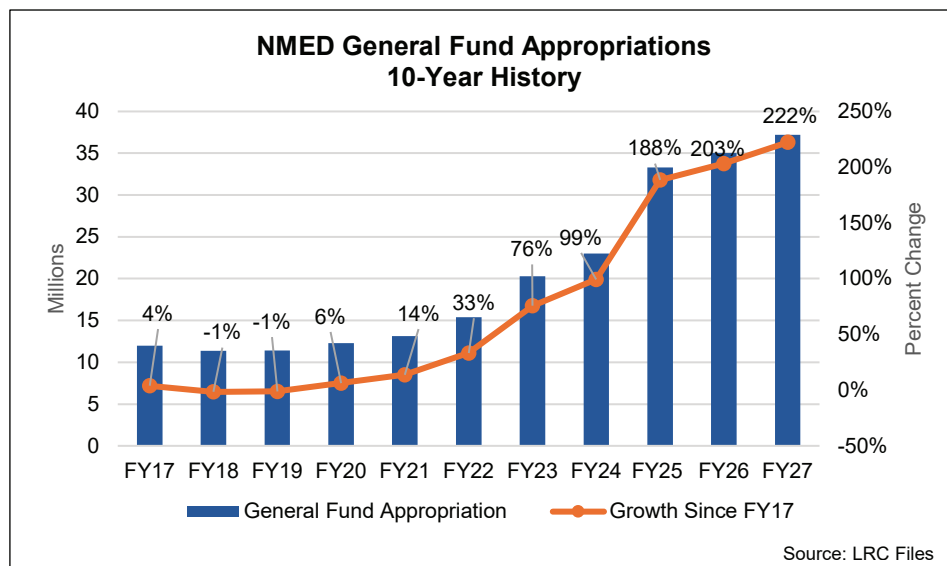
Natural Resources

The General Appropriation Act of 2026 increased FY27 recurring general fund appropriations for key natural resources agencies—the Energy, Minerals and Natural Resources Department, the Office of the State Engineer, and the Environment Department—by \$8.6 million. Nonrecurring general fund appropriations to these agencies and others that support natural resources policy totaled \$297.6 million.

Targeted investments within the \$297.6 million in nonrecurring appropriations included \$22.5 million for implementation of the Texas v. New Mexico water lawsuit settlement, \$15 million for Indian water rights settlements, \$13 million to the strategic water reserve, \$10 million for geothermal development, \$25 million for community energy project completion, \$70 million for public land restoration and purchase, \$35 million for the strategic water supply, \$25 million for uranium and contaminated site cleanup, and \$10 million for the river stewardship program.

Environment Department

The General Appropriation Act of 2026 (GAA) increased the recurring general fund appropriations to the Environment Department (NMED) by \$2.2 million, or 6.2 percent. The Legislature prioritized covering the increases to health insurance premiums, as well as the projected risk insurance and Department of Information Technology (DOIT) rate increases. The Legislature funded the health insurance increases through increased general fund appropriations and funded the increased risk insurance and DOIT rates through corrective action fund utilization.

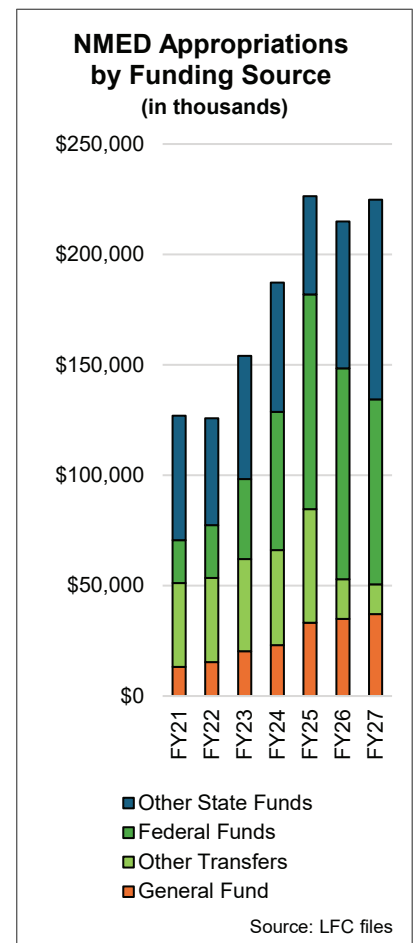


Energy, Minerals and Natural Resources Department

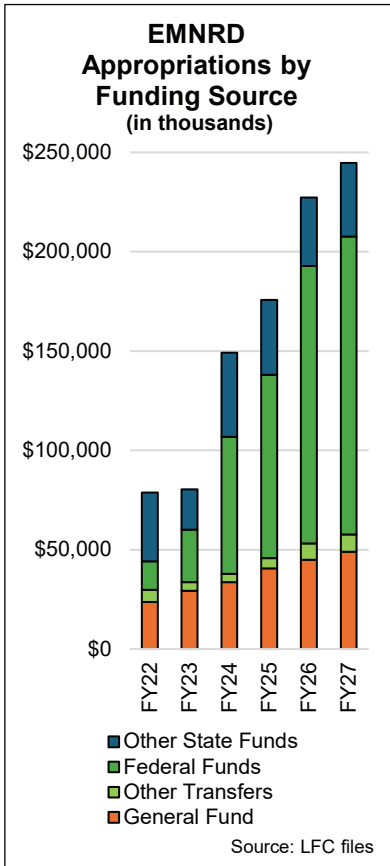
Recurring general fund appropriations to the Energy, Minerals and Natural Resources Department (EMNRD) increased by \$4.1 million in FY27, or 9.1 percent compared with FY26. The increase funded increased health and risk

Land of Enchantment Legacy Fund Changes (House Bill 184)

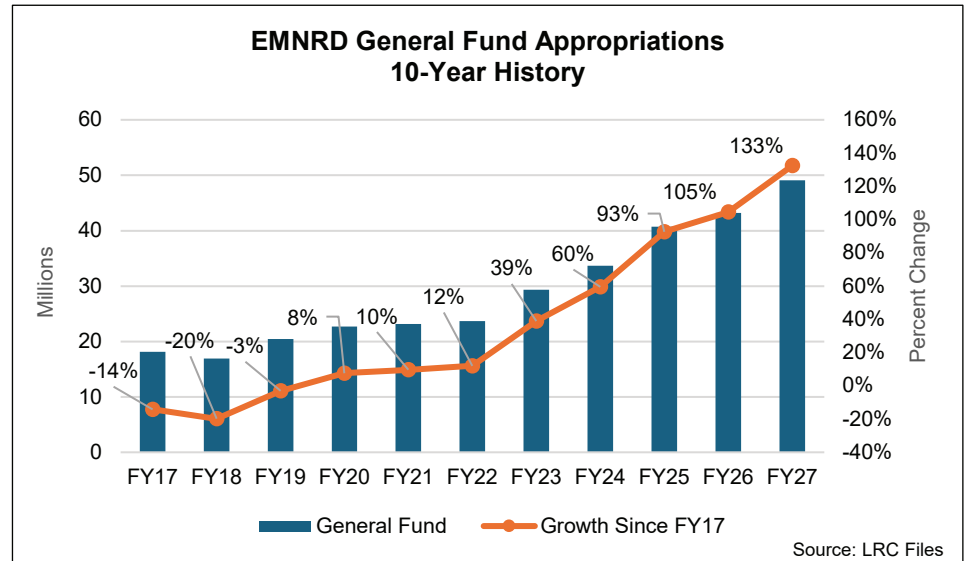
Chapter 37 (House Bill 184) made several technical fixes to the funding and distribution structures of the conservation legacy permanent fund and the land of enchantment legacy fund. The bill streamlined the movement of revenue and distribution between the two funds and mirrored the structure of other permanent and program funds (such as the early childhood program and permanent funds) so that the funds could be aligned with state best practices. The result is increased revenue for the recipient natural resource agencies and a fund grown at a competitive rate.



Natural Resources

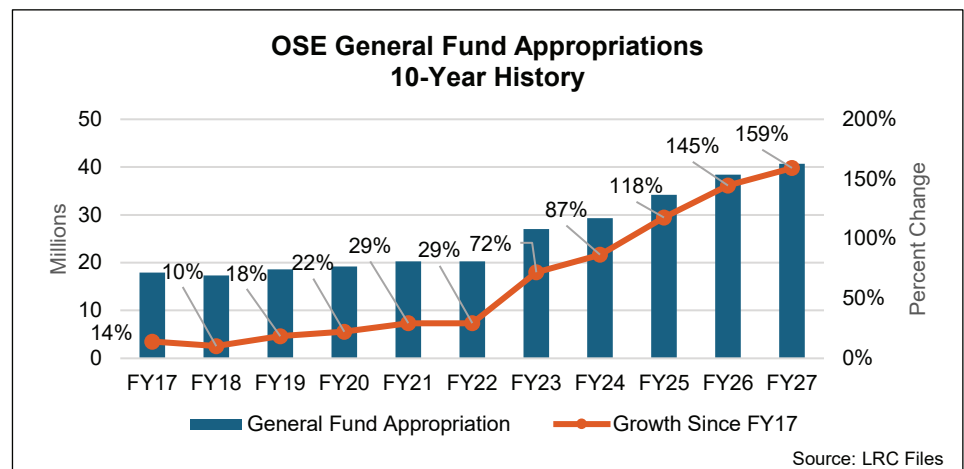
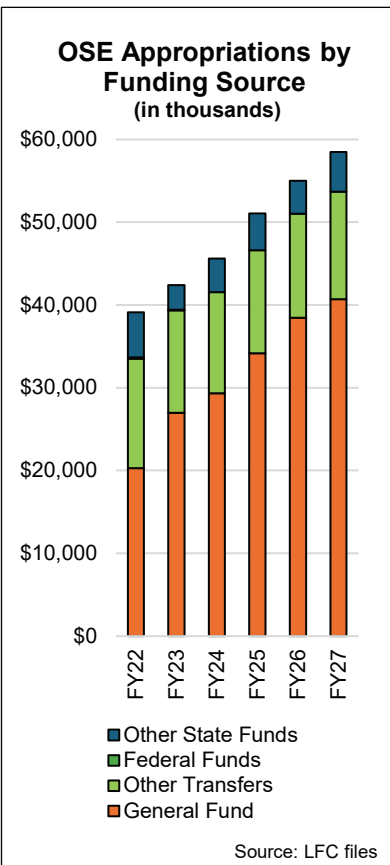


insurance premiums as well as DOIT rate increases. The increased funding also included \$2 million to the State Parks program for additional contract and personnel support, as well as \$560.8 thousand for implementation of the Wildfire prepared and Timber Grading Acts.



Office of the State Engineer

The GAA increased recurring general fund appropriations to the Office of the State Engineer (OSE) by \$2.3 million, or 5.9 percent. The budget increases will support district office leases increases, contract work for implementation of the 50-year water plan, additional Indian Water Rights settlement staff as well as staff for management of the Middle Rio Grande and funding for increased health and risk insurance premiums and DOIT rate increases.



Nonrecurring Appropriations

EMNRD will receive a total of \$41 million in nonrecurring appropriations in the 2026 GAA, while OSE will receive \$57 million, and NMED will receive \$111.4 million. In total, the three agencies will receive \$209.4 million in nonrecurring

appropriations, \$33.2 more than they received from the 2025 GAA. NMED will receive \$56 million than they received in the 2025 GAA and the Office of the Natural Resource Trustee (ONRT) will receive \$70 million to land restoration and purchasing, the largest appropriation it has ever received.

Energy Growth and Modernization

The GAA continues the state’s investment into the development of geothermal energy projects in the state, as well as reauthorizing prior nonrecurring investments made. The 2026 GAA appropriates \$10 million for geothermal, as well as \$25 million for community energy project completion and \$25 million to circular economy and industrial decarbonizations initiatives. The GAA also tasks NMED with conducting a study that explores potential pollution reduction and cost-saving opportunities that can be found from the diversion of organic waste from the solid waste stream. The GAA provides NMED with \$130 thousand for the study.

Land Restoration and Purchase

ONRT will receive \$70 million from the GAA for land creation, restoration, or expansion, with the option to target land that qualifying political subdivisions of the state have been approved for federal assistance funding due to natural disasters. ONRT has worked to develop a criteria for which lands can be restored, expanded, or purchased, weighing projects based on metrics, such as a willing seller, public access, availability for immediate acquisition, recreational and public access value, and administrative feasibility, in addition to other criteria. Another key point is landscape connectivity and location, with the land damaged by the fires and flooding in Lincoln County sited as potential land to be purchased, in addition to federal matching funding tied to that land. In the governor’s signed GAA the section of the \$70 million appropriation targeting funding for such lands was vetoed.

Water Futures

A total of \$116.5 million, spread across OSE and NMED, was targeted to the state’s water supply, protection, and infrastructure needs. This continues the consistent investment the Legislature has made into the state’s water, with over \$1 billion appropriated to water projects over the past three years. Most of the nonrecurring funding within OSE’s budget was targeted at implementation of the *Texas v. New Mexico* settlement, which tasks the state with decreasing the use of groundwater in the Lower Rio Grande below Caballo Reservoir by 18,200 acre-feet, or roughly one-tenth of the state’s average yearly groundwater usage. The state must complete this level of depletion within 10 years. To do so, a groundwater purchase plan is being developed by OSE and ISC, with some flexibility regarding purchasing. For instance, groundwater rights sold by a farmer can be parceled out across their property and the purchase program will prioritize not purchasing the land with the groundwater rights, allowing for the landowner to potentially cede additional water rights they have judiciously across their land. A total of \$45.5 million within the GAA was appropriated for implementation related work.

NMED will receive \$35 million to continue to fund the strategic water supply. This funding will continue to support brackish water desalination projects which could potentially bolster the state’s endangered water supply. NMED also will receive \$10 million for its river stewardship program and \$4 million to support

Oil Reclamation Tax Usage (House Bill 80)

Chapter 60 (House Bill 80) increases and phases in the share of the oil and gas conservation tax receipts distributed to the oil and gas reclamation fund. The law also defines the fund and adds an additional use, allowing for up to \$250 thousand to support statewide education on general energy and the sources and impacts of energy-related emissions. By increasing the percentage of oil and gas conservation tax receipts distributed to the oil and gas reclamation fund, the bill reduces the share of those tax revenues that would otherwise be distributed to the general fund under existing distribution statutes.

Removal of Wildlife Commission Members (Senate Bill 104)

The law, enacted without the governor’s signature because she did not act within the statutory timeline, amends statute governing the state Wildlife Commission, adding language allowing for proceedings to be held by the governor for the removal of a commissioner. The new language states the commissioner will be given notice of the hearing and the opportunity to be heard before the hearing and grants the New Mexico Supreme Court exclusive jurisdiction over the removal proceedings of commissioners.

private well testing and treatment. NMED also will receive \$1.5 million for its surface water permitting program, funding to be used to roll out its National Pollutant Discharge Elimination System permit program, a permit program it now holds primacy over.

Wildfire and Natural Disaster Preparation and Response

The GAA provided additional recurring funding to the Healthy Forests Program for implementation of the Wild Prepared Program and the Timber Grading acts, two bills passed in the previous legislative session that provided additional tools for the state to prevent wildfires through utilization of timber and for more flexibility for interaction between the state and private property owners. Additionally, the Legislature reauthorized the \$20 million for forest management it had appropriated in the previous session.

The largest proposed change to the state's ability to respond to natural disasters was through House Bill 180. Passed unanimously through the Legislature, the bill proposed to restructure the current funding mechanisms for executive orders and provide more transparency and oversight to the process. The bill would have clarified the use of the general fund operating reserve, the tax stabilization reserve, and the natural disaster revolving fund; specified the use of the appropriation contingency fund (ACF) for disasters that are not environmental; renamed and repurposed the federal reimbursement revolving fund as the executive order for disasters fund; and added additional financial triggers allowing for use of two other funds for natural disaster emergencies if balances in the executive orders for natural disaster fund are depleted.

The governor vetoed the bill, leaving in place a financial natural disaster response framework which lacks necessary oversight and fiscal prudence and potentially infringes on the constitutional obligations of the Legislature. Since 2020, the governor has issued hundreds of executive orders allocating hundreds of millions of dollars to handle emergencies. In FY25, the governor issued 359 executive orders and authorized \$258 million in emergency spending. So far in FY26, the governor has issued 174 executive orders and authorized \$125.5 million in emergency funding, overspending the ACF and impacting the funding for the Legislature to appropriate.

Government Administration and Personnel

The General Appropriation Act of 2026 increases funding for general government agencies, including \$1.8 million for the Secretary of State, \$2.4 million for the Taxation and Revenue Department, \$25.8 million in general fund revenue for the Department of Finance and Administration and \$25.4 million for the General Services Department. Overall, state agency appropriations for personal services and employee benefits are up by 6.3 percent, providing agencies with the ability to recruit and retain needed staff and cover increases in employee health insurance and liability insurance rates.

Secretary of State

The 2026 Legislature prioritized secure and high-quality elections. For FY27, the Secretary of State's office (SOS) will receive a \$1.8 million, or 19.2 percent, increase in general fund revenue over the FY26 operating budget. The Administration and Operations Program will receive a \$741.6 thousand, or 11.9 percent, increase over FY26, including a \$579.2 thousand, or 12 percent, increase in personnel costs and a \$162.2 thousand, or 20 percent, increase for other operating costs. For the Elections Program, SOS will receive a \$502.4 thousand, or 10.5 percent, increase over FY26, including \$136.5 thousand, or 5.9 percent, increase in personnel costs and a \$335 thousand, or 32.4 percent, increase in other operating costs.

SOS will receive a total of \$31.7 million in nonrecurring appropriations, including a supplemental appropriation of \$15 million to the election fund for the 2026 primary election, and special appropriations of \$200 thousand for website improvements and to comply with the federal Americans with Disabilities Act, \$15 million to the election fund for the 2026 general election, \$560 thousand for improvements to the statewide voter registration and election management system, and a reauthorization of \$100 thousand to be used for website improvements instead of moving costs. SOS also will receive \$950 thousand for two IT projects: \$200 thousand to continue implementation of an election management solution and \$750 thousand to continue implementation of a web-based filing system.

Taxation and Revenue Department

For FY27, the Taxation and Revenue Department (TRD) will receive a general fund increase of \$2.4 million, 2.7 percent above the FY26 operating budget, to fund increased IT and postage costs and increased employee health insurance costs across all programs. TRD's overall operating budget will decrease by \$519.5 thousand, or 0.4 percent. TRD's use of other revenues is decreased by \$3.1 million, and TRD's use of fund balance will decrease

2026 Election Legislation

During the 2026 legislative session, the Legislature passed and the governor signed three bills related to elections:

Chapter 58 (Senate Bill 264) prohibits the ordering, bringing, or keeping of officers in the civil, military or naval service of the United States at any place where an election is being held. The bill allows the Attorney General, the Secretary of State, a county clerk, or a voter to bring a civil action in district court to enforce its provisions and strengthens existing offenses in the Election Code. Further, the bill provides county clerks and the Secretary of State with a clear process to follow during declared emergencies, like those declared for wildfires and flooding, to ensure the continuity of access and security during an election.

Senate Joint Resolution 1 proposes a constitutional amendment that eliminates language in existence since the time when women were only permitted to vote in school elections in New Mexico. If approved by voters in November, school districts would still be required to elect their officers in the nonpartisan regular local election in odd-numbered years. However, the amendment would allow school districts to place ballot questions on general election ballots. School districts are the only local public bodies that have been forced to pay for special elections because of this constitutional restriction.

Chapter 26 (House Bill 108) amends the Watershed District Act to clarify governance, appointment procedures, and taxing authority related to watershed districts and soil and water conservation districts. The bill revises statutory definitions and duties and clarifies the process for appointing members to watershed district boards of directors. The bill clarifies referendums to levy taxes under the Watershed District Act to comply with the Local Election Act and Special Election Act. On submission of a local government ballot question for a general or regular local election, a local government ballot question that, based on the order received by the county clerk, would require the ballot to be on more than one page shall be included on the ballot only if the local government submitting the ballot question pays the additional costs of any subsequent ballot page.

by \$354.8 thousand, or 6.4 percent, to maintain fund balance solvency of the TRD suspense fund and the weight distance tax permit fee fund. In nonrecurring appropriations, the GAA provides \$1 million for IT needs, and \$300 thousand to purchase and install replacement equipment for processing taxpayer and motor vehicle mailings. Additional GAA language provides TRD up to \$5 million to implement legislatively mandated tax and motor vehicle changes.

Department of Finance and Administration

For FY27, the GAA increases the Department of Finance and Administration (DFA) general fund appropriations by \$25.8 million, or 11.4 percent—primarily driven by increases in the Infrastructure Policy and Development Program. The GAA appropriates \$25.5 million from the enhanced 911 fund, \$23.5 million from the local DWI grant fund, and \$65.4 million from the county-supported Medicaid fund through DFA. The GAA authorizes transfers of up to \$6 million for the State Board of Finance’s emergency fund. For the Civil Legal Services Program, the GAA includes \$4.2 million from the general fund and \$2.9 million in other state funds. For nonrecurring housing special appropriations, the GAA includes \$75 million for efforts related to housing; \$70 million will be distributed to the Mortgage Finance Authority four housing assistance, in two distinct appropriations, one amounting to \$50 million and the other to \$20 million. An additional \$5 million is specifically focused on tribal housing.

GSD Special Appropriations (in millions)

Item	Amount
State Fair Redevelopment	\$100,000
Motor Pool Fleet	\$2,000
Public Building Repair Fund	\$2,000
Total	\$104,000

Source: GAA

General Services Department

The GAA includes a total of \$231.6 million for the General Services Department (GSD), an increase of \$25.4 million, or 12.3 percent, from FY26. Most of that additional revenue was in the Risk Management Funds Program, which includes appropriations from the public liability fund, the public property reserve fund, and the state’s workers’ compensation retention fund. That program will receive \$17.4 million, reflecting higher liability claims costs, mostly from a small number of agencies. GSD has seen a number of high-dollar settlements in recent months from these agencies, pushing up costs for the public liability fund and reducing cash reserves in the fund. In addition to GSD’s operating budget, the Legislature authorized the transfer of unused balances in the agency’s Program Support and Risk Management Operations Program to the public liability fund to support claims costs.

The Facilities Management Division (FMD), which oversees the use of state buildings and operates state facilities in Santa Fe, will receive a \$1.9 million increase its operating budget but will benefit from a \$1 million-per-year appropriation to DFA from the government results and opportunity fund to pilot a program for building use fees. Since the mid-1990s, GSD has been authorized to charge fees to state agencies for the use of space, a policy that promotes efficient use of state-owned space and provides FMD with an alternative to capital outlay requests for emergency and planned repairs and maintenance activities.

Public Employee Compensation

The Legislature included additional resources for state agencies to recruit and retain personnel in the GAA and other legislation. For state agency operating

budgets, the GAA includes a total of \$2.948 billion in the personal services and employee benefits category, an increase of \$175.4 million, or 6.3 percent from FY26 operating budgets. This includes appropriations for agencies to fund recent increases in the share of health benefits costs paid for by the state, increases for liability and workers compensation, and for agencies to add staff or fill vacant positions. In addition to amounts included in agency operating budgets, Chapter 69 (Senate Bill 151) includes \$62.7 million appropriations from the general fund for distribution to state agencies, higher education institutions, and public schools for a 1 percent salary increase.

Legislation approved during the session will also increase compensation for public school employees through higher employer health insurance contributions, similar to legislation that was approved for state employees in 2025. Chapter 52 (House Bill 47) requires school districts and charter schools to cover at least 80 percent of employee health insurance costs and the GAA includes \$73.2 million to cover the costs to school district to implement the change.

1 Percent Salary Increase Breakdown
(in millions)

Item	Amount
Legislative Branch	\$324.9
Judicial Branch	\$3,477.3
Executive Branch	\$9,596.7
Higher Education	\$12,607.1
Public Schools	\$36,705.7
Total	\$62,711.7

Source: GAA

Information Technology

The General Appropriation Act (GAA) of 2026 includes \$27 million in cybersecurity funding at the Department of Information Technology and reauthorizes a \$20 million appropriation for cybersecurity and a \$124 million appropriation for broadband expansion projects. The GAA also funds 12 key agency information technology (IT) projects and reauthorizes several prior year appropriations through FY27. The Department of Information Technology had one of the largest operating budget increases of any state agency, a 58.7 percent increase, or \$6.1 million.

Information Technology Projects

The Legislature appropriated approximately \$52 million from all sources for 12 IT projects, which includes \$46.1 million from general fund revenue and \$5.7 million from other state funds. Funded projects included seven existing projects and five new projects.

Appropriations to continue existing projects include a total of \$24.3 million to the Higher Education Department's share services enterprise resource planning system, \$10 million to the Department of Finance and Administration for capital outlay and related tax and administration software, \$2.8 million to the Taxation and Revenue Department to continue replacing its legacy tax return software, and \$2 million to the Department of Public Safety for phase two of its intelligence-led

policing project. Funding for new projects includes \$4 million to the Taxation and Revenue Department for new federal driver and vehicle compliance mandates, \$2.2 million to the Workforce Solutions Department for unemployment collections through the treasury offset program, and \$500 thousand to the Administrative Office of the District Attorneys for IT hardware replacement.

The GAA also extends the time to spend 18 prior year IT appropriations that are unspent for a variety of reasons, including delays to project schedules, changes to project scope, or other issues within the implementing agency or project. The Department of Health, for example, requested extensions for two appropriations totaling \$14.2 million, of which no funding has been spent.

FY27 Agency Section 7. Reauthorization Requests
(in thousands)

Agency	# of Reauth Requests	Amount Initially Appropriated	Balance (Encumbrance and Expenditure)
DFA	1	\$4,000.0	\$1,252.0
DoIT	1	\$2,000.0	\$910.0
GCB	1	\$1,500.0	\$93.0
SLO	2	\$7,700.0	\$899.0
ALTSD	1	\$2,500.0	\$2,440.0
HCA	2	\$15,039.0	\$14,266.0
DOH	2	\$14,250.0	\$14,250.0
CYFD	3	\$62,122.0	\$9,032.0
DPS	4	\$19,310.0	\$869.0
HED	1	\$4,589.0	\$1,154.0
Total	18	\$133,010.0	\$45,165.0

*as of 3/5/26

Source: LFC Files

Though not funded through the GAA, the Children, Youth and Families Department (CYFD) will receive an additional \$8 million general fund appropriation through Chapter 70 (Senate Bill 273), for its long-standing child welfare IT project, in addition to the GAA reauthorizing \$13.4 million in unspent funding from prior year appropriations for the project. CYFD reports the child welfare system will be functional in August 2026 after various schedule pushbacks.

Like CYFD’s child welfare system, the state’s larger IT projects have had multiple revisions on the scope of the project, budget, and the timeline of system utilization, all while requesting new appropriations in addition to reauthorization requests to extend the period to expend prior year funding.

Broadband

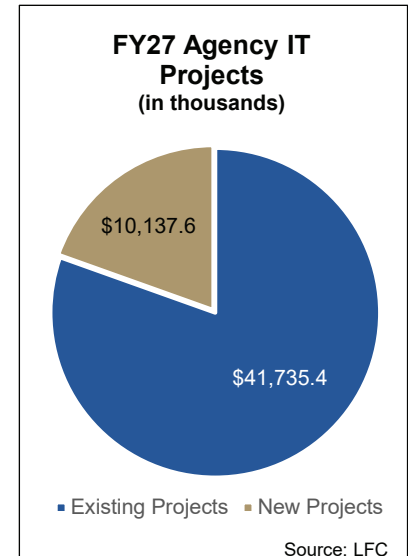
Appropriations. The GAA for FY27 includes a flat budget for the Office of Broadband Access and Expansion (OBAE). The GAA does not include new funding sources for broadband; however, it reauthorizes \$84.3 million in unexpended balances from previous broadband appropriations. OBAE did not request new special appropriations but did request a base budget increase of \$427.7 thousand in general fund revenue, a 23.7 percent increase, for salaries for a deputy director and public information officer, though this was not funded by the Legislature.

Legislation. In addition to the GAA, several bills were introduced that would impact broadband expansion and access in New Mexico, of which Chapter 38 (Senate Bill 152) passed. Chapter 38 creates a new low-income telecommunication assistance program funded by the state rural universal service fund by increasing subscriber surcharges. The program will include eligible households receiving need-based assistance through the Health Care Authority, households that include an at-risk student pursuant to the Martinez-Yazzie public education litigation, or those meeting eligibility criteria for the federal Lifeline program or its successor.

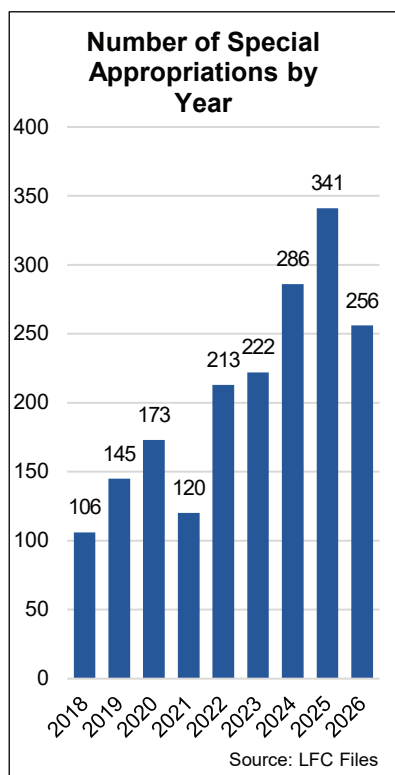
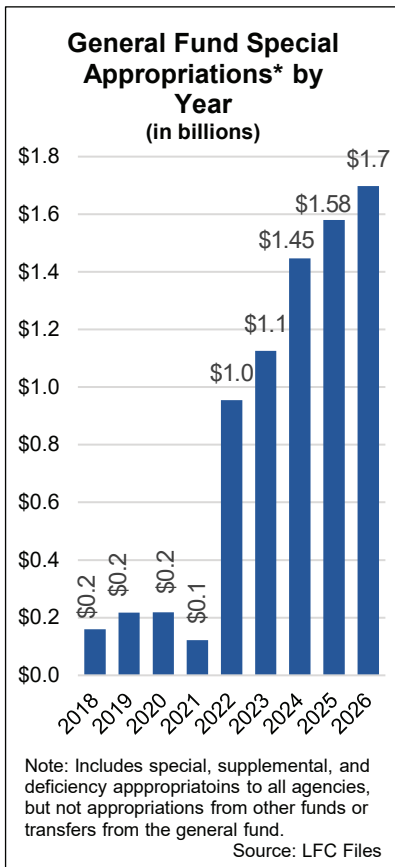
Cybersecurity

Appropriations. The Cybersecurity Office, administratively attached to the Department of Information Technology (DoIT), will receive one of the largest base budget increases for FY27. The office will receive a \$6.1 million general fund revenue increase, which is 93.6 percent above its FY26 budget. Of the increase, \$705.7 thousand is for personnel costs to reduce the office’s vacancies and to adjust for higher salaries and \$5.4 million in the other costs category is for a statewide risk assessment, federal cybersecurity grant match, a web application firewall, and an incident response retainer. The budget increase for the Cybersecurity Office translates to a 58.7 percent budget increase for DoIT, going from general fund revenues of \$10.1 million in FY26 to \$16.1 million in FY27.

In addition to increases in the base budget, the office is slated to receive a \$21 million nonrecurring appropriation for cybersecurity initiatives for executive branch agencies, public and higher education institutions, municipalities, counties, and other public entities. The GAA reauthorizes \$12.3 million in unspent funding for cybersecurity from a \$20 million appropriation made in 2025.



Nonrecurring Appropriations



The Legislature during the 2026 legislative session made significant nonrecurring investments in economic development, natural resources, public infrastructure, and housing and continued to stand up new pilot programs from the government results and opportunity fund. Nonrecurring special, supplemental, and deficiency appropriations total nearly \$2.158 billion, including \$1.696 billion in general fund revenue and \$462 million in other state and federal revenues. The Legislature included \$117.7 million for three-year pilot projects from the government results and opportunity expendable trust and the public education reform fund. Fund transfers total \$745.2 million, mostly from the general fund.

Economic and Workforce Development

The Legislature invested heavily in programs to build New Mexico’s economy, with a total of \$266.5 million for the Economic Development Department, \$23.4 million for the Tourism Department, and \$447.7 million for higher education. Appropriations for economic development are focused heavily on emerging technologies, including \$110 million for the research, development and deployment fund, \$49.3 million for the quantum benchmarking initiative and \$38 million for applied quantum information science research. Several higher education appropriations are focused on similar initiatives, including \$5 million for the University of New Mexico Health Sciences Center to pursue bioscience-related activities, \$16 million for laboratory equipment at New Mexico State University (NMSU) and \$9 million for New Mexico Tech to research emerging wireless technologies.

The GAA also includes appropriations to higher education for workforce development, most notably a \$150 million special appropriation to expand the University of New Mexico School of Medicine to support improvements to New Mexico’s healthcare workforce. Other workforce development initiatives include \$25 million to the health professionals loan repayment program, \$24 million for the University of New Mexico to administer rural residencies and residency rotations, and \$3.3 million for adult education programs. Additionally, the GAA included a total of \$72 million for college athletic programs, including funding for stadium and facility improvements.

Education and Social Supports

The GAA of 2025 includes funding to address child well-being and educational programs, including \$227.5 million for the Public Education Department, \$55 million for the Children, Youth and Families Department, and \$35.4 million for the Early Childhood Education and Care Department. Many of these appropriations fund multiyear pilot programs, including \$16.5 million for CYFD to create a dedicated SafeCare unit within the Protective Services Division and for a community-based

youth mentorship program. CYFD will also receive \$10.5 million for multi-service homes, \$3 million for emergency placements, and \$20 million to supplement the agency’s personnel budget in FY27 through FY29.

Several large education programs continue to fund reforms that began in prior years. The GAA includes \$35 million for career and technical education programs and \$29 million for student reading and math interventions. PED also received \$55.2 million over three years for programs to study community schools, high-impact tutoring, and innovations zones, with appropriations for pilot programs coming from the public education reform fund.

The Legislature made significant investments to expand housing in New Mexico and to address homelessness, including \$50 million to the Mortgage Finance Authority for housing programs and down-payment assistance, \$30 million for the Workforce Solutions Department, and \$20 million to the housing development revolving fund of the New Mexico Finance Authority. In addition, the Legislature earmarked \$30 million of a \$100 million appropriation for state fair redevelopment to support housing.

**Government Results and Opportunity and
Public Education Reform Fund Pilot Projects**
(in thousands)

Dept.	Purposes	Amount (3 Years)
AOC	Expansion of assisted outpatient treatment	\$1,265.4
LOPD	Hourly rates for contract attorneys	\$6,000.0
DFA	Building use fees	\$3,000.0
ECECD	Wage and career ladder framework	\$30,000.0
WSD	Youth pre-apprenticeships	\$600.0
CYFD	Dedicated SafeCare Unit	\$12,000.0
CYFD	Community-based youth mentoring	\$4,500.0
NMDOT	Road safety and site assessments	\$4,500.0
PED	Community schools	\$18,300.0
PED	High-impact tutoring	\$15,300.0
PED	Innovation zones	\$21,600.0
Total		\$117,665.4

Source: LFC Files

Natural Resources and Public Infrastructure

The GAA includes \$306.2 million in one-time funding for natural resources agencies to continue investment in improving New Mexico’s environment. In particular, the Legislature made significant investments in water resources, with \$67 million for the State Engineer, as well as water programs at the Environment Department and Department of Agriculture. Major investments include \$35 million to the Environment Department for the strategic water supply fund, \$22 million for New Mexico Tech to continue aquifer monitoring and integration of water data, and \$10 million for NMSU to help farmers and ranchers use water efficiently. The Office of the Natural Resources Trustee received a total of \$85 million to restore public land, including land that has been impacted by a natural disaster.

The Legislature continued the practice of supplementing road user fee revenue dedicated to the state road fund with special general fund appropriations, including \$150 million for construction and maintenance on state roads, \$42 million for local and tribal government road projects, and \$4.5 million over three years for safety improvement projects.

Courts and Public Safety

Nonrecurring investments in the courts and public safety workforce are also included in the GAA, with \$4.3 million for the Administrative Office of the Courts, \$4.8 million for the Department of Public Safety, and \$7.9 million for the Attorney General, mostly from the consumer settlement fund. Court appropriations include \$1.2 million for court facilities improvements and appropriations from the government results and opportunity fund to expand assisted outpatient treatment, a program diverting individuals with mental health issues away from institutional commitment and into community-based providers. DPS will receive \$1.2 million for improvement to emergency alert systems and \$3 million for new vehicle purchases.

Nonrecurring Appropriations

General Fund Transfers

(in thousands)

Receiving Fund	Amount
Higher Education Major Projects Fund	\$300,000.0
Water Project Fund	\$100,000.0
Lottery Tuition Fund	\$56,000.0
Behavioral Health Trust Fund	\$50,000.0
Government Results and Opportunity Program Fund	\$50,000.0
Computer System Enhancement Fund	\$46,100.0

Source: LFC Files

Fund Transfers

The GAA includes a total of \$745.2 million in fund transfers, including \$300 million to fund higher education capital outlay projects, half of which was appropriated to the University of New Mexico to expand the university's School of Medicine, and the remainder set aside for future expenditures. Other large fund transfers include allocations to the water project fund and lottery tuition fund to support those programs. The Legislature set aside an additional \$50 million in the behavioral health trust fund.

Reauthorizations

In addition to new appropriations, the GAA extended 53 prior year appropriations, giving agencies additional time to spend money appropriated in past sessions. In total, the prior year appropriations had unencumbered balances of \$308 million as of January 2026, or 35 percent of the \$867 million included in the initial appropriations.

Appendices



Appendix A - General Fund Financial Summary

General Fund Financial Summary 2026 Session - Post-Veto

(millions of dollars)

April 7, 2026

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	Estimate FY2025	Estimate FY2026	Estimate FY2027
APPROPRIATION ACCOUNT			
REVENUE			
August 2025 Consensus Revenue Estimate	\$ 13,654.8	\$ 13,706.0	\$ 14,109.9
December 2025 Consensus Revenue Estimate	\$ (59.1)	\$ (322.9)	\$ (196.7)
2026 Regular Session Recurring Revenue Changes		\$ -	\$ 49.9
Total Recurring Revenue	\$ 13,595.7	\$ 13,383.1	\$ 13,963.1
<i>Percent Change in Recurring Revenue</i>	<i>4.3%</i>	<i>-1.6%</i>	<i>4.3%</i>
Nonrecurring Revenue			
August 2025 Consensus Revenue Estimate	\$ 45.5	\$ -	\$ -
December 2025 Consensus Revenue Estimate	\$ (17.1)	\$ 362.6	\$ -
2026 Regular Session Nonrecurring Revenue Changes		\$ -	\$ -
Total Nonrecurring Revenue	\$ 28.5	\$ 362.6	\$ -
TOTAL REVENUE	\$ 13,624.1	\$ 13,745.7	\$ 13,963.1
APPROPRIATIONS			
Recurring Appropriations			
2024 Regular Session Recurring Legislation & Feed Bill	\$ 10,219.5		
2025 Regular Session Recurring Legislation & Feed Bill	\$ 15.1	\$ 10,826.3	
2026 Regular Session Recurring Spending	\$ -	\$ 10.8	\$ 11,158.2
Total Recurring Appropriations	\$ 10,234.6	\$ 10,837.1	\$ 11,158.2
Nonrecurring Appropriations			
Allotment to the Election Fund		\$ 30.0	\$ 15.0
2024 Regular Session Nonrecurring Legislation	\$ 2,399.6		
2024 Special Session Nonrecurring Legislation	\$ 103.0		
2025 Regular Session Nonrecurring Legislation	\$ 1,056.4	\$ 2,806.6	
2025 1st Special Session Nonrecurring Legislation	\$ -	\$ 144.5	
2025 2nd Special Session Nonrecurring Legislation		\$ 0.1	
2026 Session Nonrecurring Spending		\$ 42.6	\$ 2,650.9
Total Nonrecurring Appropriations	\$ 3,559.0	\$ 3,023.8	\$ 2,665.9
Subtotal Recurring and Nonrecurring Appropriations	\$ 13,793.6	\$ 13,860.9	\$ 13,824.1
Audit Adjustments	\$ (7.9)		
TOTAL APPROPRIATIONS	\$ 13,785.7	\$ 13,860.9	\$ 13,824.1
TOTAL REVENUE LESS TOTAL APPROPRIATIONS	\$ (161.6)	\$ (115.2)	\$ 139.0
GENERAL FUND RESERVES			
Beginning Balances	\$ 3,307.3	\$ 3,181.4	\$ 3,454.7
Transfers from (to) Appropriations Account	\$ (161.6)	\$ (115.2)	\$ 139.0
Revenue and Reversions	\$ 761.0	\$ 764.1	\$ 241.3
Appropriations, Expenditures and Transfers Out	\$ (725.4)	\$ (375.5)	\$ (880.9)
Ending Balances	\$ 3,181.4	\$ 3,454.7	\$ 2,954.1
<i>Reserves as a Percent of Recurring Appropriations</i>	<i>31.1%</i>	<i>31.9%</i>	<i>26.5%</i>

Notes:

1) Many nonrecurring appropriations, including specials and supplementals in the GAA, had authorization to spend in multiple fiscal years - amounts that were not distributed in the first year become encumbrances for the next year.

2) Reforms to emergency order spending is expected to increase reserves by approximately \$75 million, not reflected here.

* Note: totals may not foot due to rounding

**General Fund Financial Summary
2026 Session - Post-Veto**

RESERVE DETAIL

(millions of dollars)

April 7, 2026
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	Estimate FY2025	Estimate FY2026	Estimate FY2027
OPERATING RESERVE			
Beginning Balance	\$ 606.6	\$ 246.5	\$ 154.3
BOF Emergency Appropriations/Reversions	\$ (4.0)	\$ (4.0)	\$ (4.0)
Transfers from (to) Appropriation Account	\$ (161.6)	\$ (115.2)	\$ 139.0
Transfers to Tax Stabilization Reserve or Gov. Results and Opportunity Fund	\$ -	\$ -	\$ -
Disaster Allotments	\$ (194.4)	\$ (200.0)	\$ (155.0)
Transfers from tax stabilization reserve to restore balance to 1 percent	\$ -	\$ -	\$ 3.9
Appropriations - 2025 2nd Special Session	\$ -	\$ (25.5)	\$ -
Reversions in from HSD, DOH, HCA - 2025 2nd Special Session	\$ -	\$ 162.5	\$ -
Transfer from (to) ACF/Other Appropriations	\$ -	\$ 90.0	\$ -
Audit and Pre-Audit Adjustments	\$ (0.1)	\$ -	\$ -
Ending Balance	\$ 246.5	\$ 154.3	\$ 138.2
APPROPRIATION CONTINGENCY FUND			
Beginning Balance	\$ 9.1	\$ 68.4	\$ 31.1
Disaster Allotments	\$ (65.7)	\$ (42.3)	\$ -
Transfers In/(Out)	\$ 150.0	\$ 5.0	\$ -
Appropriations In/(Out)	\$ (25.0)	\$ -	\$ -
Ending Balance	\$ 68.4	\$ 31.1	\$ 31.1
STATE SUPPORT FUND			
Beginning Balance	\$ 0.4	\$ 0.4	\$ 0.4
Revenues	\$ 40.0	\$ -	\$ -
Appropriations	\$ (40.0)	\$ -	\$ -
Ending Balance	\$ 0.4	\$ 0.4	\$ 0.4
GOVERNMENT RESULTS AND OPPORTUNITY EXPENDABLE TRUST (GRO)			
Beginning Balance	\$ 512.2	\$ 530.8	\$ -
Revenues/Gains	\$ 7.7	\$ 10.6	\$ -
Transfers from the Operating Reserve	\$ -	\$ -	\$ -
Appropriations to (from) the GRO	\$ -	\$ 265.3	\$ -
Reversions	\$ 10.9	\$ -	\$ -
Expenditures	\$ -	\$ (132.7)	\$ -
Ending Balance	\$ 530.8	\$ 674.0	\$ -
BEHAVIORAL HEALTH TRUST FUND			
Beginning Balance		\$ -	\$ 166.2
Revenues/Gains		\$ 66.2	\$ 51.4
Appropriations to (from) BHTF		\$ 100.0	\$ 50.0
Distributions		\$ -	\$ (5.2)
Ending Balance		\$ 166.2	\$ 262.4
TAX STABILIZATION RESERVE (RAINY DAY FUND)			
Beginning Balance	\$ 2,179.0	\$ 2,335.3	\$ 2,428.7
Revenues from Excess Oil and Gas Emergency School Tax	\$ 436.2	\$ 61.0	\$ 42.7
Gains(Losses)	\$ 156.3	\$ 93.4	\$ 97.2
Transfers In (From Operating Reserve)	\$ -	\$ -	\$ -
Transfer Out to Operating Reserve	\$ -	\$ -	\$ (3.9)
Transfer Out to Early Childhood Trust Fund	\$ (436.2)	\$ (61.0)	\$ (42.7)
Ending Balance	\$ 2,335.3	\$ 2,428.7	\$ 2,521.9
<i>Percent of Recurring Appropriations</i>	<i>22.8%</i>	<i>22.4%</i>	<i>22.6%</i>
TOTAL GENERAL FUND ENDING BALANCES	\$ 3,181.4	\$ 3,454.7	\$ 2,954.1
<i>Percent of Recurring Appropriations</i>	<i>31.1%</i>	<i>31.9%</i>	<i>26.5%</i>

* Note: totals may not foot due to rounding

Appropriation Account Detail: 2026 Regular and Special Legislative Sessions
(in millions of dollars)

	FY26		FY27		FY28		FY29	
	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring
REVENUE								
2025 Regular Session:								
Bill No.								
HB 4 Health Care Affordability Fund Distributions					\$ (91.5)		\$ (162.2)	
HB 9 Immigrant Safety Act			\$ (0.6)		\$ (0.5)		\$ (0.5)	
HB 70 PRC Support Agency					\$ (19.5)		\$ (19.7)	
HB 80 Oil and Gas Conservation Tax Act Changes					\$ (46.5)		\$ (76.5)	
HB 291 Tax Changes			\$ (0.2)		\$ (0.2)		\$ (0.2)	
SB 151 Corporate Income Tax Changes (Tax Package)			\$ 50.7		\$ 60.4		\$ 59.5	
TOTAL REVENUE	\$ -	\$ -	\$ 49.9	\$ -	\$ (97.9)	\$ -	\$ (199.6)	\$ -
APPROPRIATIONS								
2025 Regular Session:								
Bill No.								
HB 1 Feed Bill	\$ 10.8	\$ 2.1	\$ 49.0	\$ 0.2				
HB 2 General Appropriation Act of 2023			\$ 11,054.1	\$ 1,466.2				
Section 4, General Appropriation								
Section 5, Specials								
Section 6, Supplementals & Deficiencies	\$ 31.4							
Section 7 Information Technology	\$ -							
Section 8, Natural Disasters and Executive Orders					\$ 30.0			
Section 9, Expendable Trust								
Section 10, Transportation					\$ 204.5			
Section 11, Fund Transfers					\$ 505.6			
Governor Vetoes		\$ (0.7)	\$ (7.7)	\$ (34.6)				
SB 240 Capital Outlay					\$ 445.1			
Governor Vetoes					\$ (1.9)			
SB 151 Corporate Income Tax Changes (Tax Package)			\$ 62.7					
SB 273 Public Peace, Health, Safety & Welfare		\$ 9.7			\$ 35.9			
TOTAL 2025 SESSION APPROPRIATIONS	\$ 10.8	\$ 42.6	\$ 11,158.2	\$ 2,650.9	\$ -	\$ -	\$ -	\$ -

Appendix B - FY27 General Fund High-Level Appropriations Summary



HB 2- FY27 General Fund High Level Appropriations Summary

(in millions)

Note: Totals include HB 1 where noted (Feed Bill)

1	AGENCY	FY26 General Fund Adj. OpBud	FY27 EXEC Rec	FY27 LFC Rec	HAFC	Senate*	Gov. Action Changes	Final Total	% Change from FY26	1
2	Public Education									2
3	993 SEG (Including comp/erb)	\$ 4,497.7	\$ 4,512.8	\$ 4,610.4	\$ 4,610.4	\$ 4,610.4	\$ -	\$ 4,610.4	3%	3
4	993 Categorical	\$ 175.2	\$ 179.5	\$ 178.14	\$ 178.1	\$ 178.1	\$ -	\$ 178.1	2%	4
5	925 Related	\$ 70.2	\$ 74.8	\$ 74.7	\$ 68.2	\$ 68.2	\$ -	\$ 68.2	-3%	5
6	924 Public Education Dept.	\$ 26.3	\$ 29.3	\$ 27.2	\$ 26.5	\$ 27.0	\$ -	\$ 27.0	3%	6
7	Total Public Education	\$ 4,769.4	\$ 4,796.4	\$ 4,890.4	\$ 4,883.3	\$ 4,883.8	\$ -	\$ 4,883.8	2%	7
8	950+ Higher Education									8
9	I&G	\$ 1,017.0	\$ 1,104.9	\$ 1,081.8	\$ 1,081.8	\$ 1,104.9	\$ -	\$ 1,104.9	9%	9
10	Other Categorical	\$ 237.0	\$ 188.1	\$ 223.5	\$ 224.3	\$ 224.3	\$ -	\$ 224.3	-5%	10
11	950 Higher Education Department	\$ 187.8	\$ 187.9	\$ 187.8	\$ 187.8	\$ 188.8	\$ -	\$ 188.8	1%	11
12	Total Higher Ed.	\$ 1,441.8	\$ 1,481.0	\$ 1,493.2	\$ 1,493.9	\$ 1,518.0	\$ -	\$ 1,518.0	5%	12
13	200 Courts	\$ 275.9	\$ 286.1	\$ 284.1	\$ 285.1	\$ 285.9	\$ -	\$ 285.9	4%	13
14	250 District Attorneys	\$ 119.7	\$ 125.1	\$ 122.8	\$ 124.6	\$ 124.6	\$ -	\$ 124.6	4%	14
15	280 Public Defender	\$ 82.1	\$ 85.8	\$ 84.6	\$ 84.7	\$ 84.7	\$ -	\$ 84.7	3%	15
16	333 TRD	\$ 89.1	\$ 92.9	\$ 91.5	\$ 91.5	\$ 91.5	\$ -	\$ 91.5	3%	16
17	341 Department of Finance & Admin	\$ 26.0	\$ 27.2	\$ 27.0	\$ 30.1	\$ 30.1	\$ -	\$ 30.1	16%	17
18	344 DFA (Special Approps)	\$ 13.3	\$ 13.3	\$ 15.3	\$ 15.3	\$ 13.4	\$ -	\$ 13.4	1%	18
19	350 General Services Department	\$ 22.8	\$ 23.7	\$ 23.5	\$ 23.5	\$ 23.9	\$ -	\$ 23.9	5%	19
20	370 Secretary of State	\$ 9.6	\$ 11.4	\$ 9.9	\$ 10.6	\$ 11.4	\$ -	\$ 11.4	19%	20
21	418 Tourism	\$ 26.2	\$ 26.6	\$ 26.5	\$ 26.5	\$ 26.5	\$ -	\$ 26.5	1%	21
22	419 Economic Development Dept	\$ 28.3	\$ 28.8	\$ 28.8	\$ 28.8	\$ 28.8	\$ -	\$ 28.8	2%	22
23	505 Cultural Affairs Department	\$ 47.7	\$ 49.7	\$ 49.6	\$ 49.6	\$ 49.6	\$ -	\$ 49.6	4%	23
24	521 Energy, Minerals & Natural Res Dept	\$ 45.0	\$ 47.1	\$ 47.0	\$ 49.0	\$ 49.0	\$ -	\$ 49.0	9%	24
25	550 State Engineer	\$ 38.4	\$ 40.3	\$ 39.6	\$ 40.0	\$ 40.7	\$ -	\$ 40.7	6%	25
26	611 Early Childhood Education & Care Dept.	\$ 301.9	\$ 465.1	\$ 315.6	\$ 330.6	\$ 325.6	\$ -	\$ 325.6	8%	26
27	624 Aging & Long-Term Care Dept.	\$ 75.0	\$ 84.3	\$ 76.8	\$ 77.4	\$ 77.4	\$ -	\$ 77.4	3%	27
28	630 Medicaid/Medicaid BH/DD Waivers	\$ 1,848.3	\$ 1,833.0	\$ 1,770.4	\$ 1,769.9	\$ 1,773.6	\$ -	\$ 1,773.6	-4%	28
29	630 Other Human Services	\$ 218.7	\$ 295.5	\$ 276.6	\$ 277.1	\$ 286.5	\$ -	\$ 286.5	31%	29
30	631 Workforce Solutions Dept	\$ 14.7	\$ 17.3	\$ 15.2	\$ 15.2	\$ 15.2	\$ -	\$ 15.2	3%	30
31	665 Department of Health	\$ 219.8	\$ 228.1	\$ 227.6	\$ 227.6	\$ 229.6	\$ -	\$ 229.6	4%	31
32	667 Environment Department	\$ 35.0	\$ 36.5	\$ 37.2	\$ 37.2	\$ 37.2	\$ -	\$ 37.2	6%	32
33	690 Children, Youth & Families Dept	\$ 269.0	\$ 299.2	\$ 282.0	\$ 282.0	\$ 284.0	\$ (7.7)	\$ 276.3	3%	33
34	770 Department of Corrections	\$ 353.5	\$ 368.0	\$ 365.1	\$ 365.1	\$ 365.1	\$ -	\$ 365.1	3%	34
35	790 Department of Public Safety	\$ 199.9	\$ 213.7	\$ 206.0	\$ 206.0	\$ 212.3	\$ -	\$ 212.3	6%	35
36	All Other Agencies (includes feed bill)	\$ 254.5	\$ 276.9	\$ 261.4	\$ 270.0	\$ 271.3	\$ -	\$ 271.3	7%	36
37										37
38	Subtotal	\$ 10,825.7	\$ 11,253.0	\$ 11,067.9	\$ 11,094.9	\$ 11,139.8	\$ (7.7)	\$ 11,132.2	2.8%	38
39	Compensation LFC: (1% Agencies/Higher Ed (public ed 1% funded in public school support). Exec 1% all funded in comp line.	\$ -	\$ 62.7	\$ 26.0	\$ 26.0	\$ 26.0	\$ -	\$ 26.0		39
40	Compensation Exec: 6% additional increase for state law enforcement and fire personnel	\$ -	\$ 13.5	\$ -	\$ -	\$ -	\$ -	\$ -		40
41	Grand Total	\$ 10,825.7	\$ 11,329.1	\$ 11,093.9	\$ 11,120.9	\$ 11,165.8	\$ (7.7)	\$ 11,158.2	3.1%	41

*The SFC Amendment to HB2 initially removed compensation appropriations, subsequently Senate Bill 151 added compensation back with that addition represented in the Senate column.

Appendix C - FY27 General Fund Appropriations Summary by Agency

HB 2 - FY27 General Fund Appropriations Summary by Agency (in thousands)

AGENCY	FY26 General Fund Adj. OpBud	FY27 EXEC Rec	FY27 LFC Rec	HAFC Total	Senate Total*	Governor Action Changes	Final Total	Total Percent Change from Opbud*
1								1
2	FEED BILL:							2
3	11100 Legislative Council Service	\$ 12,490.3	\$ 12,805.1	\$ 12,805.1	\$ 12,805.1	\$ -	\$ 12,805.1	2.5%
4	11200 Legislative Finance Committee	\$ 7,685.0	\$ 7,720.0	\$ 7,951.3	\$ 7,951.3	\$ -	\$ 7,951.3	3.5%
5	11400 Senate Chief Clerk	\$ 3,495.5	\$ 3,495.5	\$ 3,950.0	\$ 3,950.0	\$ -	\$ 3,950.0	13.0%
6	11500 House Chief Clerk	\$ 3,763.9	\$ 3,763.9	\$ 4,201.9	\$ 4,201.9	\$ -	\$ 4,201.9	11.6%
7	11700 Legislative Education Study Committee	\$ 1,995.9	\$ 2,024.3	\$ 2,024.3	\$ 2,024.3	\$ -	\$ 2,024.3	1.4%
8	11900 Legislative Building Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-8
9	13100 Legislature	\$ 4,864.3	\$ 5,399.1	\$ 4,893.6	\$ 4,893.6	\$ -	\$ 4,893.6	0.6%
10	13100 Legislature Staffing	\$ 14,000.0	\$ 14,000.0	\$ 13,200.0	\$ 13,200.0	\$ -	\$ 13,200.0	-5.7%
11								11
12	LEGISLATIVE:	\$ 48,294.9	\$ 49,026.2	\$ 49,026.2	\$ 49,026.2	\$ -	\$ 49,026.2	1.5%
13								13
14	GENERAL APPROPRIATIONS ACT:							14
15	11100 Legislative Council Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-15
16	11100 Energy Council Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-16
17	11200 Legislative Finance Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-17
18	11400 Senate Chief Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-18
19	11500 House Chief Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-19
20	11700 Legislative Education Study Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-20
21	11900 Legislative Building Services	\$ 6,161.0	\$ 6,161.0	\$ 6,559.4	\$ 6,559.4	\$ -	\$ 6,559.4	6.5%
22								22
23	LEGISLATIVE:	\$ 6,161.0	\$ 6,161.0	\$ 6,559.4	\$ 6,559.4	\$ -	\$ 6,559.4	6.5%
24								24
25	20800 New Mexico Compilation Commission	\$ 500.2	\$ 500.2	\$ 500.2	\$ 500.2	\$ -	\$ 500.2	0.0%
26	21000 Judicial Standards Commission	\$ 1,201.1	\$ 1,321.5	\$ 1,296.4	\$ 1,296.4	\$ -	\$ 1,296.4	7.9%
27	21500 Court of Appeals	\$ 10,477.6	\$ 10,998.3	\$ 10,913.2	\$ 10,913.2	\$ -	\$ 10,913.2	4.2%
28	21600 Supreme Court	\$ 9,970.3	\$ 10,374.8	\$ 10,339.8	\$ 10,339.8	\$ -	\$ 10,339.8	3.7%
29	21800 Administrative Office of the Courts	\$ 60,211.4	\$ 61,894.8	\$ 63,212.1	\$ 63,212.1	\$ -	\$ 63,212.1	5.0%
30	23100 First Judicial District Court	\$ 14,661.7	\$ 15,331.1	\$ 14,879.7	\$ 15,331.1	\$ -	\$ 15,331.1	4.6%
31	23200 Second Judicial District Court	\$ 38,184.3	\$ 40,476.0	\$ 39,622.2	\$ 40,105.3	\$ -	\$ 40,105.3	5.0%
32	23300 Third Judicial District Court	\$ 15,116.0	\$ 15,856.5	\$ 15,415.1	\$ 15,499.3	\$ -	\$ 15,499.3	2.5%
33	23400 Fourth Judicial District Court	\$ 6,252.6	\$ 6,362.7	\$ 6,477.5	\$ 6,362.6	\$ -	\$ 6,362.6	4.7%
34	23500 Fifth Judicial District Court	\$ 15,707.2	\$ 16,079.5	\$ 16,063.6	\$ 16,079.5	\$ -	\$ 16,079.5	2.4%
35	23600 Sixth Judicial District Court	\$ 8,223.7	\$ 8,417.6	\$ 8,329.7	\$ 8,358.5	\$ -	\$ 8,358.5	1.6%
36	23700 Seventh Judicial District Court	\$ 5,553.4	\$ 5,759.8	\$ 5,553.4	\$ 5,759.8	\$ -	\$ 5,759.8	3.7%
37	23800 Eighth Judicial District Court	\$ 7,173.3	\$ 7,324.0	\$ 7,287.8	\$ 7,296.8	\$ -	\$ 7,296.8	1.7%
38	23900 Ninth Judicial District Court	\$ 7,807.5	\$ 7,992.0	\$ 7,967.0	\$ 7,967.0	\$ -	\$ 7,967.0	2.0%
39	24000 Tenth Judicial District Court	\$ 2,660.5	\$ 2,714.2	\$ 2,744.2	\$ 2,714.2	\$ -	\$ 2,714.2	2.0%
40	24100 Eleventh Judicial District Court	\$ 15,247.8	\$ 15,841.1	\$ 15,247.8	\$ 15,537.4	\$ -	\$ 15,537.4	1.9%
41	24200 Twelfth Judicial District Court	\$ 7,822.0	\$ 7,947.1	\$ 7,927.0	\$ 7,947.1	\$ -	\$ 7,947.1	1.6%
42	24300 Thirteenth Judicial District Court	\$ 15,958.6	\$ 16,188.1	\$ 16,339.2	\$ 16,188.1	\$ -	\$ 16,188.1	1.4%
43	24400 Bernalillo County Metropolitan Court	\$ 33,190.5	\$ 34,689.7	\$ 33,992.0	\$ 34,284.6	\$ -	\$ 34,284.6	3.3%
44	25100 First Judicial District Attorney	\$ 9,392.1	\$ 9,871.3	\$ 9,689.5	\$ 9,709.5	\$ -	\$ 9,709.5	3.4%
45	25200 Second Judicial District Attorney	\$ 36,997.2	\$ 38,898.3	\$ 37,566.2	\$ 38,189.4	\$ -	\$ 38,189.4	3.3%
46	25300 Third Judicial District Attorney	\$ 7,936.2	\$ 8,465.3	\$ 8,109.6	\$ 8,423.5	\$ -	\$ 8,423.5	6.1%
47	25400 Fourth Judicial District Attorney	\$ 5,041.1	\$ 5,377.8	\$ 5,145.1	\$ 5,289.9	\$ -	\$ 5,289.9	4.9%
48	25500 Fifth Judicial District Attorney	\$ 8,685.9	\$ 9,091.7	\$ 8,966.6	\$ 9,041.0	\$ -	\$ 9,041.0	4.1%
49	25600 Sixth Judicial District Attorney	\$ 4,640.7	\$ 4,912.3	\$ 4,801.9	\$ 4,851.9	\$ -	\$ 4,851.9	4.6%
50	25700 Seventh Judicial District Attorney	\$ 4,066.2	\$ 4,262.6	\$ 4,186.8	\$ 4,267.6	\$ -	\$ 4,267.6	4.9%

Appendix C - FY24 General Fund Appropriations Summary by Agency

HB 2 - FY27 General Fund Appropriations Summary by Agency
(in thousands)



AGENCY	FY26 General Fund Adj. OpBud	FY27 EXEC Rec	FY27 LFC Rec	HAFC Total	Senate Total*	Governor Action Changes	Final Total	Total Percent Change from Opbud*
51 25600 Eighth Judicial District Attorney	\$ 4,955.3	\$ 5,221.5	\$ 5,086.7	\$ 5,161.7	\$ 5,161.7	\$ -	\$ 5,161.7	4.2% 81
52 25600 Ninth Judicial District Attorney	\$ 4,948.3	\$ 5,207.2	\$ 5,084.4	\$ 5,127.3	\$ 5,127.3	\$ -	\$ 5,127.3	3.6% 82
53 26000 Tenth Judicial District Attorney	\$ 2,307.3	\$ 2,460.6	\$ 2,399.7	\$ 2,409.7	\$ 2,409.7	\$ -	\$ 2,409.7	4.4% 83
54 26100 Eleventh Judicial District Attorney, Div I	\$ 11,769.7	\$ 7,984.1	\$ 12,198.6	\$ 12,308.6	\$ 12,308.6	\$ -	\$ 12,308.6	4.6% 84
55 26200 Twelfth Judicial District Attorney	\$ 5,527.3	\$ 5,711.8	\$ 5,657.3	\$ 5,707.3	\$ 5,707.3	\$ -	\$ 5,707.3	3.3% 85
56 26300 Thirteenth Judicial District Attorney	\$ 9,483.6	\$ 9,921.4	\$ 9,753.6	\$ 9,903.6	\$ 9,903.6	\$ -	\$ 9,903.6	4.4% 86
57 26400 Administrative Office of the District Attorneys	\$ 3,695.5	\$ 3,904.8	\$ 3,895.8	\$ 3,895.8	\$ 3,895.8	\$ -	\$ 3,895.8	5.4% 87
58 26500 Eleventh Judicial District Attorney, Division II	\$ 283.0	\$ 3,769.9	\$ 283.0	\$ 283.0	\$ 283.0	\$ -	\$ 283.0	0.0% 88
59 28000 New Mexico Public Defender Department	\$ 82,110.0	\$ 85,783.5	\$ 84,573.3	\$ 84,662.4	\$ 84,662.4	\$ -	\$ 84,662.4	3.1% 89
60								
JUDICIAL:	\$ 477,731.1	\$ 496,913.1	\$ 491,464.2	\$ 494,310.7	\$ 495,108.1	\$ -	\$ 495,108.1	3.6% 81
62								
63 30500 Attorney General	\$ 17,586.8	\$ 17,027.0	\$ 17,027.0	\$ 17,027.0	\$ 17,027.0	\$ -	\$ 17,027.0	-3.2% 83
64 30800 State Auditor	\$ 4,449.6	\$ 4,675.2	\$ 4,694.9	\$ 4,694.9	\$ 4,694.9	\$ -	\$ 4,694.9	5.5% 84
65 33300 Taxation and Revenue Department	\$ 89,105.7	\$ 92,902.8	\$ 91,511.1	\$ 91,511.1	\$ 91,511.1	\$ -	\$ 91,511.1	2.7% 85
66 33700 State Investment Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
67 34000 Administrative Hearings Office	\$ 2,710.5	\$ 2,854.1	\$ 2,805.6	\$ 2,805.6	\$ 2,805.6	\$ -	\$ 2,805.6	3.5% 87
68 34100 Department of Finance and Administration	\$ 26,004.2	\$ 27,152.6	\$ 26,991.9	\$ 30,141.9	\$ 30,141.9	\$ -	\$ 30,141.9	15.9% 88
69 34200 Public School Insurance Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
70 34300 Retiree Health Care Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
71 34400 DFA Special Appropriations	\$ 13,281.9	\$ 13,281.9	\$ 15,342.1	\$ 15,342.1	\$ 13,402.1	\$ -	\$ 13,402.1	0.9% 71
72 35000 General Services Department	\$ 22,838.9	\$ 23,737.7	\$ 23,547.5	\$ 23,547.5	\$ 23,938.8	\$ -	\$ 23,938.8	4.8% 72
73 35200 Educational Retirement Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
74 35400 New Mexico Sentencing Commission	\$ 1,514.3	\$ 1,557.8	\$ 1,514.3	\$ 1,514.3	\$ 1,514.3	\$ -	\$ 1,514.3	0.0% 74
75 35600 Governor	\$ 7,020.4	\$ 7,559.9	\$ 7,135.9	\$ 7,135.9	\$ 7,135.9	\$ -	\$ 7,135.9	1.6% 75
76 36000 Lieutenant Governor	\$ 864.8	\$ 933.0	\$ 891.3	\$ 933.0	\$ 933.0	\$ -	\$ 933.0	7.9% 76
77 36100 Department of Information Technology	\$ 10,193.7	\$ 16,239.4	\$ 10,373.8	\$ 16,173.8	\$ 16,173.8	\$ -	\$ 16,173.8	58.7% 77
78 36200 Office of Broadband Access and Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
79 36600 Public Employees Retirement Association	\$ 163.4	\$ 70.0	\$ 59.2	\$ 59.2	\$ 59.2	\$ -	\$ 59.2	-63.8% 79
80 36900 State Commission of Public Records	\$ 3,368.4	\$ 3,484.2	\$ 3,502.5	\$ 3,484.2	\$ 3,484.2	\$ -	\$ 3,484.2	3.4% 80
81 37000 Secretary of State	\$ 9,575.7	\$ 11,409.7	\$ 9,856.3	\$ 10,633.0	\$ 11,409.7	\$ -	\$ 11,409.7	19.2% 81
82 37800 Personnel Board	\$ 4,744.2	\$ 5,014.8	\$ 4,952.6	\$ 4,952.6	\$ 4,952.6	\$ -	\$ 4,952.6	4.4% 82
83 37900 Public Employees Labor Relations Board	\$ 324.8	\$ 324.8	\$ 324.8	\$ 324.8	\$ 324.8	\$ -	\$ 324.8	0.0% 83
84 39400 State Treasurer	\$ 4,854.2	\$ 5,091.2	\$ 4,854.2	\$ 4,854.2	\$ 4,854.2	\$ -	\$ 4,854.2	0.0% 84
85								
GENERAL CONTROL:	\$ 218,601.5	\$ 233,316.1	\$ 225,385.0	\$ 235,135.1	\$ 234,363.1	\$ -	\$ 234,363.1	7.2% 86
87								
88 40400 Board of Examiners for Architects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 41000 Ethics Commission	\$ 1,867.2	\$ 1,957.0	\$ 1,903.1	\$ 1,903.1	\$ 1,903.1	\$ -	\$ 1,903.1	1.9% 89
90 41700 Border Authority	\$ 555.7	\$ 575.8	\$ 572.7	\$ 575.8	\$ 575.8	\$ -	\$ 575.8	3.6% 90
91 41800 Tourism Department	\$ 26,235.3	\$ 26,570.4	\$ 26,529.9	\$ 26,529.9	\$ 26,529.9	\$ -	\$ 26,529.9	1.1% 91
92 41900 Economic Development Department	\$ 28,300.1	\$ 28,840.8	\$ 28,840.8	\$ 28,840.8	\$ 28,840.8	\$ -	\$ 28,840.8	1.9% 92
93 42000 Regulation and Licensing Department	\$ 20,981.7	\$ 27,167.9	\$ 22,118.2	\$ 22,462.1	\$ 23,623.3	\$ -	\$ 23,623.3	12.6% 93
94 43000 Public Regulation Commission	\$ 15,887.3	\$ 16,453.4	\$ 16,426.5	\$ 16,426.5	\$ 16,426.5	\$ -	\$ 16,426.5	3.4% 94
95 44000 Office Superintendent of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 44600 Medical Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
97 44900 Board of Nursing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
98 46000 New Mexico State Fair	\$ 375.0	\$ 375.0	\$ 375.0	\$ 375.0	\$ 375.0	\$ -	\$ 375.0	0.0% 98
99 46400 State Bd of Lic for Engrin & Land Surveyors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 46500 Gaming Control Board	\$ 7,636.0	\$ 8,243.4	\$ 7,995.3	\$ 7,995.3	\$ 7,995.3	\$ -	\$ 7,995.3	4.7% 100
101 46900 State Racing Commission	\$ 3,417.1	\$ 3,866.1	\$ 3,648.5	\$ 3,648.5	\$ 3,648.5	\$ -	\$ 3,648.5	6.8% 101

HB 2 - FY27 General Fund Appropriations Summary by Agency
(in thousands)

AGENCY	FY26 General Fund Adj. OpBud	FY27 EXEC Rec	FY27 LFC Rec	HAFC Total	Senate Total*	Governor Action Changes	Final Total	Total Percent Change from Opbud*
102 47900 Board of Veterinary Medicine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-102
103 49000 Cumbres and Toltec Scenic Railroad Comm	\$ 394.0	\$ 405.8	\$ 394.0	\$ 394.0	\$ 394.0	\$ -	\$ 394.0	0.0%
104 49100 Office of Military Base Planning and Support	\$ 415.0	\$ 417.2	\$ 415.0	\$ 415.0	\$ 415.0	\$ -	\$ 415.0	0.0%
105 49500 Spaceport Authority	\$ 4,279.8	\$ 4,800.2	\$ 4,368.5	\$ 4,368.5	\$ 4,368.5	\$ -	\$ 4,368.5	2.1%
106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	106
107 COMMERCE & INDUSTRY	\$ 110,344.2	\$ 119,473.0	\$ 113,587.5	\$ 113,934.5	\$ 115,095.7	\$ -	\$ 115,095.7	4.3%
108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	108
109 50500 Cultural Affairs Department	\$ 47,712.6	\$ 49,884.4	\$ 49,625.5	\$ 49,625.5	\$ 49,625.5	\$ -	\$ 49,625.5	4.0%
110 50800 New Mexico Livestock Board	\$ 6,282.6	\$ 6,636.6	\$ 6,439.1	\$ 6,439.1	\$ 7,439.1	\$ -	\$ 7,439.1	18.4%
111 51600 Department of Game and Fish	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-111
112 52100 Energy, Minerals and Natural Resources Depart.	\$ 44,956.9	\$ 47,051.4	\$ 47,048.7	\$ 49,048.7	\$ 49,048.7	\$ -	\$ 49,048.7	9.1%
113 52200 Youth Conservation Corps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-113
114 53900 Commissioner of Public Lands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-114
115 55000 State Engineer	\$ 38,441.4	\$ 40,272.0	\$ 39,614.0	\$ 39,961.5	\$ 40,711.5	\$ -	\$ 40,711.5	5.9%
116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	116
117 AGRICULTURE, ENERGY, & NATURAL RESOURCES:	\$ 137,393.5	\$ 143,644.4	\$ 142,727.3	\$ 146,074.8	\$ 146,824.8	\$ -	\$ 146,824.8	6.9%
118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	118
119 60100 Commission on the Status of Women	\$ 429.0	\$ 489.0	\$ 429.0	\$ 489.0	\$ 489.0	\$ -	\$ 489.0	14.0%
120 60300 Office of African American Affairs	\$ 1,339.4	\$ 1,390.9	\$ 1,374.6	\$ 1,374.6	\$ 1,374.6	\$ -	\$ 1,374.6	2.6%
121 60400 Comm for Deaf and Hard-of-Hearing Persons	\$ 1,996.1	\$ 2,083.2	\$ 1,996.1	\$ 1,996.1	\$ 1,996.1	\$ -	\$ 1,996.1	0.0%
122 60500 Martin Luther King, Jr. Commission	\$ 597.6	\$ 631.3	\$ 615.1	\$ 615.1	\$ 615.1	\$ -	\$ 615.1	2.9%
123 60600 Commission for the Blind	\$ 3,131.7	\$ 3,215.6	\$ 3,148.6	\$ 3,148.6	\$ 3,265.6	\$ -	\$ 3,265.6	4.3%
124 60900 Indian Affairs Department	\$ 4,875.1	\$ 4,950.6	\$ 4,875.1	\$ 4,875.1	\$ 4,875.1	\$ -	\$ 4,875.1	0.0%
125 61100 Early Childhood Education and Care Department	\$ 301,887.9	\$ 465,137.7	\$ 315,599.1	\$ 330,599.1	\$ 325,599.1	\$ -	\$ 325,599.1	7.9%
126 62400 Aging and Long-Term Services Department	\$ 75,048.6	\$ 84,253.2	\$ 76,799.1	\$ 77,408.4	\$ 77,408.4	\$ -	\$ 77,408.4	3.1%
127 63000 Health Care Authority Department	\$ 2,066,923.3	\$ 2,128,547.5	\$ 2,046,923.3	\$ 2,046,923.3	\$ 2,060,085.4	\$ -	\$ 2,060,085.4	-0.3%
128 63100 Workforce Solutions Department	\$ 14,734.6	\$ 17,299.5	\$ 15,234.6	\$ 15,234.6	\$ 15,234.6	\$ -	\$ 15,234.6	3.4%
129 63200 Workers' Compensation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-129
130 64400 Division of Vocational Rehabilitation	\$ 7,067.3	\$ 7,067.3	\$ 7,067.3	\$ 7,067.3	\$ 7,067.3	\$ -	\$ 7,067.3	0.0%
131 64500 Governor's Commission on Disability	\$ 1,587.6	\$ 1,652.8	\$ 1,683.3	\$ 1,683.3	\$ 1,683.3	\$ -	\$ 1,683.3	6.0%
132 64700 Developmental Disabilities Council	\$ 10,077.8	\$ 10,703.8	\$ 10,507.8	\$ 10,507.8	\$ 10,507.8	\$ -	\$ 10,507.8	4.3%
133 66200 Miners' Hospital of New Mexico	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-133
134 66500 Department of Health	\$ 219,820.8	\$ 228,101.8	\$ 227,621.1	\$ 227,621.1	\$ 229,621.1	\$ -	\$ 229,621.1	4.5%
135 66700 Department of Environment	\$ 35,010.8	\$ 36,541.8	\$ 37,198.2	\$ 37,198.2	\$ 37,198.2	\$ -	\$ 37,198.2	6.2%
136 66800 Office of the Natural Resources Trustee	\$ 826.3	\$ 844.3	\$ 844.3	\$ 844.3	\$ 844.3	\$ -	\$ 844.3	2.2%
137 67000 Veterans' Services Department	\$ 8,853.9	\$ 10,231.0	\$ 9,911.9	\$ 10,386.9	\$ 10,386.9	\$ -	\$ 10,386.9	17.3%
138 68000 Office of Family Representation and Advocacy	\$ 9,190.0	\$ 9,812.7	\$ 9,822.9	\$ 9,812.7	\$ 9,812.7	\$ -	\$ 9,812.7	6.8%
139 69000 Children, Youth and Families Department	\$ 289,025.5	\$ 299,241.4	\$ 282,018.7	\$ 283,956.7	\$ 283,956.7	\$ (7,662.0)	\$ 276,296.7	2.7%
140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	140
141 HEALTH, HOSPITALS, & HUMAN SERVICES:	\$ 3,032,423.3	\$ 3,312,195.4	\$ 3,053,740.1	\$ 3,069,804.2	\$ 3,082,023.3	\$ (7,662.0)	\$ 3,074,361.3	1.4%
142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	142
143 70500 Department of Military Affairs	\$ 10,334.4	\$ 11,937.8	\$ 10,640.6	\$ 10,640.6	\$ 10,640.6	\$ -	\$ 10,640.6	3.0%
144 76000 Parole Board	\$ 858.1	\$ 880.4	\$ 858.1	\$ 858.1	\$ 858.1	\$ -	\$ 858.1	0.0%
145 77000 Corrections Department	\$ 363,450.8	\$ 368,107.1	\$ 365,107.1	\$ 365,107.1	\$ 365,107.1	\$ -	\$ 365,107.1	3.3%
146 78000 Crime Victims Reparation Commission	\$ 14,558.3	\$ 15,099.9	\$ 14,709.3	\$ 15,709.3	\$ 15,709.3	\$ -	\$ 15,709.3	7.9%
147 79000 Department of Public Safety	\$ 199,939.8	\$ 213,729.1	\$ 206,029.4	\$ 206,029.4	\$ 212,299.4	\$ -	\$ 212,299.4	6.2%
148 79500 Homeland Security and Emergency Mgmt	\$ 4,481.3	\$ 5,355.1	\$ 4,481.3	\$ 4,481.3	\$ 4,481.3	\$ -	\$ 4,481.3	0.0%
149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	149
150 PUBLIC SAFETY:	\$ 563,622.7	\$ 615,039.8	\$ 601,825.8	\$ 602,825.8	\$ 609,095.8	\$ -	\$ 609,095.8	4.4%
151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	151
152 80500 Department of Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-152
153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-153



Appendix C - FY24 General Fund Appropriations Summary by Agency

HB 2 - FY27 General Fund Appropriations Summary by Agency
(in thousands)

AGENCY	FY26 General Fund Adj. OpBud	FY27 EXEC Rec	FY27 LFC Rec	HAFC Total	Senate Total*	Governor Action Changes	Final Total	Total Percent Change from Opbud*
TRANSPORTATION:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
154								154
155								155
156								156
157	92400 Public Education Department	29,267.2	27,192.4	26,532.4	27,032.4	-	27,032.4	2.9%
158	92500 Public Education Dept.-Special Approps	68,701.0	73,321.0	66,701.0	66,701.0	-	66,701.0	-2.9%
159	93000 Regional Education Cooperatives	1,500.0	1,500.0	1,500.0	1,500.0	-	1,500.0	0.0%
160	94000 Public School Facilities Authority	-	-	-	-	-	-	-
161								161
OTHER EDUCATION:	\$ 96,464.7	\$ 104,088.2	\$ 101,893.4	\$ 94,733.4	\$ 95,233.4	\$ -	\$ 95,233.4	-1.3%
162								162
163								163
164	95000 Higher Education Department	187,792.5	187,907.2	187,788.3	188,788.3	-	188,788.3	0.5%
165	95200 University of New Mexico	508,416.8	525,011.8	526,259.4	550,259.4	-	550,259.4	8.2%
166	95400 New Mexico State University	310,159.3	319,367.9	324,742.4	324,792.4	-	324,792.4	4.7%
167	95600 New Mexico Highlands University	47,126.8	48,170.4	48,606.1	48,606.1	-	48,606.1	3.1%
168	95800 Western New Mexico University	36,813.3	37,797.8	38,638.4	38,638.4	-	38,638.4	5.0%
169	96000 Eastern New Mexico University	72,184.2	74,738.1	75,648.0	75,748.0	-	75,748.0	4.9%
170	96200 NM Institute of Mining and Technology	57,069.7	58,329.2	60,050.1	60,550.1	-	60,550.1	6.1%
171	96400 Northern New Mexico College	16,301.7	17,230.9	16,787.6	16,787.6	-	16,787.6	3.0%
172	96600 Santa Fe Community College	20,852.5	21,313.9	21,285.7	21,385.7	-	21,385.7	2.6%
173	96800 Central New Mexico Community College	86,624.0	89,805.4	89,699.1	89,699.1	-	89,699.1	3.5%
174	97000 Luna Community College	10,414.1	10,593.1	10,599.3	10,599.3	-	10,599.3	1.8%
175	97200 Mesalands Community College	5,932.8	6,039.8	6,064.0	6,064.0	-	6,064.0	2.2%
176	97400 New Mexico Junior College	9,467.2	9,740.3	9,819.5	9,819.5	-	9,819.5	3.7%
177	97500 Southeast New Mexico College	5,838.3	5,906.4	6,008.8	6,008.8	-	6,008.8	2.9%
178	97600 San Juan College	35,775.6	37,089.8	36,822.8	36,822.8	-	36,822.8	2.9%
179	97700 Clovis Community College	13,892.9	14,517.0	14,296.7	14,296.7	-	14,296.7	2.9%
180	97800 New Mexico Military Institute	6,416.0	6,498.4	6,698.6	6,698.6	-	6,698.6	4.4%
181	97900 NM School for the Blind and Visually Impaired	3,562.7	3,623.1	3,769.8	4,283.5	-	4,283.5	20.2%
182	98000 New Mexico School for the Deaf	7,163.3	7,280.9	7,566.7	8,102.7	-	8,102.7	13.1%
183								183
HIGHER EDUCATION:	\$ 1,441,803.7	\$ 1,480,961.4	\$ 1,493,151.3	\$ 1,493,901.3	\$ 1,517,951.0	\$ -	\$ 1,517,951.0	5.3%
184								184
185								185
186	99300 Public School Support	4,672,907.2	4,692,326.5	4,788,553.1	4,788,553.1	-	4,788,553.1	2.5%
187								187
PUBLIC SCHOOL SUPPORT:	\$ 4,672,907.2	\$ 4,692,326.5	\$ 4,788,553.1	\$ 4,788,553.1	\$ 4,788,553.1	\$ -	\$ 4,788,553.1	2.5%
188								188
189								189
190	Compensation LFC: (1% Agencies)/Higher Ed (public ed 1% funded in public school support line 186), Exec 1% all funded in comp line.		26,005.1	26,005.1	26,006.0	-	26,006.0	-
191	Compensation Exec: 6% additional increase for state law enforcement and fire personnel							-
192								191
193	COMPENSATION/OTHER*	\$ 76,158.5	\$ 26,005.1	\$ 26,005.1	\$ 26,006.0	\$ -	\$ 26,006.0	-
194								192
195	TOTAL GENERAL APPROPRIATION ACT	\$ 10,777,452.9	\$ 11,280,277.4	\$ 11,044,892.2	\$ 11,116,813.7	\$ (7,662.0)	\$ 11,109,151.7	3.1%
196								193
197	TOTAL FEED BILL AND GENERAL APPROPRIATION ACT	\$ 10,825,747.8	\$ 11,329,142.1	\$ 11,093,918.4	\$ 11,165,839.9	\$ (7,662.0)	\$ 11,158,177.9	3.1%
198								194
199								195
198	*The SFC Amendment to HB2 initially removed compensation appropriations, subsequently Senate Bill 151 added compensation back with the only difference being a \$900 thousand addition to line 190 referenced above.							196
199								197
198								198

General Appropriation Act Vetoes

(in thousands)

Section	Page	Agency	General Fund	OSF/ISIA/FF	Total	Language Only	Veto Description
1	4	19	11th Judicial District Div I			X	Vetoes the word "remainder" regarding general fund appropriations and removes contingency of supreme court decision to transfer funds to 11th Div II.
2	4	71	Department of Wildlife	\$ (932.4)			Strikes earmark of OSF from the land of enchantment legacy fund for capital improvements to the Red River fishery.
3	4	87	ECECD			X	Strikes paragraph that called for prioritization of childcare assistance awards to certain families.
4	4	87	ECECD			X	Strikes language calling for use of \$60 million for "wage increases" for educators.
5	4	93	HCA			X	Strikes sentence allowing for HCA to reduce or rescind eligibility for the Medicaid expansion category should the federal government reduce or rescind FMAP rates.
6	4	95	HCA	\$ (2,000.0)			Strikes earmark of ISF/IAT for salary adjustments to graduate medical education residents and fellows at UNM.
7	4	115	DOH			X	Strikes language calling for DOH to use existing appropriations to reimburse hospitals that provide care to individuals committed to state facilities when they are unable to admit.
8	4	121-122	CYFD	\$ (7,662.0)			Strikes earmarked general fund appropriation to protective services providing matching funds for proven programs.
9	4	130	DPS			X	Strikes language that would have allowed DPS to forgo paying fees to DoIT for certain IT services.
10	4	139	HED			X	Strikes language allowing DFA to reduce general fund appropriations in the higher education section by "up to three percent".
11	4	140	HED			X	Strikes language that would have prevented higher education institutions receiving opportunity scholarship reimbursements if those institutions raised tuition or fees.
12	4	143	HED			X	Strikes language calling for HED to provide a written report on the opportunity scholarships operation.
13	4	179	PSS			X	Strikes language that would have limited creation of a program for programs with a majority of off campus students.

Appendix D - General Appropriation Act Vetoes

Section	Page	Agency	General Fund	OSF/ISIA/ FF	Total	Language Only	Veto Description
14	179	PSS				X	Strikes language that would have restricted enrollment growth units related to off campus students.
15	180	PSS				X	Strikes language citing outcomes set out in state law.
16		Section 4 Total	\$ (7,662.0)	\$ (2,932.4)	\$ (10,594.4)		
17	184-185	LFC	\$ (2,000.0)				Strikes appropriation and part of language leaving the following item with no appropriation "for a performance."
18	189	TRD	\$ (100.0)				Strikes \$100 thousand earmark for costs related to sharing tax information with legislative oversight bodies from \$1 million appropriation for IT needs.
19	189	TRD				X	Strikes BOF approval contingency for TRD to transfer up to \$5 million from the appropriation contingency fund for tax and Motor Vehicle Code changes.
20	190	DFA	\$ (100.0)				Strikes \$100 thousand earmark for KANW educational radio station from larger \$2.75 million appropriation for educational TV and public radio.
21	191	DFA	\$ (400.0)				Strikes \$400 thousand earmark for dedicated law enforcement in Luna county from larger \$2 million appropriation for public safety.
22	192	DFA				X	Strikes language calling for appropriation to be spent in Bernalillo county and identifying funding to be used for nursing capacity and injectable buprenorphine pilot project.
23	192-193	DFA				X	Strikes language calling for a senior health, wellness and public safety pilot from a \$3.5 million appropriation for a public safety complex in Guadalupe county.
24	193	DFA				X	Strikes language from a \$1 million appropriation for public safety grants that would have allowed funding to be used to facilitate community gatherings.
25	194	DFA		\$ (1,000.0)			Strikes appropriation and language for a sports hall of fame leaving "For a hall of fame." with no appropriation.
26	195	DFA				X	Strikes language calling for the \$5 million appropriation for tribal housing to be distributed to the NMFA.
27	195	DFA				X	Strikes language calling for a study and plan for cambiar model implementation leaving the \$500 thousand appropriation "for the implementation of juvenile justice".
28	196	DoIT				X	Strikes language calling for the \$5 million item for digital trunk radios to be contingent on DoIT implementing a local match requirement.

Section	Page	Agency	General Fund	OSF/ISIA/ FF	Total	Language Only	Veto Description
29	198	Tourism				X	Strikes the location of Las Cruces from the \$1 million appropriation, leaving "For the air show."
30	198	EDD				X	Strikes language identifying the \$10 million appropriation for "the purchase of time on the cloud" leaving "for quantum computing."
31	198-199	EDD		\$ (4,000.0)			Strikes creative industries grants item.
32	200	EDD				X	Strikes language making \$110 million contingent on performance outcomes, including research spending, jobs created and business sealing.
33	201	EDD	\$ (200.0)				Failed contingency for a space commission working group, House Bill 96 was pocket vetoed.
34	203	DCA		\$ (500.0)			Strikes item for a low rider museum in Espanola.
35	208	IAD	\$ (100.0)				Strikes use of \$3 million for a study and strikes \$100 thousand earmark for care and management of free-roaming and domestic horses.
36	208	ECECD				X	Strikes criteria and deliverables of software leaving the \$5 million appropriation "For software that is cybersecurity compliant."
37	208	ECECD				X	Strikes language making the \$3 million appropriation to the Kiki Saavedra senior dignity fund that would have made the funding contingent on creation of the fund in SHARE.
38	209	HCA				X	Strikes language that identified the removal of the 400% FPL limit for eligibility for advance premium tax credits.
39	210	HCA				X	Removes language calling for "innovative" residential treatment services, and removed the location of Dona Ana county for the appropriation.
40	211	HCA				X	Eliminates reauthorization of \$4 million.
41	213	DOH				X	Strikes language that specifies \$1.5 million for opioid addiction treatment program addresses root causes by providing pain management protocols and evidence-based clinical support.
42	215	NMED				X	Strikes language identifying the \$5 million be used for low interest loans to rural communities.
43	215	ONRT				X	Strikes language specifying use of \$70 million for state public land, and language allowing up to \$21 million be used as state matching dollars.
44	217	CYFD				X	Strikes the word "shelter" for shelter placement.

Appendix D - General Appropriation Act Vetoes

Section	Page	Agency	General Fund	OSF/ISIA/ FF	Total	Language Only	Veto Description
45	217	CYFD				X	Strikes language calling for use of \$2.5 million to contract with "child welfare experts" and strikes language describing the pilot program as "short-term stabilization" and strikes language identifying counties for the program.
46	221	PED		\$ (1,750.0)			Strikes item for state museum exhibits.
47	221	PED				X	Strikes language identifying parts of funding for use for school districts, charters, BIE, tribally controlled schools, and nonprofits.
48	223	PED				X	Strikes language for \$1 million dollar item to be used in Dona Ana county.
49	223	PED				X	Strikes language identifying \$500 thousand item for legal fees related to Yazzie Martinez lawsuit.
50	223	RECs				X	Strikes language identifying REC 6 to conduct a study of reading performance leaving "to conduct student reading."
51	224	HED				X	Strikes language identifying funding to be used for exams.
52	224-225	HED				X	Strikes part of language identifying \$25 million to be used to increase the maximum annual amount of loan repayment for physicians.
53	225	HED				X	Strikes language identifying use of an unexpended balance.
54	225-226	UNM				X	Strikes language calling for \$3 million to be used for a study leaving "for healthcare."
55	227	UNM				X	Strikes language calling for \$5 million to be used for "faculty supports".
56	227	UNM	\$ (750.0)				Strikes item for a comprehensive movement disorders clinic.
57	228	UNM				X	Strikes descriptions, independent psychiatric facilities and critical access hospitals for \$24 million item for rural residencies and residency rotations.
58	229	UNM				X	Strikes direction to provide \$100 thousand for a study of utility affordability to BBER.
59	229	NMSU	\$ (200.0)				Strikes item for a state child welfare blueprint.
60	230	NMSU	\$ (750.0)				Strikes item for a Medicaid review system.
61	232	NM Tech				X	Strikes language for how to direct the \$22 million to the bureau of geology and mineral resources.
62	234	SFCC				X	Strikes language directing the use of the \$250 thousand for "research" for the first born home visiting program.

Section	Page	Agency	General Fund	OSF/ISIA/ FF	Total	Language Only	Veto Description
63	234	NMMI				X	For the \$60 thousand item strikes language as follows "for advanced ball-tracking technology."
64	236	OSI	\$ (650.0)				Strikes item to settle the Onkay Owingeh cyber attack.
65		Sections 5 & 6 Total	\$ (5,250.0)	\$ (7,250.0)	\$ (12,500.0)		
66	243	Appropriation Contingency Fund	\$ (30,000.0)				Strikes transfer to the ACF that was contingent on enactment of HB180 which was vetoed.
67	243	Other transfers				X	Vetoes item B allowing for transfer of \$50 million from the ACF contingent on enactment of HB180 which was vetoed.
68	243	Other transfers				X	Vetoes item C allowing for transfer of \$150 million from the operating reserve contingent on enactment of HB180 which was vetoed.
69		Section 8 Total	\$ (30,000.0)		\$ (30,000.0)		
70	245	DOT				X	To perform road safety audits and site assessments on state and local roads.
71	245	PED				X	Removes "randomized control" from pilot study description.
72	245	PED				X	Removes "randomized control" from pilot study description.
73	246	PED				X	Removes "randomized control" from pilot study description.
74	247	DOT				X	To perform road safety audits and site assessments on state and local roads.
75	247	PED				X	Removes "randomized control" from pilot study description.
76	247	PED				X	Removes "randomized control" from pilot study description.
77	247	PED				X	Removes "randomized control" from pilot study description.
78	249	DOT				X	To perform road safety audits and site assessments on state and local roads.
79	249	PED				X	Removes "randomized control" from pilot study description.
80	249	PED				X	Removes "randomized control" from pilot study description.
81	249	PED				X	Removes "randomized control" from pilot study description.
82	250	Court of Appeals				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).
83	250	AOC				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).

Appendix D - General Appropriation Act Vetoes

Section	Page	Agency	General Fund	OSF/ISIA/ FF	Total	Language Only	Veto Description
84	251	DFA				X	Removes language identifying civil legal services to use funding for "extraordinary litigation expenses."
85	251	DFA				X	Removes language allowing for funding to be used to safeguard public health and support economic prosperity and growth through capacity building and maintenance.
86	251	DFA				X	Removes language calling for half of the appropriation to be sent to Bernalillo counties legal assistance eviction program for a two-year pilot.
87	251	DFA				X	Removes language calling for homelessness prevention item to be used for prevention "that targets measures to keep at-risk individuals in their homes.
88	252	DFA				X	Removes language detailing use of appropriation by town of Bernalillo.
89	252	DFA				X	Removes language detailing use of appropriation by village of Jemez Springs.
90	252	DFA		\$ (150.0)			Eliminates appropriation for a qualitative behavioral health metrics data collection system
91	252	DFA				X	Removes "for transportation" from item for Toas county ambulance.
92	253	DFA				X	Removes direction to spend half of \$450 thousand appropriation in each fiscal year (FY27 and FY28).
93	254	DFA				X	Removes direction to spend half of \$450 thousand appropriation in each fiscal year (FY27 and FY28).
94	254	DFA				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).
95	255	DFA				X	Removes direction to fund "thirty" paid pre-apprentice and intern positions.
96	255	DFA				X	Removes language identifying appropriation to be used for data collection, updated research, and engagement.
97	256	DFA				X	Removes language identifying use by the ToHajilee school leaving just To Hajilee in item description.
98	257	DFA				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).
99	257	DFA				X	Removes "Volcano Vista" from item.
100	257-258	DFA				X	Removes language from \$150 thousand item leaving item as "to provide primary care and chronic disease management to residents of Torrance county and Santa Fe county."

Section	Page	Agency	General Fund	OSF/SIA/ FF	Total	Language Only	Veto Description
101	258	DFA				X	Removes target of serving "one hundred" incarcerated or previously incarcerated youth....
102	260	DFA				X	Removes language calling for expansion of economic mobility and workforce stability programs and removes description of use of item for "hospitality" workers and removes use of money in partnership with a specific foundation.
103	260-261	DFA		\$ (150.0)			Removes item for study and development of a plan for implementation of the cambiar model of juvenile justice in the NE quadrant of NM.
104	263	DFA				X	Removes description of "fifty-unit" supportive housing complex.
105	269	OSI				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).
106	271	DOH				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).
107	273	HED				X	Removes "KSFR" from description of item to be directed at operating costs of a radio station at SFCC.
108	274	HED				X	Removes direction to spend half of \$150 thousand appropriation in each fiscal year (FY27 and FY28).
109		Section 9 Total	\$ -	\$ (300.0)	\$ (300.0)		
110	279	Medical Board				X	Vetoes budget authority for increases up to \$550 thousand due to the failed attached contingency of HB127.
111	280	NMED				X	Vetoes cap of \$1 million of ISF transfers from the hazardous waste emergency fund for Environment Department.
112		Grand Total	\$ (42,912.0)	\$ (10,482.4)	\$ (53,394.4)	-	

Appendix E - U.S. and New Mexico Economic Indicators

U.S. and New Mexico Economic Indicators

	FY25		FY26		FY27		FY28		FY29		FY30	
	Aug 25 Forecast	Dec 25 Forecast	Aug 25 Forecast	Dec 25 Forecast	Aug 25 Forecast	Dec 25 Forecast	Aug 25 Forecast	Dec 25 Forecast	Aug 25 Forecast	Dec 25 Forecast	Aug 25 Forecast	Dec 25 Forecast
National Economic Indicators												
S&P Global US Real GDP Growth (annual avg., % YOY)*	2.8	2.8	1.4	2.0	2.0	2.2	1.7	1.8	1.6	1.6	1.7	1.8
Moody's US Real GDP Growth (annual avg., % YOY)*	2.3	2.3	1.1	2.0	1.5	1.9	2.0	1.9	2.3	2.3	2.5	2.6
S&P Global US Inflation Rate (CPI-U, annual avg., % YOY)**	2.5	2.5	2.5	3.1	2.4	2.5	2.1	2.5	2.1	2.0	2.2	2.2
Moody's US Inflation Rate (CPI-U, annual avg., % YOY)**	2.6	2.6	3.2	3.1	2.8	3.0	1.9	2.3	1.8	1.9	1.9	1.7
S&P Global Federal Funds Rate (%)	5.1	5.1	4.3	4.3	3.5	3.5	2.9	2.9	2.9	2.9	3.1	3.1
Moody's Federal Funds Rate (%)	4.6	4.6	3.9	3.8	3.1	2.9	3.0	2.9	3.0	3.0	2.8	2.8
New Mexico Labor Market and Income Data												
BBER NM Non-Agricultural Employment Growth (%)	1.1	1.1	0.6	0.6	0.2	0.2	0.2	0.2	0.3	0.3	0.5	0.5
Moody's NM Non-Agricultural Employment Growth (%)	1.4	1.4	0.8	1.2	0.0	0.0	0.1	0.1	0.3	0.3	0.5	0.5
BBER NM Nominal Personal Income Growth (%)**	4.8	4.8	5.0	5.0	5.1	5.1	5.0	5.0	4.9	4.9	4.7	4.7
Moody's NM Nominal Personal Income Growth (%)**	4.7	5.6	5.2	4.7	4.7	4.6	3.9	3.9	3.5	3.6	3.7	3.8
BBER NM Total Wages & Salaries Growth (%)	5.0	5.0	4.4	4.4	3.8	3.8	4.2	4.2	4.4	4.4	4.2	4.2
Moody's NM Total Wages & Salaries Growth (%)	4.9	5.3	4.7	4.1	3.9	3.9	3.1	3.1	2.8	2.9	3.3	3.4
BBER NM Private Wages & Salaries Growth (%)	4.8	4.8	4.7	4.7	4.0	4.0	4.5	4.5	4.6	4.6	4.4	4.4
BBER NM Real Gross State Product (% YOY)	1.5	1.5	1.3	1.3	1.9	1.9	1.6	1.6	1.7	1.7	1.7	1.7
Moody's NM Real Gross State Product (% YOY)	1.5	2.6	0.8	1.6	1.1	1.4	1.5	1.4	1.7	1.7	1.9	2.0
CREG NM Gross Oil Price (\$/barrel)	\$69.00	\$69.00	\$60.50	\$58.00	\$60.50	\$57.50	\$64.50	\$61.00	\$66.00	\$62.00	\$67.50	\$64.50
CREG NM Net Oil Price (\$/barrel)****	\$60.51	\$60.33	\$53.06	\$50.77	\$53.06	\$50.31	\$56.57	\$53.38	\$57.88	\$54.25	\$59.20	\$56.44
BBER Oil Volumes (million barrels)	775	779	770	792	765	790	767	794	771	799	773	797
CREG NM Taxable Oil Volumes (million barrels)	775	780	800	820	825	840	845	855	845	860	840	865
Moody's NM Taxable Oil Volumes (%YOY growth)	9.2%	9.9%	3.2%	5.1%	3.1%	2.4%	2.4%	1.8%	0.0%	0.6%	-0.6%	0.6%
CREG NM Gross Gas Price (\$ per thousand cubic feet)***	\$3.31	\$3.19	\$4.42	\$3.74	\$4.77	\$4.58	\$4.49	\$4.62	\$4.42	\$4.34	\$4.32	\$4.09
CREG NM Net Gas Price (\$ per thousand cubic feet)****	\$2.11	\$2.03	\$3.14	\$2.57	\$3.44	\$3.27	\$3.19	\$3.30	\$3.13	\$3.06	\$3.06	\$2.85
BBER Gas Volumes (billion cubic feet)	3,888	3,988	3,920	4,146	3,919	4,147	3,933	4,165	3,949	4,171	3,955	4,153
CREG NM Taxable Gas Volumes (billion cubic feet)	3,915	4,000	4,200	4,490	4,335	4,640	4,485	4,885	4,640	5,080	4,845	5,225
Moody's NM Taxable Gas Volumes (%YOY growth)	12.5%	14.9%	7.3%	12.3%	3.2%	3.3%	3.5%	5.3%	3.5%	4.0%	4.4%	2.9%

Notes

* Real GDP is BEA chained 2017 dollars, billions, annual rate

** CPI is all urban, BLS 1982-84=1.00 base

***The gross gas prices are estimated using a formula of NYMEX, EIA, and S&P Global future prices

****The net oil and gas prices represent calculated prices based on taxable values of the product after deductions for transportation, processing, and royalties

*****Sources: BBER - October 2025 FOR-UNM baseline. S&P Global Insight - October 2025 baseline.

DFA Notes

* Real GDP is BEA chained 2012 dollars, billions, annual rate

** CPI is all urban, BLS 1982-84=1.00 base.

***Nominal Personal Income growth rates are for the calendar year in which each fiscal year begins

****The gross gas prices are estimated using a formula of NYMEX, EIA, and Moody's January future prices

*****The net oil and gas prices represent calculated prices based on taxable values of the product after deductions for transportation, processing, and royalties

Sources: Moody's baseline

Appendix F - General Fund Consensus Revenue Estimate

General Fund Consensus Revenue Estimate - December 2025

Revenue Source	FY25			FY26			FY27									
	Aug 25 Est.	Dec 25 Prelim	Change From Prior (Aug 25)	Aug 25 Est.	Dec 25 Est.	Change From Prior (Aug 25)	Aug 25 Est.	Dec 25 Est. (Legis. Adj.)	Change From Prior (Aug 25)	Aug 25 Est.	Dec 25 Est. (Legis. Adj.)	Change From Prior (Aug 25)	% Change from FY24	% Change from FY25	% Change from FY26	% Change from FY27
1 Base Gross Receipts Tax	4,405.1	4,411.1	6.0	4,557.2	4,559.3	2.1	4,557.2	4,559.3	2.1	4,670.3	4,664.4	(5.9)	5.0%	3.4%	2.3%	105.1
2 F&M Hold Harmless Payments	(121.1)	(113.0)	8.1	(110.1)	(107.7)	2.4	(110.1)	(107.7)	2.4	(101.2)	(99.3)	1.9	-18.5%	-4.7%	-7.8%	8.4
3 NET Gross Receipts Tax	4,284.0	4,298.1	14.1	4,447.1	4,451.6	4.5	4,447.1	4,451.6	4.5	4,569.1	4,565.0	(4.1)	6.2%	3.6%	2.5%	113.5
4 Compensating Tax	84.7	85.4	0.8	87.7	88.4	0.7	87.7	88.4	0.7	90.5	91.1	0.6	2.7%	3.5%	3.1%	2.7
5 TOTAL GENERAL SALES	4,368.7	4,383.5	14.9	4,534.8	4,539.9	5.1	4,534.8	4,539.9	5.1	4,659.6	4,656.2	(3.4)	6.1%	3.6%	2.6%	116.2
6 Tobacco and Cigarette Taxes	69.4	69.8	0.3	65.0	66.5	1.5	65.0	66.5	1.5	63.4	65.0	1.6	-1.9%	-4.7%	-2.3%	(1.5)
7 Liquor Excise	24.1	23.8	(0.3)	24.3	23.1	(1.2)	24.3	23.1	(1.2)	24.3	22.9	(1.4)	-0.7%	-3.2%	-0.6%	(0.1)
8 Cannabis Excise	29.8	29.9	0.1	32.4	31.8	(0.6)	32.4	31.8	(0.6)	35.5	32.8	(2.7)	-8.6%	6.4%	3.1%	1.0
9 Insurance Taxes	455.9	453.9	(2.0)	468.5	459.5	(9.0)	468.5	459.5	(9.0)	471.2	462.4	(8.8)	22.7%	1.2%	0.6%	2.9
10 Motor Vehicle Excise	176.4	174.1	(2.2)	181.9	178.6	(3.3)	181.9	178.6	(3.3)	187.5	185.7	(1.8)	4.1%	2.6%	4.0%	7.1
11 Gaming Excise	64.9	67.9	3.0	55.5	53.4	(2.1)	55.5	53.4	(2.1)	58.6	57.2	(1.4)	0.3%	-21.3%	7.1%	3.8
12 Leased Vehicle & Other	7.3	7.0	(0.3)	7.0	6.2	(0.8)	7.0	6.2	(0.8)	7.1	7.9	0.8	-38.6%	-10.6%	27.1%	1.7
13 TOTAL SELECTIVE SALES	827.8	826.4	(1.4)	834.6	819.1	(15.6)	834.6	819.1	(15.6)	847.6	833.9	(13.7)	11.0%	-0.9%	1.8%	14.8
14 Personal Income Tax	2,191.1	2,143.1	(48.0)	2,233.5	2,175.0	(58.5)	2,233.5	2,175.0	(58.5)	2,286.4	2,231.9	(54.5)	-2.9%	1.5%	2.6%	56.9
15 Gross Corporate Income Tax	525.5	471.9	(53.6)	426.0	113.9	(312.1)	426.0	113.9	(312.1)	414.9	289.0	(125.9)	-11.7%	-75.9%	153.8%	175.1
16 Pass-Through Entity Income Tax	322.6	344.6	22.0	330.9	321.1	(9.8)	330.9	321.1	(9.8)	341.9	320.6	(21.3)	81.1%	-6.8%	-0.2%	(0.5)
17 CIT Refundable Credits	(34.0)	(34.0)	(0.0)	(182.0)	(181.9)	0.1	(182.0)	(181.9)	0.1	(169.9)	(170.3)	(0.4)	-66.7%	435.1%	-6.4%	11.6
18 TOTAL Corporate Income Tax	814.1	782.5	(31.6)	574.9	253.0	(321.8)	574.9	253.0	(321.8)	586.9	439.3	(147.6)	24.8%	-67.7%	73.6%	186.3
19 TOTAL INCOME TAXES	3,005.2	2,925.6	(79.6)	2,808.4	2,428.0	(380.3)	2,808.4	2,428.0	(380.3)	2,873.3	2,671.2	(202.1)	3.2%	-17.0%	10.0%	243.2
20 Gross Oil and Gas School Tax	1,808.6	1,832.6	24.0	1,865.2	1,774.0	(91.2)	1,865.2	1,774.0	(91.2)	1,976.6	1,939.6	(36.9)	1.2%	-3.2%	9.3%	165.6
21 Excess to TSR, ECTF, or BHTF	(412.2)	(436.2)	(24.0)	(218.0)	(122.1)	96.0	(218.0)	(122.1)	96.0	(109.0)	(85.5)	23.5	-34.4%	-72.0%	-30.0%	36.6
22 Excess to STPF	(251.0)	(251.0)	0.0	(501.8)	(506.6)	(4.8)	(501.8)	(506.6)	(4.8)	(722.2)	(708.8)	13.4	-	101.8%	39.9%	(202.2)
23 NET Oil & Gas School Tax	1,145.4	1,145.4	0.0	1,145.4	1,145.4	0.0	1,145.4	1,145.4	0.0	1,145.4	1,145.4	0.0	0.0%	0.0%	0.0%	-
24 Oil Conservation Tax	103.0	102.9	(0.1)	80.5	90.7	10.2	80.5	90.7	10.2	83.0	98.0	15.0	-3.1%	-11.8%	8.0%	7.3
25 Resources Excise Tax	8.2	8.5	0.3	8.3	8.4	0.1	8.3	8.4	0.1	8.0	8.1	0.1	7.7%	-0.8%	-3.6%	(0.3)
26 Natural Gas Processors Tax	28.8	29.0	0.2	20.3	20.3	0.0	20.3	20.3	0.0	28.2	26.5	(1.7)	-45.7%	-30.1%	30.5%	6.2
27 TOTAL SEVERANCE TAXES	1,285.4	1,285.8	0.4	1,254.5	1,264.8	10.3	1,254.5	1,264.8	10.3	1,264.6	1,278.0	13.4	-2.1%	-1.6%	1.0%	13.1
28 LICENSE FEES	67.7	72.7	5.0	68.4	60.0	(8.3)	68.4	60.0	(8.3)	67.5	72.9	5.5	-0.1%	-17.4%	21.5%	12.9
29 LGPF Interest	1,349.6	1,349.8	0.2	1,534.5	1,531.5	(2.9)	1,534.5	1,531.5	(2.9)	1,698.8	1,696.2	(2.7)	11.8%	13.5%	10.7%	164.6
30 STO Interest	418.1	401.2	(16.9)	290.6	322.0	31.4	290.6	322.0	31.4	257.1	299.5	42.4	2.7%	-19.7%	-7.0%	(22.5)
31 STPF Interest	332.8	332.8	0.0	378.3	375.4	(3.0)	378.3	375.4	(3.0)	433.6	429.2	(4.4)	14.9%	12.8%	14.4%	53.9
32 TOTAL INTEREST	2,100.5	2,083.8	(16.7)	2,203.4	2,228.9	25.5	2,203.4	2,228.9	25.5	2,389.6	2,424.9	35.3	10.4%	7.0%	8.8%	196.0
33 Gross Federal Mineral Leasing	2,786.1	2,786.4	0.3	2,644.3	2,543.2	(101.1)	2,644.3	2,543.2	(101.1)	2,823.4	2,772.2	(51.2)	-1.4%	-8.7%	9.0%	229.0
34 Excess to ECTF or Medicaid TF	(805.6)	(805.9)	(0.3)	(270.1)	(168.9)	101.2	(270.1)	(168.9)	101.2	(82.5)	(51.6)	30.9	-31.7%	-79.0%	-69.5%	117.3
35 Excess to STPF	(335.6)	(335.6)	0.0	(729.4)	(729.4)	(0.0)	(729.4)	(729.4)	(0.0)	(1,095.9)	(1,075.8)	20.1	-	117.4%	47.5%	(346.3)
36 NET Federal Mineral Leasing	1,644.9	1,644.9	0.0	1,644.9	1,644.9	0.0	1,644.9	1,644.9	0.0	1,644.9	1,644.9	0.0	0.0%	0.0%	0.0%	(0.0)
37 State Land Office	101.4	101.4	(0.0)	109.5	149.3	39.8	109.5	149.3	39.8	111.0	130.1	19.1	-13.9%	47.3%	-12.8%	(19.2)
38 TOTAL RENTS & ROYALTIES	1,746.3	1,746.3	(0.0)	1,754.4	1,794.2	39.8	1,754.4	1,794.2	39.8	1,755.9	1,775.0	19.1	-0.9%	2.7%	-1.1%	(19.2)
39 TRIBAL REVENUE SHARING	84.7	85.3	0.6	86.6	87.5	0.9	86.6	87.5	0.9	88.9	90.5	1.6	2.0%	2.6%	3.4%	3.0
40 MISCELLANEOUS RECEIPTS	58.6	78.9	20.3	50.9	50.6	(0.3)	50.9	50.6	(0.3)	53.0	50.6	(2.4)	1.3%	-35.9%	-0.1%	(0.0)
41 REVERSIONS ²	110.0	110.0	-	110.0	110.0	-	110.0	110.0	-	110.0	110.0	-	-22.8%	0.0%	0.0%	-
42 TOTAL RECURRING	13,654.8	13,598.3	(56.5)	13,706.0	13,383.1	(322.9)	13,706.0	13,383.1	(322.9)	14,109.9	13,963.1	(146.8)	4.2%	-1.6%	4.3%	580.1
43 TOTAL NONRECURRING	45.5	28.5	(17.1)	-	362.6	362.6	-	362.6	362.6	-	-	-	-79.6%	1174.1%	-	(362.6)
44 GRAND TOTAL General Fund	13,700.3	13,626.7	(73.6)	13,706.0	13,745.7	39.6	13,706.0	13,745.7	39.6	14,109.9	13,963.1	(146.8)	3.3%	0.9%	1.6%	217.5

Appendix F - General Fund Consensus Revenue Estimate

General Fund Consensus Revenue Estimate - December 2025

Revenue Source	FY28				FY29				FY30			
	Aug 25 Est.	Dec 25 Est. (Legis. Adj.)	Change From Prior (Aug 25)	% Change from FY27	Aug 25 Est.	Dec 25 Est. (Legis. Adj.)	Change From Prior (Aug 25)	% Change from FY28	Aug 25 Est.	Dec 25 Est. (Legis. Adj.)	Change From Prior (Aug 25)	% Change from FY29
1 Base Gross Receipts Tax	4,795.5	4,785.5	(10.0)	2.6%	4,965.9	4,947.7	(18.2)	3.4%	5,141.4	5,116.9	(24.5)	3.4%
2 F&M Hold Harmless Payments	(91.4)	(89.9)	1.5	-9.5%	(81.0)	(80.0)	1.0	-11.0%	(70.1)	(69.9)	0.2	-12.7%
3 NET Gross Receipts Tax	4,704.1	4,695.6	(8.5)	2.9%	4,884.9	4,867.7	(17.2)	3.7%	5,071.3	5,047.0	(24.3)	3.7%
4 Compensating Tax	93.4	94.1	0.7	3.2%	96.4	97.0	0.6	3.1%	99.8	100.3	0.5	3.4%
5 TOTAL GENERAL SALES	4,797.5	4,789.7	(7.8)	2.9%	4,981.3	4,964.7	(16.6)	3.7%	5,171.1	5,147.3	(23.8)	3.7%
6 Tobacco and Cigarette Taxes	62.9	63.7	0.8	-2.0%	62.6	62.4	(0.2)	-2.0%	62.3	61.2	(1.1)	-1.9%
7 Liquor Excise	24.5	22.9	(1.6)	-0.2%	24.6	22.8	(1.8)	-0.3%	24.8	22.7	(2.0)	-0.3%
8 Cannabis Excise	37.6	34.0	(3.6)	3.7%	40.2	35.3	(4.9)	3.8%	42.7	37.7	(5.0)	6.8%
9 Insurance Taxes	449.5	346.2	(103.3)	-25.1%	447.6	272.8	(174.8)	-21.2%	452.2	275.0	(177.2)	0.8%
10 Motor Vehicle Excise	191.1	192.1	0.9	3.4%	197.9	200.5	2.6	4.4%	203.7	208.3	4.6	3.9%
11 Gaming Excise	59.3	58.9	(0.4)	3.0%	59.8	62.3	2.5	5.8%	60.2	63.8	3.6	2.4%
12 Leased Vehicle & Other	7.2	8.4	1.2	5.5%	7.4	7.6	0.2	-9.2%	7.5	7.8	0.3	2.6%
13 TOTAL SELECTIVE SALES	832.1	726.1	(106.0)	-12.9%	840.1	663.8	(176.3)	-8.6%	853.4	676.5	(176.9)	1.9%
14 Personal Income Tax	2,341.2	2,259.4	(81.8)	1.2%	2,394.6	2,319.9	(74.7)	2.7%	2,483.1	2,404.5	(78.6)	3.6%
15 Gross Corporate Income Tax	425.8	379.2	(46.6)	31.2%	450.8	400.8	(50.0)	5.7%	465.6	436.1	(29.5)	8.8%
16 Pass-Through Entity Income Tax	356.5	337.1	(19.4)	5.1%	368.5	355.9	(12.6)	5.6%	380.0	367.4	(12.6)	3.2%
17 CIT Refundable Credits	(95.1)	(101.3)	(6.2)	-40.5%	(133.2)	(143.2)	(10.0)	41.4%	(140.5)	(146.9)	(6.4)	2.6%
18 Total Corporate Income Tax	687.2	615.0	(72.2)	40.0%	686.1	613.5	(72.6)	-0.2%	705.1	656.6	(48.5)	7.0%
19 TOTAL INCOME TAXES	3,028.4	2,874.4	(154.0)	7.6%	3,080.7	2,933.4	(147.3)	2.1%	3,188.2	3,061.1	(127.1)	4.4%
20 Gross Oil and Gas School Tax	2,079.9	2,085.1	5.2	7.5%	2,123.4	2,094.1	(29.3)	0.4%	2,158.9	2,135.7	(23.2)	2.0%
21 Excess to TSR, ECTF, or BHTF	(190.1)	(216.2)	(26.0)	152.9%	(215.2)	(205.8)	9.5	-4.8%	(188.2)	(190.6)	(2.5)	-7.3%
22 Excess to STPF	(744.4)	(723.6)	20.8	2.1%	(762.8)	(743.0)	19.8	2.7%	(825.3)	(799.7)	25.6	7.6%
23 NET Oil & Gas School Tax	1,145.4	1,145.4	0.0	0.0%	1,145.4	1,145.4	0.0	0.0%	1,145.4	1,145.4	0.0	0.0%
24 Oil Conservation Tax	90.6	58.9	(31.7)	-39.9%	92.7	29.6	(63.1)	-49.7%	94.3	-	(94.3)	-100.0%
25 Resources Excise Tax	8.0	7.9	(0.1)	2.5%	8.0	7.7	(0.3)	-2.5%	8.0	7.5	(0.5)	-2.6%
26 Natural Gas Processors Tax	36.4	39.1	2.7	47.5%	39.0	40.1	1.1	2.6%	39.0	40.9	1.9	2.0%
27 TOTAL SEVERANCE TAXES	1,280.4	1,251.3	(29.1)	-2.1%	1,285.1	1,222.8	(62.3)	-2.3%	1,286.7	1,193.8	(92.9)	-2.4%
28 LICENSE FEES	67.9	53.8	(14.1)	-26.2%	69.5	55.0	(14.5)	2.2%	68.7	53.2	(15.5)	-3.4%
29 LGPF Interest	1,853.0	1,850.0	(3.0)	9.1%	2,046.0	2,042.3	(3.7)	10.4%	2,235.1	2,230.4	(4.7)	9.2%
30 STO Interest	246.6	289.0	42.4	-3.5%	269.3	312.7	43.4	8.2%	274.5	321.0	46.5	2.7%
31 STPF Interest	498.2	492.4	(5.8)	14.7%	578.2	570.9	(7.2)	16.0%	668.4	660.1	(8.3)	15.6%
32 TOTAL INTEREST	2,597.7	2,631.3	33.6	8.5%	2,893.5	2,926.0	32.5	11.2%	3,178.0	3,211.5	33.5	9.8%
33 Gross Federal Mineral Leasing	2,973.4	2,958.6	(14.8)	6.7%	3,114.5	3,075.4	(39.1)	3.9%	3,166.8	3,133.8	(33.0)	1.9%
34 Excess to ECTF or Medicaid TF	(119.2)	(134.8)	(15.6)	161.5%	(304.2)	(298.4)	5.8	121.3%	(298.4)	(306.6)	(8.2)	2.8%
35 Excess to STPF	(1,209.3)	(1,178.9)	30.4	9.6%	(1,165.5)	(1,132.1)	33.4	-4.0%	(1,223.5)	(1,182.3)	41.2	4.4%
36 NET Federal Mineral Leasing	1,644.9	1,644.9	0.0	0.0%	1,644.9	1,644.9	0.0	0.0%	1,644.9	1,644.9	0.0	0.0%
37 State Land Office	112.5	131.6	19.1	1.1%	114.0	133.1	19.1	1.1%	115.5	134.6	19.1	1.1%
38 TOTAL RENTS & ROYALTIES	1,757.4	1,776.5	19.1	0.1%	1,758.9	1,778.0	19.1	0.1%	1,760.4	1,779.5	19.1	0.1%
39 TRIBAL REVENUE SHARING	91.0	91.0	-	0.6%	93.4	92.2	(1.2)	1.3%	95.6	94.1	(1.5)	2.1%
40 MISCELLANEOUS RECEIPTS	55.0	52.4	(2.6)	3.5%	57.3	54.2	(3.1)	3.5%	56.1	52.2	(3.8)	-3.7%
41 REVERSIONS ²	110.0	110.0	-	0.0%	110.0	110.0	-	0.0%	110.0	110.0	-	0.0%
42 TOTAL RECURRING	14,617.3	14,356.4	(260.9)	2.8%	15,169.8	14,800.1	(369.8)	3.1%	15,768.1	15,379.2	(388.9)	3.9%
43 TOTAL NONRECURRING	-	-	-	-	-	-	-	-	-	-	-	-
44 GRAND TOTAL General Fund	14,617.3	14,356.4	(260.9)	2.8%	15,169.8	14,800.1	(369.8)	3.1%	15,768.1	15,379.2	(388.9)	3.9%

Appendix G - General Fund Recurring Appropriation Outlook

FY25-FY30 General Fund Recurring Appropriation Outlook with Liabilities
(in millions)

	Operating Budget FY25	Operating Budget FY26	Operating Budget FY27	Outlook FY28	Outlook FY29	Outlook FY30
1 December Consensus	\$ 13,595.7	\$ 13,383.1	\$ 13,913.2	\$ 14,454.3	\$ 14,999.6	\$ 15,612.3
2 Recurring Tracking Estimate		\$ (166.2)	\$ (166.2)	\$ (166.2)	\$ (166.2)	\$ (166.2)
3 Health Care Affordability Fund Distributions				\$ (91.5)	\$ (162.2)	\$ (175.2)
4 Immigrant Safety Act			\$ (0.6)	\$ (0.5)	\$ (0.5)	\$ (0.5)
5 PRC Support Agency				\$ (19.7)	\$ (19.9)	\$ (20.1)
6 Oil and Gas Conservation Tax Act Changes				\$ (46.5)	\$ (76.5)	\$ (108.7)
7 Tax Changes				\$ (0.2)	\$ (0.2)	\$ (0.2)
8 Corporate Income Tax Changes (Tax Package)				\$ 50.7	\$ 60.4	\$ 59.5
9 Subtotal - Other Revenue Changes	\$ -	\$ (166.2)	\$ (166.8)	\$ (273.9)	\$ (365.1)	\$ (411.4)
10 Total Recurring Revenue	\$ 13,595.7	\$ 13,216.9	\$ 13,746.4	\$ 14,180.4	\$ 14,634.5	\$ 15,200.9
11 Year-to-Year Percent Change	4.2%	-2.8%	4.0%	3.2%	3.2%	3.9%
12 Recurring Appropriations						
14 Legislative	\$ 46.1	\$ 54.5	\$ 55.6	\$ 57.3	\$ 59.0	\$ 60.7
15 <i>Feed Bill</i>	\$ 40.1	\$ 48.3	\$ 49.0	\$ 50.5	\$ 52.0	\$ 53.6
16 <i>Legislative</i>	\$ 6.0	\$ 6.2	\$ 6.6	\$ 6.8	\$ 7.0	\$ 7.2
17 Judicial	\$ 442.5	\$ 477.7	\$ 495.1	\$ 510.0	\$ 525.3	\$ 541.0
18 General Control	\$ 212.3	\$ 218.6	\$ 234.4	\$ 241.4	\$ 248.6	\$ 256.1
19 Commerce, Industry	\$ 102.1	\$ 110.3	\$ 115.1	\$ 101.6	\$ 104.2	\$ 106.8
20 Agriculture, Energy and Natural Resources	\$ 124.3	\$ 137.4	\$ 146.8	\$ 151.2	\$ 155.8	\$ 160.4
21 Medicaid	\$ 1,794.7	\$ 1,848.3	\$ 1,773.6	\$ 1,826.8	\$ 1,881.6	\$ 1,938.1
24 Other Health, Hospitals and Human Services	\$ 1,173.5	\$ 1,184.1	\$ 1,308.4	\$ 1,347.7	\$ 1,388.1	\$ 1,429.7
25 Public Safety	\$ 550.2	\$ 583.6	\$ 609.1	\$ 627.4	\$ 646.2	\$ 665.6
26 Other Education	\$ 91.9	\$ 96.5	\$ 95.2	\$ 98.1	\$ 101.0	\$ 104.1
27 Higher Education	\$ 1,351.3	\$ 1,441.8	\$ 1,518.0	\$ 1,563.5	\$ 1,610.4	\$ 1,658.7
28 Public School Support	\$ 4,335.7	\$ 4,672.9	\$ 4,788.6	\$ 5,075.9	\$ 5,380.4	\$ 5,703.2
29 Compensation Package (excl. public education) ¹			\$ 26.0	\$ 104.0	\$ 182.0	\$ 260.0
32 Subtotal - Recurring Appropriations	\$ 10,224.5	\$ 10,825.7	\$ 11,165.8	\$ 11,704.8	\$ 12,282.6	\$ 12,884.5
33 Year-to-Year Percent Change, pre-adjustment	6.9%	5.9%	3.1%	4.8%	4.9%	4.9%
34 Other Potential Recurring Liabilities						
36 Pilots						
37 - Move Successful GRO to Base Budget				\$ 72.0	\$ 151.0	\$ 171.7
38 - Move Successful PERF to Base Budget				\$ 25.0	\$ 45.6	\$ 64.0
39 Early Childhood/Child Welfare						
40 - Childcare Assistance Backfill ²					\$ -	\$ 350.0
41 - Protective Services Personnel				\$ 14.0	\$ 14.0	\$ 14.0
42 Education						
43 - Career Technical Education/Internships				\$ 45.0	\$ 45.0	\$ 45.0
44 - Literacy coaches/institute operations				\$ 16.6	\$ 16.6	\$ 16.6
45 - STEM intervention and network				\$ 35.0	\$ 35.0	\$ 35.0
46 - Teacher prep, recruitment, retention, ed fellows				\$ 25.6	\$ 25.6	\$ 25.6
47 Health and Human Services (SNAP/Medicaid)						
48 - HCAF Coverage for Immigrants/Expired Tax Credits and Other ³				\$ 85.3	\$ 161.8	\$ 273.2
49 - Federal SNAP New State Cost Share for Benefits ⁴					\$ -	\$ 173.2
50 - SNAP for Immigrants				\$ 19.3	\$ 19.3	\$ 19.3
51 - Replace UNM Hospital Directed Payments with State Supplemental Payments					\$ 25.0	\$ 50.0
52 - DD Waiver Rate Study (2026)				\$ 27.3	\$ 27.3	\$ 27.3
53 - Phase two Personal Care Services Rate Adjustment				\$ 10.0	\$ 10.0	\$ 10.0
54 Subtotal - Additional Recurring	\$ -			\$ 375.1	\$ 576.2	\$ 1,274.9
55 Total Recurring Appropriations + Additional Rec	\$ 10,224.5	\$ 10,825.7	\$ 11,165.8	\$ 12,079.9	\$ 12,858.8	\$ 14,159.4
57 Year-to-Year Percent Change	6.9%	5.9%	3.1%	8.2%	6.4%	10.1%
58 Surplus/(Deficit) Rec	\$ 3,371.2	\$ 2,391.2	\$ 2,580.6	\$ 2,100.5	\$ 1,775.7	\$ 1,041.5
59 - Capital Outlay	\$ 931.6	\$ 798.5	\$ 443.2	\$ 525.0	\$ 525.0	\$ 525.0
60 - Higher Ed Capital Fund				\$ 300.0	\$ 300.0	\$ 300.0
61 - Non Recurring Specials, Supp. & Fund Transfers ⁵	\$ 1,467.4	\$ 1,951.1	\$ 2,207.9	\$ 1,532.8	\$ 1,532.8	\$ 1,532.8
62 Subtotal- NR Appropriation from Recurring Rev	\$ 2,399.0	\$ 2,749.6	\$ 2,651.1	\$ 2,357.8	\$ 2,357.8	\$ 2,357.8
63 Surplus/(Deficit) Rec & NR	\$ 972.2	\$ (358.4)	\$ (70.5)	\$ (257.3)	\$ (582.1)	\$ (1,316.3)
64 Notes:	Annual appropriation growth FY25-FY27 (with FY24 as base) calculated as follo 3) Some bills have assumed operating budget impacts beginning in FY23					
66	Public School Support	6.0%	Health, Hosp. & Hum. Svcs.	3.0%		
67	Higher Education	3.0%	Medicaid	3.0%		
68	Public Safety	3.0%	Other HHHS	3.0%		
69	Judicial	3.0%	Other State Agencies	3.0%		
70	¹ Additional compensation packages assumed at 3 percent in FY28 and onward. Public School Support percent growth is 6 percent to adjust for potential compensation increases of 3 percent a year.					
71	² LFC estimates that the Early Childhood Education Trust Fund will absorb increases in enrollment until FY30.					
72	³ Health Care Affordability Fund (HCAF) expenditures are based on projections provided by the Health Care Authority including the cost for Medicaid excluded immigrants, expired federal tax credits, and projected growth of current programs. Revenue is based on changes to HCAF included in HB4 and CREG revenue estimates.					
73	⁴ If the state payment error rate for Supplemental Nutrition Assistance Program (SNAP) benefits remains above 10 percent through federal fiscal year 2027, the state will be required to match SNAP benefits at 15 percent. Estimated cost is based on prior year SNAP benefit expenditures from SHARE.					
74	⁵ Nonrecurring totals in outyears (FY28-30) hold the assumption that potential recurring liabilities (including higher ed capital outlay) will not be funded through the same nonrecurring means and are subtracted from nonrecurring totals where those liabilities existed in FY27 nonrecurring appropriations.					

Appendix H - Tax Changes over \$5 million

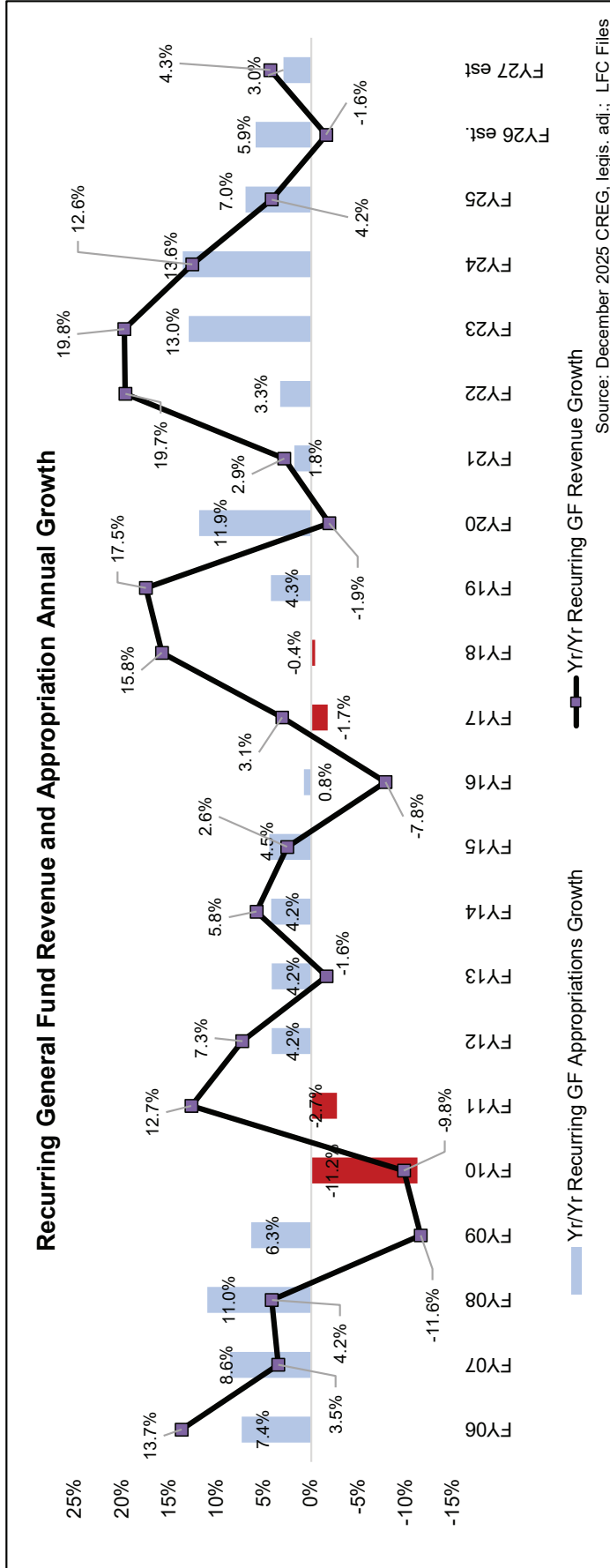
Tax Changes over \$5 million: Legislative Sessions 2019-2026 (in millions)										
	FY25		FY26		FY27		FY28		FY29	
	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring
2026 Regular Session										
SB 151 Tax Package										
Construction GRT Deduction										
High-Wage Jobs Credit										
2025 Regular Session										
SB 481 State Fairgrounds District Act										
2024 Regular Session										
HB 252 Tax Package										
Dyed Agriculture Diesel Fuel Deduction										
SB 17 Health Care Delivery & Access Act										
SB 108 Distribution to Election Fund										
SB 148 Tax and Admin Fees										
2023 Regular Session										
HB 353 South Campus TIDD										
HB 547 Omnibus Tax Package										
Healthcare Practitioner Copay/Deductible Ded										
2022 Regular Session										
HB 163 Tax Changes										
Food and Medical Hold Harmless										
GRT Rate Cut										
B to B Manufacturers										
2021 First Special Session										
HB 2 Cannabis Regulation Act										
Medical Cannabis GRT Deduction										
GRT Revenue										
2019 Regular Session										
HB6 Tax Changes										
Hospital Tax Reform										
Remote Sales										
Remote Sales: State loss from local sharing										
Remote sales: State loss from DBS out-of-sta										
HB 165 Modifying High Wage Jobs Tax Credit										
TOTAL GRT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	(236.9)	-	(219.0)	0.0	(254.9)	(284.6)	(285.0)	-	-	-

Tax Changes over \$5 million: Legislative Sessions 2019-2026 (in millions)										
	FY25		FY26		FY27		FY28		FY29	
	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring
2026 Regular Session										
SB 151 Tax Package										
CIT Decoupling									\$ 111.5	
Physician Credit									\$ (34.8)	
2024 Regular Session										
HB 252 Tax Package										
PIT Brackets	\$ (79.5)		\$ (159.0)		\$ (170.0)		\$ (176.0)		\$ (176.0)	
Rural Healthcare Practitioner Credit	\$ (11.6)		\$ (11.6)		\$ (11.6)		\$ (11.6)		\$ (11.6)	
Capital Gains Deduction			\$ 61.0		\$ 63.0		\$ 65.0		\$ 65.0	
CIT Rate			\$ 16.1		\$ 16.4		\$ 17.0		\$ 17.0	
Geothermal Heat Pump Credit	\$ (8.0)		\$ (8.0)		\$ (8.0)		\$ (8.0)		\$ (8.0)	
Clean Car Credits	\$ (30.0)		\$ (45.0)		\$ (50.0)		\$ (56.0)		\$ (56.0)	
Electric Generation Tax Sunset			\$ (5.0)		\$ (5.0)		\$ (10.0)		\$ (10.0)	
Armed Services Retirement Pay Exemption	\$ (1.0)		\$ (1.0)		\$ (1.0)		\$ (12.1)		\$ (12.1)	
Geothermal Electricity Generation Credit	\$ (3.9)		\$ (5.1)		\$ (6.2)		\$ (7.4)		\$ (7.4)	
Advanced Energy Equipment Credit			\$ (25.0)		\$ (25.0)		\$ (25.0)		\$ (25.0)	
Solar Market Development Credits	\$ (32.1)		\$ (18.0)		\$ (18.0)		\$ (18.0)		\$ (18.0)	
2023 Regular Session										
HB 547 Omnibus Tax Package										
Child Income Tax Credit	\$ (106.6)		\$ (108.9)		\$ (111.1)		\$ (111.1)		\$ (111.1)	
Film Tax Credits	\$ (61.5)		\$ (75.9)		\$ (87.3)		\$ (87.3)		\$ (87.3)	
2022 Regular Session										
HB 163 Tax Changes										
Child Credit	\$ (74.7)		\$ (75.4)		\$ (75.4)		\$ (75.4)		\$ (75.4)	
Military Pension Exemption	\$ (11.6)		\$ (12.1)		\$ (12.1)		\$ (12.1)		\$ (12.1)	
Social Security Exemption	\$ (80.2)		\$ (84.6)		\$ (84.6)		\$ (84.6)		\$ (84.6)	
2021 Regular Session										
HB 291 Tax Changes (LICTR and WFTC)										
Low Income Comprehensive Tax Rebate	\$ (63.2)		\$ (63.2)		\$ (63.2)		\$ (63.2)		\$ (63.2)	
Working Families Tax Credit										
2019 Regular Session										
SB 2 Film Tax Credit Changes										
HB6 Tax Changes										
New PIT Brackets	\$ (95.9)		\$ (95.9)		\$ (95.9)		\$ (95.9)		\$ (95.9)	
Increase WFTC to 17%	\$ 41.0		\$ 41.0		\$ 41.0		\$ 41.0		\$ 41.0	
Dependent Deduction	\$ (41.0)		\$ (41.0)		\$ (41.0)		\$ (41.0)		\$ (41.0)	
Change PIT Deduction for Capital Gains	\$ (28.0)		\$ (28.0)		\$ (28.0)		\$ (28.0)		\$ (28.0)	
Change PIT Deduction for Capital Gains	\$ 10.0		\$ 10.0		\$ 10.0		\$ 10.0		\$ 10.0	
TOTAL PIT/CIT	\$ (696.6)	\$ -	\$ (754.5)	\$ -	\$ (729.7)	\$ -	\$ (740.0)	\$ -	\$ (740.5)	\$ -

Personal and Corporate Income Tax

Tax Changes over \$5 million: Legislative Sessions 2019-2026 (in millions)										
	FY25		FY26		FY27		FY28		FY29	
	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring	Recurring	Non-Recurring
2026 Regular Session										
HB 4 Health Care Affordability Fund Distribution							\$ (91.5)	\$ (162.2)		
HB 70 PRC Support Agency							\$ (19.7)	\$ (19.9)		
HB 80 OGAS Conservation Tax Act Changes							\$ (46.5)	\$ (76.5)		
2024 Regular Session										
HB 7 Health Care Affordability Fund Distribution			\$ (83.2)		\$ (85.7)		\$ (88.3)	\$ (88.3)		
SB 17 Health Care Delivery & Access Act			\$ 86.4		\$ 88.1		\$ 89.9	\$ 89.9		
SB 151 Premium Tax to Emergency Services Fund	\$ (2.9)		\$ (11.0)		\$ (11.2)		\$ (11.6)	\$ (11.6)		
2023 Regular Session										
SB 26 Excess Oil & Gas Funds to Severance Tax Fund	\$ (587.6)		\$ (1,204.0)		\$ (1,681.7)		\$ (1,681.7)	\$ (1,681.7)		
SB 491 Health Premium Tax for Law Enforcement	\$ (21.8)		\$ (22.2)		\$ (22.6)		\$ (22.6)	\$ (22.6)		
2021 Regular Session										
SB 3 Small Business Recovery Act	\$ (16.1)		\$ (22.2)		\$ (22.2)		\$ (22.2)	\$ (22.2)		
2021 First Special Session										
HB 2 Cannabis Regulation Act	\$ 31.6		\$ 31.6		\$ 31.6		\$ 31.6	\$ 31.6		
2020 First Special Session										
SB3 Small Business Recovery Loan Act	\$ (17.8)		\$ (22.6)		\$ (22.6)		\$ (22.6)	\$ (22.6)		
2019 Regular Session										
HB6 Tax Changes	\$ (28.0)		\$ (28.0)		\$ (28.0)		\$ (28.0)	\$ (28.0)		
MVEX GF Distribution	\$ 14.0		\$ 14.0		\$ 14.0		\$ 14.0	\$ 14.0		
Tax E-Cigs and Increase Cig tax	\$ (634.3)	\$ -	\$ (1,266.8)	\$ (3.2)	\$ (1,743.1)	\$ (3.2)	\$ (1,902.0)	\$ (2,002.9)	\$ -	\$ -
TOTAL OTHER	\$ (1,567.9)	\$ -	\$ (2,240.4)	\$ (3.2)	\$ (2,727.6)	\$ (3.2)	\$ (2,926.6)	\$ (3,028.3)	\$ -	\$ -
TOTAL CHANGES	\$ (1,567.9)	\$ -	\$ (2,240.4)	\$ (3.2)	\$ (2,727.6)	\$ (3.2)	\$ (2,926.6)	\$ (3,028.3)	\$ -	\$ -

Appendix I - Recurring General Fund Revenue and Appropriations History



PUBLIC SCHOOL SUPPORT
General Fund Highlevel
(in thousands)

Appendix J - Public School Appropriations

	FY26 Opbud	Executive Recommendation	LESC Recommendation	LFC Recommendation	HAFc Substitute	SFC Amendment	Laws 2026, Chps. 67, and 69
1 PROGRAM COST							
2 Prior Year Program Cost OpBud	4,171,971.2	4,499,235.5	4,499,235.5	4,499,235.5	4,499,235.5	4,499,235.5	4,499,235.5
3 UNIT CHANGES							
4 Adding Family Income Index Units	300,740.7						
5 Removing Title I Poverty Units	(163,229.9)						
6 Removing Student Mobility Units	(99,298.0)						
7 Adding English Learner Exit Units	3,458.1						
8 Increasing 6th Grade Membership Factor from 1.045 to 1.300	40,115.8						
9 Increasing 7th-12th Grades Membership Factor from 1.250 to 1.300	51,148.3						
10 Subtotal: Net Proposed Formula Changes	132,935.0						
11 Increased FY25 K-12 Plus Units	49,731.7						
12 Other FY25 Net Unit Changes	(12,996.5)						
13 Net FY25 Unit Adjustments	36,735.2						
14 Other Projected Net Unit Changes	(22,215.1)			(44,952.7)	(44,952.7)	(44,952.7)	(44,952.7)
15 UNIT VALUE CHANGES							
16 Salary Increase (FY26: 4%, LESC: 3%, Exec/LFC/HAFc: 1%) ¹	135,129.6	36,043.7	108,131.1	36,043.7	36,043.7	36,043.7	36,043.7
17 Three-Tier Minimum Salary Increase	4,380.5						
18 Insurance	38,364.4		47,724.7	45,396.5	45,396.5	45,396.5	45,396.5
19 Increase Employer Insurance Contribution (80%) ¹		5,050.0	4,863.1	73,153.9	73,153.9	73,153.9	73,153.9
20 Fixed Costs	1,934.7	10,050.0	4,863.1	3,032.3	3,032.3	3,032.3	3,032.3
21 Instructional Materials	-	-	-	-	-	-	-
22 Subtotal Current Year Program Cost Base	4,499,235.5	4,550,379.2	4,733,108.3	4,611,909.2	4,611,909.2	4,575,865.5	4,611,909.2
23 STATE EQUALIZATION GUARANTEE (SEG)							
24 Less: Other State Funds	(1,500.0)	(1,500.0)	(1,500.0)	(1,500.0)	(1,500.0)	(1,500.0)	(1,500.0)
25 Subtotal Current Year SEG Base	4,497,735.5	4,548,879.2	4,731,608.3	4,610,409.2	4,610,409.2	4,574,365.5	4,610,409.2
26 % Change from OpBud	327,264.3	51,143.7	233,872.8	112,673.7	112,673.7	76,630.0	112,673.7
27 % Change from OpBud	7.8%	1.1%	5.2%	2.5%	2.5%	1.7%	2.5%
28 CATEGORICAL APPROPRIATIONS							
29 TRANSPORTATION DISTRIBUTION							
30 Maintenance and Operations	118,683.7	144,436.0	126,998.0	121,913.4	121,913.4	121,913.4	121,913.4
31 Fuel	13,201.2		11,600.0	13,201.2	13,201.2	13,201.2	13,201.2
32 Rental Fees	5,894.1		6,500.0	5,894.1	5,894.1	5,894.1	5,894.1
33 Salary Increase (FY26: 4%, LESC: 3%, Exec/LFC/HAFc: 1%) ¹	2,340.8	662.0	1,986.0	662.0	662.0	662.0	662.0
34 Insurance	888.9			966.6	966.6	966.6	966.6
35 Increase Employer Insurance Contribution (80%) ¹			1,343.6	1,343.6	1,343.6	1,343.6	1,343.6
36 Adequacy Funding	-	-	5,283.7	-	-	-	-
37 Subtotal Current Year Transportation Base	141,008.7	145,098.0	153,711.3	143,980.9	143,980.9	143,318.9	143,980.9
38 \$ Change from OpBud	7,215.4	4,089.3	12,702.6	2,972.2	2,972.2	2,310.2	2,972.2
39 % Change from OpBud	5.4%	2.9%	9.0%	2.1%	2.1%	1.6%	2.1%
40 OTHER CATEGORICAL APPROPRIATIONS							
41 OUT-OF-STATE TUITION	393.0	393.0	393.0	393.0	393.0	393.0	393.0
42 EMERGENCY SUPPLEMENTAL	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
43 STANDARDS-BASED ASSESSMENTS	12,770.0	13,000.0	12,770.0	12,770.0	12,770.0	12,770.0	12,770.0
44 INDIAN EDUCATION FUND	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
45 Subtotal Current Year Categorical Appropriations	175,171.7	179,491.0	187,874.3	178,143.9	178,143.9	177,481.9	178,143.9
46 \$ Change from OpBud	9,985.4	4,319.3	12,702.6	2,972.2	2,972.2	2,310.2	2,972.2
47 % Change from OpBud	6.0%	2.5%	7.3%	1.7%	1.7%	1.3%	1.7%
48 SUBTOTAL PUBLIC SCHOOL SUPPORT	4,672,907.2	4,728,370.2	4,919,482.6	4,788,553.1	4,788,553.1	4,751,847.4	4,788,553.1
49 \$ Change from OpBud	337,249.7	55,463.0	246,575.4	115,645.9	115,645.9	78,940.2	115,645.9



PUBLIC SCHOOL SUPPORT
General Fund Highlevel
(in thousands)

	FY26 OpBud	Executive Recommendation	LESC Recommendation	LFC Recommendation	H AFC Substitute	SFC Amendment	Laws 2026, Chps. 67 and 69
	7.8%	1.2%	5.3%	2.5%	2.5%	1.7%	2.5%
50 % Change from OpBud							
51 RELATED REQUESTS: RECURRING							
52 Regional Education Cooperatives	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
53 Early Literacy and Reading Support	14,000.0	14,000.0	14,000.0	14,000.0	14,000.0	14,000.0	14,000.0
54 GRADS – Teen Parent Interventions	750.0	750.0	750.0	750.0	750.0	750.0	750.0
55 Universal School Meals	42,201.0	42,201.0	42,201.0	42,201.0	42,201.0	42,201.0	42,201.0
56 School Safety	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
57 Advanced Placement and International Baccalaureate	1,250.0	1,250.0	1,250.0	1,250.0	1,250.0	1,250.0	1,250.0
58 School Leader Professional Development	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0
59 Teacher Professional Development	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0
60 Literacy Institute Operations	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
61 Multi-Layered System of Supports Training	400.0	400.0	400.0	400.0	400.0	400.0	400.0
62 Instructional Materials Resource Library	70.0	70.0	70.0	70.0	70.0	70.0	70.0
63 Training for Bus Drivers	175.0	175.0	175.0	175.0	175.0	175.0	175.0
64 Educational Technology Training	400.0	400.0	400.0	400.0	400.0	400.0	400.0
65 School Accreditation	375.0	375.0	375.0	375.0	375.0	375.0	375.0
66 Statewide Student Information System	-	-	8,500.0	8,500.0	8,500.0	8,500.0	8,500.0
67 Literacy Coaches	-	-	-	-	2,000.0	2,000.0	2,000.0
68 Subtotal Current Year Base	70,201.0	74,821.0	78,701.0	74,701.0	68,201.0	68,201.0	68,201.0
69 \$ Change from OpBud	2,851.0	4,620.0	8,500.0	4,500.0	(2,000.0)	(2,000.0)	(2,000.0)
70 % Change from OpBud	4.2%	6.6%	12.1%	6.4%	-2.8%	-2.8%	-2.8%
71 PUBLIC EDUCATION DEPARTMENT							
72 Prior Year OpBud	24,521.6	26,263.7	26,263.7	26,263.7	26,263.7	26,263.7	26,263.7
73 Base Changes	1,742.1	3,003.5	2,688.7	928.7	268.7	768.7	768.7
74 Subtotal Current Year Base	26,263.7	29,267.2	28,952.4	27,192.4	26,532.4	27,032.4	27,032.4
75 % Change from OpBud	7.1%	11.4%	10.2%	3.5%	1.0%	2.9%	2.9%
76 Total							
77 Prior Year OpBud	4,427,529.1	4,769,371.9	4,769,371.9	4,769,371.9	4,769,371.9	4,769,371.9	4,769,371.9
78 Base Changes	341,842.8	63,086.5	257,764.1	121,074.6	113,914.6	77,708.9	114,414.6
79 Total	4,769,371.9	4,832,458.4	5,027,136.0	4,890,446.5	4,883,286.5	4,847,080.8	4,883,786.5
80 % Change from OpBud	7.7%	1.3%	5.4%	2.5%	2.4%	1.6%	2.4%

SECTIONS 5, 6, 7, 10 AND OTHER NONRECURRING APPROPRIATIONS

81 General Fund							
82 Universal School Meals Potential Cost Overrun	5,000.0	5,000.0	5,179.3	5,179.3	5,000.0		
83 Special Education Initiatives	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0
84 Outdoor Classroom Initiatives	500.0	500.0	700.0	500.0	500.0	500.0	500.0
85 School Safety Summit	200.5	200.5	200.5	200.5	200.5	200.5	200.5
86 Educator Fellows	20,000.0	20,300.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
87 Educator and Administrator Preparation, Induction, and Evaluation	2,280.0	5,600.0	5,600.0	5,600.0	5,600.0	5,600.0	5,600.0
88 Summer High School Enrichment Internships	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0
89 Summer Reading and Math Programs	29,000.0	30,000.0	30,000.0	29,000.0	29,000.0	29,000.0	29,000.0
90 Literacy Institute Operations	3,000.0	3,000.0	5,000.0	3,000.0	2,000.0	2,000.0	2,000.0
91 Elementary Literacy Coaches ⁵	14,560.0	14,560.0	20,000.0	14,560.0	14,600.0	14,600.0	14,600.0
92 Out-of-School Learning	15,000.0	14,000.0	20,000.0	14,000.0			
93 Career Technical Education ²	28,500.0	38,500.0	40,000.0		17,000.0	17,000.0	17,000.0
94 Evidence-Based Career Technical Education and Work-Based Learning Pilot	1,500.0						
95 Career Development Success Pilot ³	3,000.0	6,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0
96 STEAM Initiatives							

PUBLIC SCHOOL SUPPORT
General Fund Highlevel
(in thousands)

Appendix J - Public School Appropriations

	FY26 Opbud	Executive Recommendation	LESC Recommendation	LFC Recommendation	HAFS Substitute	SFC Amendment	Laws 2026, Chps. 67 and 69
97							
98	3,000.0	3,000.0	3,000.0		3,000.0	3,000.0	3,000.0
99	6,000.0	6,000.0	6,000.0				4,000.0
100	6,000.0	6,000.0					
101	5,000.0						
102	30,000.0						
103		1,100.0			500.0	500.0	500.0
104		500.0			500.0	500.0	500.0
105		1,500.0			500.0	500.0	500.0
106		200.0					
107		580.0			200.0	200.0	200.0
108		200.0					
109		175.0					
110		375.0					
111		500.0					
112	3,000.0						
113		1,150.0			2,300.0	2,300.0	2,300.0
114					500.0		
115			1,500.0		1,000.0	1,000.0	1,000.0
116							
117				6,000.0	6,000.0	6,000.0	6,000.0
118		395.9					
119	230.3	500.0					
120	7,848.0						
121	3,054.0						
122		2,500.0	2,500.0		250.0	250.0	250.0
123		3,700.0		4,000.0	3,700.0	3,700.0	3,700.0
124	12,000.0	8,500.0			8,500.0	6,000.0	6,000.0
125					1,000.0	1,000.0	1,000.0
126						1,200.0	1,200.0
127						400.0	400.0
128						500.0	500.0
129	40,000.0						
130	63,800.0	5,000.0	52,200.0				
131	304,912.8	190,836.4	208,879.8	87,479.8	122,250.5	132,950.5	136,950.5
OTHER STATE AND FEDERAL FUNDS							
132							
133					2,000.0	2,000.0	2,000.0
134					18,000.0	18,000.0	18,000.0
135					20,000.0	20,000.0	20,000.0
136	15.5						
137	3,700.0		4,000.0				
138	500.0		500.0				
139	500.0		500.0				
140	500.0		500.0				
141	1,000.0						
142	6,300.0						
143	15,600.0						



PUBLIC SCHOOL SUPPORT
General Fund Highlevel
(in thousands)

	FY26 Opbud	Executive Recommendation	LESC Recommendation	LFC Recommendation	HAFC Substitute	SFC Amendment	Laws 2026, Chps. 67 and 69
144							
145	7,800.0						
146	18,600.0						
147	13,500.0						
148			21,600.0	34,500.0	21,600.0	21,600.0	21,600.0
149		15,000.0	30,600.0	18,300.0	18,300.0	18,300.0	18,300.0
150		-	-	15,300.0	15,300.0	15,300.0	15,300.0
151	68,015.5	15,000.0	57,700.0	21,600.0	34,500.0	-	-
152				89,700.0	91,700.0	95,200.0	95,200.0
153							
154						180.0	180.0
155						180.0	180.0
156						150.0	150.0
157						180.0	180.0
158						180.0	180.0
159						180.0	180.0
160						180.0	180.0
161						180.0	180.0
162						180.0	180.0
163						180.0	180.0
164						180.0	180.0
165						200.0	200.0
166						150.0	150.0
167						200.0	200.0
168						180.0	180.0
169						180.0	180.0
170						150.0	150.0
171						360.0	360.0
172						180.0	180.0
173						180.0	180.0
174						300.0	300.0
175						150.0	150.0
176						150.0	150.0
177						1,620.0	1,620.0
178						180.0	180.0
179						150.0	150.0
180						180.0	180.0
181						150.0	150.0
182						330.0	330.0
183						180.0	180.0
184						300.0	300.0
185						360.0	360.0
186						180.0	180.0
187						150.0	150.0
188						150.0	150.0
189						180.0	180.0
190						150.0	150.0
191						330.0	330.0



PUBLIC SCHOOL SUPPORT
General Fund Highlevel
(in thousands)

	FY26 Opbud	Executive Recommendation	LESC Recommendation	LFC Recommendation	HAFC Substitute	SFC Amendment	Laws 2026, Chps. 67 and 69
192						150.0	150.0
193						150.0	150.0
194						180.0	180.0
195						180.0	180.0
196						150.0	150.0
197						150.0	150.0
198						180.0	180.0
199						330.0	330.0
200						180.0	180.0
201						180.0	180.0
202						180.0	180.0
203						150.0	150.0
204						11,230.0	11,230.0
Subtotal Current Year Base							
205							
206	500.0	500.0	500.0	500.0	500.0	500.0	500.0
207	500.0	500.0	500.0	500.0	500.0	500.0	500.0
208	300.0						
209		18,880.0	18,880.0	18,880.0	18,880.0	18,880.0	18,880.0
210	1,500.0						
211	60,000.0						
212	20,000.0						
213	6,000.0						
214	50,000.0						
215	10,000.0						
216	500.0	500.0	500.0	500.0	500.0	500.0	500.0
217	258.7						
218	4,000.0						
219		14,000.0					
220						1,750.0	1,750.0
221						5,000.0	5,000.0
222						89,700.0	89,700.0
223						110,080.0	110,080.0
Subtotal Current Year Base	153,558.7	34,380.0	20,380.0	110,080.0	110,080.0	116,830.0	115,080.0

Footnotes

1. Average salary increases were enacted by Laws 2026, Chapter 69, (Senate Bill 151), insurance contribution rates were enacted by Chapter 52 (House Bill 47), and school improvement funding was included in Chapter 70 (Senate Bill 273).
2. Includes a reauthorization of unobligated FY26 funding for use in FY27
3. Appropriation authorized for FY26, FY27, and FY28
4. Includes language restricting funding until a final court order is issued on the action plan
5. Appropriation authorized for FY27, FY28, and FY29
6. Appropriation authorized for FY26 and FY27
7. Contingent on a budget shortfall from legal settlements related to virtual education and after exhausting all unrestricted resources and suspending all capital projects

Appendix K - Higher Education Summary

FY27 Higher Education General Fund Spending Summary
(in thousands)

	FY26 Base	Laws 2026, Chapter 67	FY27 Over/(Under) FY26 Opbud
Instruction and General Funding			
Funding Formula Base, HEIs	904,210.4	904,210.4	
Percent "New Money", Formula		4.0%	
Amount "New Money", Formula		36,168.6	36,168.6
Targeted Investments			
Base Adjustment			
Student Support		5,000.0	5,000.0
Grad. Asst. Comp.		957.8	957.8
Total "New" I&G Funding		42,126.4	42,126.4
% Change from Prior Year		4.7%	
Nurse RPSP Roll-Up		15,339.2	15,339.2
Grand Total I&G Base Funding, HEI		961,676.0	57,465.6
Non-Formula Institutions Base		112,825.9	
Health Sciences Center I&G	97,941.3	3,917.7	3,917.7
Medical Faculty Compensation (HSC)		21,500.0	21,500.0
Med. Resident Compensation (HSC)		2,000.0	2,000.0
GA Pay (HSC)		42.2	42.2
HSC Total "New" I&G Funding		27,459.9	5,459.9
<i>% Change from Prior Year</i>		<i>28.0%</i>	
Special Schools I&G	14,884.6	1,942.8	1,942.8
<i>% Change from Prior Year</i>		<i>13.1%</i>	
Nurse RPSP Roll-Up (HSC)		980.1	980.1
I&G Base Funding, Non-Formula	112,825.9	143,208.7	7,333.1
Grand Total I&G	1,017,036.3	1,104,884.7	64,798.7
Dollar Change from Prior Year		87,848.4	87,848.4
Percent Change from Prior Year		8.2%	
Other Categorical			
Athletics	32,070.6	29,070.6	(3,000.0)
Educational Television	4,197.4	4,197.4	-
Tribal Education	2,097.0	2,097.0	-
Teacher Education	1,403.8	1,403.8	-
Teacher Education, Early	2,817.2	2,817.2	-
Student Services	709.7	709.7	-
<i>Health Care Workforce*</i>	25,587.4	9,743.5	(15,843.9)
Agriculture	59,924.9	62,371.9	2,447.0
Center of Excellence	3,175.3	3,175.3	-
Other Non-RPSP (Quasi)	10,820.5	12,320.5	1,500.0
Other RPSP	94,171.1	96,371.1	2,200.0
Other Categorical Subtotal	236,974.9	224,278.0	(13,446.9)
Dollar Change from Prior Year		(12,696.9)	
Percent Change from Prior Year		-5.4%	
Total GAA Section 4 Institutions	1,254,011.2	1,329,162.7	52,101.8
Higher Education Department			
Operating Budget and Flow-Throughs*	16,893.7	17,889.5	995.8
Student Financial Aid	24,898.8	24,898.8	-
Opportunity Scholarship	146,000.0	146,000.0	-
Total	187,792.5	188,788.3	995.8
Total Higher Education	1,441,803.7	1,517,951.0	76,147.3
Dollar Change from Prior Year		76,147.3	
Percent change from Prior Year		5.3%	

*Health care workforce reduction reflects movement of nurse expansion RPSP into recurring I&G base. Increased these lines by 4%.

Appendix L - Higher Education Institution Budget Detail

General Fund Detail (in thousands)

Institution / Program <i>(Detail listed primarily in HB2 order)</i>	FY25 Opbud	FY26 Opbud	Laws 2026, Chapter 67	FY27 Over/(Under) FY26
UNIVERSITY OF NEW MEXICO				
Main Campus I&G	264,831.4	285,341.8	299,760.2	14,418.4
Athletics	8,467.9	11,657.8	8,657.8	(3,000.0)
Educational television	1,325.0	1,352.5	1,352.5	-
Main Campus- Tribal education initiatives	1,060.1	1,291.4	1,291.4	-
Main Campus -Teacher pipeline initiatives	100.0	101.2	101.2	-
Gallup Branch - I&G	11,155.4	11,812.6	13,016.7	1,204.1
Gallup Branch - Tribal education initiatives	102.0	103.7	103.7	-
Los Alamos Branch - I&G	2,417.8	2,547.2	2,617.8	70.6
Valencia Branch - I&G	7,262.6	7,673.9	8,342.9	669.0
Taos Branch - I&G	4,930.3	5,204.3	6,311.7	1,107.4
Research and Public Service Projects				
Judicial selection	53.4	176.7	176.7	-
Southwest research center	831.7	858.0	858.0	-
Resource geographic information system	68.4	71.6	71.6	-
Southwest Indian law clinic	211.9	220.3	220.3	-
Geospatial and population studies/BBER	400.3	417.2	417.2	-
Manufacturing engineering program	551.9	568.2	568.2	-
Wildlife law education	97.8	101.8	101.8	-
Community-based education	559.6	582.8	582.8	-
Corrine Wolfe children's law center	167.8	173.6	173.6	-
Mock trial program and high school forensics	411.6	411.6	411.6	-
Utton transboundary resources center	440.7	461.7	461.7	-
Gallup Branch - nurse expansion	803.5	803.5	-	(803.5)
Valencia Brach - nurse expansion	427.2	427.2	-	(427.2)
Taos Branch - nurse expansion	884.6	884.6	-	(884.6)
University of New Mexico press	467.5	482.5	482.5	-
New Mexico bioscience authority	325.2	335.5	335.5	-
Natural heritage New Mexico database	52.3	53.3	53.3	-
Border justice initiative	188.2	196.5	196.5	-
Wild friends program	77.4	79.9	79.9	-
School of public administration	100.0	103.7	103.7	-
Teacher education at branch colleges	60.0	62.8	62.8	-
Total UNM RPSPs	7,181.0	7,473.0	5,357.7	(2,115.3)
TOTAL UNIVERSITY OF NEW MEXICO	308,833.5	334,559.4	346,913.6	12,354.2
UNM HEALTH SCIENCES CENTER (HSC)				
<i>Health Science Center I&G</i>	89,430.5	97,941.3	126,381.3	28,440.0
Research and Public Service Projects				
ENLACE	976.3	980.7	980.7	-
Graduate medical education/residencies	2,444.1	2,549.0	2,549.0	-
Office of medical investigator	10,624.8	11,811.2	13,811.2	2,000.0
Native American suicide prevention	96.6	100.5	100.5	-
Children's psychiatric hospital	11,356.4	12,613.3	12,613.3	-
Carrie Tingley hospital	9,011.3	9,871.9	9,871.9	-
Newborn intensive care	3,523.0	3,673.0	3,673.0	-
Pediatric oncology	1,622.7	1,677.7	1,677.7	-
Poison and drug information center	2,685.9	2,781.7	2,781.7	-
Cancer center	8,159.4	8,461.4	8,461.4	-
Genomics, biocomputing and environmental health research	937.4	945.7	945.7	-
Trauma specialty education	250.0	250.0	250.0	-
Pediatrics specialty education	250.0	250.0	250.0	-
Native American health center	329.5	336.0	336.0	-
Nurse expansion	951.6	951.6	-	(951.6)
Graduate nurse education	4,824.2	4,824.2	4,824.2	-
Child abuse evaluation center	160.0	166.1	166.1	-
Hepatitis community health outcomes	9,949.9	10,240.9	10,240.9	-
Comprehensive movement disorders clinic	423.7	436.5	436.5	-
Office of the medical investigator grief services	330.8	341.7	341.7	-
Physician assistant program and nurse practitioners	653.0	653.0	653.0	-
Special Needs Dental	500.0	500.0	500.0	-
Undergraduate nursing education	1,500.0	1,500.0	1,500.0	-
Total UNM-HSC RPSPs	71,560.6	75,916.1	76,964.5	1,048.4
TOTAL UNM HEALTH SCIENCE CENTER	160,991.1	173,857.4	203,345.8	29,488.4
TOTAL UNIVERSITY OF NEW MEXICO	469,824.6	508,416.8	550,259.4	41,842.6

Appendix L - Higher Education Institution Budget Detail

General Fund Detail (in thousands)

Institution / Program <i>(Detail listed primarily in HB2 order)</i>	FY25 Opbud	FY26 Opbud	Laws 2026, Chapter 67	FY27 Over/(Under) FY26
67 NEW MEXICO STATE UNIVERSITY				
68 Main Campus I&G	164,341.5	178,008.7	190,699.6	12,690.9
69 Athletics	7,816.2	8,022.9	8,022.9	-
70 Educational television	1,478.1	1,524.6	1,524.6	-
71 Tribal education initiatives	300.0	300.0	300.0	-
72 Teacher pipeline initiatives	250.0	250.0	250.0	-
73 Alamogordo Branch - I&G	8,922.9	9,289.4	9,828.4	539.0
74 Dona Ana Branch - I&G	30,138.2	32,138.0	34,371.5	2,233.5
75 Grants Branch - I&G	4,409.0	4,613.2	4,746.0	132.8
76 Tribal education initiatives - Grants Branch	100.0	100.0	100.0	-
77 Department of agriculture	17,433.2	18,440.7	19,228.3	787.6
78 Agricultural experiment station	20,735.1	22,609.2	23,513.6	904.4
79 Cooperative extension service	17,489.0	18,875.0	19,630.0	755.0
80 Research and Public Service Projects				
81 Nurse expansion	2,081.2	2,081.2	-	(2,081.2)
82 Autism program	1,140.7	1,184.4	1,184.4	-
83 Sunspot solar observatory consortium	402.0	418.4	418.4	-
84 STEM alliance for minority participation	382.0	398.3	398.3	-
85 Mental health nurse practitioner	1,315.0	1,315.0	1,315.0	-
86 Water resource research institute	1,256.8	1,300.2	1,300.2	-
87 Indian resources development	284.3	291.4	291.4	-
88 Manufacturing sector development program	687.2	706.8	706.8	-
89 Arrowhead center for business development	397.1	418.3	418.3	-
90 Alliance teaching and learning advancement	221.9	228.5	228.5	-
91 College assistance migrant program	307.9	311.4	311.4	-
92 Dona Ana branch - dental hygiene program	557.5	557.5	557.5	-
93 Dona Ana branch - nurse expansion	928.9	928.9	-	(928.9)
94 Sustainable agriculture center of excellence	513.7	527.3	527.3	-
95 Anna age eight institute	2,133.9	2,160.4	2,160.4	-
96 New Mexico produced water consortium	1,242.8	2,259.6	2,259.6	-
97 Nurse anesthesiology	500.0	500.0	500.0	-
98 NMSU-Alamo. Nurse Expansion	-	400.0	-	(400.0)
99 Subtotal RSPs	14,352.9	15,987.6	12,577.5	(3,410.1)
100 TOTAL NEW MEXICO STATE UNIVERSITY	287,766.1	310,159.3	324,792.4	14,633.1
101 NEW MEXICO HIGHLANDS UNIVERSITY				
102 Instruction and general purposes	38,763.2	41,324.6	43,114.1	1,789.5
103 Athletics	3,233.5	3,316.5	3,316.5	-
104 Tribal education initiatives	200.0	201.9	201.9	-
105 Teacher pipeline initiatives	250.0	252.6	252.6	-
106 Research and Public Service Projects				
107 Advanced placement and international baccalaureate test assistance	203.8	204.1	204.1	-
108 Nurse expansion	300.5	310.2	-	(310.2)
109 Native American social work institute	239.1	243.1	243.1	-
110 Forest and watershed institute	540.8	555.9	555.9	-
111 Acequia and land grant education	46.9	46.9	46.9	-
112 Doctor of nurse practitioner expansion	157.8	158.8	158.8	-
113 Center for excellence in social work	500.0	512.2	512.2	-
114 Subtotal RSPs	1,988.9	2,031.2	1,721.0	(310.2)
115 TOTAL NEW MEXICO HIGHLANDS UNIVERSITY	44,435.6	47,126.8	48,606.1	1,479.3
116 WESTERN NEW MEXICO UNIVERSITY				
117 Instruction and general purposes	27,690.2	30,194.3	33,851.7	3,657.4
118 Athletics	3,149.3	3,208.8	3,208.8	-
119 Teacher pipeline initiatives	250.0	250.0	250.0	-
120 Research and Public Service Projects				
121 Nurse expansion	1,550.3	1,550.3	-	(1,550.3)
122 Truth or Consequences and Deming - nurse expansion	282.0	282.0	-	(282.0)
123 Web-based teacher licensure	117.8	117.8	117.8	-
124 Early childhood center	702.6	710.1	710.1	-
125 Early childhood center of excellence	500.0	500.0	500.0	-
126 Subtotal RSPs	3,152.7	3,160.2	1,327.9	(1,832.3)
127 TOTAL WESTERN NEW MEXICO UNIVERSITY	34,242.2	36,813.3	38,638.4	1,825.1

Appendix L - Higher Education Institution Budget Detail

General Fund Detail (in thousands)

Institution / Program <i>(Detail listed primarily in HB2 order)</i>	FY25 Opbud	FY26 Opbud	Laws 2026, Chapter 67	FY27 Over/(Under) FY26
EASTERN NEW MEXICO UNIVERSITY				
Main Campus I&G	43,361.8	46,919.6	50,049.7	3,130.1
Athletics	3,411.7	3,466.7	3,466.7	-
Educational television	1,285.6	1,320.3	1,320.3	-
Teacher pipeline initiatives	250.0	250.0	250.0	-
Roswell Branch - I&G	15,402.5	16,204.0	17,072.8	868.8
Ruidoso Branch - I&G	2,525.7	2,679.9	3,118.5	438.6
Research and Public Service Projects				
Nurse expansion	323.7	323.7	-	(323.7)
Blackwater draw site and museum	93.3	96.4	96.4	-
Roswell Branch - nurse expansion	350.0	350.0	-	(350.0)
Teacher education preparation program	182.4	182.4	182.4	-
Greyhound promise	91.2	91.2	91.2	-
Nursing program	178.6	300.0	-	(300.0)
<i>ENMU-Ruidoso Tribal Education Initiatives (New)</i>		-	100.0	100.0
Subtotal RPSPs	1,219.2	1,343.7	470.0	(873.7)
TOTAL EASTERN NEW MEXICO UNIVERSITY	67,456.5	72,184.2	75,748.0	3,563.8
NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY				
Instruction and general purposes	38,028.4	40,593.4	42,573.8	1,980.4
Teacher pipeline initiatives	50.0	50.0	50.0	-
Bureau of mine safety	383.0	390.7	390.7	-
Bureau of geology and mineral resources	5,979.5	6,649.3	8,149.3	1,500.0
Petroleum recovery research center	2,170.5	2,211.9	2,211.9	-
Geophysical research center	1,510.8	1,568.6	1,568.6	-
Research and Public Service Projects				
Energetic materials research center	1,042.4	1,068.4	1,068.4	-
Science and engineering fair	212.4	219.8	219.8	-
Institute for complex additive systems analysis	1,224.9	1,261.1	1,261.1	-
Cave and karst research	422.3	429.1	429.1	-
Homeland security center	640.9	662.1	662.1	-
Cybersecurity center of excellence	536.7	550.3	550.3	-
Rural economic development	32.8	32.8	32.8	-
Chemical engineering student assistantships	199.3	199.3	199.3	-
New Mexico mathematics, engineering and science achievement	1,154.7	1,182.9	1,182.9	-
Subtotal RPSPs	5,466.4	5,605.8	5,605.8	-
TOTAL NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY	53,588.6	57,069.7	60,550.1	3,480.4
NORTHERN NEW MEXICO COLLEGE				
Instruction and general purposes	13,390.6	14,296.8	15,729.7	1,432.9
Athletics	570.9	582.7	582.7	-
Teacher pipeline initiatives	250.0	250.0	250.0	-
Research and Public Service Projects				
Science, technology, engineering, arts and math initiative	125.2	125.2	125.2	-
Nurse expansion	947.0	947.0	-	(947.0)
Demonstration farm	50.0	50.0	50.0	-
Arts, cultural engagement and sustainable agriculture	50.0	50.0	50.0	-
Subtotal RPSPs	1,172.2	1,172.2	225.2	(947.0)
TOTAL NORTHERN NEW MEXICO COLLEGE	15,383.7	16,301.7	16,787.6	485.9
SANTA FE COMMUNITY COLLEGE				
Instruction and general purposes	14,072.3	14,970.3	15,895.2	924.9
Research and Public Service Projects				
Nurse expansion	439.4	491.7	-	(491.7)
First born, home visiting and technical assistance	450.9	461.8	461.8	-
Teacher education expansion	136.8	175.7	175.7	-
Small business development centers	4,605.5	4,753.0	4,853.0	100.0
Subtotal RPSPs	5,723.8	5,882.2	5,490.5	(391.7)
TOTAL SANTA FE COMMUNITY COLLEGE	19,796.1	20,852.5	21,385.7	533.2
CENTRAL NEW MEXICO COMMUNITY COLLEGE				
Instruction and general purposes	79,826.8	85,154.0	89,629.1	4,475.1
Research and Public Service Projects				
Nurse expansion	1,400.0	1,400.0	-	(1,400.0)
Workforce development	70.0	70.0	70.0	-
Subtotal RPSPs	1,470.0	1,470.0	70.0	(1,400.0)
TOTAL CENTRAL NEW MEXICO COMMUNITY COLLEGE	81,296.8	86,624.0	89,699.1	3,075.1

Appendix L - Higher Education Institution Budget Detail

General Fund Detail (in thousands)

Institution / Program <i>(Detail listed primarily in HB2 order)</i>	FY25 Opbud	FY26 Opbud	Laws 2026, Chapter 67	FY27 Over/(Under) FY26
199 LUNA COMMUNITY COLLEGE				
200 Instruction and general purposes	9,046.9	9,383.2	10,077.4	694.2
201 Athletics	512.5	521.9	521.9	-
202 Research and Public Service Projects				
203 Nurse expansion	509.0	509.0	-	(509.0)
204 Subtotal RPSPs	509.0	509.0	-	(509.0)
205 TOTAL LUNA COMMUNITY COLLEGE	10,068.4	10,414.1	10,599.3	185.2
206 MESALANDS COMMUNITY COLLEGE				
207 Instruction and general purposes	5,105.7	5,347.8	5,729.0	381.2
208 Athletics	217.5	218.1	218.1	-
209 Research and Public Service Projects				
210 Wind training center	116.9	116.9	116.9	-
211 Nurse Expansion	-	250.0	-	(250.0)
212 Subtotal RPSPs	116.9	366.9	116.9	(250.0)
213 TOTAL MESALANDS COMMUNITY COLLEGE	5,440.1	5,932.8	6,064.0	131.2
215 NEW MEXICO JUNIOR COLLEGE				
216 Instruction and general purposes	7,634.7	7,962.7	9,096.9	1,134.2
217 Athletics	607.2	722.6	722.6	-
218 Research and Public Service Projects				
219 Nurse expansion	781.9	781.9	-	(781.9)
220 Subtotal RPSPs	781.9	781.9	-	(781.9)
221 TOTAL NEW MEXICO JUNIOR COLLEGE	9,023.8	9,467.2	9,819.5	352.3
223 SOUTHEAST NEW MEXICO COMMUNITY COLLEGE				
224 Instruction and general purposes	5,254.6	5,439.7	6,008.8	569.1
225 Research and Public Service Projects				
226 Nurse expansion	398.6	398.6	-	(398.6)
227 TOTAL SOUTHEAST NEW MEXICO COMMUNITY COLLEGE	5,653.2	5,838.3	6,008.8	170.5
229 SAN JUAN COLLEGE				
230 Instruction and general purposes	31,506.5	33,574.6	35,737.8	2,163.2
231 Tribal education initiatives	100.0	100.0	100.0	-
232 Research and Public Service Projects				
233 Nurse expansion	1,116.0	1,116.0	-	(1,116.0)
234 Dental hygiene program	175.0	235.0	235.0	-
235 Renewable energy center of excellence	750.0	750.0	750.0	-
236 Subtotal RPSPs	2,101.0	2,101.0	985.0	(1,116.0)
237 TOTAL SAN JUAN COLLEGE	33,707.5	35,775.6	36,822.8	1,047.2
239 CLOVIS COMMUNITY COLLEGE				
240 Instruction and general purposes	12,851.8	13,536.4	14,296.7	760.3
241 Research and Public Service Projects				
242 Nurse expansion	356.5	356.5	-	(356.5)
243 Subtotal RPSPs	356.5	356.5	-	(356.5)
244 TOTAL CLOVIS COMMUNITY COLLEGE	13,208.3	13,892.9	14,296.7	403.8
246 NEW MEXICO MILITARY INSTITUTE				
247 Instruction and general purposes	3,661.7	4,709.7	4,992.3	282.6
248 Athletics	335.1	352.6	352.6	-
249 Research and Public Service Projects				
250 Knowles legislative scholarship program	1,353.7	1,353.7	1,353.7	-
251 TOTAL NEW MEXICO MILITARY INSTITUTE	5,350.5	6,416.0	6,698.6	282.6
253 NEW MEXICO SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED				
254 Instruction and general purposes	2,714.2	3,451.6	4,172.4	720.8
255 Research and Public Service Projects				
256 Low vision clinic programs	111.1	111.1	111.1	-
257 Subtotal RPSPs	111.1	111.1	111.1	-
258 TOTAL NEW MEXICO SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED	2,825.3	3,562.7	4,283.5	720.8
260 NEW MEXICO SCHOOL FOR THE DEAF				
261 Instruction and general purposes	5,800.2	6,723.3	7,662.7	939.4
262 Research and Public Service Projects				
263 Statewide outreach services	215.7	300.0	300.0	-
264 Teleaudiology Screening	-	140.0	140.0	-
265 Subtotal RPSPs	215.7	440.0	440.0	-
266 TOTAL NEW MEXICO SCHOOL FOR THE DEAF	6,015.9	7,163.3	8,102.7	939.4

Appendix L - Higher Education Institution Budget Detail

General Fund Detail (in thousands)

Institution / Program <i>(Detail listed primarily in HB2 order)</i>	FY25 Opbud	FY26 Opbud	Laws 2026, Chapter 67	FY27 Over/(Under) FY26
SUMMARY BY INSTITUTION				
University of New Mexico (952)	308,833.5	334,559.4	346,913.6	12,354.2
UNM Health Sciences Center (952)	160,991.1	173,857.4	203,345.8	29,488.4
New Mexico State University (954)	287,766.1	310,159.3	324,792.4	14,633.1
New Mexico Highlands University (956)	44,436	47,126.8	48,606.1	1,479.3
Western New Mexico University (958)	34,242	36,813.3	38,638.4	1,825.1
Eastern New Mexico University (960)	67,456.5	72,184.2	75,748.0	3,563.8
New Mexico Institute of Mining & Technology (962)	53,588.6	57,069.7	60,550.1	3,480.4
Northern New Mexico College (964)	15,383.7	16,301.7	16,787.6	485.9
Santa Fe Community College (966)	19,796.1	20,852.5	21,385.7	533.2
Central New Mexico Community College (968)	81,296.8	86,624.0	89,699.1	3,075.1
Luna Community College (970)	10,068.4	10,414.1	10,599.3	185.2
Mesalands Community College (972)	5,440.1	5,932.8	6,064.0	131.2
New Mexico Junior College (974)	9,023.8	9,467.2	9,819.5	352.3
Southeast New Mexico College (975)	5,653.2	5,838.3	6,008.8	170.5
San Juan College (976)	33,707.5	35,775.6	36,822.8	1,047.2
Clovis Community College (977)	13,208.3	13,892.9	14,296.7	403.8
Universities and Community Colleges (HEI)	1,150,891.5	1,236,869.2	1,310,077.9	73,208.7
New Mexico Military Institute (978)	5,350.5	6,416.0	6,698.6	282.6
New Mexico School for the Deaf (980)	6,015.9	7,163.3	8,102.7	939.4
NM School for the Blind & Visually Impaired (979)	2,825.3	3,562.7	4,283.5	720.8
Subtotal - Special Schools	14,191.7	17,142.0	19,084.8	1,942.8
Subtotal - University, Community Colleges, Special Schools	1,165,083.2	1,254,011.2	1,329,162.7	75,151.5
New Mexico Higher Education Department (950)	186,193.1	187,792.5	188,788.3	995.8
TOTAL GENERAL FUND	1,351,276.3	1,441,803.7	1,517,951.0	76,147.3
SUMMARY BY MAJOR FUNCTION				
University I&G	590,407.1	636,679.2	675,778.8	39,099.6
University-Branch I&G	87,164.4	92,162.5	99,426.3	7,263.8
Community College I&G	165,299.3	175,368.7	186,470.9	11,102.2
Subtotal Formula Institutions (HEIs)				-
UNM/HSC I&G	89,430.5	97,941.3	126,381.3	28,440.0
Special schools I&G	12,176.1	14,884.6	16,827.4	1,942.8
Grand Total Instruction and General	944,477.4	1,017,036.3	1,104,884.7	87,848.4
Categorical Funding				
Athletics (Including NMMI)	28,321.8	32,070.6	29,070.6	(3,000.0)
Educational Television	4,088.7	4,197.4	4,197.4	-
Teacher Pipeline Initiative	1,400.0	1,403.8	1,403.8	-
Tribal Education Initiative	1,862.1	2,097.0	2,097.0	-
Agriculture	55,657.3	59,924.9	62,371.9	2,447.0
Other Non-RPSP	10,043.8	10,820.5	12,320.5	1,500.0
Subtotal Categorical	101,373.7	110,514.2	111,461.2	947.0
Research and Public Service Projects				
Nurse Expansion	14,831.9	15,843.9	-	(15,843.9)
Nurse Other	9,128.6	8,951.0	8,951.0	-
Dental	732.5	792.5	792.5	-
Centers of Excellence	3,125.6	3,175.3	3,175.3	-
Education programs - early childhood and teacher education	2,727.0	2,817.2	2,817.2	-
Student Service Programs	689.9	709.7	709.7	-
Other RPSP	86,316.1	92,266.3	94,466.3	2,200.0
Special School RPSP	1,680.5	1,904.8	1,904.8	-
Subtotal Research and Public Service Projects	119,232.1	126,460.7	112,816.8	(13,643.9)
Subtotal Categorical and RPSP	220,605.8	236,974.9	224,278.0	(12,696.9)
Grand Total HEI	1,165,083.2	1,254,011.2	1,329,162.7	75,151.5
HED Operations	6,328.6	6,403.2	6,383.0	(20.2)
Financial Aid/Other	33,864.5	35,389.3	36,405.3	1,016.0
Opportunity Scholarship	146,000.0	146,000.0	146,000.0	-
Total HED	186,193.1	187,792.5	188,788.3	995.8
Grand Total Higher Education	1,351,276.3	1,441,803.7	1,517,951.0	76,147.3

Appendix M - Higher Education Department Funding

Higher Education Department General Fund

		FY25 Opbud	FY26 Opbud	Laws 2026, Chapter 67	FY27 Over/ (Under) FY26
	P505: Policy Development & Institutional Financial Oversight				
1	HED Personnel	4,950.8	5,487.4	5,483.2	(4.2)
2	HED Other Operations	1,377.8	915.8	899.8	(16.0)
3	Adult Literacy (Section 4 Language)	800.0	1,250.0	1,250.0	-
4	Adult Diploma Program (combined w ABE in Sec. 4 Lang.)	250.0	250.0	250.0	-
5	Adult Basic Education (Section 4 Language)	6,828.0	7,828.0	7,828.0	-
6	Tribal College Dual Credit (Section 4 Language)	600.0	600.0	600.0	-
7	English Language Learner Teacher Prep (Section 4 Language)	84.5	84.5	84.5	-
8	NTU- Nursing	216.0	216.0	216.0	-
10	Bilingual Teacher Preparation Program - Teacher Taskforce	-	60.0	60.0	-
11	SHEEO/WICHE (Section 4 Language)		202.0	218.0	16.0
12	Literacy Coordinators (Section 4 Language)			1,000.0	1,000.0
15	P505 Total	15,994.3	16,893.7	17,889.5	995.8
16					
17	P506: Student Financial Aid Programs				
18	Legal Services for Land Grants	96.0	96.0	96.0	-
19	Student Incentive Grant	7,783.7	7,783.7	7,783.7	-
20	Work-Study	5,652.5	5,652.5	5,652.5	-
21	Vietnam Veterans Scholarship	48.0	48.0	48.0	-
22	NM Scholars	144.0	143.2	143.2	-
23	Peace Officer and Fire Fighter Fund	57.6	57.6	57.6	-
24	Wartime Veterans Scholarship	288.0	288.0	288.0	-
25	Nursing Student Loan for Service	432.0	432.0	432.0	-
26	Nurse Educator Loan For Service	62.4	62.4	62.4	-
27	Medical Student Loan Program	432.0	432.0	432.0	-
28	Allied Health	115.2	115.2	115.2	-
29	Dual Credit Program	-	-	-	-
30	Health Professional Loan Repayment	4,648.0	4,048.0	4,048.0	-
31	Dentistry Loan for Service	31.1	32.4	32.4	-
32	Dental Residency Program	900.0	1,500.0	1,500.0	-
33	Teacher Loan-for-Service	4.8	-	-	-
34	Graduate Scholarship	488.3	488.3	488.3	-
35	Minority Doctoral Assistance	19.2	20.0	20.0	-
36	WICHE Loan-for-Service	2,220.0	2,418.7	2,418.7	-
37	Public Service Law Loan Repayment	194.0	144.0	144.0	-
38	Social Worker Loan for Service	432.0	432.0	432.0	-
39	Financial Aid Administration	150.0	704.8	704.8	-
40	P506 Total	24,198.8	24,898.8	24,898.8	-
41					
42	Subtotal, Programs	40,193.1	41,792.5	42,788.3	995.8
43					
44	P508: Opportunity Scholarship	146,000.0	146,000.0	146,000.0	-
45					
46	Higher Education Department Total General Fund Budget	186,193.1	187,792.5	188,788.3	995.8

Appendix N - Early Childhood Education and Care Department

Early Childhood Education and Care Department General Fund Summary (in thousands)

*Highlighted cell indicate revenue from the Permanent School Fund (PSF): see rows 58-65

	LFC	HAFC	SFC	Laws 2026
1 Support and Intervention:P622				
2 FY26 Opbud	62,758.9	62,758.9	62,758.9	62,758.9
3 Home Visiting Slots -GF			6,400.0	6,400.0
4 Home Visiting Slots-PSF	3,900.0			
5 FIT Rates	2,000.0	2,000.0	2,000.0	2,000.0
6 FIT Medicaid Match	1,000.0	1,000.0	1,000.0	1,000.0
7 Falling Colors Reallocation	(1,152.4)	(1,152.4)	(1,152.4)	(1,152.4)
8 Additional FTE (5)				
9 DOIT/GSD rates	See Table 1	See Table 1	See Table 1	See Table 1
10 Health Benefits Increase	See Table 1	See Table 1	See Table 1	See Table 1
11 Total FY27	68,506.5	64,606.5	71,006.5	71,006.5
12 % Change from Opbud	9.2%	2.9%	13.1%	13.1%
13 Early Childhood Education and Care: P623				
14 FY26 Opbud	5,120.0	5,120.0	5,120.0	5,120.0
15 Childcare Assistance Slot Expansion (7,600)		5,000.0		
16 Health Benefits Increase	See Table 1	See Table 1	See Table 1	See Table 1
17 DOIT/GSD rates	See Table 1	See Table 1	See Table 1	See Table 1
18 Additional FTE (5)	-	-	-	-
19 Total FY27	5,120.0	10,120.0	5,120.0	5,120.0
20 % Change from Opbud	0.0%	97.7%	0.0%	0.0%
21 Policy, Research and Quality Initiatives:P624				
22 FY26 Opbud	19,678.3	19,678.3	19,678.3	19,678.3
23 Additional FTE (2)				
24 Falling Colors admin reallocation to Program Support				
25 Project Echo contracts to PSEB				
26 Health Benefits Increase	See Table 1	See Table 1	See Table 1	See Table 1
27 DOIT/GSD rates	See Table 1	See Table 1	See Table 1	See Table 1
28 Total FY27	19,678.3	19,678.3	19,678.3	19,678.3
29 % Change from Opbud	0.0%	0.0%	0.0%	0.0%
30 Pre-K:P805				
31 FY26 Opbud	202,550.5	202,550.5	202,550.5	202,550.5
32 Additional FTE (2)				
33 Health Benefits Increase	See Table 1	See Table 1	See Table 1	See Table 1
34 DOIT/GSD rates	See Table 1	See Table 1	See Table 1	See Table 1
35 PreK Quality and Coaching	2,000.0	1,000.0	1,000.0	1,000.0
36 Early Prekindergarten Slots	5,000.0	19,900.0	13,500.0	13,500.0
37 Total FY27	209,550.5	223,450.5	217,050.5	217,050.5
38 % Change from Opbud	3.5%	10.3%	7.2%	7.2%
39 Program Support: P621				
40 FY26 Opbud	11,780.2	11,780.2	11,780.2	11,780.2
41 Falling Colors Reallocation: Additional FTE 9				
42 Additional FTE (3)				
43 Health Benefits Increase	See Table 1	See Table 1	See Table 1	See Table 1
44 DOIT/GSD rates	963.6	963.6	963.6	963.6
45 IT Infrastructure	-	-	-	-
46 Total FY27	12,743.8	12,743.8	12,743.8	12,743.8
47 % Change from Opbud	8.2%	8.2%	8.2%	8.2%
48 Total				
49 FY26 Opbud	301,887.9	301,887.9	301,887.9	301,887.9
50 FY27 Base Increase:	13,711.2	28,711.2	23,711.2	23,711.2
51 Total FY27	315,599.1	330,599.1	325,599.1	325,599.1
52 % Change from Opbud	4.5%	9.5%	7.9%	7.9%

Table 1: Early Care and Education Fund (Other State Funds)

	LFC	HAFC	SFC	Laws 2026
53 FY26 Opbud	490,748.0	490,748.0	490,748.0	490,748.0
54 Childcare Assistance*	5,000.0	55,000.0	160,000.0	160,000.0
55 DOIT/GSD rates	2,804.7	2,804.7	2,804.7	2,804.7
56 Health Benefits Increase	1,447.3	1,447.3	1,447.3	1,447.3
57 Total FY27	500,000.0	550,000.0	655,000.0	655,000.0

General Fund

Table 2: Permanent School Fund (PSF) Increase

	LFC	HAFC	SFC	Laws 2026
FY26 Opbud	178,300.0	178,300.0	178,300.0	178,300.0
58 PreK Expansion	5,000.0	19,900.0	13,500.0	13,500.0
59 PreK Coaching and Quality Support	2,000.0	1,000.0	1,000.0	1,000.0
60 FIT Rates and Medicaid Match	3,000.0	3,000.0	3,000.0	3,000.0
61 PreK Infrastructure to PSFA	5,000.0	-	-	-
62 Childcare Assistance	-	-	-	-
63 Home Visiting Expansion	3,900.0	-	6,400.0	6,400.0
64 PreK Infrastructure to NMFA	5,000.0	-	-	-
65 Total FY27	202,200.0	202,200.0	202,200.0	202,200.0

Appendix O - Early Childhood Program Appropriations

Early Childhood System Appropriations (in millions)

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 OPBUD	FY21 OpBud	FY22 OpBud	FY23 OpBud	FY24 OpBud	FY25 OpBud	FY26 OpBud	Laws 2026
Early Childhood Education and Care Department¹												
Childcare Assistance Direct Payments												
1 General Fund	\$ 30.0	\$ 30.6	\$ 30.6	\$ 52.6	\$ 52.6	\$ 49.5	\$ 49.5	\$ 49.5	\$ 49.5	\$ 34.2	\$ -	\$ -
2 Federal Funds	\$ 36.0	\$ 51.4	\$ 54.9	\$ 52.0	\$ 58.3	\$ 66.3	\$ 73.0	\$ 70.7	\$ 70.7	\$ 85.8	\$ 85.8	\$ 85.8
3 OSF	\$ -	\$ -	\$ -	\$ 0.9	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1
4 USDA E&T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 TANF	\$ 30.5	\$ 30.5	\$ 30.5	\$ 33.5	\$ 36.5	\$ 41.5	\$ 31.5	\$ 31.5	\$ 31.5	\$ 31.5	\$ 31.5	\$ 31.5
6 ECE Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103.6	\$ 178.3	\$ 315.0	\$ 475.0
7 ARPA CODBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62.0	\$ 37.7	\$ -	\$ -	\$ -
8 Total Childcare Assistance	\$ 96.5	\$ 112.5	\$ 116.0	\$ 139.0	\$ 148.5	\$ 158.4	\$ 155.1	\$ 214.8	\$ 294.1	\$ 330.9	\$ 433.4	\$ 593.4
Home Visiting												
9 General Fund	\$ 7.3	\$ 3.2	\$ 8.0	\$ 10.6	\$ 12.4	\$ 15.1	\$ 15.1	\$ 15.2	\$ 28.5	\$ 27.1	\$ 30.1	\$ 36.5
10 Federal Funds	\$ 3.7	\$ 5.3	\$ 5.1	\$ 5.1	\$ 5.1	\$ 5.1	\$ 5.1	\$ 5.1	\$ 5.1	\$ 5.3	\$ 5.3	\$ 5.3
11 TANF	\$ 4.5	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ -	\$ -	\$ -
12 Tobacco Settlement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Medicaid Match-HSD	\$ -	\$ -	\$ -	\$ 0.8	\$ 9.0	\$ 14.7	\$ 14.7	\$ 14.7	\$ 14.7	\$ 14.7	\$ 14.7	\$ 14.7
14 ECE Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.0	\$ 5.0	\$ 6.0	\$ 4.0	\$ 14.0	\$ 14.0
15 Total Home Visiting	\$ 15.5	\$ 13.5	\$ 18.1	\$ 20.7	\$ 23.2	\$ 34.2	\$ 42.9	\$ 45.1	\$ 59.3	\$ 51.1	\$ 64.1	\$ 70.5
Early Childhood Professional Development												
16 General Fund	\$ 1.3	\$ 0.9	\$ 1.3	\$ 1.4	\$ 4.2	\$ 6.7	\$ 6.5	\$ 6.3	\$ 6.6	\$ 8.6	\$ 8.6	\$ 8.6
17 ECE Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.0	\$ 4.0	\$ 4.0	\$ 15.0	\$ 17.5	\$ 17.5
18 Total Professional Development	\$ 1.3	\$ 0.9	\$ 1.3	\$ 1.4	\$ 4.2	\$ 6.7	\$ 9.5	\$ 10.3	\$ 10.6	\$ 23.6	\$ 26.1	\$ 26.1
Community Provider Prekindergarten: Four Year Old Services												
19 General Fund	\$ 11.0	\$ 8.5	\$ 9.7	\$ 9.7	\$ 19.7	\$ 19.7	\$ 17.3	\$ 18.4	\$ 41.5	\$ 35.4	\$ 5.4	\$ 5.4
20 TANF	\$ 11.6	\$ 11.6	\$ 12.1	\$ 12.1	\$ 12.1	\$ 12.1	\$ 12.1	\$ 12.1	\$ -	\$ -	\$ -	\$ -
21 Fund Balance	\$ -	\$ 0.5	\$ 0.5	\$ 0.6	\$ 0.6	\$ 0.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Tobacco Settlement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 ECE Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.0	\$ 6.3	\$ 6.3	\$ 6.3	\$ 36.3	\$ 36.3
24 Total	\$ 22.6	\$ 20.6	\$ 22.3	\$ 22.4	\$ 32.4	\$ 32.4	\$ 32.4	\$ 36.8	\$ 47.8	\$ 41.7	\$ 41.7	\$ 41.7
Community Provider Prekindergarten: Three Year Old Services												
25 General Fund	\$ 2.0	\$ 4.7	\$ 3.5	\$ 5.4	\$ 9.4	\$ 11.9	\$ 11.9	\$ 11.9	\$ 27.8	\$ 29.9	\$ 29.9	\$ 43.4
26 TANF	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0	\$ -	\$ -	\$ -	\$ -
27 Fund Balance	\$ -	\$ 0.4	\$ 1.2	\$ 1.1	\$ 1.1	\$ 1.0	\$ 1.7	\$ -	\$ -	\$ -	\$ -	\$ -
28 ECE Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6	\$ 36.4	\$ 36.4
29 Total	\$ 4.0	\$ 7.1	\$ 6.7	\$ 8.5	\$ 12.5	\$ 14.9	\$ 20.2	\$ 18.5	\$ 32.4	\$ 34.5	\$ 66.3	\$ 79.8
Community Provider Prekindergarten: Mixed-Age Pilot Services												
30 General Fund	\$ -	\$ -	\$ -	\$ 0.6	\$ 1.1	\$ 3.9	\$ 3.9	\$ 3.9	\$ 44.8	\$ 57.8	\$ 57.8	\$ 57.8
31 TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Total	\$ -	\$ -	\$ -	\$ 0.6	\$ 1.1	\$ 3.9	\$ 3.9	\$ 3.9	\$ 44.8	\$ 57.8	\$ 57.8	\$ 57.8

Appendix O - Early Childhood Program Appropriations

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 OPBUD	FY21 OpBud	FY22 OpBud	FY23 OpBud	FY24 OpBud	FY25 OpBud	FY26 OpBud	Laws 2026
39												
40	Subtotal Community Provider PreK - Four Year Old											
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Subtotal Community Provider PreK - Four Year Old

Public School Based Prekindergarten: Three Year Old Services

Public School Based Prekindergarten: Mixed-Age Pilot Services

Subtotal Public School Based PreK Provider PreK

Family, Infant and Toddlers Program (Birth to 3)

Planning Grant: High Quality Early Childhood Development Centers

Public Education Department - Special Appropriations

Early Literacy

TOTAL RECURRING EARLY CHILDHOOD SYSTEM

Race to the Top- Early Learning Challenge

Federal Funds

GRAND TOTAL EARLY CHILDHOOD SYSTEM

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Source: CYFD, PED, HSD, DOH, ECED, and LFC Files

¹ Funding for ECEOD prior to FY21 was contained in the Children, Youth and Families Department and Department of Health

Appendix P - Children, Youth and Families Department



Children, Youth, and Families Department General Fund Highlevel (in thousands)

	Exec Rec	LFC Rec	HAFC	SFC	GAA 2026
1 Program Support (P-576)					
2 FY26 OpBud	17,602.3	17,602.3	17,602.3	17,602.3	17,602.3
3 Backfill federal Social Services Block Grant	836.0	-	-	-	-
4 Backfill HCAF for group insurance	304.0	304.0	304.0	304.0	304.0
5 GSD employee liability rate increase	317.0	317.0	317.0	317.0	317.0
6 Rate increases (GSD, DoIT & rent)	13.3	-	-	-	-
7 <i>Subtotal - FY27 Base</i>	19,072.6	18,223.3	18,223.3	18,223.3	18,223.3
8 FY27 Expansion	-	-	-	-	-
9 <i>Subtotal - Expansion</i>	-	-	-	-	-
10 Program Total	19,072.60	18,223.3	18,223.3	18,223.3	18,223.3
11 % Change from FY26 OpBud	8.4%	3.5%	3.5%	3.5%	3.5%
12 Juvenile Justice Facilities (P-577)					
13 FY26 OpBud	74,213.0	74,213.0	74,213.0	74,213.0	74,213.0
14 Decrease JJAC fund balance use & expand JJAC funding	1,269.6	-	-	-	-
15 Decrease JCC fund balance & expand JCC funding	1,000.0	-	-	-	-
16 Backfill HCAF for group insurance	1,997.1	1,997.1	1,997.1	1,997.1	1,997.1
17 GSD employee liability rate increase	971.8	971.8	971.8	971.8	971.8
18 Backfill federal Medicaid Administrative Claiming funds	811.3	-	-	-	-
19 Rate increases (GSD, DoIT & rent)	-	-	-	-	-
20 Transfer one-on-one youth mentoring to DFA	-	(1,940.0)	(1,940.0)	-	-
21 <i>Subtotal - FY27 Base</i>	80,262.8	75,241.9	75,241.9	77,181.9	77,181.9
22 FY27 Expansion	-	-	-	-	-
23 <i>Subtotal - Expansion</i>	-	-	-	-	-
24 Program Total	80,262.80	75,241.9	75,241.9	77,181.9	77,181.9
25 % Change from FY26 OpBud	8.2%	1.4%	1.4%	4.0%	4.0%
26 Protective Services (P-578)					
27 FY26 OpBud	128,242.8	128,242.8	128,242.8	128,242.8	128,242.8
28 Backfill federal Title IV-E funds	13,000.0	5,000.0	5,000.0	5,000.0	5,000.0
29 Backfill federal Medicaid Administrative Claiming funds	-	-	-	-	-
30 GSD employee liability rate increase	2,587.2	2,587.2	2,587.2	2,587.2	2,587.2
31 Backfill HCAF for group insurance	2,339.5	2,339.5	2,339.5	2,339.5	2,339.5
32 Rent increases	500.0	-	-	-	-
33 Rate increases (GSD & DoIT)	680.0	1,005.5	1,005.5	1,005.5	1,005.5
34 Governor veto of \$7.6 million	-	-	-	-	(7,662.0)
35 <i>Subtotal - FY27 Base</i>	147,349.5	139,175.0	139,175.0	139,175.0	131,513.0
36 FY27 Expansion	-	-	-	-	-
37 Backfill federal Family First transition funding	2,249.9	-	-	-	-
38 Backfill federal ARPA funding (community-based prevention)	160.0	-	-	-	-
39 Backfill federal adoptions incentive grant funding	200.0	-	-	-	-
40 Backfill federal ARPA funding (forensic interviews)	645.4	-	-	-	-
41 <i>Subtotal - Expansion</i>	3,255.3	-	-	-	-
42 Program Total	150,604.8	139,175.0	139,175.0	139,175.0	131,513.0
43 % Change from FY26 OpBud	17.4%	8.5%	8.5%	8.5%	2.6%
44 Behavioral Health Services (P800)					
45 FY26 OpBud	48,967.4	48,967.4	48,967.4	48,967.4	48,967.4
46 Backfill HCAF for group insurance	398.6	398.6	398.6	398.6	398.6
47 GSD employee liability rate increase	83.4	224.7	224.7	224.7	224.7
48 Rate increases (GSD, DoIT & rent)	-	358.7	358.7	358.7	358.7
49 Transfer licensing and certification to HCA	(570.9)	(570.9)	(570.9)	(570.9)	(570.9)
50 <i>Subtotal FY26 Base</i>	48,878.5	49,378.5	49,378.5	49,378.5	49,378.5
51 FY27 Expansion	-	-	-	-	-
52 Backfill federal ARPA funding (domestic violence)	422.7	-	-	-	-
53 <i>Subtotal - Expansion</i>	422.7	-	-	-	-
54 Program Total	49,301.2	49,378.5	49,378.5	49,378.5	49,378.5
55 % Change from FY26 OpBud	0.7%	0.8%	0.8%	0.8%	0.8%
56 Total					
57 FY26 OpBud	269,025.5	269,025.5	269,025.5	269,025.5	269,025.5
58 FY27 Base Increase:	26,537.9	12,993.2	12,993.2	14,933.2	7,271.2
59 FY27 Expansion:	3,678.0	-	-	-	-
60 Total FY27	299,241.4	282,018.7	282,018.7	283,958.7	276,296.7
61 % Change from FY26 OpBud	11.2%	4.8%	4.8%	5.6%	2.7%

Nonrecurring Appropriations to the Children, Youth, and Families Department
(in thousands)

Non-Recurring	Exec Rec.		LFC Rec.		HAFC		SFC		2026 GAASB273	
	General Fund	FF/OSF/ ISF (incl. GRO)	General Fund	FF/OSF/ ISF (incl. GRO)	General Fund	FF/OSF/ ISF (incl. GRO)	General Fund	FF/OSF/ ISF (incl. GRO)	General Fund	FF/OSF/ ISF (incl. GRO)
62		\$ 6,900.0								
63		\$ 4,500.0								
64		\$ 46,650.0								
65		\$ 16,500.0								
66				\$ 12,000.0						\$ 12,000.0
67				\$ 4,500.0						\$ 4,500.0
68				\$ 2,500.0						\$ 2,500.0
69		\$ 500.0								
70										
71										
72										
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74		\$ 7,000.0								
75		\$ 2,700.0								
76										
77										
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Appendix Q - Aging and Long-Term Services Department



Aging and Long Term Services Department General Fund Highlevel (in thousands)

	Executive Recommendation	FTE	LFC Recommendation	FTE	HAFC	FTE	Laws 2026
1 Consumer & Elder Rights P592							
2 Prior Year OpBud	3,467.7	59.0	3,467.7	59.0	3,467.7	59.0	3,467.7
3 Rate Increases for GSD, DoIT, Vehicle Leases	-	-	135.3	(7.0)	135.3	(7.0)	135.3
4 Subtotal FY27 Base	-		135.3		135.3		135.3
5 Total FY27	3,467.7	59.0	3,603.0	52.0	3,603.0	(7.0)	3,603.0
6 % Change from FY26 OpBud	0.0%		3.9%		3.9%		3.9%
7 Adult Protective Services P593							
8 Prior Year OpBud	11,008.6	133.0	11,008.6	133.0	11,008.6	138.0	11,008.6
9 Fixed Rate Increases	363.5		-	11.0	-	11.0	-
10 GSD and DoIT Rate Increases	52.1		111.5		111.5	-	111.5
11 Subtotal FY27 Base	415.6	133.0	111.5	133.0	111.5		111.5
12 Total FY27	11,424.2	133.0	11,120.1	144.0	11,120.1	11.0	11,120.1
13 % Change from FY26 OpBud	3.8%	0.0%	1.0%	8.3%	1.0%	8.3%	1.0%
14 Aging Network P594							
15 Prior Year OpBud	46,183.6	24.0	46,183.6	24.0	46,183.6	24.0	46,183.6
16 Risk Rate Increase	54.6	-	142.6	3.0	142.6	3.0	142.6
17 Health Fixed Rate Increase	63.0						
18 Fully Fund 22 filled FTE	570.5						
19 Meal Delivery Costs	1,609.3		1,000.0		1,000.0		1,000.0
20 Senior Service Programs					609.3		609.3
21 Subtotal FY27 Base	2,297.4	24.0	1,142.6	27.0	1,751.9		1,751.9
22 Total FY27	48,481.0	24.0	47,326.2	27.0	47,935.5	3.0	47,935.5
23 % Change from FY26 OpBud	5.0%	0.0%	2.5%	12.5%	3.8%	12.5%	3.8%
24 Long-Term Care P595							
25 Prior Year OpBud	7,027.4	12.0	7,027.4	12.0	7,027.4	12.0	7,027.4
26 GSD and DoIT Rate Increases	80.5		80.5	13.0	80.5		80.5
27 New Medicare Program Expansion	6,200.0		-		-		-
28 Subtotal FY27 Base	6,280.5		80.5		80.5		80.5
29 Total FY27	13,307.9	12.0	7,107.9	25.0	7,107.9	12.0	7,107.9
30 % Change from FY26 OpBud	89.4%	0.0%	1.1%	108.3%	1.1%	0.0%	1.1%
31 Program Support P591							
32 Prior Year OpBud	7,361.3	40.0	7,361.3	40.0	7,361.3	40.0	7,361.3
33 Rate Increases for Personnel and DoIT Rates	211.1		280.6	-	280.6	-	280.6
34 Subtotal FY27 Base	211.1		280.6		280.6		280.6
35 Total FY27	7,572.4	40.0	7,641.9	40.0	7,641.9	-	7,641.9
36 % Change from FY26 OpBud	2.9%	0%	3.8%	0%	3.8%		3.8%
37 Total							
38 Prior Year FY26 OpBud	75,048.6	275.0	75,048.6	275.0	75,048.6	275.0	75,048.6
39 Base Increase	9,204.60	-	1,750.50	20.0	2,359.80	20.0	2,359.80
40 Total FY27	84,253.2	275.0	76,799.1	295.0	77,408.4	20.0	77,408.4
41 % Change from FY26 OpBud	12.3%	0.0%	2.3%	7.3%	3.1%	7.3%	3.1%

Appendix R - Health Care Authority



Health Care Authority General Fund Highlevel (in thousands)

3/25/2026

	Executive Recommendation	LFC Recommendation	HAFC	SFC	Laws 2026, Chapter 67	
1 MEDICAL ASSISTANCE (MAD)						1
2 Prior Year OpBud	1,363,990.8	1,363,990.8	1,363,990.8	1,363,990.8	1,363,990.8	2
3 Base Adjustment	(64,597.0)	(96,268.6)	(96,268.6)	(96,268.6)	(96,268.6)	3
4 Medicaid Spending Changes						4
5 Enrollment Reduction due to HR1	(20,107.3)	(18,916.9)	(20,107.3)	(20,107.3)	(20,107.3)	5
6 Phase II Nursing Facilities Rebasing	4,000.0	9,000.0	9,000.0	9,000.0	9,000.0	6
7 Medicare Premium and Enrollment Increases	11,097.3	11,097.3	11,097.3	11,097.3	11,097.3	7
8 Traditional Healing (\$71.4 Federal Funds)		28.6	28.6	28.6	28.6	8
9 Fee for Service	580.0	580.0	580.0	580.0	580.0	9
10 Personal Care Services Rate Adjustment			5,000.0	10,000.0	10,000.0	10
11 Occupational Therapist Rate Parity				3,700.0	3,700.0	11
12 Revenue Changes						12
13 Increase Drug Rebate Revenue	(20,000.0)	(20,000.0)	(25,000.0)	(30,000.0)	(30,000.0)	13
14 Drug Rebates non-recurring revenue from fund balances	(44,000.0)					14
15 FMAP Decrease -0.35 percent (Actual -0.19 percent)	10,017.9	8,152.6	8,152.6	8,152.6	8,152.6	15
16 County-Supported Medicaid	3,578.0	1,800.0	1,800.0	1,800.0	1,800.0	16
17 Safety Net Care Pool	(17,500.0)	(6,884.6)	(17,500.0)	(17,500.0)	(17,500.0)	17
18 Tobacco Settlement Revenue	(3,880.7)	(5,158.4)	(5,158.4)	(5,158.4)	(5,158.4)	18
19 Administrative and Other						19
20 Upgrade IT Systems for HR1 Compliance (Funded in Special Session)	1,175.3					20
21 Personnel Costs for HR1 Compliance (Funded in Special Session)	1,075.4					21
22 Personnel Costs of Filled Positions		1,000.0	1,000.0	1,000.0	1,000.0	22
23 MMISR Maintenance and Operations		5,000.0				23
24 Miscellaneous	(555.1)	(6,158.1)	(6,158.1)	(6,158.1)	(6,158.1)	24
25 Subtotal Changes	(139,116.2)	(116,728.1)	(133,533.9)	(129,833.9)	(129,833.9)	25
26 Subtotal Current Year Base	1,224,874.6	1,247,262.7	1,230,456.9	1,234,156.9	1,234,156.9	26
27 % Change from OpBud	-10.2%	-8.6%	-9.8%	-9.5%	-9.5%	27
28 DEVELOPMENTAL DISABILITIES SUPPORT (DDSD)						28
29 Prior Year OpBud	306,583.2	306,583.2	306,583.2	306,583.2	306,583.2	29
30 Provider Rates 18 Percent Increase	10,000.0	-	-	-	-	30
31 Residential Services Rate Increase		6,300.0	6,300.0	6,300.0	6,300.0	31
32 FMAP Decrease -0.35 percent (Actual -0.19 percent)	2,600.0	1,528.0	1,528.0	1,528.0	1,528.0	32
33 MI Via GRT	7,200.0	4,216.7	4,216.7	4,216.7	4,216.7	33
34 FY26 Projected Shortfall		2,158.1	2,158.1	2,158.1	2,158.1	34
35 Increased Utilization	25,300.5	15,000.0	15,000.0	15,000.0	15,000.0	35
36 Personnel Costs	73.8	300.0	73.8	73.8	73.8	36
37 Replace HCAF Insurance Premium Revenue	245.3	245.3	245.3	245.3	245.3	37
38 Contractual Increase	-	184.2	184.2	184.2	184.2	38
39 Two New Leases	500.0	882.2	500.0	500.0	500.0	39
40 Subtotal Changes	45,919.6	30,814.5	30,206.1	30,206.1	30,206.1	40
41 Subtotal Current Year Base	352,502.8	337,397.7	336,789.3	336,789.3	336,789.3	41
42 % Change from OpBud	15.0%	10.1%	9.9%	9.9%	9.9%	42
43 MEDICAID BEHAVIORAL HEALTH						43
44 Prior Year OpBud	177,692.1	177,692.1	177,692.1	177,692.1	177,692.1	44
45 Personnel Costs	400.0					45
46 Phase II Nursing Facilities Rebasing	5,000.0					46
47 Move 20 Percent of Health Care Quality Surcharge to MBH Admin Budget	6,186.0					47
48 FMAP Reduction	5,000.0					48
49 Enrollment Reduction due to HR1		(2,856.0)	(2,856.0)	(2,856.0)	(2,856.0)	49
50 CARA Care Coordination Portal Maintenance and Operations	1,100.0	1,100.0	1,100.0	1,100.0	1,100.0	50
51 CARA Care Coordinators in Hospitals	1,595.9	1,595.9	1,595.9	1,595.9	1,595.9	51
52 Other CARA Expenses	500.0	1,245.1	1,245.1	1,245.1	1,245.1	52
53 Managed Care Capitation Payments	58,015.7	6,669.3	23,599.6	23,599.6	23,599.6	53
54 Other	155.2	247.0	247.0	247.0	247.0	54
55 Subtotal Changes	77,952.8	8,001.3	24,931.6	24,931.6	24,931.6	55
56 Subtotal Current Year Base	255,644.9	185,693.4	202,623.7	202,623.7	202,623.7	56
57 % Change from OpBud	43.9%	4.5%	14.0%	14.0%	14.0%	57
58						58
59 Medicaid, Medicaid Behavioral Health, and DDSD Only						59
60 Prior Year OpBud	1,848,266.1	1,848,266.1	1,848,266.1	1,848,266.1	1,848,266.1	60
61 Medicaid, Medicaid Behavioral Health, and DDSD Change	(15,243.8)	(77,912.3)	(78,396.2)	(74,696.2)	(74,696.2)	61
62 Medicaid, Medicaid Behavioral Health, and DDSD Current Year	1,833,022.3	1,770,353.8	1,769,869.9	1,773,569.9	1,773,569.9	62
63 % Change from OpBud	-0.8%	-4.2%	-4.2%	-4.0%	-4.0%	63
64						64



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65	BEHAVIORAL HEALTH SERVICES						65
66	Prior Year OpBud	60,231.5	60,231.5	60,231.5	60,231.5	60,231.5	66
67	Replace Opioid Settlement Funds	-					67
68	Continue Operating 988 Crisis Line	4,500.0	9,000.0	4,500.0	4,500.0	4,500.0	68
69	Linkages Program		5,000.0	5,000.0	5,000.0	5,000.0	69
70	5 FTE for Certified Behavioral Health Clinics	448.4	678.4	448.4	448.4	448.4	70
71	Subtotal Changes	4,948.4	14,678.4	9,948.4	9,948.4	9,948.4	71
72	Subtotal Current Year Base	65,179.9	74,909.9	70,179.9	70,179.9	70,179.9	72
73	% Change from OpBud	8.2%	24.4%	16.5%	16.5%	16.5%	73
74	INCOME SUPPORT						74
75	Prior Year OpBud	93,054.0	93,054.0	93,054.0	93,054.0	93,054.0	75
76	Replace HCAF Insurance Premium Revenue	1,069.8	1,069.8	1,069.8	1,069.8	1,069.8	76
77	SNAP Employment and Training	750.0					77
78	SNAP Supplement for Elderly and Disabled to \$100 Monthly (Funded in Special Session)	6,629.1		1,230.0	6,629.1	6,629.1	78
79	Staff Augmentation (Funded in Special Session)	3,000.0					79
80	IT System Enhancements (Funded in Special Session)	2,500.0					80
81	SNAP Chip Cards	1,063.0			1,063.0	1,063.0	81
82	Increase Staffing by 260 FTE (Funded Additional Staff in Special Session)	4,000.0		2,000.0	3,500.0	3,500.0	82
83	Accenture HR1 Increase (Funded in Special Session)	3,275.0					83
84	Space, Security and IT for 250 FTE (Funded Additional Staff in Special Session)	3,000.0		1,000.0	2,500.0	2,500.0	84
85	New SNAP Administration Matching Rate 75%-25%	24,000.0	24,000.0	24,000.0	24,000.0	24,000.0	85
86	Miscellaneous	610.8	661.1	661.1	661.1	661.1	86
87	Subtotal Changes	49,897.7	25,730.9	29,960.9	39,423.0	39,423.0	87
88	Subtotal Current Year Base	142,951.7	118,784.9	123,014.9	132,477.0	132,477.0	88
89	% Change from OpBud	53.6%	27.7%	32.2%	42.4%	42.4%	89
90	PROGRAM SUPPORT						90
91	Prior Year OpBud	37,295.2	37,295.2	37,295.2	37,295.2	37,295.2	91
92	Replace HCAF Insurance Premium Revenue	283.8	283.8	283.8	283.8	283.8	92
93	Maintain Personnel Levels		500.0	-	-	-	93
94	MMISR Maintenance and Operations			2,000.0	2,000.0	2,000.0	94
95	New SNAP Administration Matching Rate 75%-25%	13,000.0	13,000.0	13,000.0	13,000.0	13,000.0	95
96	Payroll for MMISR Maintenance and Operations (M&O)	300.0	300.0	300.0	300.0	300.0	96
97	Call Center Contract Staffing, Office of General Council (OGC) Contract Attorneys, and Other Staff Augmentation	823.3	823.3	823.3	823.3	823.3	97
98	HR1 Compliance Project Management	750.0					98
99	HR1 IT M&O (Funded in Special Session)	1,932.9					99
100	Equipment and Other Items for New Hires (Funded in Special Session)	295.8					100
101	Inspector General Aspen Maintenance and Operations	137.5	137.5	137.5	137.5	137.5	101
102	System Integration and Unified Portal	1,163.3					102
103	Mail Room M&O	407.7					103
104	Financial Audit	27.5	27.5	27.5	27.5	27.5	104
105	OGC Software	27.5	27.5	27.5	27.5	27.5	105
106	Leased Space Rate Increase	136.1	163.6	136.1	136.1	136.1	106
107	Laptop Refresh for 25% of FTE	254.4	254.4	254.4	254.4	254.4	107
108	Miscellaneous	320.6	(653.3)	(653.3)	(653.3)	(653.3)	108
109	Subtotal Changes	19,860.4	14,864.3	16,336.8	16,336.8	16,336.8	109
110	Subtotal Current Year Base	57,155.6	52,159.5	53,632.0	53,632.0	53,632.0	110
111	% Change from OpBud	53.3%	39.9%	43.8%	43.8%	43.8%	111
112	CHILD SUPPORT ENFORCEMENT						112
113	Prior Year OpBud	14,328.1	14,328.1	14,328.1	14,328.1	14,328.1	113
114	Replace HCAF Insurance Premium Revenue	291.2	291.2	291.2	291.2	291.2	114
115	SPO Attorney Classification Study Changes	511.4					115
116	Maintain Personnel Costs		500.0	500.0	500.0	500.0	116
117	Subtotal Changes	802.6	791.2	791.2	791.2	791.2	117
118	Subtotal Current Year Base	15,130.7	15,119.3	15,119.3	15,119.3	15,119.3	118
119	% Change from OpBud	5.6%	5.5%	5.5%	5.5%	5.5%	119



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120	<u>DIVISION OF HEALTH IMPROVEMENT</u>						120
121	Prior Year OpBud	13,748.4	13,748.4	13,748.4	13,748.4	13,748.4	121
122	Transfer CYFD Licensing to Division of Health Improvement	1,100.5	1,100.5	1,100.5	1,100.5	1,100.5	122
123	Ten Additional FTEs						123
124	Vacancy Savings	(141.5)		(141.5)	(141.5)	(141.5)	124
125	Contract for Health Facility Licensing	200.0	377.0	200.0	200.0	200.0	125
126	Increase in Rent	199.9	370.0	199.9	199.9	199.9	126
127	Subtotal Changes	1,358.9	1,847.5	1,358.9	1,358.9	1,358.9	127
128	Subtotal Current Year Base	15,107.3	15,595.9	15,107.3	15,107.3	15,107.3	128
129	% Change from OpBud	9.9%	13.4%	9.9%	9.9%	9.9%	129
130	<u>Health Care Affordability Fund</u>						130
131	Prior Year OpBud	-	-	-	-	-	131
132							132
133	Subtotal Current Year Base	-	-	-	-	-	133
134	% Change from OpBud						134
135	<u>STATE HEALTH BENEFITS</u>						135
136	Prior Year OpBud	-	-	-	-	-	136
137							137
138	Subtotal Current Year Base	-	-	-	-	-	138
139	% Change from OpBud						139
140	Total						140
141	Prior Year OpBud	2,066,923.3	2,066,923.3	2,066,923.3	2,066,923.3	2,066,923.3	141
142	Base Increase (Decrease)	61,624.2	(20,000.0)	(20,000.0)	(6,837.9)	(6,837.9)	142
143	Department Total	2,128,547.5	2,046,923.3	2,046,923.3	2,060,085.4	2,060,085.4	143
144	% Change from OpBud	3.0%	-1.0%	-1.0%	-0.3%	-0.3%	144

Appendix S - Health Care Affordability Fund

Health Care Affordability Fund Revenue and Expenditures

(in thousands)

		FY25 Actual	FY26 Operating Budget	FY27 Budget Request	FY27 Executive Rec	FY27 LFC Rec	FY27 Final
1	BEGINNING BALANCE	\$ 211,003.5	\$ 200,108.8	\$ 105,480.3	\$ 105,480.3	\$ 105,480.3	\$ 105,480.3
2	REVENUE						
3	Surtax Revenue*	\$ 97,824.6	\$ 211,500.0	\$ 215,400.0	\$ 215,400.0	\$ 215,400.0	\$ 215,400.0
4	TOTAL FUND BALANCE	\$ 308,828.1	\$ 411,608.8	\$ 320,880.3	\$ 320,880.3	\$ 320,880.3	\$ 320,880.3
5	EXPENDITURES						
6	Recurring						
7	Fund Administration	\$ 2,159.4	\$ 2,028.5	\$ 3,430.5	\$ 3,430.5	\$ 2,028.5	\$ 2,028.5
8	Small Business Premium Reduction	\$ 43,729.9	\$ 50,000.0	\$ 53,662.1	\$ 53,662.1	\$ 50,000.0	\$ 50,000.0
9	Health Insurance Marketplace Affordability: Out of Pocket Assistance	\$ 37,830.0	\$ 50,000.0	\$ 103,741.2	\$ 103,741.2	\$ 75,000.0	\$ 75,000.0
10	FY27 Coverage Plans for Lawfully-Present Immigrants Under 100 Percent FPL (prior years shown as one item)	\$ -	\$ 46,000.0	\$ 12,575.2	\$ 12,575.2	\$ 10,000.0	\$ 10,000.0
11	Coverage for Lawfully-Present Immigrants between 100 Percent and 400 Percent FPL (prior years shown as one item)			\$ 17,567.6	\$ 17,567.6	\$ 10,000.0	\$ 10,000.0
12	Coverage for DACA Recipients (prior years shown as one item)			\$ 777.6	\$ 777.6	\$ 777.6	\$ 777.6
13	Subsidize Employees under 250 Percent FPL and National Guard TRICARE Plans			\$ 13,509.9	\$ 13,509.9	\$ 13,509.0	\$ 13,509.0
14	Medicaid Expansion Population Coverage				\$ 30,000.0	\$ 30,000.0	\$ 30,000.0
15	TOTAL RECURRING	\$ 83,719.3	\$ 148,028.5	\$ 205,264.1	\$ 235,264.1	\$ 191,315.1	\$ 191,315.1
16	Recurring Spending Less Fund Balance			\$ 115,616.2	\$ 85,616.2	\$ 129,565.2	\$ 129,565.2
17	Nonrecurring						
18	Medicaid Expansion Population Coverage (Recurring Special)	\$ -	\$ 30,000.0	\$ 30,000.0	\$ -		
19	Coverage for Lawfully-Present Immigrants Losing Medicaid Eligibility	\$ -		\$ 92,900.0	\$ 92,900.0		\$ 40,000.0
20	Coverage for Those Above 400 Percent FPL (\$17.3 M from 1st Special Session 2025)		\$ 17,300.0		\$ 38,100.0		\$ 38,100.0
22	Insurance Marketplace Affordability	\$ -	\$ 22,300.0				\$ 25,000.0
23	Healthcare Affordability Fund Programs	\$ -	\$ 10,000.0				
24	Eliminate State Health Benefit Salary Tiers**	\$ -	\$ 36,214.1				
25	Subsidize Employees under 250 FPL and National Guard TRICARE Plans		\$ 12,085.9				
26	Structural Deficit	\$ -	\$ 30,200.0				
27	GSD Employee Group Health Benefits Deficit	\$ 25,000.0					
28	TOTAL EXPENDITURES	\$ 108,719.3	\$ 306,128.5	\$ 328,164.1	\$ 366,264.1	\$ 191,315.1	\$ 294,415.1
29	ENDING BALANCE	\$ 200,108.8	\$ 105,480.3	\$ (7,283.8)	\$ (45,383.8)	\$ 129,565.2	\$ 26,465.2

SOURCE: LFC Files, HCA Legislative Report, CREG projections

* Revenue updated based on December 2025 consensus revenue estimate.

Appendix T - Opioid Settlement Revenue Appropriations

Opioid Settlement Revenue					
FY27					
(in thousands)					
	FY25 Actuals	FY26 Operating Budget	FY27 Request	FY27 LFC Rec	Laws 2026, Chapter 67
1	Opioid Settlement Restricted Fund (Projected)				
2	Beginning Balance Permanent Fund	\$95,244	\$119,121	\$122,060	\$122,060
3	Total Opioid Revenue	\$17,253	\$14,175	\$14,175	\$14,175
4	Distribution to Program Fund	(\$3,935)	(\$5,039)	(\$5,486)	(\$5,486)
5	Additional Transfer		(\$12,153)	\$0	(\$17,316)
6	Gains/Losses	\$10,558	\$5,956	\$6,103	\$6,103
7	Ending Balance Permanent Fund	\$119,121	\$122,060	\$136,852	\$120,536
8					
9	Opioid Crisis Recovery Fund				
10	Program Fund Beginning Balance	\$12,700	\$0	\$390	\$390
11	Revenue from Permanent Fund Spin-off	\$3,935	\$5,039	\$5,486	\$5,486
12	Revenue from Permanent Fund Additional Transfer	\$0	\$12,153	\$0	\$17,316
13	Appropriation From Program Fund	(\$16,635)	(\$16,802)	(\$5,486)	(\$22,802)
14	Program Fund Ending Balance	\$0	\$390	\$390	\$390
15					
16	Opioid Crisis Recovery Fund Appropriations				
17	<i>Nonrecurring appropriations</i>				
18	Agency				
19	341 DFA: OUD Treatment for Incarcerated Individuals				\$1,000
20	611 ECECD: Improve infant mental health	\$971	\$1,000	\$309	\$1,000
21	630 HSD: Ongoing Costs of Opioid Epidemic	\$5,289	\$5,500	\$3,248	\$5,500
22	630 HSD: Linkages			\$5,000	\$5,000
23	630 HSD: Comprehensive Addiction and Recovery Act (CARA)	\$1,839	\$1,714		\$1,714
24	630 HSD: Expand behavioral health telehealth services	\$1,000	\$1,000		\$1,000
25	630 HSD: Vouchers and supports for housing	\$2,193	\$2,288		\$2,288
26	665 DOH: Medication assisted treatment (MAT)	\$2,399	\$2,500	\$1,083	\$2,500
27	665 DOH: MAT in tribal communities	\$1,000	\$1,000		\$1,000
28	924 PED: Pilot mental health wellness rooms in schools	\$194			
29	952 UNM: ECHO	\$800	\$800		\$800
30	952 UNM: Child psychiatric hospital	\$948	\$1,000	\$516	\$1,000
31	Total Appropriations	\$16,635	\$16,802	\$5,155	\$21,802

Appendix U - TANF and Income Support Funding

Income Support Program Temporary Assistance for Needy Families (TANF) (in thousands)

PROGRAM	FY25 Actuals			FY26 Opbud			FY27 Request			Laws 2026, Chapter 67		
	GF	OSF	TOTAL	GF	OSF	TOTAL	GF	OSF	TOTAL	GF	OSF	TOTAL
1 General Funds in HCA for TANF-MOE	-	-	-	150.6	-	150.6	150.6	-	150.6	150.6	-	150.6
2 TANF Transition Bonus	1,821.6	-	1,821.6	1,821.6	-	1,821.6	1,821.6	-	1,821.6	1,821.6	-	1,821.6
3 Unspent balances from prior 3/4	-	-	-	-	-	-	-	-	-	-	-	-
4 TANF Block Grant 1/4	-	101,684.5	101,684.5	-	116,984.4	116,984.4	-	102,552.9	102,552.9	-	102,552.9	102,552.9
5 TANF Block Grant 3/4	-	27,480.0	27,480.0	-	27,480.0	27,480.0	-	27,480.0	27,480.0	-	27,480.0	27,480.0
6 TANF Contingency	-	82,439.9	82,439.9	-	82,439.9	82,439.9	-	82,439.9	82,439.9	-	82,439.9	82,439.9
7 TOTAL REVENUE	1,821.6	226,084.5	227,906.1	1,972.2	241,384.4	243,356.6	1,972.2	226,952.9	228,925.1	1,972.2	226,952.9	228,925.1
8 Program Support Admin	-	2,528.0	2,528.0	-	2,528.0	2,528.0	-	2,528.0	2,528.0	-	2,528.0	2,528.0
9 ISD Admin	-	1,908.9	1,908.9	-	8,979.7	8,979.7	-	8,979.7	8,979.7	-	8,979.7	8,979.7
10 ADMIN TOTAL	-	4,436.9	4,436.9	-	11,507.7	11,507.7	-	11,507.7	11,507.7	-	11,507.7	11,507.7
11 Transition Bonus	640.5	-	640.5	1,821.6	-	1,821.6	1,821.6	-	1,821.6	1,821.6	-	1,821.6
12 Clothing Allowance	-	2,228.6	2,228.6	-	2,228.6	2,228.6	-	2,228.6	2,228.6	-	2,228.6	2,228.6
13 Diversion Payments	-	61.4	61.4	-	52.8	52.8	-	52.8	52.8	-	52.8	52.8
14 State Funded Legal Allen - MOE	97.5	-	97.5	150.6	-	150.6	150.6	-	150.6	150.6	-	150.6
15 Employment Retention Bonus	-	-	-	-	-	-	-	-	-	-	-	-
16 Cash Assistance Total	738.0	43,597.9	44,335.9	1,972.2	57,952.2	59,924.4	1,972.2	57,952.2	59,924.4	1,972.2	57,952.2	59,924.4
17 NMW Workforce Program	-	-	-	-	-	-	-	-	-	-	-	-
18 Transportation/HSE/Youthbuild	-	8,576.8	8,576.8	-	7,650.0	7,650.0	-	7,650.0	7,650.0	-	7,650.0	7,650.0
19 Wage Subsidy Program-100%	-	1,679.6	1,679.6	-	2,569.2	2,569.2	-	2,569.2	2,569.2	-	2,569.2	2,569.2
20 Vocational Training (WSD)	-	533.2	533.2	-	500.0	500.0	-	500.0	500.0	-	500.0	500.0
21 High School Equivalency	-	413.5	413.5	-	500.0	500.0	-	500.0	500.0	-	500.0	500.0
22 NMW- Career Links (WSD)	-	759.2	759.2	-	2,569.2	2,569.2	-	2,569.2	2,569.2	-	2,569.2	2,569.2
23 TANF-Employment Related Costs	-	462.9	462.9	-	700.0	700.0	-	700.0	700.0	-	700.0	700.0
24 Support Services Total	-	12,425.2	12,425.2	-	14,488.3	14,488.3	-	14,488.3	14,488.3	-	14,488.3	14,488.3
25 ECECD - Childcare	-	31,527.5	31,527.5	-	31,527.5	31,527.5	-	31,527.5	31,527.5	-	31,527.5	31,527.5
26 CYFD Keeping Families Together	-	862.0	862.0	-	8,722.8	8,722.8	-	8,722.8	8,722.8	-	8,722.8	8,722.8
27 CYFD CARADSCM	-	1,208.9	1,208.9	-	2,173.0	2,173.0	-	2,173.0	2,173.0	-	2,173.0	2,173.0
28 CYFD Admin	-	1,241.3	1,241.3	-	1,618.1	1,618.1	-	1,618.1	1,618.1	-	1,618.1	1,618.1
29 CYFD Family Outreach	-	10,342.2	10,342.2	-	5,284.8	5,284.8	-	5,284.8	5,284.8	-	5,284.8	5,284.8
30 HED Adult Basic Education	-	1,953.1	1,953.1	-	4,000.0	4,000.0	-	4,000.0	4,000.0	-	4,000.0	4,000.0
31 HED Skills Training Programs	-	947.9	947.9	-	1,000.0	1,000.0	-	1,000.0	1,000.0	-	1,000.0	1,000.0
32 PED- Graduation	-	500.0	500.0	-	500.0	500.0	-	500.0	500.0	-	500.0	500.0
33 Other Agencies Total	-	48,582.9	48,582.9	-	54,826.1	54,826.1	-	54,826.1	54,826.1	-	54,826.1	54,826.1
34 Support Svcs/Other Agencies	-	61,008.1	61,008.1	-	69,314.4	69,314.4	-	69,314.4	69,314.4	-	69,314.4	69,314.4
35 ISD PROGRAM - TANF	738.0	104,606.0	105,344.0	1,972.2	127,266.6	129,238.8	1,972.2	127,266.6	129,238.8	1,972.2	127,266.6	131,238.8
36 PROGRAM SUPPORT ADMIN - TANF	-	-	-	-	-	-	-	-	-	-	-	-
37 ISD ADMIN - TANF	-	2,528.0	2,528.0	-	2,528.0	2,528.0	-	2,528.0	2,528.0	-	2,528.0	2,528.0
38 ISD ADMIN - TANF Deloitte	-	1,908.9	1,908.9	-	8,979.7	8,979.7	-	8,979.7	8,979.7	-	8,979.7	8,979.7
39 TOTAL HSD Exp. - TANF	738.0	109,042.9	109,780.9	1,972.2	138,774.3	140,746.5	1,972.2	138,774.3	140,746.5	1,972.2	138,774.3	142,746.5
40 SWCAP	-	57.2	57.2	-	57.2	57.2	-	57.2	57.2	-	57.2	57.2
41 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
42 TOTAL HSD Exp. - TANF W/ SWCAP & ADJ.	738.0	109,100.1	109,838.1	1,972.2	138,831.5	140,803.7	1,972.2	138,831.5	140,803.7	1,972.2	138,831.5	142,803.7
43 Calculated Carryover Balance	1,083.6	-	118,068.0	-	102,552.9	102,552.9	-	88,121.4	88,121.4	-	83,121.5	83,121.5

Appendix V - Department of Health



Department of Health
General Fund Highlevel
(in thousands)

3/26/2026

	Executive		LFC		SFC		Laws 2026
	Recommendation	FTE	Recommendation	FTE	FTE	FTE	
1 Program Support P001							
2 FY26 OpBud	11,090.2	187.0	11,090.2	187.0	11,090.2	187.0	11,090.2
3 Health Insurance and Risk Rates	287.2		430.6		430.6	-	430.6
4 Total FY27 Base	11,377.4	187.0	11,520.8	187.0	11,520.8	-	11,520.8
5 % Change from OpBud	2.6%	0.0%	3.9%	0.0%	3.9%	0.0%	3.9%
6 Public Health P002							
7 FY26 OpBud	82,618.8	837.5	82,618.8	837.5	82,618.8	837.5	82,618.8
8 Health Insurance and Risk Rates	1,228.2		1,449.5		1,449.5	-	1,449.5
9 Total FY27 Base	83,847.0	837.5	84,068.3	837.5	84,068.3	-	3,035.1
10 % Change from OpBud	1.5%		1.8%		1.8%		1.8%
11 Epi & Response P003							
12 FY26 OpBud	17,718.5	371.0	17,718.5	371.0	17,718.5	371.0	17,718.5
13 Health Insurance and Risk Rates	264.4	(104.0)	314.1	(104.0)	314.1	-	314.1
14 Helpline Contractual Services	710.0		710.0		710.0		710.0
15 Vital Records Virtual Vault Maintenance	250.0		250.0		250.0		250.0
16 Subtotal FY27 Base	960.0		1,274.1		1,274.1		1,274.1
17 Total FY27 Base	18,942.9	267.0	18,992.6	267.0	18,992.6	-	18,992.6
18 % Change from OpBud	6.9%		7.2%		7.2%		7.2%
19 Laboratory Services P004							
20 FY26 OpBud	11,663.2	139.0	11,663.2	139.0	11,663.2	139.0	11,663.2
21 Health Insurance and Risk Rates	203.0	4.0	257.2	4.0	257.2	-	257.2
22 House Bill 8 Caseload Personnel Increases	500.0		500.0	-	500.0	-	500.0
23 House Bill 8 Toxicology DWI Testing Supplies	350.0		350.0		350.0		350.0
24 OMI Preventative Building Maintenance	190.0	-	190.0	-	190.0	-	190.0
25 Subtotal FY27 Base	1,040.0		1,297.2		1,297.2		1,297.2
26 Total FY27 Base	12,906.2	143.0	12,960.4	143.0	12,960.4	-	12,960.4
27 % Change from OpBud	10.7%		11.1%		11.1%		11.1%
28 Facilities Management P006							
29 FY26 OpBud	96,730.1	1,913.5	96,730.1	1,913.5	96,730.1	1,913.5	96,730.1
30 Health Insurance and Risk Rates	2,298.2		3,348.9		3,348.9		3,348.9
31 Veterans Home DOH Staff Vacancy Rate	1,240.0		-		1,240.0		1,240.0
32 Veterans Home Contracted Staff Increase	760.0		-		760.0		760.0
33 Subtotal FY27 Base	4,298.2	1,913.5	3,348.9	1,913.5	5,348.9	-	5,348.9
34 Total FY27 Base	101,028.3	1,913.5	100,079.0	1,913.5	102,079.0	-	102,079.0
35 % Change from OpBud	4.4%	0.0%	3.5%	0.0%	5.5%		5.5%
36 Medical Cannabis P787- NO GF							
37 FY27 Opbud	-	19.0	-	19.0	-	19.0	-
38 Total		18.0		18.0		18.0	
39 FY26 OpBud	219,820.8	3,467.0	219,820.8	3,467.0	219,820.8	3,467.0	219,820.8
40 FY27 Base Increase:	8,281.00	(100.00)	7,800.30	(101.00)	9,800.30	(101.00)	9,800.30
41 Total FY27 Base	228,101.80	3,366.00	227,621.10	3,366.00	229,621.10	3,366.00	229,621.10
42 % Change OpBud	3.8%	-2.9%	3.5%	-2.9%	4.5%	-2.9%	4.5%

Appendix W - Department of Public Safety



DEPARTMENT OF PUBLIC SAFETY General Fund Highlevel (in thousands)

3/25/2026

	Exec Rec	FTE	LFC Rec	FTE	SFC	FTE	Laws 2026, Chapter 67	FTE
1 Law Enforcement (P504)								
2 Prior Year OpBud	163,848.0	1,065.3	163,848.0	1,065.3	163,848.0	1,065.3	163,848.0	1,065.3
3 Intelligence-led Policing Program Recurring Funding	1,970.0				1,970.0		1,970.0	
4 GSD Risk Rates	4,109.5				4,300.0		4,300.0	
5 DoIT Rates	264.8							
6 SHARE Rates	19.7							
7 <u>Health Insurance Premiums</u>	<u>5,057.3</u>		<u>5,000.0</u>		<u>5,000.0</u>		<u>5,000.0</u>	
8 <i>Subtotal FY27 Base Increase</i>	\$ 11,421.3	-	\$ 5,000.0	-	\$ 11,270.0	-	\$ 11,270.0	-
9 Program Total	\$ 175,269.3	1,065.3	\$ 168,848.0	1,065.3	\$ 175,118.0	1,065.3	\$ 175,118.0	1,065.3
10 % Change from FY26 OpBud	7.0%	0.0%	3.1%	0.0%	6.9%	0.0%	6.9%	0.0%
11 Statewide Law Enforcement Support (P786)								
12 Prior Year OpBud	28,370.4	224.0	28,370.4	224.0	28,370.4	224.0	28,370.4	224.0
13 IT Equipment	536.0							
14 GSD Risk Rates	504.7		488.8		488.8		488.8	
15 DoIT Rates	407.9							
16 SHARE Rates	10.6							
17 <u>Health Insurance Premiums</u>	<u>500.2</u>		<u>500.2</u>		<u>500.2</u>		<u>500.2</u>	
18 <i>Subtotal FY27 Base Increase</i>	\$ 1,959.4	-	\$ 989.0	-	\$ 989.0	-	\$ 989.0	-
19 Program Total	\$ 30,329.8	224.0	\$ 29,359.4	224.0	\$ 29,359.4	224.0	\$ 29,359.4	224.0
20 % Change from FY26 OpBud	6.9%	0.0%	3.5%	0.0%	3.5%	0.0%	3.5%	0.0%
21 Program Support (P503)								
22 Prior Year OpBud	7,721.4	77.0	7,721.4	77.0	7,721.4	77.0	7,721.4	77.0
23 Audit Rates	17.2							
24 GSD Risk Rates	177.1							
25 <u>Health Insurance Premiums</u>	<u>214.3</u>		<u>100.6</u>		<u>100.6</u>		<u>100.6</u>	
26 <i>Subtotal FY27 Base Increase</i>	\$ 408.6	-	\$ 100.6	-	\$ 100.6	-	\$ 100.6	-
27 Program Total	\$ 8,130.0	77.0	\$ 7,822.0	77.0	\$ 7,822.0	77.0	\$ 7,822.0	77.0
28 % Change from FY26 OpBud	5.3%	0.0%	1.3%	0.0%	1.3%	0.0%	1.3%	0.0%
29 Total								
30 FY26 OpBud	199,939.8	1,366.3	199,939.8	1,366.3	199,939.8	1,366.3	199,939.8	1,366.3
31 <i>FY27 Base Increase:</i>	\$ 13,789.3	-	\$ 6,089.6	-	\$ 12,359.6	-	\$ 12,359.6	-
32 Total FY27	213,729.1	1,366.3	206,029.4	1,366.3	212,299.4	1,366.3	212,299.4	1,366.3
33 % Change from FY26 OpBud	6.9%	0.0%	3.0%	0.0%	6.2%	0.0%	6.2%	0.0%

Appendix X - Corrections Department



Corrections Department General Fund Highlevel (in thousands)

3/25/2026

Laws 2026,

Chapter 67

	Exec Rec	FTE	LFC Rec	FTE	SFC	FTE	Chapter 67	FTE
1 Program Support (P530)								
2 Prior Year OpBud	18,188.6	150.0	18,188.6	150.0	18,188.6	150.0	18,188.6	150.0
3 Backfill HCAF	266.2	-	266.2	-	266.2	-	266.2	-
4 GSD and DOIT Rate Increases	254.8	-	254.8	-	254.8	-	254.8	-
5 Miscellaneous FTE Adjustment	-	(14.0)	-	(14.0)	-	(14.0)	-	(14.0)
6 <i>Subtotal FY27 Base Increase or (Decrease)</i>	<i>\$ 521.0</i>	<i>\$ (14.0)</i>	<i>\$ 521.0</i>	<i>(14.0)</i>	<i>521.0</i>	<i>\$ (14.0)</i>	<i>521.0</i>	<i>\$ (14.0)</i>
7 Program Total	\$ 18,709.6	136.0	\$ 18,709.6	136.0	\$ 18,709.6	136.0	\$ 18,709.6	136.0
8 % Change from FY26 OpBud	2.9%	-9.3%	2.9%	-9.3%	2.9%	-9.3%	2.9%	-9.3%
9 Inmate Management and Control (P531)								
10 Prior Year OpBud	275,618.5	1,852.0	275,618.5	1,852.0	275,618.5	1,852.0	275,618.5	1,852.0
11 Backfill HCAF	3,900.0	-	3,900.0	-	3,900.0	-	3,900.0	-
12 GSD and DOIT Rate Increases	4,705.4	-	4,705.4	-	4,705.4	-	4,705.4	-
13 Program Transfer to COM (P534)	(2,600.0)	(23.0)	(2,600.0)	(23.0)	(2,600.0)	(23.0)	(2,600.0)	(23.0)
14 Miscellaneous FTE Adjustment	-	(91.0)	-	(91.0)	-	(91.0)	-	(91.0)
15 <i>Subtotal FY27 Base Increase or (Decrease)</i>	<i>6,005.4</i>	<i>(114.0)</i>	<i>6,005.4</i>	<i>(114.0)</i>	<i>6,005.4</i>	<i>(114.0)</i>	<i>6,005.4</i>	<i>(114.0)</i>
16 Program Total	281,623.9	1,738.0	281,623.9	1,738.0	\$ 281,623.9	1,738.0	\$ 281,623.9	1,738.0
17 % Change from FY26 OpBud	2.2%	-6.2%	2.2%	-6.2%	2.2%	-6.2%	2.2%	-6.2%
18 Community Offender Management (P534)								
19 Prior Year OpBud	38,792.5	359.0	38,792.5	359.0	38,792.5	359.0	38,792.5	359.0
20 Backfill HCAF	903.7	-	903.7	-	903.7	-	903.7	-
21 GSD and DOIT Rate Increases	1,200.0	-	1,200.0	-	1,200.0	-	1,200.0	-
22 Program Transfer from IMAC (P531)	2,600.0	23.0	2,600.0	23.0	2,600.0	23.0	2,600.0	23.0
23 Miscellaneous FTE Adjustment	-	(27.0)	-	(27.0)	-	(27.0)	-	(27.0)
24 <i>Subtotal FY27 Base Increase or (Decrease)</i>	<i>4,703.7</i>	<i>(4.0)</i>	<i>4,703.7</i>	<i>(4.0)</i>	<i>4,703.7</i>	<i>(4.0)</i>	<i>4,703.7</i>	<i>(4.0)</i>
25 Program Total	\$ 43,496.2	\$ 355.0	\$ 43,496.2	\$ 355.0	\$ 43,496.2	\$ 355.0	\$ 43,496.2	\$ 355.0
26 % Change from FY26 OpBud	12.1%	-1.1%	12.1%	-1.1%	12.1%	-1.1%	12.1%	-1.1%
27 Reentry (P535)								
28 Prior Year OpBud	20,851.2	130.0	20,851.2	130.0	20,851.2	130.0	20,851.2	130.0
29 Backfill HCAF	250.7	-	250.7	-	250.7	-	250.7	-
30 GSD and DOIT Rate Increases	175.5	-	175.5	-	175.5	-	175.5	-
31 Community Corrections Contracts ¹	2,930.4	-	-	-	-	-	-	-
32 Miscellaneous FTE Adjustment	-	1.0	-	1.0	-	1.0	-	1.0
33 <i>Subtotal FY27 Base Increase or (Decrease)</i>	<i>\$ 3,356.6</i>	<i>1.0</i>	<i>\$ 426.2</i>	<i>1.0</i>	<i>\$ 426.2</i>	<i>1.0</i>	<i>\$ 426.2</i>	<i>1.0</i>
34 Program Total	\$ 24,207.8	131.0	\$ 21,277.4	131.0	\$ 21,277.4	131.0	\$ 21,277.4	131.0
35 % Change from FY26 OpBud	16.1%	0.8%	2.0%	0.8%	2.0%	0.8%	2.0%	0.8%
36 Total								
37 FY26 OpBud	353,450.8	2,491.0	353,450.8	2,491.0	353,450.8	2,491.0	353,450.8	2,491.0
38 FY27 Base Increase or (Decrease):	\$ 14,586.7	(131.0)	\$ 11,656.3	(131.0)	\$ 11,656.3	(131.0)	\$ 11,656.3	(131.0)
39 Total FY27	\$ 368,037.5	2,391.0	\$ 365,107.1	2,391.0	365,138.1	2,391.0	365,138.1	2,391.0
40 % Change from FY26 OpBud	4.1%	-4.0%	3.3%	-4.0%	3.3%	-4.0%	3.3%	-4.0%

1 - LFC Recommendation funds this out of community corrections fund, executive funds with general fund.

Appendix Y - Consumer Settlement Fund Projection

Attorney General (305) Consumer Settlement Fund Projection (54400) (in thousands)

	FY25 Operating Budget (Post-Audit)	FY26 Operating Budget (Pre-Audit)	FY27 Agency Request	FY27 Final (Laws 2026, Chapter 67)
BEGINNING BALANCE (RESTRICTED & UNRESTRICTED)	126,698.6	174,148.4	131,038.8	131,038.8
UNRESTRICTED PROJECTION				
BEGINNING BALANCE	109,099.1	101,670.8	57,950.1	57,950.1
Revenues				
Significant Factor Settlement (Tobacco)	263.1	-	-	-
Johnson & Johnson Talc	12,000.0	-	-	-
Revenues subtotal	17,298.0	-	-	-
Expenditures				
OAG operating base	15,726.3	17,770.4	30,163.4	23,057.3
EMNRD Atencio v. NM legal fees	-	-	200.0	200.0
ONRT Resource Litigation	-	15,000.0	15,000.0	15,000.0
Environmental Cleanup (NMED)	-	5,700.0	-	-
Martinez/Yazzie v. State of New Mexico Litigation Fees	-	500.0	500.0	500.0
2nd Judicial District Court Foreclosure Settlement Facilitation Program	800.0	750.3	3,000.0	750.3
2nd Judicial District Attorney Organized Crime Commission	-	3,000.0	2,500.0	2,500.0
AOC Research and Training Update and Development	300.0	1,000.0	-	-
AOC Technology Projects (Court of Appeals, Supreme Court, and District Courts)	2,000.0	-	-	-
AOC Court Fee Replacement	1,500.0	-	-	-
Attorney General Crime Gun Intelligence Center Pilot Program	1,500.0	-	-	-
Attorney General Forensic Genealogy Testing	400.0	-	-	-
Attorney General Extraordinary Litigation	-	-	2,300.0	6,500.0
Attorney General Personal Services and Employee Benefits	-	-	500.0	500.0
Attorney General Cybersecurity	-	-	350.0	350.0
Sentencing Commission Crime Reduction Grant Act	2,500.0	-	-	-
Expenditures subtotal	24,726.3	43,720.7	54,513.4	49,357.6
ENDING BALANCE	101,670.8	57,950.1	3,436.7	8,592.5
RESTRICTED PROJECTION*				
BEGINNING BALANCE	17,599.5	72,477.6	73,088.7	73,088.7
Revenues				
Opioid multi-year payments	17,162.3	14,174.7	15,819.5	15,819.5
Endo Public Trust	49,946.0	-	-	-
Juil	1,822.8	911.4	-	-
Other settlements	3,200.0	3,200.0	-	-
Revenues subtotal	72,131.1	18,286.1	15,819.5	15,819.5
Expenditures				
DOH – School education, prevention & intervention (Juil settlement)	-	3,500.0	-	-
Annual opioid settlement restricted fund payments	17,253.0	14,175.0	15,819.5	15,819.5
Expenditures subtotal	17,253.0	17,675.0	15,819.5	15,819.5
ENDING BALANCE	72,477.6	73,088.7	73,088.7	73,088.7
RESTRICTED & UNRESTRICTED ENDING BALANCE	174,148.4	131,038.8	76,525.4	81,681.2

* Settlement language for some settling entities restricts the use of funds for specific purposes.

Source: Office of the Attorney General and LFC Files

Appendix Z - Energy, Minerals and Natural Resources Department



Energy, Minerals, and Natural Resources Department General Fund Highlevel (in thousands)

3/19/2026

	Exec Rec	FTE	LFC Rec	FTE	Laws 2026, Chapter 67	FTE
1 Energy Conservation and Management (P740)						
2 Prior Year OpBud	3,341.6	46.0	3,341.6	46.0	3,341.6	46.0
3 GSD Rate Increases	11.1		11.1		11.1	
4 Benefits Increases	27.3	-	153.0		153.0	
5 <i>Recommendation Total</i>	38.4	46.0	164.1		164.1	
6 Program Total	3,380.0	46.00	3,505.7	46.00	3,505.7	46.00
7 % Change from FY26 OpBud	1.1%	0.0%	4.9%	0.0%	4.9%	0.0%
8 Healthy Forests (P741)						
9 Prior Year OpBud	10,201.6	144.5	10,201.6	144.5	10,201.6	144.5
10 Implementation of SB33 and HB553 (10 new FTE)	156.0	-	360.8	3.0	360.8	3.0
11 Contracts for implementation of SB33 and HB553	200.0	-	200.0		200.0	
12 GSD Rate Increases	67.2		67.2		67.2	
13 Benefits Increases	679.9		679.9		679.9	
14 <i>Recommendation Total</i>	1,103.1	151.0	1,307.9		1,307.9	
15 Program Total	11,304.7	151.00	11,509.5	147.5	11,509.5	147.5
16 % Change from FY26 OpBud	10.8%	4.5%	12.8%	2.1%	12.8%	2.1%
17 State Parks (P742)						
18 Prior Year OpBud	13,432.2	242.7	13,432.2	242.7	13,432.2	242.7
19 Conversion of TEMP to PERM for 45 FTE (benefits)	197.5	-	-	-	-	-
20 Contract for new online reservation and revenue collection system	228.1		-		-	
21 SFC Add					2,000.0	
22 <i>Recommendation Total</i>	425.6	242.7	-		2,000.0	
23 Program Total	13,857.8	242.70	13,432.2	242.7	15,432.2	242.7
24 % Change from FY26 OpBud	3.2%	0.0%	0.0%	0.0%	14.9%	0.0%
25 Mine Reclamation (P743)						
26 Prior Year OpBud	2,171.8	36.0	2,171.8	36.0	2,171.8	36.0
27 GSD Rate Increases	70.9	-	70.9		70.9	
28 DOIT Rate Increases	46.2		46.2		46.2	
29 <i>Recommendation Total</i>	117.1	-	117.1		117.1	
30 Program Total	2,288.9	36.0	2,288.9	36.0	2,288.9	36.0
31 % Change from FY26 OpBud	5.4%	0.0%	5.4%	0.0%	5.4%	0.0%
32 Oil and Gas Conservation (P744)						
33 Prior Year OpBud	10,850.0	100.0	10,850.0	100.0	10,850.0	100.0
34 GSD Rate Increases	103.1		153.5		153.5	
35 Benefits Increases	132.8		132.8		132.8	
36 DOIT Rate Increases	52.3		94.3		94.3	
37 <i>Recommendation Total</i>	288.2		380.6		380.6	
38 Program Total	11,138.2	99.0	11,230.6	100.0	11,230.6	100.0
39 % Change from FY26 OpBud	2.7%	-1.0%	3.5%	0.0%	3.5%	0.0%
40 Program Support (P745)						
41 Prior Year OpBud	4,959.7	46.0	4,959.7	46.0	4,959.7	46.0
42 GSD Rate Increases	28.8	-	28.8		28.8	
43 Benefits Increases	71.1		71.1	2.0	71.1	2.0
44 DOIT Rate Increases	22.2		22.2		22.2	
45 <i>Recommendation Total</i>	122.1	-	122.1		122.1	
46 Program Total	5,081.8	46.00	5,081.8	48.0	5,081.8	48.0
47 % Change from FY26 OpBud	2.5%	0.0%	2.5%	4.3%		4.3%
48 Total						
49 FY26 OpBud	44,956.9	615.2	44,956.9	615.2	44,956.9	615.2
50 FY27 Base Increase:	2,094.5	8.0	2,091.8	5.0	4,091.8	5.0
51 FY27 Expansion:	-	-	-	-	-	-
52 Total FY27	47,051.4	623.20	47,048.7	620.2	49,048.7	620.2
53 % Change from FY26 OpBud	4.7%	1.3%	4.7%	0.8%	9.1%	0.8%

Appendix AA - Office of the State Engineer



STATE ENGINEER General Fund Highlevel (in thousands)

	Exec Rec	FTE	LFC Rec	FTE	Laws 2026, Chapter 67	FTE
1 Water Resource Allocation Program (P551)						
2 Prior Year OpBud	21,316.0	215.0	21,316.0	215.0	21,316.0	215.0
3 Operations						
4 GSD Rate Increases	123.0		123.0		123.0	
5 Benefits increases	532.7	-	660.1	-	660.1	-
6 Middle Rio Grande Settlement Staff			256.3	2.0	256.3	2.0
7 Indian Water Rights Settlement Staff					481.7	
8 Base	655.7		783.1		1,264.8	
9 Expansion						
10 Indian Water Rights Settlement Staff	129.8					
11 Middle Rio Grande Settlement Staff	137.5					
12 Program Total-including ICWF usage	22,239.0	215.00	22,355.4	217.0	22,837.1	217.0
13 Program Total General Fund			22,099.1		22,580.8	
14 % Change from FY26 OpBud-including ICWF usage	4.3%	0.0%	4.9%	0.9%	7.1%	0.9%
15 % Change from FY26 OpBud (No IWCF usage)			3.7%		5.9%	
16 Interstate Stream Commission (P552)						
17 Prior Year OpBud	6,234.4	73.0	6,234.4	73.0	6,234.4	73.0
18 Operations						
19 GSD Rate Increases	33.0	-	33.0	-	33.0	-
20 Benefits increases	168.1	-	168.1	-	168.1	-
21 Indian Water Rights Settlement Staff					250.0	
22 Base	201.1		201.1		451.1	
23 Expansion						
24 District Office Lease	150.0					
25 Indian Water Rights Settlement Staff	104.1					
26 Program Total	6,689.6	80.00	6,435.5	73.0	6,685.5	73.0
27 % Change from FY26 OpBud	7.3%	9.6%	3.2%	0.0%	7.2%	
28 Litigation and Adjudication (P553)						
29 Prior Year OpBud	4,458.8	76.0	4,458.8	76.0	4,458.8	76.0
30 Operations						
31 GSD Rate Increases	49.0	-	49.0	-	49.0	-
32 Benefits Increases	110.9		110.9		110.9	
33 Indian Water Right Settlement Staff					365.8	
34 Base	159.9		159.9		365.8	
35 Expansion						
36 Indian Water Right Settlement Staff	104.1					
37 Program Total-including ICWF usage	4,722.8	152.00	4,458.8	77.0	4,984.5	77.0
38 Program Total General Fund			4,618.7		4,824.6	
39 % Change from FY26 OpBud-including ICWF usage			3.6%		11.8%	
40 % Change from FY26 OpBud (No IWCF usage)	5.9%	100.0%	0.0%	1.3%	8.2%	
41 Program Support (P554)						
42 Prior Year OpBud	6,432.2	47.0	6,432.2	47.0	6,432.2	47.0
43 Operations						
44 Benefits Increases	188.4	-	188.4	-	188.4	-
45 Program Total	6,620.6	47.0	6,620.6	47.0	6,620.6	47.0
46 % Change from FY26 OpBud	2.9%	0.0%	2.9%	0.0%	2.9%	
47 Total						
48 FY26 Opbud	38,441.4	411.0	38,441.4	411.0	38,441.4	411.0
49 FY27 Base	1,205.1	418.0	1,172.6	414.0	2,270.1	414.0
50 FY27 Expansion	625.5	4.0	-	3.0		3.0
51 FY27 ICWF Use*			416.2		416.2	
52 Total FY27 General Fund	40,272.0	422.0	39,614.0	417.0	40,711.5	417.0
53 Total FY27-including ICWF usage*			40,030.2	408.0	41,127.7	
54 % Change From FY26 OPBud (No ICWF usage)	4.8%	2.7%	3.1%		5.9%	
55 % Change from FY26 Opbud including ICWF usage			4.1%		7.0%	

*Committee recommends agency utilize \$444.7 thousand of fund balance within Irrigation Construction Works Fund, whose FY26 ending balance was \$24.8 million.

**Red funds are from the Irrigation Construction Works Fund

Appendix BB - Environment Department



ENVIRONMENT DEPARTMENT General Fund Highlevel (in thousands)

	Exec Rec	FTE	LFC Rec	FTE	Laws 2026, Chapter 67	FTE	
1 Resource Management (P567)							1
2 Prior Year OpBud	8,855.9	127.0	8,855.9	127.0	8,855.9	127.0	2
4 Benefits Increases	44.5	-	351.4		351.4		4
5 GSD Rate Increases	74.3	-	74.3		74.3		5
6 DOIT Rate Increases	73.6		73.6		73.6		6
7 <i>Recommendation Total</i>	192.1	-	499.3		499.3		7
8 Program Total	9,048.3	127.0	9,355.2	140.0	9,355.2	140.0	8
9 % General Fund Change from FY26 OpBud	2.2%	0%	5.6%	10.2%	5.6%	10.2%	9
10 Water Protection (P568)							10
11 Prior Year OpBud	8,808.2	224.0	8,808.2	224.0	8,808.2	224.0	11
12 Benefits Increases	52.2		351.0		351.0		12
13 GSD Rate Increases	100.0		152.0		152.0		13
14 DOIT Rate Increases	100.0		100.0		100.0		14
15 <i>Recommendation Total</i>	252.2	-	351.0		351.0		15
16 <i>OSF Usage Total</i>			252.0		252.0		16
17 Program Total	9,060.4	224.0	9,159.2	224.0	9,411.2	224.0	17
18 % General Fund Change from FY26 OpBud	2.9%	0.0%	4.0%	0.0%	4.0%	0.0%	18
19 Resource Protection (P569)							19
20 Prior Year OpBud	2,722.2	122.0	2,722.2	122.0	2,722.2	122.0	20
21 GSD Rate Increases	7.4	-	7.4		7.4		21
22 Benefits Increases	50.1	-	59.1		59.1		22
23 DOIT Rate Increases	22.0		22.0		22.0		23
24 <i>Recommendation Total</i>	79.5	-	59.1		59.1		24
25 <i>OSF Usage Total</i>			29.4		29.4		25
26 Program Total	2,801.7	122.0	2,781.3	126.0	2,810.7	126.0	26
27 % General Fund Change from FY26 OpBud	2.9%	0.0%	2.2%	3.3%	2.2%	3.3%	27
28 Environmental Protection (P570)							28
29 Prior Year OpBud	3,128.4	136.0	3,128.4	138.0	3,128.4	138.0	29
30 Benefits Increases	45.0		397.6		397.6		30
31 GSD Rate Increases	81.5		81.5		81.5		31
32 DOIT Rate Increases	29.7		29.7		29.7		32
33 <i>Recommendation Total</i>	156.2		397.6		397.6		33
34 <i>OSF Usage Total</i>			111.2		111.2		34
35 Program Total	3,284.6	136.0	3,526.0	136.0	3,637.2	136.0	35
36 % General Fund Change from FY26 OpBud	5.0%	0.0%	12.7%	-1.4%	12.7%	-1.4%	36
37 Environmental Health (P571)							37
38 Prior Year OpBud	8,108.5	109.0	8,108.5	110.0	8,108.5	110.0	38
39 Benefits Increases	439.9		453.6		453.6		39
40 GSD Rate Increases	59.5	-	59.5		59.5		40
41 DOIT Rate Increases	84.0		84.0		84.0		41
42 <i>Recommendation Total</i>	583.4	-	453.6		453.6		42
43 <i>OSF Usage Total</i>			143.5		143.5		43
44 Program Total	8,691.9	109.0	8,562.1	109.0	8,705.6	109.0	44
45 % General Fund Change from FY26 OpBud	7.2%	0.0%	5.6%	-0.9%	5.6%	-0.9%	45
46 Compliance and Enforcement (P566)							46
47 Prior Year OpBud	3,387.6	152.0	3,387.6	152.0	3,387.6	152.0	47
48 Benefits Increases	200.8		426.8		426.8		48
49 GSD Rate Increases	6.3		6.3		6.3		49
50 DOIT Rate Increases	60.5		60.5		60.5		50
51 <i>Recommendation Total</i>	267.6		426.8		426.8		51
52 <i>OSF Usage Total</i>			66.8		66.8		52
53 Program Total	3,655.2	152.0	3,814.4	152.0	3,881.2	152.0	53
54 % General Fund Change from FY26 OpBud	7.9%	0.0%	12.6%	0.0%	12.6%	0.0%	54
55 Total							55
56 FY26 OpBud	35,010.8	873.0	35,010.8	873.0	35,010.8	873.0	56
57 FY27 GF Base Increase:	1,531.0	-	2,187.4		2,187.4		57
58 FY27 OSF Usage			962.9		962.9		58
59 FY27 Expansion:	-	-					59
60 Total FY27	36,541.8	870.0	38,161.1	887.0	38,161.1	887.0	60
61 Total % Change (including GF and OSF) from FY26 Opbud			9.0%		9.0%		61
62 GF % Change from FY26 OpBud	4.4%	-0.3%	6.2%		6.2%		62

Note: Red funds include other state funds.

Appendix CC - Tourism Department



TOURISM DEPARTMENT General Fund Highlevel (in thousands)

3/25/2026

		FY26 Op Bud		Exec Rec		LFC Rec		Laws 2026, Chapter 67		
		FTE		FTE		FTE		FTE		
1	<u>New Mexico Magazine (P546) - No General Fund</u>									1
2	Prior Year OpBud	3,109.3	10.00	3,109.3	10.0	3,109.3	10.0	3,109.3	10.0	2
3	Benefits, insurance, liability, salary realignment			174.7	-	121.6	-	121.6	-	3
4	2 term positions			-	-	-	2.00	-	2.00	4
5	Office supplies, printing and photo services, subscriptions			(97.2)	-	(97.2)	-	(97.2)	-	5
6	Program Total			3,186.8	10.0	3,133.7	12.0	3,133.7	12.0	6
7	% Change from FY26 OpBud			2.5%	0.0%	0.8%	20.0%	0.8%	20.0%	7
8	<u>Program Support (P547)</u>									8
9	Prior Year OpBud	2,402.8	19.00	2,402.8	19.0	2,402.8	19.0	2,402.8	19.0	9
10	Benefits, insurance, liability			189.3	-	116.5	-	116.5	-	10
11	Audit services			22.4	-	22.4	-	22.4	-	11
12	IT, telecommunications, transportation			12.3	-	12.3	-	12.3	-	12
13	Program Total			2,626.8	19.0	2,554.0	19.0	2,554.0	19.0	13
14	% Change from FY26 OpBud			9.3%	0.0%	6.3%	0.0%	6.3%	0.0%	14
15	<u>Tourism Development (P548)</u>									15
16	Prior Year OpBud	1,659.7	17.00	1,659.7	17.0	1,659.7	17.0	1,659.7	17.0	16
17	Salary adjustments			-	-	50.6	-	50.6	-	17
18	New FTE: program coordinator			55.0	1.00	-	-	-	-	18
19	Benefits, insurance, liability			-	-	79.1	-	79.1	-	19
20	IT and employee training			5.5	-	5.5	-	5.5	-	20
21	Program Total			1,720.2	18.0	1,794.9	17.0	1,794.9	17.0	21
22	% Change from FY26 OpBud			3.6%	5.9%	8.1%	0.0%	8.1%	0.0%	22
23	<u>Marketing and Promotion (P549)</u>									23
24	Prior Year OpBud	22,154.3	15.00	22,154.3	15.0	22,154.3	15.0	22,154.3	15.0	24
25	Salary realignment			-	(1.00)	(46.5)	(1.00)	(46.5)	(1.00)	25
26	Benefits, insurance, liability			79.2	-	83.3	-	83.3	-	26
27	Professional service contracts			(22.4)	-	(22.4)	-	(22.4)	-	27
28	Supplies, rent, IT			12.3	-	12.3	-	12.3	-	28
29	Program Total			22,223.4	14.0	22,181.0	14.0	22,181.0	14.0	29
30	% Change from FY26 OpBud			0.3%	-6.7%	0.1%	-6.7%	0.1%	-6.7%	30
31	Total									31
32	FY26 OpBud	26,235.3	61.00							32
33	FY27 Base Increase:			353.6	-	294.6	1.0	294.6	1.0	33
34	Total FY27			26,570.4	61.00	26,529.9	62.00	26,529.9	62.00	34
35	% Change from FY26 OpBud			1.3%	0.0%	1.1%	1.6%	1.1%	1.6%	35

Appendix DD - Economic Development Department



ECONOMIC DEVELOPMENT DEPARTMENT General Fund Highlevel (in thousands)

	FY26 Op Bud		Exec Rec		LFC Rec		Laws 2026, Chapter 67	
	FTE		FTE		FTE		FTE	
1 Economic Development (P512)								
2 Prior Year OpBud	13,935.0	29.00	13,935.0	29.0	13,935.0	29.0	13,935.0	29.0
3 Employee health and other insurance			200.1	-	200.1	-	200.1	-
4 Category realignment - Technical assistance for JTIP (other costs to contractual category)			100.0	-	100.0	-	100.0	-
5 Category realignment - Technical assistance for MainStreet, Taiwan and Mexico City trade offices, NM Trade Alliance, grant management (other costs to contractual)			290.0	-	290.0	-	290.0	-
6 Category realignment (other costs to contractual) for JTIP			(100.0)	-	(100.0)	-	(100.0)	-
7 Category realignment (other costs to contractual) for various technical assistance			(290.0)	-	(290.0)	-	(290.0)	-
8 GSD transportation charges			44.0	-	44.0	-	44.0	-
9 Program Total			14,179.1	29.0	14,179.1	29.0	14,179.1	29.0
10 % Change from FY26 OpBud			1.8%	0.0%	1.8%	0.0%	1.8%	0.0%
11 Film Division (P514)								
12 Prior Year OpBud	1,889.1	10.00	1,889.1	10.0	1,889.1	10.0	1,889.1	10.0
13 Employee health and other insurance			64.7	-	64.7	-	64.7	-
14 Category realignment - Backfill for FTE (contractual to personnel)			60.0	-	60.0	-	60.0	-
15 Category realignment (contractual to personnel)			(60.0)	-	(60.0)	-	(60.0)	-
16 Category realignment (contractual to other costs)			(543.4)	-	(543.4)	-	(543.4)	-
17 Advertising			488.4	-	488.4	-	488.4	-
18 Employee travel			30.0	-	30.0	-	30.0	-
19 IT, subscriptions			27.5	-	27.5	-	27.5	-
20 Program Total			1,956.3	10.0	1,956.3	10.0	1,956.3	10.0
21 % Change from FY26 OpBud			3.6%	0.0%	3.6%	0.0%	3.6%	0.0%
22 Administrative Services (P526)								
23 Prior Year OpBud	4,475.2	27.00	4,475.2	27.0	4,475.2	27.0	4,475.2	27.0
24 Employee health and other insurance			180.9	-	180.9	-	180.9	-
25 Category realignment - Unfunded FTE (contractual and other to personnel)			203.5	-	203.5	-	203.5	-
26 Professional contracts			(97.0)	-	(97.0)	-	(97.0)	-
27 Audit services			(3.0)	-	(3.0)	-	(3.0)	-
28 State transportation			10.0	-	10.0	-	10.0	-
29 IT and ISD			22.6	-	22.6	-	22.6	-
30 Decrease in supplies, rent, telecommunications, employee training, IT equipment, employee travel			(145.5)	-	(145.5)	-	(145.5)	-
31 Program Total			4,646.7	27.0	4,646.7	27.0	4,646.7	27.0
32 % Change from FY26 OpBud			3.8%	0.0%	3.8%	0.0%	3.8%	0.0%
33 Outdoor Recreation (P708)								
34 Prior Year OpBud	1,234.9	4.00	1,234.9	4.0	1,234.9	4.0	1,234.9	4.0
35 Salary for 1 FTE			142.0	-	142.0	-	142.0	-
36 Employee health and other insurance			42.6	-	42.6	-	42.6	-
37 Media relations and website development			50.0	-	50.0	-	50.0	-
38 Budget realignment from other costs category to personnel)			(194.8)	-	(194.8)	-	(194.8)	-
39 Program Total			1,274.7	4.0	1,274.7	4.0	1,274.7	4.0
40 % Change from FY26 OpBud			3.2%	0.0%	3.2%	0.0%	3.2%	0.0%
41 Creative Industries (P709)								
42 Prior Year OpBud	476.9	2.00	476.9	2.0	476.9	2.0	476.9	2.0
43 Employee health and other insurance			16.3	-	16.3	-	16.3	-
44 Technical support and business assistance contracts (realignment from the other costs category)			50.0	-	50.0	-	50.0	-
45 Decrease in grants to other businesses (for increase in contractual services			(50.0)	-	(50.0)	-	(50.0)	-
46 GSD rates			1.8	-	1.8	-	1.8	-
47 Program Total			495.0	2.0	495.0	2.0	495.0	2.0
48 % Change from FY26 OpBud			3.8%	0.0%	3.8%	0.0%	3.8%	0.0%
49 Technology and Innovation (P710)								
50 Prior Year OpBud	6,289.0	9.00	6,289.0	9.0	6,289.0	9.0	6,289.0	9.0
51 Budget realignment for technical, business start ups, and expert assistance contracts			1,000.0	-	1,000.0	-	1,000.0	-
52 Realignment from other costs to contractual			(1,000.0)	-	(1,000.0)	-	(1,000.0)	-
53 Program Total			6,289.0	9.0	6,289.0	9.0	6,289.0	9.0
54 % Change from FY26 OpBud			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
55 Total								
56 FY26 OpBud	28,300.1	81.0						
57 FY27 Base Increase:			540.7	-	540.7	-	540.7	-
58 Total FY27			28,840.8	81.00	28,840.8	81.00	28,840.8	81.00
59 % Change from FY26 OpBud			1.9%	0.0%	1.9%	0.0%	1.9%	0.0%

Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFc Substitute			GAA of 2026					
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total			
17	5	Twelfth Judicial District Court	\$225.0		\$225.0												
18	5	Thirteenth Judicial District Court	\$132.3		\$132.3												
19	5	Thirteenth Judicial District Court	\$650.0		\$650.0												
20	5	Bernalillo County Metropolitan Court	\$116.2		\$116.2												
21	5	First Judicial District Attorney				\$4,200.0		\$4,200.0									\$4,200.0
22	5	Second Judicial District Attorney	\$3,000.0		\$3,000.0												
23	5	Second Judicial District Attorney	\$2,500.0		\$2,500.0				\$2,000.0		\$2,000.0					\$2,500.0	\$2,500.0
24	5	Administrative Office of the District Attorneys	\$429.0		\$429.0												\$429.0
25	5	Law Offices of the Public Defender				\$240.0		\$240.0									\$240.0
26	5	Attorney General		\$350.0	\$350.0			\$350.0			\$350.0						\$350.0
27	5	Attorney General				\$3,000.0		\$3,000.0			\$4,500.0						\$6,500.0
28	5	Attorney General	\$400.0		\$400.0	\$600.0		\$600.0			\$600.0						\$600.0
29	5	Attorney General				\$500.0		\$500.0			\$500.0						\$500.0
30	5	Auditor	\$500.0		\$500.0			\$500.0			\$500.0						\$500.0
31	5	Taxation and Revenue Department															\$1,000.0
								\$1,000.0			\$1,000.0						\$900.0
																	\$1,000.0
																	\$900.0

Unless otherwise indicated, Section 9 items are split evenly over three years; Section 9 items include funding for program evaluation and are contingent on legislation updating accountability provisions.

Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFIC Substitute			GAA of 2026					
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total			
32	Taxation and Revenue Department	Subject to approval of an expenditure plan by the state board of finance, the taxation and revenue department may request up to five million dollars (\$5,000,000) from the appropriation contingency fund to implement tax and Motor Vehicle Code changes.	\$5,000.0		\$5,000.0												
33	Taxation and Revenue Department	To purchase and install replacement equipment for processing taxpayer and motor vehicle mailings.	\$300.0		\$300.0	\$300.0		\$300.0			\$300.0						\$300.0
34	Department of Finance and Administration	For a building for primary health care in Taos.											\$12,000.0				\$12,000.0
35	Department of Finance and Administration	For a new state fair site selection, property acquisition and construction.	\$100,000.0		\$100,000.0												
36	Department of Finance and Administration	For a public safety complex in Guadalupe county to create a senior health, wellness and public safety pilot.															\$3,500.0
37	Department of Finance and Administration	For a senior center in Gallup.															\$3,000.0
38	Department of Finance and Administration	For a sports hall of fame. The other state funds appropriation is from the art in public places fund.															\$1,000.0
39	Department of Finance and Administration	For civil legal services.															\$250.0
40	Department of Finance and Administration	For distribution to the New Mexico mortgage finance authority for tribal housing projects and infrastructure, in consultation with the Indian affairs department.									\$5,000.0						\$5,000.0
41	Department of Finance and Administration	For distribution to the New Mexico mortgage finance authority, to fund affordable housing, transitional housing, homelessness initiatives and the expansion of housing services statewide, including to fund downpayment assistance and interest rate buydown and five hundred thousand dollars (\$500,000) for administration of the Affordable Housing Act. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in subsequent fiscal years.															\$50,000.0
42	Department of Finance and Administration	For educational television and public radio, including one hundred thousand dollars (\$100,000) for KANW educational radio station. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$5,561.0		\$5,561.0						\$2,750.0						\$2,750.0
43	Department of Finance and Administration	For fire station improvements in Grants.															\$1,200.0

Unless otherwise indicated, Section 9 items are split evenly over three years; Section 9 items include funding for program evaluation and are contingent on legislation updating accountability provisions.

Appendix EE- Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026					
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total			
44	Department of Finance and Administration	For horse racing.														\$1,500.0 ⁴⁴	
45	Department of Finance and Administration	For local public safety infrastructure and capacity building, legal services, legal training, case workers and other public safety supports for expenditure in fiscal year 2027 and fiscal year 2028 in Luna county, Hidalgo county and Dona Ana county, including four hundred thousand dollars (\$400,000) for dedicated law enforcement in Luna county.														\$2,000.0 \$1,600.0	\$2,000.0 \$1,600.0 ⁴⁵
46	Department of Finance and Administration	For medications for opioid use disorder programming for incarcerated individuals in Bernillo county, including funds for additional nursing capacity and an injectable monthly extended-release buprenorphine pilot project. The other state funds appropriation is from the opioid crisis recovery fund.														\$1,000.0	\$1,000.0 ⁴⁶
47	Department of Finance and Administration	For ongoing support for agency databases.	\$300.0		\$300.0												⁴⁷
48	Department of Finance and Administration	For public safety grants to entities that facilitate community gatherings including for public safety personnel, security equipment and safety infrastructure.													\$1,000.0		\$1,000.0 ⁴⁸
49	Department of Finance and Administration	For purposes outlined for the opioid crisis recovery fund.	\$11,647.4		\$11,647.4												⁴⁹
50	Department of Finance and Administration	For red rock state park.													\$5,000.0		\$5,000.0 ⁵⁰
51	Department of Finance and Administration	For rental assistance programs statewide.													\$5,000.0		⁵¹
52	Department of Finance and Administration	For technical training and assistance to support soil and water conservation districts.													\$670.0		\$670.0 ⁵²
53	Department of Finance and Administration	For the commission on the status of women.													\$100.0		\$100.0 ⁵³
54	Department of Finance and Administration	For the housing development revolving fund of the New Mexico finance authority to continue funding affordable and attainable housing throughout the state including five million dollars (\$5,000,000) for tribal housing infrastructure in consultation with the Indian affairs department.													\$30,000.0	\$20,000.0	\$20,000.0 ⁵⁴
55	Department of Finance and Administration	For the New Mexico infrastructure conference.	\$200.0		\$200.0										\$150.0		\$150.0 ⁵⁵

Unless otherwise indicated, Section 9 items are split evenly over three years; Section 9 items include funding for program evaluation and are contingent on legislation updating accountability provisions.

Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026						
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total				
68	Department of Finance and Administration	To the state fairgrounds district board for fairgrounds revitalization projects.	\$100,000.0		\$100,000.0													
69	Public School Insurance Authority	To the risk fund to for severe hail damage and lightning strike damage claims in fiscal year 2021 through fiscal year 2025.	\$30,126.8		\$30,126.8													
70	General Services Department	For state fair redevelopment, including thirty million dollars (\$30,000,000) for housing.													\$100,000.0			
71	General Services Department	To compensate victims of sexual assault, contingent on enactment of House Bill 151 or similar legislation of the second session of the fifty-seventh legislature creating an administrative fund.							\$12,500.0		\$12,500.0							
72	General Services Department	To modernize the risk management and claims system.	\$845.0		\$845.0													
73	General Services Department	To purchase vehicles for the motor pool fleet.	\$5,000.0		\$5,000.0	\$2,000.0		\$2,000.0			\$2,000.0			\$2,000.0				\$2,000.0
74	General Services Department	To the public building repair fund.	\$2,000.0		\$2,000.0									\$2,000.0				\$2,000.0
75	New Mexico Sentencing Commission	For a data integration project to facilitate criminal justice data in the state. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$2,000.0		\$2,000.0						\$2,000.0			\$2,000.0				\$1,000.0
76	New Mexico Sentencing Commission	For grants awarded under the Crime Reduction Grant Act. The commission may use up to three percent of the appropriation for administration and may use up to two percent of the appropriation to evaluate the effectiveness of grant recipient projects, including those awarded in prior years. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$2,500.0		\$2,500.0													
77	Governor	For employee liability insurance premiums.				\$398.8		\$398.8			\$398.8			\$398.8				\$398.8
78	Department of Information Technology	For data center infrastructure.	\$5,000.0		\$5,000.0													
79	Department of Information Technology	For digital trunk radio systems for emergency responders statewide. contingent on the department implementing a local-match requirement.	\$5,000.0		\$5,000.0	\$2,500.0		\$2,500.0			\$2,500.0			\$2,500.0				\$5,000.0
80	Department of Information Technology	To develop, test and implement emerging information technology solutions for enterprise services.	\$2,000.0		\$2,000.0													
81	Department of Information Technology	To support cybersecurity initiatives for executive branch agencies, public education institutions, institutions of higher education, municipalities, counties and other public entities.	\$21,000.0		\$21,000.0	\$5,000.0		\$5,000.0			\$21,000.0			\$21,000.0				\$21,000.0

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFIC Substitute			GAA of 2026				
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
82	Department of Information Technology	To support state and federal digital record retention and digital accessibility requirements.	\$2,000.0		\$2,000.0											
83	Secretary of State	For a election logistic management system.	\$216.0		\$216.0											
84	Secretary of State	For improvements to the statewide voter registration and election management system.	\$560.0		\$560.0				\$560.0		\$560.0			\$560.0		\$560.0
85	Secretary of State	For tabulator replacement hardware.	\$6,426.8		\$6,426.8			\$6,426.8								
86	Secretary of State	For the election fund for the 2026 general election.	\$15,000.0		\$15,000.0			\$15,000.0			\$15,000.0			\$15,000.0		\$15,000.0
87	Secretary of State	For website improvements and to comply with the federal Americans with Disabilities Act.	\$200.0		\$200.0				\$200.0		\$200.0			\$200.0		\$200.0
88	Secretary of State	For website improvements.	\$30.0		\$30.0											
89	Secretary of State	To replace a document and data management system.	\$65.0		\$65.0											
90	Personnel Board	For the summer internship program.	\$500.0		\$500.0			\$150.0			\$150.0			\$150.0		\$150.0
91	Border Authority	For meetings of the New Mexico-Chihuahua commission and New Mexico-Sonora commission.	\$100.0		\$100.0											
92	Tourism Department	For grants to tribal and local governments for tourism-related infrastructure projects through the destination forward grant program. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2028.	\$1,900.0		\$1,900.0			\$1,900.0			\$1,900.0			\$1,900.0		\$1,900.0
93	Tourism Department	For national and international marketing and advertising campaigns, including up to two million dollars (\$2,000,000) for the marketing excellence bureau.	\$18,000.0		\$18,000.0			\$18,000.0			\$18,000.0			\$18,000.0		\$18,000.0
94	Tourism Department	For the four hundredth anniversary wine celebration.												\$1,000.0		\$1,000.0
95	Tourism Department	For the Las Cruces air show.												\$1,000.0		\$1,000.0
96	Tourism Department	For the marketing excellence bureau.	\$2,000.0		\$2,000.0											
97	Tourism Department	For the New Mexico bowl.												\$200.0		\$200.0
98	Tourism Department	For the Roswell air show.												\$1,000.0		\$1,000.0
99	Tourism Department	To promote athletic competitions for people with disabilities.	\$300.0		\$300.0			\$300.0			\$300.0			\$300.0		\$300.0

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026					
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total			
112	Economic Development Department	For the purchase of time on the cloud for quantum computing.												\$10,000.0		\$10,000.0	112
113	Economic Development Department	For the quantum benchmarking initiative to match funds from the federal defense advanced research projects agency. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$49,300.0		\$49,300.0	\$16,400.0		\$16,400.0	\$32,800.0		\$32,800.0			\$49,300.0		\$49,300.0	113
114	Economic Development Department	For the quantum New Mexico institute.							\$3,000.0		\$3,000.0			\$3,000.0		\$3,000.0	114
115	Economic Development Department	For the quantum venture studio.	\$5,000.0		\$5,000.0												115
116	Economic Development Department	For the research, development and deployment fund, contingent on performance outcomes, including research spending, jobs created and business scaling, and including at least forty million dollars (\$40,000,000) for quantum initiatives and at least forty million dollars (\$40,000,000) for advanced energy initiatives.	\$20,000.0		\$20,000.0	\$40,000.0		\$40,000.0	\$40,000.0		\$40,000.0			\$110,000.0		\$110,000.0	116
117	Economic Development Department	For the technology innovation prize program.	\$3,000.0		\$3,000.0				\$1,000.0		\$1,000.0			\$1,000.0		\$1,000.0	117
118	Economic Development Department	For trails plus grants.				\$10,000.0		\$10,000.0	\$10,000.0		\$10,000.0			\$10,000.0		\$10,000.0	118
119	Economic Development Department	For veteran outdoor recreational retreats.												\$350.0		\$350.0	119
120	Economic Development Department	To the development training fund for the job training incentive program. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in future fiscal years.	\$5,000.0		\$5,000.0												120
121	Economic Development Department	To the local economic development act fund for economic development projects pursuant to the Local Economic Development Act. Any unexpended balances remaining at the end of the fiscal year 2027 shall not revert and may be expended in future fiscal years.	\$10,000.0		\$10,000.0												121
122	Economic Development Department	To the technology and innovation division for account managers for targeted sectors. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.							\$500.0		\$500.0			\$500.0		\$500.0	122
123	Regulation and Licensing Department	For social work compact start-up costs.												\$300.0		\$300.0	123
124	Regulation and Licensing Department	To purchase hybrid vehicles for the construction industries division.	\$628.6		\$628.6												124

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFC Substitute			GAA of 2026								
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total						
125	Public Regulation Commission	To administer the community solar program.																		
5	Office of the Superintendent of Insurance	To administer the community solar program. To administer the community solar program. The internal service funds/interagency transfers appropriation is from the insurance operations fund.		\$2,246.5	\$2,246.5		\$700.0		\$700.0		\$1,500.0		\$1,500.0						\$1,500.0	125
126	Office of the Superintendent of Insurance	To purchase vehicles for the title insurance bureau. The other state funds appropriation is from the title assessment fund.		\$1,750.0	\$1,750.0													\$625.0	\$625.0	126
127	State Fair Commission	For the state fair.		\$90.0	\$90.0															127
128	Board of Veterinary Medicine	For veterinary and shelter inspections.																\$200.0	\$200.0	128
129	Office of Military Base Planning	To the military base impact fund.	\$100.0		\$100.0		\$90.0	\$90.0										\$90.0	\$90.0	129
130	Cultural Affairs Department	For a comprehensive master plan for the Fort Stanton historic site.	\$12,000.0		\$12,000.0						\$3,000.0		\$3,000.0						\$3,000.0	130
131	Cultural Affairs Department	For a low-riber museum in Espanola. The other state funds appropriation is from the art in public places fund.	\$250.0		\$250.0															131
132	Cultural Affairs Department	For a partnership with the northern Rio Grande for economic development at the Los Luceros historic site.																		132
133	Cultural Affairs Department	For an archaeological field school.	\$500.0		\$500.0		\$400.0	\$400.0			\$300.0		\$300.0						\$300.0	133
134	Cultural Affairs Department	For cultural planning, cohort convenings, research, and a public art task force to support rural communities.	\$200.0		\$200.0														\$400.0	134
135	Cultural Affairs Department	For federal Native American Graves Protection and Repatriation Act compliance. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$1,500.0		\$1,500.0		\$1,500.0	\$1,500.0			\$1,500.0		\$1,500.0						\$1,500.0	135
136	Cultural Affairs Department	For moving expenses for fossils from the San Juan basin.	\$600.0		\$600.0						\$300.0		\$300.0						\$300.0	136
137	Cultural Affairs Department	For the New Mexico women's historical marker program.	\$431.4		\$431.4						\$200.0		\$200.0						\$400.0	137
138	Cultural Affairs Department	For the rural libraries endowment fund.	\$5,000.0		\$5,000.0						\$2,000.0		\$2,000.0						\$2,000.0	138
139	Cultural Affairs Department	For the twenty-fifth anniversary of the national Hispanic cultural center.	\$500.0		\$500.0						\$500.0		\$500.0						\$500.0	139
140	Cultural Affairs Department	To nominate el Camino Real de Tierra Adentro as a world heritage site.	\$250.0		\$250.0						\$250.0		\$250.0						\$250.0	140
141	Department of Game and Fish	For aquatic endangered species and hatcheries.									\$2,000.0		\$2,000.0						\$2,000.0	141
142	Department of Game and Fish	For aquatic endangered species and hatcheries.									\$2,000.0		\$2,000.0						\$2,000.0	142

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFC Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
143	Energy, Minerals and Natural Resources Department	For a wildfire mapping database and artificial-intelligence-enabled early detection camera network system.	\$2,000.0		\$2,000.0	\$2,000.0		\$2,000.0			\$2,000.0			\$2,000.0	143
144	Energy, Minerals and Natural Resources Department	For community energy project completion.						\$25,000.0			\$25,000.0			\$25,000.0	144
145	Energy, Minerals and Natural Resources Department	For legal fees related to defending the state in Atencio v. state of New Mexico No. D-101-CV-2023-01038. The internal services funds/interagency transfers appropriation is from the consumer settlement fund.	\$250.0		\$250.0	\$200.0		\$200.0			\$200.0			\$200.0	145
146	Energy, Minerals and Natural Resources Department	To acquire electrical service for a sawmill in Sandoval county. The other state funds appropriation is from the grid modernization grant fund.												\$600.0	146
147	Energy, Minerals and Natural Resources Department	To contract with a New Mexico entity established by a coalition of New Mexico counties and municipalities to provide low interest loans that facilitate the adoption of technologies intended to reduce carbon emissions such as wind, solar, weatherization and geothermal energy. Loans shall preference underserved and low-income communities. In applying for loans, entities shall demonstrate that the expenditure of funds will result in a positive return on investment in terms of reduced utility costs or reduced carbon emissions for the state.									\$5,000.0			\$5,000.0	147
148	Energy, Minerals and Natural Resources Department	To support the community energy efficiency development program.				\$5,000.0		\$5,000.0							148
149	Energy, Minerals and Natural Resources Department	To the geothermal projects development fund to advance geothermal projects in New Mexico and expand state-level investments in geothermal energy.									\$10,000.0			\$10,000.0	149
150	Energy, Minerals and Natural Resources Department	To the grid modernization grant fund including for micro-grid development and deployment.									\$10,000.0			\$10,000.0	150

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

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Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026				
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
151	5	Energy, Minerals and Natural Resources Department	\$5,000.0		\$5,000.0											151
152	5	State Land Office				\$200.0		\$200.0		\$200.0			\$200.0		\$200.0	152
153	5	State Engineer	\$2,000.0		\$2,000.0				\$2,000.0			\$2,000.0		\$2,000.0	\$2,000.0	153
154	5	State Engineer	\$22,500.0		\$22,500.0				\$22,500.0			\$22,500.0		\$22,500.0	\$22,500.0	154
155	5	State Engineer	\$6,000.0		\$6,000.0											155
156	5	State Engineer	\$2,000.0		\$2,000.0				\$1,000.0			\$1,000.0		\$1,000.0	\$1,000.0	156
157	5	State Engineer	\$2,000.0		\$2,000.0			\$2,000.0			\$2,000.0			\$2,000.0	\$2,000.0	157
158	5	State Engineer	\$5,000.0		\$5,000.0				\$2,500.0		\$2,500.0			\$2,500.0	\$2,500.0	158
159	5	State Engineer	\$35,000.0		\$35,000.0				\$10,000.0		\$10,000.0			\$15,000.0	\$15,000.0	159
160	5	State Engineer				\$7,000.0		\$7,000.0			\$7,000.0			\$9,000.0	\$9,000.0	160
161	5	State Engineer	\$10,000.0		\$10,000.0			\$5,000.0			\$9,000.0			\$9,000.0	\$9,000.0	161
162	5	State Engineer							\$1,550.0		\$1,550.0			\$1,550.0	\$1,550.0	162
163	5	State Engineer	\$10,000.0		\$10,000.0	\$15,500.0		\$15,500.0			\$15,500.0			\$13,000.0	\$13,000.0	163

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Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFc Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
164	Commission for the Blind Department	For the client assistance program in cooperation with the vocational rehabilitation division, contingent on enactment of federal legislation transferring responsibility to states for the client assistance program.	\$131.9		\$131.9	\$131.9		\$131.9	\$131.9		\$131.9	\$131.9		\$131.9	164
165	Indian Affairs Department	For indigenous youth programming.										\$100.0		\$100.0	165
166	Indian Affairs Department	For public television and radio. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$429.6		\$429.6	\$429.6		\$429.6	\$429.6		\$429.6	\$429.6		\$429.6	166
167	Indian Affairs Department	For tribal governments to plan, design, study and implement introduction and care of wildlife on tribal lands. including one hundred thousand dollars (\$100,000) for the care and management of free-roaming and domestic horses.													167
168	Early Childhood Education and Care Department	For planning and implementation of the statewide convening to advance Native American early childhood education and care.	\$400.0		\$400.0	\$400.0		\$400.0	\$400.0		\$400.0	\$400.0		\$400.0	168
169	Early Childhood Education and Care Department	For software that is system and organizational control type 2 cybersecurity compliant to provide a licensing-attendance-program oversight-quality review-recruitment and support support tool that integrated with existing finder and licensing systems.													169
170	Early Childhood Education and Care Department	To provide professional development and implementation support for the family infant toddler workforce in using evidence-based interventions.	\$3,000.0		\$3,000.0	\$3,000.0		\$3,000.0	\$3,000.0		\$3,000.0	\$3,000.0		\$3,000.0	170
171	Early Childhood Education and Care Department	To the New Mexico finance authority for the child care revolving loan fund.	\$20,000.0		\$20,000.0	\$20,000.0		\$20,000.0	\$20,000.0		\$20,000.0	\$20,000.0		\$20,000.0	171
172	Aging and Long-Term Services Department	For emergencies, disaster preparedness, urgent supplemental programmatic needs and planning to serve seniors and adults with disabilities. The other state funds appropriation is from the Kiki Saavedra senior dignity fund.	\$600.0		\$600.0	\$600.0		\$600.0	\$600.0		\$600.0	\$600.0		\$600.0	172
173	Aging and Long-Term Services Department	For marketing and educational outreach to connect the aging population and their caregivers to available resources.	\$500.0		\$500.0	\$500.0		\$500.0	\$500.0		\$500.0	\$500.0		\$500.0	173
174	Aging and Long-Term Services Department	For the conference on aging.	\$1,000.0		\$1,000.0	\$1,000.0		\$1,000.0	\$1,000.0		\$1,000.0	\$1,000.0		\$1,000.0	174
175	Aging and Long-Term Services Department	For the New Mexico grown program for senior citizens. The other state funds appropriation is from the Kiki Saavedra senior dignity fund.												\$1,500.0	175
176	Aging and Long-Term Services Department	To expand New MexiCare program.										\$2,000.0		\$2,000.0	176

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Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
177	5	Aging and Long-Term Services Department	\$10,000.0		\$10,000.0						\$3,000.0		\$3,000.0		\$3,000.0
178	5	Health Care Authority	\$3,780.0	\$5,220.0	\$9,000.0										
179	5	Health Care Authority										\$25,000.0		\$25,000.0	\$25,000.0
180	5	Health Care Authority									\$200.0		\$200.0		\$200.0
181	5	Health Care Authority	\$5,000.0		\$5,000.0										
182	5	Health Care Authority	\$9,784.4	\$35,215.6	\$45,000.0										
183	5	Health Care Authority	\$2,000.0		\$2,000.0	\$2,000.0		\$2,000.0			\$2,000.0		\$2,000.0		\$2,000.0
184	5	Health Care Authority	\$2,286.2	\$762.1	\$3,048.3										
185	5	Health Care Authority										\$9,000.0		\$9,000.0	
186	5	Health Care Authority									\$1,500.0		\$1,500.0		
187	5	Health Care Authority				\$35,000.0		\$35,000.0							
188	5	Health Care Authority	\$9,687.9	\$14,171.1	\$23,859.0										
189	5	Health Care Authority		\$92,900.0	\$92,900.0									\$40,000.0	\$40,000.0
190	5	Health Care Authority											\$1,000.0		\$1,000.0
191	5	Health Care Authority	\$4,371.0	\$8,794.5	\$13,165.5	\$4,371.0	\$8,794.5	\$13,165.5	\$4,371.0	\$8,794.5	\$13,165.5	\$4,371.0	\$8,794.5	\$13,165.5	\$13,165.5
192	5	Health Care Authority	\$5,368.8	\$1,789.6	\$7,158.4								\$5,400.0		\$5,400.0
193	5	Health Care Authority	\$8,855.2		\$8,855.2	\$8,855.2		\$8,855.2			\$8,855.2		\$8,855.2		\$8,855.2
194	5	Health Care Authority	\$5,000.0		\$5,000.0										

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			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
195	Health Care Authority	For the supplemental nutrition assistance education program, in consultation with the higher education department for distribution to higher education institutions.	\$2,500.0		\$2,500.0				\$2,500.0			\$2,500.0			\$2,500.0	195
196	Health Care Authority	For traditional healing services in the medicaid program.	\$28.6	\$71.4	\$100.0											196
197	Health Care Authority	To implement development, delivery and support for a new training infrastructure for statewide screening, brief intervention and referral to treatment as mandated by Chapter 156 of Laws 2025.	\$7,000.0		\$7,000.0			\$7,000.0			\$7,000.0			\$7,000.0	\$7,000.0	197
198	Health Care Authority	To implement multiple system enhancements.	\$2,142.3	\$4,310.3	\$6,452.6											198
199	Health Care Authority	To improve outcomes and support residents with complex medically based behavioral health needs in skilled nursing facilities.	\$1,000.0		\$1,000.0				\$1,000.0		\$1,000.0					199
200	Health Care Authority	To offset the expiration of enhanced federal premium tax credits enacted in the Inflation Reduction Act of 2022 that removed the four hundred percent of the federal poverty level income limitation for eligibility for advance premium tax credits for coverage purchased through the health insurance exchange, contingent on the federal government not extending the enhanced federal premium tax credits. If the enhanced federal premium tax credits are extended by the federal government at any time during fiscal year 2027, any unexpended funds in this appropriation shall revert to the health care affordability fund. The other state funds appropriation is from the health care affordability fund.		\$38,100.0	\$38,100.0						\$38,100.0		\$38,100.0	\$38,100.0	\$38,100.0	200
201	Health Care Authority	To transfer to the board of regents of the university of New Mexico to fund rural residencies and residency rotations and administer a program that provides payments to federally qualified health centers, rural health clinics, independent psychiatric facilities and critical access hospitals to offset direct and indirect costs for medical residents associated with graduate medical education and are not otherwise reimbursed.									\$15,000.0		\$15,000.0	\$15,000.0		201
202	Workforce Solutions Department	For a bilingual social work program.											\$150.0	\$150.0	\$150.0	202
203	Workforce Solutions Department	For a health care recruitment program.											\$1,500.0	\$1,500.0	\$1,500.0	203
204	Workforce Solutions Department	For a pilot program to provide professional development toward licensure of bilingual behavioral healthcare professionals and culturally and linguistically specific trauma-informed mental health, case management, prevention and social work services in Bernalillo county.											\$100.0	\$100.0	\$100.0	204

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			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
205	Workforce Solutions Department	For an internship pilot project to match contributions from employers.							\$270.0		\$270.0	\$270.0		\$270.0	205
206	Workforce Solutions Department	For local news fellowships.										\$200.0		\$200.0	206
207	Workforce Solutions Department	For personnel to support implementing changes due to new community engagement requirements for residents receiving medicaid or other benefits from public assistance programs.	\$750.0		\$750.0										207
208	Workforce Solutions Department	For rental assistance.										\$5,000.0		\$5,000.0	208
209	Workforce Solutions Department	For workforce development efforts for adults, youth and dislocated workers.										\$3,000.0		\$3,000.0	209
210	Workforce Solutions Department	For workforce development efforts for adults, youth and dislocated workers.	\$3,000.0		\$3,000.0										210
211	Workforce Solutions Department	To continue funding affordable and attainable housing throughout the state.	\$65,000.0		\$65,000.0										211
212	Workforce Solutions Department	To continue funding homelessness initiatives throughout the state.	\$45,000.0		\$45,000.0										212
213	Workforce Solutions Department	To continue the commercial driver's license training program in San Miguel, Mora, Colfax and Taos counties.										\$75.0		\$75.0	213
214	Workforce Solutions Department	To fund housing, affordable housing, transitional housing, homelessness initiatives and the expansion of housing services statewide.										\$30,000.0		\$30,000.0	214
215	Workforce Solutions Department	To reduce unemployment insurance call and claim processing wait times.	\$1,348.8		\$1,348.8										215
216	Developmental Disabilities Council	For advocates and consultants to provide services to students with disabilities, assist the special education ombud staff and provide outreach and training.	\$250.0		\$250.0				\$250.0		\$250.0	\$250.0		\$250.0	216
217	Developmental Disabilities Council	For supported decision-making.	\$229.0		\$229.0										217
218	Developmental Disabilities Council	To reduce the waiting list for legal and guardianship services.	\$745.8		\$745.8	\$200.0		\$200.0	\$200.0		\$200.0	\$200.0		\$200.0	218
219	Department of Health	For a public service campaign on shaken baby syndrome.							\$165.0		\$165.0	\$165.0		\$165.0	219
220	Department of Health	For a statewide dance program to be provided in public schools for low-income at-risk youth through fiscal year 2028.	\$1,240.0		\$1,240.0										220

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFC Substitute			GAA of 2026				
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
236	Department of the Environment	For rulemaking, public engagement, administrative hearings and related expenses. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$1,000.0		\$1,000.0											236
237	Department of the Environment	To explore pollution reduction and cost-saving opportunities resulting from the diversion of organic waste from the solid waste stream and to conduct a waste characterization study to assess the current types and quantities of solid waste, organic waste and composting feed stock produced and disposed of in the state.													\$130.0	237
238	Department of the Environment	To support drinking water needs statewide, including private well testing and treatment. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.													\$4,000.0	238
239	Department of the Environment	To the neglected and contaminated sites fund.	\$10,000.0		\$10,000.0										\$5,000.0	239
240	Department of the Environment	To the rural infrastructure revolving loan fund for low-interest loans to rural communities for water, wastewater and solid waste projects.	\$10,000.0		\$10,000.0										\$5,000.0	240
241	Department of the Environment	To the strategic water supply program fund.	\$65,000.0		\$65,000.0										\$35,000.0	241
242	Department of the Environment	To the uranium mining reclamation revolving fund, including use for litigation related to uranium mining cleanup.	\$10,000.0		\$10,000.0										\$20,000.0	242
243	Department of the Environment	To the wastewater facility construction loan fund.	\$5,750.0		\$5,750.0										\$5,750.0	243
244	Department of the Environment	To the water quality management fund for the river stewardship program.	\$10,000.0		\$10,000.0										\$15,000.0	244
245	Office of Natural Resources Trustee	For land or interest in land for the creation, expansion or restoration of state public land, including up to twenty-one million dollars (\$21,000,000) for state matching dollars to political subdivisions of the state that have been approved for federal assistance funding due to natural disasters. Any unexpended balances remaining at end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.													\$100,000.0	245
246	Office of Natural Resources Trustee	For natural resources restoration for expenditure in fiscal year 2026 and 2027. The internal services funds/interagency transfer appropriation is from the consumer settlement fund.													\$70,000.0	246
247	Veterans' Services	For information technology equipment and cybersecurity improvements.	\$1,279.4		\$1,279.4										\$15,000.0	247
248	Veterans' Services	For operational costs of the mobile veteran resource unit. Any unexpended balance remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.													\$450.0	248
249	Veterans' Services	For outreach services to veterans and their families in underserved communities.	\$500.0		\$500.0										\$450.0	249

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			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
250	Veterans' Services	For statewide medical transportation for veterans.	\$75.0		\$75.0				\$75.0		\$75.0	\$75.0		\$75.0	250
251	Veterans' Services	For suicide prevention services and outreach to veterans and their families.	\$200.0		\$200.0				\$200.0		\$200.0	\$200.0		\$200.0	251
252	Veterans' Services	For the operations of the state veterans cemetery in Taos.	\$250.0		\$250.0	\$250.0		\$250.0	\$250.0		\$250.0	\$250.0		\$250.0	252
253	Veterans' Services	To support veterans and their families who are experiencing, or are at risk of, homelessness.	\$75.0		\$75.0				\$75.0		\$75.0	\$75.0		\$75.0	253
254	Office of Family Representation	For expansion costs, including information technology equipment, office furniture and vehicle leases.	\$270.0		\$270.0	\$120.0		\$120.0	\$120.0		\$120.0	\$120.0		\$120.0	254
255	Office of Family Representation	For information technology equipment.	\$82.8		\$82.8										255
256	Office of Family Representation	For office furniture.	\$150.0		\$150.0										256
257	Children, Youth and Families Department	For Indian Child Welfare Act-related activities, including travel, training, outreach and events.	\$500.0		\$500.0										257
258	Children, Youth and Families Department	For multiservice homes.										\$10,500.0		\$10,500.0	258
259	Children, Youth and Families Department	For protective services personnel. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.		\$46,650.0	\$46,650.0							\$20,000.0		\$20,000.0	259
260	Children, Youth and Families Department	For shelter placement for emergency stays for foster care.										\$3,000.0		\$3,000.0	260
261	Children, Youth and Families Department	For the cost of co-neutral services required pursuant to the Kevin S., et al. v. Blalock, et al., No. 1:18-CV-00896 settlement agreement.				\$2,500.0		\$2,500.0	\$2,500.0		\$2,500.0	\$2,500.0		\$2,500.0	261
262	Children, Youth and Families Department	To contract with child welfare experts to develop, implement and administer a short-term stabilization pilot program in Dona Ana, Chaves, San Juan, McKinley, Bernalillo, Santa Fe and Eddy counties. Any unexpended balance remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.										\$2,500.0		\$2,500.0	262
263	Department of Military Affairs	For the governor's summer challenge programs.	\$1,500.0		\$1,500.0				\$1,500.0		\$1,500.0	\$1,500.0		\$1,500.0	263
264	Department of Military Affairs	To train the national guard for disaster response. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2028.										\$1,500.0		\$1,500.0	264
265	Adult Parole Board	To convert paper files to electronic records.	\$179.0		\$179.0	\$179.0		\$179.0	\$179.0		\$179.0	\$179.0		\$179.0	265
266	Corrections Department	For secure inmate transport vehicles.	\$300.0		\$300.0	\$300.0		\$300.0	\$300.0		\$300.0	\$300.0		\$300.0	266
267	Crime Victims Reparation Commission	For services for victims of sexual assault.	\$1,000.0		\$1,000.0										267

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Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFc Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
284	Public Education Department	For dormitory operational funding at the New Mexico school for the arts.	\$1,150.0		\$1,150.0				\$2,300.0		\$2,300.0	\$2,300.0		\$2,300.0	284
285	Public Education Department	For evidence-based career technical education pilot programs, including work-based learning. The other state funds appropriation is from the public education reform fund.	\$38,500.0		\$38,500.0				\$17,000.0		\$17,000.0	\$17,000.0	\$18,000.0	\$35,000.0	285
286	Public Education Department	For free, effective out-of-school time programs for school-aged youth statewide, including nutritional education programs.	\$14,000.0		\$14,000.0										286
287	Public Education Department	For legal fees related to defending the state in <i>Martinez v. state of New Mexico No. D-101-CV-2014-00793</i> and <i>Yazzie v. state of New Mexico No. D-101-CV-2014-02224</i> . The internal services funds/interagency transfer appropriation is from the consumer settlement fund.		\$500.0	\$500.0	\$500.0		\$500.0		\$500.0		\$500.0		\$500.0	287
288	Public Education Department	For literacy coaches at schools in the lowest quartile. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.	\$14,560.0		\$14,560.0							\$14,600.0		\$14,600.0	288
289	Public Education Department	For operations of the literary institute.	\$3,000.0		\$3,000.0							\$2,000.0		\$2,000.0	289
290	Public Education Department	For outdoor classrooms.	\$500.0		\$500.0	\$500.0		\$500.0	\$500.0		\$500.0	\$500.0		\$500.0	290
291	Public Education Department	For principal and superintendent preparation, coaching and residencies pursuant to the School Personnel Act.	\$5,600.0		\$5,600.0	\$5,600.0		\$5,600.0	\$5,600.0		\$5,600.0	\$5,600.0		\$5,600.0	291
292	Public Education Department	For professional development of transportation workers on de-escalation strategies and positive behavioral interventions and support.	\$175.0		\$175.0										292
293	Public Education Department	For purposes pursuant to the Bilingual Multicultural Education Act.	\$1,100.0		\$1,100.0				\$500.0		\$500.0	\$500.0		\$500.0	293
294	Public Education Department	For purposes pursuant to the Black Education Act.	\$500.0		\$500.0				\$500.0		\$500.0	\$500.0		\$500.0	294
295	Public Education Department	For purposes pursuant to the Hispanic Education Act.	\$1,500.0		\$1,500.0				\$500.0		\$500.0	\$500.0		\$500.0	295
296	Public Education Department	For regional and statewide school safety summits.	\$200.5		\$200.5	\$200.5		\$200.5	\$200.5		\$200.5	\$200.5		\$200.5	296
297	Public Education Department	For school improvement activities.	\$6,300.0		\$6,300.0										297
298	Public Education Department	For science, technology, engineering, arts and mathematics initiatives.	\$6,000.0		\$6,000.0	\$3,000.0		\$3,000.0	\$3,000.0		\$3,000.0	\$3,000.0		\$3,000.0	298

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026				
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
309	Public Education Department	To expand the instructional materials resource library to provide comprehensive, standards-aligned resources supporting heritage language and bilingual multicultural education programs statewide.	\$580.0		\$580.0				\$200.0		\$200.0	\$200.0			\$200.0	309
310	Public Education Department	To identify additional metrics for student success that more comprehensively address student outcomes through a lens of equity and cultural diversity.	\$200.0		\$200.0											310
311	Public Education Department	To implement a comprehensive action plan pursuant to a final court order in <i>Martinez v. state of New Mexico No. D-101-CV-2014-00793</i> and <i>Yazzie v. state of New Mexico No. D-101-CV-2014-02224</i> for expenditure in fiscal years 2026 and 2027. The other state funds appropriation is from the public education reform fund.								\$2,000.0	\$2,000.0		\$2,000.0		\$2,000.0	311
312	Public Education Department	To implement annual accreditation processes, including supporting and enforcing consequences of non-accreditation.	\$375.0		\$375.0											312
313	Public Education Department	To increase kindergarten through twelfth grade graduation rates for all New Mexico students by providing a statewide custom-built graduation planning and pathway system that continuously evaluates student progress against state-defined requirements, enables early identification of risks to graduation or readiness while giving the state clear insight into pathway participation, workforce alignment and student outcomes.												\$500.0	\$500.0	313
314	Public Education Department	To maintain an integrated digital system for school districts and charter schools to manage funding from certain state and federal grant programs.	\$2,500.0		\$2,500.0				\$250.0		\$250.0		\$250.0		\$250.0	314
315	Public Education Department	To purchase, install, test or maintain automated external defibrillators.											\$400.0		\$400.0	315
316	Regional Education Cooperatives	To regional education cooperative six in Portales to conduct a statewide study of student reading performance focused on lexile scores.										\$1,200.0			\$1,200.0	316
317	Public School Facilities Authority	For contractual services, including project management, information technology system improvements and administrative support for expenditure in fiscal years 2026 and 2027. The other state funds appropriation is from the public school capital outlay fund.								\$2,500.0	\$2,500.0		\$2,500.0		\$2,500.0	317
318	Public School Facilities Authority	For prekindergarten and early prekindergarten classrooms in public schools prioritizing rural areas of the state. The general fund appropriation is from the permanent school fund.		\$5,000.0	\$5,000.0											318
319	Higher Education Department	For a partnership with a New Mexico college of osteopathic medicine to improve a comprehensive outreach program to increase interest in the healthcare field within the state of New Mexico.	\$1,500.0		\$1,500.0				\$1,500.0		\$1,500.0		\$1,500.0		\$1,500.0	319

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026					
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total			
320	Higher Education Department	For athletics projects and higher education institutions other than the university of New Mexico and New Mexico state university.														\$2,000.0	320
321	Higher Education Department	For defense research, commercialization and student supports.				\$16,000.0		\$16,000.0								\$16,000.0	321
322	Higher Education Department	For distribution to the athletics departments of comprehensive colleges based on the proportional size of state athletics appropriations to each college, provided that no more than one million dollars (\$1,000,000) shall be distributed annually in fiscal years 2027, 2028 and 2029.														\$3,000.0	322
323	Higher Education Department	For distribution to the higher education institutions of New Mexico for building renewal and replacement and facility demolition for expenditure in fiscal year 2027. A report of building renewal and replacement transfers must be submitted to the higher education department before funding is released. In the event of a transfer of building renewal and replacement funding to cover institutional salaries, or any other ineligible purpose as defined in the New Mexico higher education department space policy, funding shall not be released to the higher education institutions.				\$20,000.0		\$20,000.0								\$20,000.0	323
324	Higher Education Department	For distribution to the higher education institutions of New Mexico for equipment renewal and replacement. A report of equipment and renewal and replacement transfers must be submitted to the higher education department before funding is released. In the event of a transfer of equipment renewal and replacement funding to cover institutional salaries, funding shall not be released to the higher education institution.				\$3,000.0		\$3,000.0								\$3,000.0	324
325	Higher Education Department	For programs, including two million dollars (\$2,000,000) for adult education to continue the current level of workers enrolled in the workforce economic support pilot and one million two hundred fifty thousand dollars (\$1,250,000) for high school equivalency exams.	\$5,000.0		\$5,000.0											\$3,250.0	325
326	Higher Education Department	For the creation and ongoing support of the Indigenous early childhood education and educational sovereignty program at Navajo technical university for expenditure through fiscal year 2029.	\$1,100.0		\$1,100.0												326
327	Higher Education Department	For the health professional loan repayment program, contingent on enactment of House Bill 66 or similar legislation in the second session of the fifty-seventh legislature to increase the maximum annual amount of loan repayment for physicians.	\$25,000.0		\$25,000.0	\$25,000.0		\$25,000.0								\$25,000.0	327
328	Higher Education Department	For the New Mexico longitudinal data system operations.	\$500.0		\$500.0											\$500.0	328

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			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total			
344	University of New Mexico	For rural residencies and residency rotations and administer a program that provides payments to federally qualified health centers, rural health clinics, independent psychiatric facilities and ethical-access hospitals to offset direct and indirect costs for medical residents associated with graduate medical education and are not otherwise reimbursed.													\$24,000.0	\$24,000.0	344
345	University of New Mexico	For the athletics department for expenditure through fiscal year 2029, provided that no more than four million dollars (\$4,000,000) shall be expended annually in fiscal years 2027, 2028 and 2029.			\$12,000.0						\$12,000.0				\$12,000.0	\$12,000.0	345
346	University of New Mexico	For the center of Native American health.													\$500.0	\$500.0	346
347	University of New Mexico	For the college of education for student teachers in underserved communities as defined by the court order in Martinez v. state of New Mexico No. D-101-CV-2014-00793 and Yazzie v. state of New Mexico No. D-101-CV-2014-02224.													\$200.0	\$200.0	347
348	University of New Mexico	For the community engagement office.													\$250.0	\$250.0	348
349	University of New Mexico	For the health sciences center for centralized high-performance computing upgrades, quantum computer access and data center renovations to expand bioscience-related activities and develop artificial intelligence and quantum computing approaches. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.													\$5,000.0	\$5,000.0	349
350	University of New Mexico	For the health sciences center for unified activities with the school of engineering and the college of arts and sciences in acousticrofluidic microneedle systems, compact optical, radio frequency and biosensors; multimodal brain imaging scanners and functionally guided brain stimulators; and genomic and transcriptomic next-generation sequencing equipment. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.													\$5,000.0	\$5,000.0	350
351	University of New Mexico	For the health sciences center learning environment office.													\$750.0	\$750.0	351
352	University of New Mexico	For the office of the medical investigator at the university of New Mexico for surgical lighting and equipment for a health radio frequency identification body management system.	\$114.2		\$114.2										\$114.2	\$114.2	352
353	University of New Mexico	For the university of New Mexico stadium.													\$16,000.0	\$16,000.0	353

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			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
354 5	University of New Mexico	For the Uton transboundary resources center. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.							\$450.0		\$450.0	\$450.0			\$450.0	354
355 5	University of New Mexico	To purchase equipment for a flexible ion implanter, cryogenic optical spectroscopy and quantum spin photon tools; to purchase a focused ion beam milling system with variable-energy and multispecies capability; to purchase fiber semiconductor lasers and high-power microwave test stands; to construct laboratory upgrades; and for a nitrogen liquefaction plant cost-controlled cryogenics for mission critical United States department of defense collaborations with the United States air force, Sandia national laboratories and Los Alamos national laboratory that depend of uninterrupted cryogenics for directed energy, quantum materials, biobanking and clinical operations. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.										\$8,000.0			\$8,000.0	355
356 5	University of New Mexico	To purchase robots, three-dimensional printers and supporting equipment and renovation of a centralized training facility. Any unexpended balance remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.										\$2,000.0			\$2,000.0	356
357 5	University of New Mexico	To the bureau of business and economic research for a study of utility affordability.							\$100.0		\$100.0	\$100.0			\$100.0	357
358 5	University of New Mexico	To the health sciences center for an actuarial study on healthcare, including cost drivers.							\$3,000.0		\$3,000.0	\$3,000.0			\$3,000.0	358
359 5	University of New Mexico	To provide faculty supports and tuition supports to medical students.							\$5,000.0		\$5,000.0	\$5,000.0			\$5,000.0	359
360 5	University of New Mexico	To the university of New Mexico Taos for the Taos observatory.										\$1,000.0			\$1,000.0	360
361 5	New Mexico State University	For a Medicaid review system.							\$750.0		\$750.0	\$750.0			\$750.0	361
362 5	New Mexico State University	For a state child welfare blueprint.							\$200.0		\$200.0	\$200.0			\$200.0	362
363 5	New Mexico State University	For Chile marketing and promotion.										\$1,000.0			\$1,000.0	363
364 5	New Mexico State University	For costs related to a film studio.							\$8,000.0		\$8,000.0	\$8,000.0			\$8,000.0	364
365 5	New Mexico State University	For grants to implement projects that improve farmers' and ranchers' ability to manage, save and efficiently apply limited water resources for agricultural production.	\$5,000.0		\$5,000.0				\$10,000.0		\$10,000.0	\$10,000.0			\$10,000.0	365
366 5	New Mexico State University	For improvements to athletics facilities, provided that no portion of this appropriation may be used to purchase name, image and likeness rights.							\$14,000.0		\$14,000.0	\$14,000.0			\$14,000.0	366

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367	New Mexico State University	For purchase and installation of equipment supporting the physical sciences laboratory.			\$16,000.0			\$16,000.0			\$16,000.0			\$16,000.0			\$16,000.0	367
368	New Mexico State University	For the athletics department for expenditure through fiscal year 2029, provided that no more than three million dollars (\$3,000,000) shall be expended annually in fiscal years 2027, 2028 and 2029.			\$9,000.0			\$9,000.0			\$9,000.0			\$9,000.0			\$9,000.0	368
369	New Mexico State University	For the department of agriculture for the double up food bucks program for community health and agriculture resistance.												\$1,000.0			\$1,000.0	369
370	New Mexico State University	For the department of agriculture to support the implementation of Chapter 53 Laws 2025 in encouraging retention and recruitment of large animal veterinarian services in underserved areas of New Mexico.			\$1,500.0			\$1,500.0			\$1,500.0			\$1,500.0			\$1,500.0	370
371	New Mexico State University	To department of agriculture for the New Mexico grown approved supplier program.	\$430.0		\$430.0			\$430.0			\$430.0			\$430.0			\$430.0	371
372	New Mexico State University	To implement the existing livestock Mexican wolf compensation program, contract for direct and indirect damages and conflict avoidance with the livestock loss authority established by Catron county, Sierra county and Socorro county and to study effective human and wildlife cohabitation in cooperation with the department of wildlife and other stakeholders as appropriate. Compensation for the depredation payments shall be based on fair market value of the livestock as determined by New Mexico state university and shall only be made by a qualified county, federal or tribal investigator. The county livestock loss authority shall maintain the application from the livestock owner, the amount of the compensation payment and the investigation report from qualified county, federal or tribal investigation. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.									\$3,000.0			\$3,000.0			\$3,000.0	372
373	New Mexico State University	To the department of agriculture for soil and water conservation training and education.			\$1,000.0			\$1,000.0			\$1,000.0			\$1,000.0			\$1,000.0	373
374	New Mexico State University	To the department of agriculture for waste material equipment and technology at meat processing facilities.			\$3,000.0			\$3,000.0			\$3,000.0			\$3,000.0			\$3,000.0	374
375	New Mexico State University	To the department of agriculture to eradicate the bovine reproductive disease trichinosis, including for treatment and quarantine. Any unexpended balance remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.			\$5,100.0			\$5,100.0			\$5,100.0			\$5,100.0			\$5,100.0	375

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376	New Mexico State University	To the New Mexico department of agriculture to administer the regional farm to food bank program. The funds shall be expended for the purchase of locally produced food to be distributed through food banks and nonprofit food programs serving underserved communities statewide in fiscal year 2027.	\$2,000.0		\$2,000.0				\$2,000.0			\$2,000.0			\$2,000.0	376
377	New Mexico Highlands University	To upgrade technology and equipment for broadcasting needs in the athletics department.	\$40.0		\$40.0											377
378	Eastern New Mexico University	For athletics. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.										\$1,000.0			\$1,000.0	378
379	New Mexico Institute of Mining and Technology	For a supercomputing challenge.							\$210.0		\$210.0				\$210.0	379
380	New Mexico Institute of Mining and Technology	For programs, including eleven million five hundred thirty thousand dollars (\$11,530,000) to the bureau of geology and mineral resources for aquifer monitoring, characterization and integration of data, three million six hundred thousand (\$3,600,000) for a enterprise resource planning upgrade and implementation, three million dollars (\$3,000,000) for a brand refresh and marketing efforts, one million three hundred fifty thousand dollars (\$1,350,000) for the center for student success, two million five hundred twenty thousand dollars for the autonomous drone center. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended in fiscal year 2028.	\$22,000.0		\$22,000.0			\$22,000.0			\$22,000.0				\$22,000.0	380
381	New Mexico Institute of Mining and Technology	For student support services.							\$500.0		\$500.0				\$500.0	381
382	New Mexico Institute of Mining and Technology	For weather modification.							\$1,000.0		\$1,000.0				\$1,000.0	382
383	New Mexico Institute of Mining and Technology	To enable a wireless technology hub at the institute's Playas research and training center to provide instrumented, real-world test ranges and laboratories for emerging wireless technologies, shorten the path from research to fielded capability for defense and commercial users and build a durable talent pipeline and supplier base across New Mexico. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.													\$9,000.0	383

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFC Substitute			GAA of 2026									
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total							
384	New Mexico Institute of Mining and Technology	To establish a gateway for an energetic reliability and aging studies facility at the institute's energetics materials research and testing center to deliver high-value, actionable data to the United States department of defense by enabling controlled, repeatable examination of aged munitions and components. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.														\$7,000.0			\$7,000.0	384	
385	New Mexico Institute of Mining and Technology	To the bureau of geology and mineral resources for seismology equipment and to expand monitoring network capabilities.							\$1,000.0								\$1,000.0			\$1,000.0	385
386	Northern New Mexico College	To plan, design, construct, and renovate infrastructure to enhance health, public safety and resiliency at the Espanola and El Rito campuses.							\$3,000.0								\$3,000.0			\$3,000.0	386
387	Santa Fe Community College	For research for the first born home visiting program. Any unexpended balances remaining at the end of fiscal year 2027 shall not revert and may be expended through fiscal year 2029.														\$250.0			\$250.0	\$250.0	387
388	Central New Mexico College	For New Mexico community colleges to plan, develop, equip and provide advanced energy, quantum and defense workforce, apprenticeship and technician training programs in partnership with laboratories, agencies and industry.																		\$6,000.0	388
389	Luna Community College	For a student housing feasibility study at luna community college.	\$100.0		\$100.0																389
390	Luna Community College	For accounting and auditing support for luna community college to complete fiscal years 2024 and 2025 audits and ensure timeliness of future audits.	\$400.0		\$400.0																390
391	Luna Community College	To purchase and upgrade equipment for the athletics department.	\$10.8		\$10.8																391
392	New Mexico Military Institute	For an advanced bail-tracking technology .																		\$60.0	392
393	Second Judicial District Attorney	To supplement salary and benefit shortfalls for the pre-prosecution diversion and gun violence reduction and prevention programs.	\$850.0		\$850.0																393
394	Third Judicial District Attorney	For prosecution expenses and expert witness fees.	\$100.0		\$100.0																394
395	Sixth Judicial District Attorney	For personal services and employee benefits to cover the loss of federal grants under the federal Violence Against Women Act and the federal Victims of Crime Act.	\$94.0		\$94.0																395
396	Tenth Judicial District Attorney	To resolve a deficit in the other costs category for a multi-year contract for body worn cameras.	\$1.5		\$1.5																396
397	Eleventh Judicial District Attorney, Division I	For training, equipment, legal research tools, electronic evidence data storage, building security enhancements and vehicles.														\$100.0			\$100.0	\$100.0	397

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Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFC Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
415	Health Care Authority	To program the new income support eligibility system and facilitate the migration of critical data from the legacy eligibility system.	\$364.3	\$410.7	\$775.0										415
416	Developmental Disabilities Council	To reduce the wait list for legal and guardianship services.	\$365.0		\$365.0										416
417	Department of the Environment	To identify, assess or remediate critical drinking water and wastewater infrastructure needs statewide.	\$500.0		\$500.0										417
418	Children, Youth and Families Department	To cover costs for the protective services division to fill all positions and contractual support to meet Kevin S remedial orders and settlement agreements.	\$7,000.0		\$7,000.0										418
419	Children, Youth and Families Department	To hire additional staff in juvenile justice services program.	\$2,700.0		\$2,700.0										419
420	Homeland Security and Emergency Management	For supporting federal costs and any associated overruns.	\$1,000.0		\$1,000.0										420
421	Homeland Security and Emergency Management	To correct a negative fund balance in fund 55010 to ensure accurate accounting practices and compliance with state financial reporting requirements.		\$142.3	\$142.3										421
422	Homeland Security and Emergency Management	To reimburse the federal emergency management agency for an overpayment on a disaster assistance project related to the 2012 el cajete fire and other legacy disasters in final close out.	\$1,500.0		\$1,500.0										422
423	Public Education Department	To address a lease liability shortfall.	\$395.9		\$395.9										423
424	Public Education Department	To address a shortfall related to the development and field testing of culturally and linguistically relevant questions for the New Mexico student success and achievement and New Mexico assessment of science readiness student assessments.	\$500.0		\$500.0										424

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
			425	Public Education Department	For projected at-risk and English learner program unit losses at school districts and charter schools. Up to six million dollars (\$6,000,000) of this appropriation may be used by the public education department to supplement a school district's or charter school's program costs in fiscal year 2026 if the school district's or charter school's at-risk index rate decreased from fiscal year 2025, calculated by subtracting the school district's or charter school's fiscal year 2025 at-risk index from the sum of the school district's or charter school's fiscal year 2026 at-risk index pursuant to Section 22-8-23.3 NMSA 1978 and the product of thirty-three hundredths and the three-year average English learner rate pursuant to Section 22-8-23.15 NMSA 1978. The public education department shall distribute a prorated share of this appropriation to each school district and charter school that had a lower at-risk index rate in fiscal year 2026 based on aforementioned difference in at-risk indices multiplied by the school district's or charter school's fiscal year 2026 MEM as defined in Section 22-8-23.3 NMSA 1978 and multiplied by the final fiscal year 2026 unit value.			\$6,000.0			\$6,000.0			\$6,000.0	
426	Higher Education Department	To cover prior year cash deficits.	\$66.6		\$66.6			\$66.6			\$66.6			\$66.6	426
427	Administrative Office of the Courts	For the expansion of assisted outpatient treatment programs, a competency diversion pilot and other behavioral health programs, for expenditure in fiscal years 2027 and 2028.			\$1,265.4			\$1,265.4			\$1,265.4			\$1,265.4	427
428	Second Judicial District Court	For a gun violence clinical service coordinator.		\$4,14.6	\$4,14.6										428
429	Second Judicial District Court	For the assisted outpatient treatment program.		\$4,362.0	\$4,362.0										429
430	Law Offices of the Public Defender	To pilot hourly rates for contract attorneys.			\$6,600.0			\$6,600.0			\$6,600.0			\$6,600.0	430
431	Department of Finance and Administration	For distributions to state agencies pursuant to a rate schedule adopted pursuant to Section 15-3B-18 NMSA 1978.			\$3,000.0			\$3,000.0			\$3,000.0			\$3,000.0	431
432	Early Childhood Education and Care Department	For childcare assistance affordability pilot to subsidize childcare slots for families above two hundred fifty percent of the federal poverty level with children below 5-years-old.			\$48,000.0			\$48,000.0			\$48,000.0			\$48,000.0	432
433	Early Childhood Education and Care Department	For local early childhood system building coalitions.		\$3,000.0	\$3,000.0										433

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
434	Early Childhood Education and Care Department	To continue implementation of the wage and career ladder framework.		\$57,000.0	\$57,000.0					\$30,000.0	\$30,000.0		\$30,000.0	\$30,000.0	434
435	Workforce Solutions Department	For intensive outreach for statewide out-of-school and at-risk youth.		\$2,250.0	\$2,250.0										435
436	Workforce Solutions Department	For operational costs of the office of housing.		\$6,000.0	\$6,000.0										436
437	Workforce Solutions Department	For service programs in New Mexico, particularly AmeriCorps programs, and to support service to career pathways.		\$6,000.0	\$6,000.0										437
438	Workforce Solutions Department	To implement and evaluate youth pre-apprenticeship programs. <input type="checkbox"/> [YEAR ONE: \$600; YEAR TWO: \$0; YEAR THREE: \$0]		\$3,000.0	\$3,000.0					\$600.0	\$600.0		\$600.0	\$600.0	438
439	Department of the Environment	For drinking water system support and resilience initiatives, including technical assistance and capacity development, emergency response and recovery, receivership, utility operator certification program expansion, system regionalization, training, contracted services, program development and other activities necessary to improve the sustainability, compliance, and resilience of public water systems statewide. <input type="checkbox"/> [YEAR ONE: \$5,500; YEAR TWO: \$4,000; YEAR THREE: \$3,000]		\$6,000.0	\$6,000.0										439
440	Children, Youth and Families Department	For a dedicated safe care unit within the protective services program to provide in-home services to families reported to the agency for suspected abuse or neglect. For operational costs of the behavioral health sciences division, including programs for adolescent substance use and treatment. <input type="checkbox"/> [YEAR ONE: 5,249.5; YEAR TWO: 5,512.0; YEAR THREE: 5,787.6]							\$12,000.0	\$12,000.0	\$12,000.0		\$12,000.0	\$12,000.0	440
441	Children, Youth and Families Department	For operational costs of the juvenile justice facilities program. <input type="checkbox"/> [YEAR ONE: 16,016.0; YEAR TWO: 16,816.8; YEAR THREE: 17,657.6]		\$6,900.0	\$6,900.0										441
442	Children, Youth and Families Department	For operational costs within program support.		\$4,500.0	\$4,500.0										442

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Appendix EE - Specials, Supplemental and Deficiency Appropriations

Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFc Substitute			GAA of 2026				
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total		
444	Children, Youth and Families Department	For start-up and operational costs of evidence-based programs delivered in a community-based setting, including youth mentoring services, for high-risk youth within the juvenile justice facilities program.					\$4,500.0	\$4,500.0			\$4,500.0			\$4,500.0	\$4,500.0	444
445	Department of Transportation	To perform road safety audits and site assessments on state and local roads.	\$4,000.0		\$4,000.0		\$4,500.0	\$4,500.0			\$4,500.0			\$4,500.0	\$4,500.0	445
446	Public Education Department	To conduct a randomized-controlled trial of community schools to improve student attendance. Up to one hundred thousand dollars (\$100,000) may be used by the public education department to evaluate and monitor outcomes. The other state funds appropriation is from the public education reform fund.					\$18,300.0	\$18,300.0			\$18,300.0			\$18,300.0	\$18,300.0	446
447	Public Education Department	To conduct a randomized-controlled trial of high impact tutoring during the school day to improve student reading proficiency and math proficiency. Up to one hundred thousand dollars (\$100,000) may be used by the public education department to evaluate and monitor outcomes. The other state funds appropriation is from the public education reform fund.	\$15,000.0		\$15,000.0		\$15,300.0	\$15,300.0			\$15,300.0			\$15,300.0	\$15,300.0	447
448	Public Education Department	To conduct a randomized-controlled trial of innovation zones to improve student attendance, graduation, and employability. Up to one hundred thousand dollars (\$100,000) may be used by the public education department to evaluate and monitor outcomes. The other state funds appropriation is from the public education reform fund.					\$34,500.0	\$34,500.0			\$21,600.0			\$21,600.0	\$21,600.0	448
449	Department of Transportation	For heavy equipment. The other state funds appropriation is from the state road fund.	\$10,000.0		\$10,000.0		\$5,000.0	\$5,000.0			\$5,000.0			\$5,000.0	\$5,000.0	449
450	Department of Transportation	For roadway construction and maintenance.	\$100,000.0		\$100,000.0		\$155,000.0	\$155,000.0			\$100,000.0			\$100,000.0	\$100,000.0	450
451	Department of Transportation	For rural air service enhancement.	\$18,000.0		\$18,000.0		\$12,500.0	\$12,500.0			\$12,500.0			\$12,500.0	\$150,000.0	451
452	Department of Transportation	For the clean up New Mexico roadway beautification program.	\$12,000.0		\$12,000.0									\$12,500.0	\$12,500.0	452
453	Department of Transportation	For the transportation project fund. Active projects experiencing shortfall shall be prioritized for completion.					\$155,000.0	\$155,000.0			\$100,000.0			\$42,000.0	\$42,000.0	453
454	Department of Finance and Administration	[APPROPRIATION CONTINGENCY FUND] The general fund transfer is in fiscal year 2027 and is contingent on enactment of House Bill 180 or similar legislation of the second session of the fifty-seventh legislature clarifying the use of the appropriation contingency fund.					\$30,000.0	\$30,000.0			\$30,000.0			\$30,000.0	\$30,000.0	454
455	Department of Finance and Administration	[BEHAVIORAL HEALTH TRUST FUND] The general fund transfer is in fiscal year 2027.					\$50,000.0	\$50,000.0			\$50,000.0			\$50,000.0	\$50,000.0	455

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Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFS Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
486	Department of Finance and Administration	[GOVERNMENT RESULTS AND OPPORTUNITY PROGRAM FUND] The general fund transfer is in fiscal year 2027.				\$25,000.0		\$25,000.0			\$25,000.0	\$50,000.0		\$50,000.0	486
487	Department of Finance and Administration	[OPIOID CRISIS RECOVERY FUND] The other state funds transfer is from the opioid settlement restricted fund in fiscal year 2026.		\$11,647.4	\$11,647.4		\$12,102.0	\$12,102.0		\$12,102.0	\$12,102.0		\$12,102.0	\$12,102.0	487
488	Department of Finance and Administration	[OPIOID CRISIS RECOVERY FUND] The other state funds transfer is from the opioid settlement restricted fund in fiscal year 2027.					\$21,802.0	\$21,802.0		\$21,802.0	\$21,802.0		\$22,802.0	\$22,802.0	488
489	Department of Finance and Administration	[WATER PROJECT FUND] The general fund transfer is in fiscal year 2027, contingent on enactment of House Bill 109 or similar legislation of the second session of the fifty-seventh legislature suspending legislative authorization of water trust board projects. Funding may be used to waive the match requirements for small rural communities with a financial hardship.					\$100,000.0	\$100,000.0		\$100,000.0	\$100,000.0	\$100,000.0	\$100,000.0	\$100,000.0	489
490	Department of Finance and Administration	Contingent on enactment of House Bill 180 or similar legislation of the second session of the fifty-seventh legislature clarifying the use of the appropriation contingency fund, the department of finance and administration shall transfer up to fifty million dollars (\$50,000,000) from the appropriation contingency fund to the executive order for disasters fund.													490
481	Regulation and Licensing Department	[MORTGAGE REGULATORY FUND] The general fund transfer is in fiscal year 2027.					\$4,950.0	\$4,950.0		\$4,950.0	\$4,950.0	\$4,950.0	\$4,950.0	\$4,950.0	481
482	Regulation and Licensing Department	[SECURITIES EDUCATION TRAINING FUND]. The general fund transfer is in fiscal year 2027.					\$1,000.0	\$1,000.0		\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0	482
483	Workforce Solutions Department	[WORKFORCE DEVELOPMENT AND APPRENTICESHIP TRUST FUND] The general fund transfer is in fiscal year 2027.					\$10,000.0	\$10,000.0		\$10,000.0	\$10,000.0	\$10,000.0	\$10,000.0	\$10,000.0	483
484	Department of Health	[VIOLENCE INTERVENTION PROGRAM FUND] The general fund transfer is in fiscal year 2027.										\$2,500.0	\$2,500.0	\$2,500.0	484
485	Public Education Department	[PUBLIC EDUCATION REFORM FUND] The other state funds transfer is from the government results and opportunity program fund in fiscal year 2027.	\$5,000.0		\$5,000.0		\$89,700.0	\$89,700.0		\$89,700.0	\$89,700.0	\$89,700.0	\$89,700.0	\$89,700.0	485
486	Higher Education Department	[HIGHER EDUCATION MAJOR PROJECTS FUND] The general fund transfer is in fiscal year 2027.					\$300,000.0	\$300,000.0		\$300,000.0	\$300,000.0	\$185,000.0	\$185,000.0	\$185,000.0	486

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Special, Supplemental, and Deficiency Appropriation Recommendations

Sec.	Agency	Language	Executive Recommendation			LFC Recommendation			HAFc Substitute			GAA of 2026			
			GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total	
467	Higher Education Department	[HIGHER EDUCATION MAJOR PROJECTS FUND] The state board of finance may issue and sell supplemental severance tax notes in an amount not exceeding one hundred fifteen million dollars (\$115,000,000) in fiscal years 2027 and 2028 when the higher education department certifies the need for the issuance to plan, design, construct, furnish and equip student housing and student life projects that may be funded from the higher education major projects fund; provided that the issuance of supplemental severance tax bonds pursuant to the Public School Capital Outlay Act or the Public School Capital Improvements Act shall take precedence over notes issued for the student housing and student life projects and provided that the issuance of supplemental severance tax bonds for any other appropriations by the Legislature shall also take precedence over notes issued for the student housing and student life projects. Any proceeds from the sale of notes for student housing and student life projects shall be transferred to the higher education major projects fund and are subject to appropriation by the Legislature. The Legislature shall appropriate any proceeds from notes sold pursuant to this authorization within two years of the note sale. The total issuance of supplemental severance tax bonds in fiscal years 2027 and 2028 shall not exceed the debt service limitations provided for in Subsection D of Section 7-27-14 NMSA 1978 and shall not impair any minimum annual transfers to the severance tax permanent fund required by law.	\$9,800.0		\$9,800.0	\$56,000.0		\$56,000.0	\$56,000.0		\$56,000.0	\$46,100.0		\$46,100.0	\$115,000.0
468	Higher Education Department	[LOTTERY TUITION FUND] The general fund transfer is in fiscal year 2027.	\$9,800.0		\$9,800.0	\$56,000.0		\$56,000.0	\$56,000.0		\$56,000.0	\$56,000.0		\$56,000.0	\$56,000.0
469	Computer System Enhancement Fund	[COMPUTER SYSTEM ENHANCEMENT FUND] The general fund transfer is in fiscal year 2027.	\$47,110.3		\$47,110.3	\$30,000.0		\$30,000.0	\$30,000.0		\$30,000.0	\$46,100.0		\$46,100.0	\$46,100.0

Section	Executive Recommendation			LFC Recommendation			HAFc Substitute			GAA of 2026		
	GF	Other	Total	GF	Other	Total	GF	Other	Total	GF	Other	Total
Section 5	\$1,477,380.7	\$255,717.3	\$1,733,098.0	\$870,111.7	\$200,544.5	\$1,070,656.2	\$1,442,876.2	\$310,744.5	\$1,461,566.2	\$1,461,566.2	\$337,969.5	\$1,799,535.7
Section 6	\$32,901.0	\$136,126.8	\$169,027.8	\$28,561.0	\$0.0	\$28,561.0	\$29,417.0	\$0.0	\$29,417.0	\$30,766.2	\$1,394.2	\$32,160.4
Section 9	\$4,000.0	\$130,926.6	\$134,926.6	\$0.0	\$147,965.4	\$147,965.4	\$0.0	\$117,665.4	\$117,665.4	\$204,500.0	\$5,000.0	\$117,665.4
Section 10	\$140,000.0		\$140,000.0	\$327,500.0		\$327,500.0	\$212,500.0		\$212,500.0	\$505,550.0		\$209,500.0
Section 11	\$61,910.3	\$11,647.4	\$73,557.7	\$566,000.0	\$123,604.0	\$689,604.0	\$615,950.0	\$123,604.0	\$123,604.0	\$239,604.0		\$745,154.0
Grand Total	\$1,716,192.0	\$534,418.1	\$2,250,610.1	\$1,792,172.7	\$472,113.9	\$2,264,286.6	\$2,000,743.2	\$552,013.9	\$1,483,037.7	\$2,202,382.4	\$701,633.1	\$2,904,015.5

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Section 7 Computer Systems Enhancement Fund Appropriations
(In thousands)

Appendix FF - Information Technology Appropriations

FY27 - Information Technology System Replacement/Enhancement		Executive Recommendation (dollars in thousands)						LFC Recommendation (dollars in thousands)						FINAL (Laws 2026, Chapter XX, Section 7) (dollars in thousands)					
#	Agency Name	Item	GF	OSF	ISF	FF	Total	GF	OSF	ISF	FF	Total	GF	OSF	ISF	FF	Total	#	
1	Administrative Office of the District Attorneys	To replace information technology hardware, contingent on compliance with cybersecurity standards set by the department of information technology.	0.0	\$ -	\$ 1,040.0	\$ -	\$ 1,040.0	0.0	\$ -	\$ 500.0	\$ -	\$ 500.0	0.0	\$ -	\$ 500.0	\$ -	\$ 500.0	1	
2	Taxation and Revenue Department	To implement system changes to ensure compliance with required driver and vehicle interface mandates.	0.0	0.0	\$ 4,086.6	0.0	\$ 4,086.6	0.0	0.0	\$ 4,086.6	0.0	\$ 4,086.6	0.0	0.0	\$ 4,086.6	0.0	\$ 4,086.6	2	
3	Taxation and Revenue Department	To continue the replacement of the legacy tax return software.	0.0	0.0	\$ 2,841.0	0.0	\$ 2,841.0	0.0	0.0	\$ 2,841.0	0.0	\$ 2,841.0	0.0	0.0	\$ 2,841.0	0.0	\$ 2,841.0	3	
4	Department of Finance and Administration	For implementation and enhancements of capital, budget, property tax, and administrative support systems.	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.0	\$ -	\$ 10,000.0	4	
5	Secretary of State	For improvements to the statewide voter registration and election management system.	0.0	\$ -	\$ 1,024.0	\$ -	\$ 1,024.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	Secretary of State	To continue implementation of a web-based filing system.	0.0	\$ -	\$ 1,000.0	\$ -	\$ 1,000.0	\$ -	\$ -	\$ 750.0	\$ -	\$ 750.0	\$ -	\$ -	\$ 750.0	\$ -	\$ 750.0	6	
7	Secretary of State	To enhance the business filing system for tax lien filing.	0.0	\$ -	\$ 1,010.0	\$ -	\$ 1,010.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
8	Secretary of State	To implement a system to generate electronic voter data.	0.0	\$ -	\$ 1,657.4	\$ -	\$ 1,657.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
9	Secretary of State	To continue implementation of an election management solution.	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.0	\$ -	\$ 200.0	\$ -	\$ -	\$ 200.0	\$ -	\$ 200.0	9	
10	New Mexico Spaceport Authority	To enhance and replace information technology hardware.	0.0	\$ -	\$ 330.0	\$ -	\$ 330.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10
11	Department of Game and Fish	To continue modernization of online systems. The other state funds appropriation is from the game protection fund.	0.0	\$ 80.0	\$ 2,000.0	\$ -	\$ 2,080.0	\$ -	\$ 80.0	\$ 500.0	\$ -	\$ 580.0	\$ -	\$ 80.0	\$ 1,500.0	\$ -	\$ 1,580.0	11	
12	State Engineer	To replace the water administration technical engineering resource system.	0.0	0.0	\$ 1,500.0	0.0	\$ 1,500.0	0.0	0.0	0.0	0.0	\$ -	0.0	0.0	0.0	0.0	\$ -	12	
13	Early Childhood Education and Care Department	To enhance the functionality of the family infant toddler data system.	0.0	0.0	\$ 8,845.0	\$ -	\$ 8,845.0	0.0	0.0	0.0	0.0	\$ -	0.0	0.0	0.0	0.0	\$ -	13	
14	Early Childhood Education and Care Department	For modernization of the enterprise provider information and constituent services data system.	0.0	0.0	\$ 250.0	0.0	\$ 250.0	0.0	\$ -	0.0	0.0	\$ -	0.0	\$ -	0.0	0.0	\$ -	14	

Section 7 Computer Systems Enhancement Fund Appropriations
(in thousands)



#	Agency Name	Item	GF	OSF	ISF	FF	Total	GF	OSF	ISF	FF	Total	GF	OSF	ISF	FF	Total	#												
15	Aging and Long-Term Services Department	To consolidate and modernize information technology systems for integration with the health care authority's medicaid management information system replacement project.	0.0	0.0	\$ 1,000.0	0.0	\$ 1,000.0	0.0	0.0	0.0	0.0	\$ -	0.0	0.0	0.0	0.0	\$ -	15												
16	Health Care Authority	To continue implementation of the child support enforcement system modernization.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16												
17	Workforce Solutions Department	For a system to collect unemployment insurance through the treasury offset program.	0.0	0.0	\$ 2,251.0	0.0	\$ 2,251.0	0.0	0.0	\$ 2,251.0	0.0	\$ 2,251.0	0.0	0.0	\$ 2,251.0	0.0	\$ 2,251.0	17												
18	Department of Health	For website modernization.	0.0	0.0	\$ 2,610.0	0.0	\$ 2,610.0	0.0	0.0	0.0	0.0	\$ 200.0	0.0	0.0	0.0	0.0	\$ 2,300.0	18												
19	Department of Environment	For artificial intelligence-powered data systems, including document management and workflow automation.	0.0	0.0	\$ 2,000.0	0.0	\$ 2,000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	\$ 1,000.0	0.0	\$ 1,000.0	19												
20	New Mexico Corrections Department	For a centralized learning management platform.	0.0	0.0	\$ 5,025.0	0.0	\$ 5,025.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20												
21	Department of Public Safety	For a real-time crime data center.	0.0	0.0	\$ 4,931.2	0.0	\$ 4,931.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21												
22	Department of Public Safety	For phase two of the intelligence-led policing project.	0.0	0.0	\$ 5,224.1	0.0	\$ 5,224.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	\$ 2,000.0	0.0	\$ 2,000.0	22												
23	Higher Education Department	To complete the collaborative for the higher education shared services project. The other state funds appropriation is from the higher education shared services colleges' operational fund balances.	0.0	\$ 5,693.0	\$ 2,497.0	0.0	\$ 8,190.0	0.0	\$ 5,693.0	\$ 18,671.4	0.0	\$ 24,364.4	0.0	\$ 5,693.0	\$ 18,671.4	0.0	\$ 24,364.4	23												
24	Higher Education Department	To continue implementation of the longitudinal data system.	0.0	0.0	\$ 2,500.0	0.0	\$ -	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24											
Total			53,622.3	5,773.0	0.0	0.0	59,395.3	30,000.0	5,773.0	0.0	0.0	35,773.0	46,100.0	5,773.0	0.0	0.0	51,873.0													
													Executive Recommendation (dollars in thousands)						LFC Recommendation (dollars in thousands)						FINAL (Laws 2026, Chapter XX, Section 7) (dollars in thousands)					

Appendix GG - Compensation Table

FY27 Compensation Appropriations

(in thousands)

	Exec. Rec.		LFC Rec.		Chapter 69/GAA	
	Pct.	Amount	Pct.	Amount	Pct.	Amount
<u>Legislature</u>	1.0%	\$323.4	1.0%	\$324.0	1.0%	\$324.9
<u>Judicial</u>						
Courts			1.0%	\$2,034.0		
D.A.s			1.0%	\$942.8		
Public Defender			1.0%	\$499.8		
Judicial Total	1.0%	\$3,477.3	1.0%	\$3,476.6	1.0%	\$3,477.3
<u>Executive</u>						
Agencies	1.0%	\$9,596.8	1.0%	\$9,596.7		
Law Enforcement/Fire Response		\$13,500.0				
Exec. Total		\$23,096.8		\$9,596.7	1.0%	\$9,596.7
<u>Higher Education</u>						
Colleges and Univ.			1.0%	\$12,023.8	1.0%	\$12,023.8
Special Schools			1.0%	\$583.3	1.0%	\$583.3
Higher Ed. Total	1.0%	\$12,555.3		\$12,607.1		\$12,607.1
<u>Section 4 Increases</u>						
Public Schools	1.0%	\$36,705.7		\$36,705.7	1.0%	\$36,705.7
School Insurance 80/20				\$73,153.9		\$73,153.9
Grand Total		\$76,158.5		\$135,864.0		\$135,865.6

Appendix HH - Bonding Capacity

Sources and Uses of Bonding Capacity Available for Authorization and Severance Tax Permanent Fund Transfer (in millions) January 2026

Sources of Funds	FY26	FY27	FY28	FY29	FY30	5-Year
General Obligation Bonds	\$392.5		\$392.5		\$392.5	\$1177.5
Senior STBs	\$1,128.2	\$1,115.6	\$1,157.3	\$1,203.2	\$1,191.4	\$5,795.7
Severance Tax Bonds Issued*	\$385.0	\$385.0	\$385.0	\$385.0	\$385.0	\$1,925.0
Severance Tax Notes	\$743.2	\$730.6	\$772.3	\$818.2	\$806.4	\$3,870.7
Supplemental STBs	\$751.7	\$760.8	\$819.8	\$882.7	\$898.3	\$4,113.3
Supplemental Severance Tax Bonds	\$-	\$-	\$-	\$-	\$-	\$-
Supplemental Severance Tax Notes	\$751.7	\$760.8	\$819.8	\$882.7	\$898.3	\$4,113.3
TOTAL Sources of STB Funds	\$1,879.9	\$1,876.5	\$1,977.0	\$2,085.9	\$2,089.7	\$9,909.0
Uses of Funds	FY26	FY27	FY28	FY29	FY30	5-Year
General Obligation Bonds	\$ 392.5		\$392.5		\$392.5	\$1,177.5
Senior Severance Tax Bonds	\$ 1,128.2	\$1,876.5	\$1,977.0	\$2,085.9	\$2,089.7	\$9,157.3
Authorized but Unissued STB Projects	\$ 63.5	\$-	\$-	\$-	\$-	\$63.5
<u>Earmark Programs</u>						
9.0% of Senior STB for Water Projects	\$ 185.9	\$184.7	\$188.5	\$192.6	\$191.6	\$943.3
4.5% of Senior STB for Colonias Projects	\$ 92.9	\$92.4	\$94.2	\$96.3	\$95.8	\$471.6
4.5% of Senior STB for Tribal Projects	\$ 92.9	\$92.4	\$94.2	\$96.3	\$95.8	\$471.6
2.5% Housing Trust Fund Projects	\$ 51.6	\$51.3	\$52.4	\$53.5	\$53.2	\$262.0
<u>Capital Development Reserve & Program Funds**</u>						
Capital Dev. & Reserve Fund Contribution	\$ 197.1	\$312.6	\$428.2	\$543.7	\$659.2	\$2,140.9
New Senior STB Statewide Capital Projects	\$ 444.2	\$382.2	\$299.8	\$220.7	\$95.9	\$1,442.8
PSCOC Public School Capital	\$ 751.7	\$760.8	\$819.8	\$882.7	\$898.3	\$4,113.3
TOTAL STB Uses of Funds	\$ 1,879.9	\$1,876.5	\$1,977.0	\$2,085.9	\$2,089.7	\$9,909.0
Estimated Transfer to Severance Tax Permanent Fund & Capital Development Program Fund Disbursement						
	FY26	FY27	FY28	FY29	FY30	5-Year
Severance Tax Permanent Fund Transfer	\$678.7	\$643.2	\$787.9	\$755.0	\$874.4	\$3739.1
Capital Dev. Program Fund Disbursement	\$26.5	\$30.9	\$41.8	\$58.4	\$81.4	\$239.1

*The State Board of Finance has calculated the "capped" debt capacity to be \$385 million annually.

**Per HB 253 (2024), SBOF shall distribute any cash savings resulting from reduced long-term bond issuance (also known as debt service savings) annually to the newly established Capital Development and Reserve Fund. Based on the traditional SBOF capacity calculation, estimated at \$1,322 million, and the issuance amount of \$385 million per HB253, average annual debt service savings are estimated to total \$115.52 million, which is applied for 10 years, compounding each year in which debt service savings are realized. This analysis assumes savings will be realized each year. Additionally, on January 1 of each year, a distribution from the Capital Development Reserve fund will be made to the Capital Development Program Fund for small project and design and engineering appropriation.

2026 Statewide Capital Outlay Appropriations

Project Title	Legislative Statewide Framework All Sources	Laws 2026, Chapter 71 General Fund	Laws 2026, Chapter 71 Severance Tax Bonds	Laws 2026, Chapter 71 Other State Funds	Description	County
Administrative Offices of the Courts & Judicial Courts						
Statewide magistrate court roll-up	\$ 17,000,000	\$ -	\$ 17,000,000	\$ -	To plan, design, construct, replace, furnish and equip improvements to magistrate courts statewide, including up to six million five hundred thousand dollars (\$6,500,000) for a magistrate court in Sandoval County, up to ten million dollars (\$10,000,000) for a magistrate court in Cibola County and at least five hundred thousand dollars (\$500,000) for emergency repairs and small projects statewide.	Statewide
2nd Judicial District Court - safety and security, generator	\$ 750,000	\$ -	\$ 750,000	\$ -	To plan, design, construct, furnish and equip improvements to the second judicial district court in Albuquerque in Bernalillo County.	Bernalillo
Total AOC & Judicial Courts	\$ 17,750,000	\$ -	\$ 17,750,000	\$ -		
Bernalillo County Metropolitan Court						
Escalator modernization	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	To plan, design, construct, furnish and equip improvements to escalators at the Bernalillo County Metropolitan Court in Albuquerque in Bernalillo County.	Bernalillo
Total Bernalillo County Metropolitan Court	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -		
Corrections Department						
Statewide security, life safety	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	To plan, design, construct, furnish and equip improvements to correctional facilities statewide.	Statewide
Total Corrections Department	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -		
Court of Appeals						
Court of appeals clerk's reconfiguration phase II	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	To plan, design, construct, furnish and equip improvements to the Court of Appeals building in Albuquerque in Bernalillo County.	Bernalillo
Total Court of Appeals	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -		
Cultural Affairs Department						
Museum, monument, historic site, cultural facilities improvements	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	To plan, design, construct, furnish and equip improvements to sites and facilities at museums, monuments, historic sites and cultural facilities statewide.	Statewide
Total Cultural Affairs Department	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -		
Cumbres & Toltec Scenic Railroad Commission						
Track, locomotive and passenger car rehab and pavilion reconstruction	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	To plan, design, construct, furnish and equip improvements to tracks and related infrastructure, including the Cumbres pass pavilion, and to passenger cars used by the Cumbres and Toltec scenic railroad between New Mexico and Colorado.	Rio Arriba
Total Cumbres & Toltec Scenic Railroad Commission	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -		
Department of Finance and Administration						
Emergency capital statewide	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	To plan, design, construct, furnish and equip critical infrastructure, buildings and building systems owned and operated by local public bodies and to purchase, install and equip vehicles and equipment that are essential for public safety statewide.	Statewide
Vetted local projects - capital development program funds	\$ 26,230,000	\$ -	\$ -	\$ 26,230,000	From the capital development program fund. See Appendix KK for list of projects, amounts, and language.	Statewide
Recreation and quality of life grants	\$ 30,000,000	\$ -	\$ 30,000,000	\$ -	See Appendix LL for list of projects, amounts, and language.	Statewide
Total Department of Finance and Administration	\$ 61,230,000	\$ -	\$ 35,000,000	\$ 26,230,000		

2026 Statewide Capital Outlay Appropriations

Project Title	Legislative Statewide Framework All Sources	Laws 2026, Chapter 71 General Fund	Laws 2026, Chapter 71 Severance Tax Bonds	Laws 2026, Chapter 71 Other State Funds	Description	County
Department of Game and Fish						
Wildlife habitat rest and mgt. projects - Sikes Act	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	From the Sikes Act account of the game protection fund to the department of game and fish for wildlife and riparian habitat restoration and for improvements at properties owned by the State Game Commission statewide.	Statewide
Wildlife habitat rest and mgt. projects - HMF	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	From the habitat management fund to the department of game and fish for wildlife and riparian habitat restoration and for improvements at properties owned by the State Game Commission statewide.	Statewide
Wildlife habitat rest and mgt. projects - BGE	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	From the big game enhancement account of the game protection fund to the department of game and fish for wildlife and riparian habitat restoration and for improvements at properties owned by the State Game Commission statewide.	Statewide
OHV recreational development projects - OHV	\$ 500,000	\$ -	\$ -	\$ 500,000	From the trail safety fund for developments, restoration and improvements to off-highway vehicle trails statewide.	Statewide
Total Department of Game and Fish	\$ 7,500,000	\$ -	\$ -	\$ 7,500,000		
Department of Health						
NMBHI forensic unit	\$ 75,000,000	\$ -	\$ 75,000,000	\$ -	To plan, design, construct, furnish and equip a forensic unit at the New Mexico Behavioral Health Institute at Las Vegas in San Miguel County.	San Miguel
Total Department of Health	\$ 75,000,000	\$ -	\$ 75,000,000	\$ -		
Department of Homeland Security						
NM EOC remodel/redesign	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -	To plan, design, construct, furnish and equip an emergency operations center for the homeland security and emergency operations department in Santa Fe in Santa Fe County.	Santa Fe
Total Department of Homeland Security	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -		
Department of Information Technology						
State of NM P25 public safety radio system	\$ 20,000,000	\$ -	\$ 20,000,000	\$ -	To plan, design, purchase, construct and equip infrastructure to stabilize and modernize public safety radio communications systems statewide.	Statewide
John F. Simms data center environmental upgrades	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	From the capital buildings repair fund to plan, design, construct, renovate, furnish and equip improvements to the John F. Simms building in Santa Fe in Santa Fe County.	Santa Fe
Total Department of Information Technology	\$ 21,500,000	\$ -	\$ 20,000,000	\$ 1,500,000		
Department of Military Affairs						
Statewide NIMARNG readiness centers, staging areas, challenge programs and all DMA state-owned properties	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	To plan, design, construct, furnish and equip improvements to readiness centers, staging areas and challenge program properties statewide.	Statewide
Total Department of Military Affairs	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -		
Department of Public Safety						
Sub-district 6 new facility	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	To plan, design, construct, furnish and equip a new facility for the New Mexico State Police in Grants in Cibola County.	Cibola
Total Department of Public Safety	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -		

2026 Statewide Capital Outlay Appropriations

60	Project Title	Legislative Statewide Framework All Sources	Laws 2026, Chapter 71 General Fund	Laws 2026, Chapter 71 Severance Tax Bonds	Laws 2026, Chapter 71 Other State Funds	Description	County
60	Department of Transportation						
61	EV charging infrastructure	\$ 5,000,000	-	\$ 5,000,000	\$ -	To plan, design, construct and equip electric vehicle infrastructure statewide.	Statewide
62	Total Department of Transportation	\$ 5,000,000	-	\$ 5,000,000	\$ -		
63	Department of Veterans' Services						
64	Urgent repairs: conditions and safety	\$ 2,000,000	-	\$ 2,000,000	\$ -	To plan, design, construct, furnish and equip improvements to veteran cemeteries and memorials statewide.	Statewide
65	Total Department of Veterans' Services	\$ 2,000,000	-	\$ 2,000,000	\$ -		
66							
67	Department of Workforce Solutions						
68	NMDWS field renovation project	\$ 1,500,000	-	\$ 1,500,000	\$ -	To plan, design, construct, renovate, repair, furnish and equip improvements to job centers statewide.	Statewide
69	Total Department of Workforce Solutions	\$ 1,500,000	-	\$ 1,500,000	\$ -		
70							
71	Economic Development Department						
72	MainStreet capital outlay fund	\$ 5,000,000	-	\$ 5,000,000	\$ -	To plan, design, construct, furnish and equip main street and arts and cultural districts statewide.	Statewide
73	Total Economic Development Department	\$ 5,000,000	-	\$ 5,000,000	\$ -		
74							
75	Energy, Minerals & Natural Resources Department						
76	Wildfire response facility, forestry facilities, vehicles and equipment	\$ 13,000,000	-	\$ 13,000,000	\$ -	To purchase vehicles and to plan, design, construct, furnish and equip a wildfire response facility for the forestry division in Santa Fe in Santa Fe County and for forestry division facilities statewide.	Santa Fe
77	Total Energy, Minerals & Natural Resources Department	\$ 13,000,000	-	\$ 13,000,000	\$ -		
78	Statewide park restoration & infrastructure	\$ 20,000,000	-	\$ 20,000,000	\$ -	To plan, design, construct, furnish and equip improvements to state parks, including restrooms and infrastructure, statewide.	Statewide
79	Watershed restoration	\$ 7,500,000	-	\$ 7,500,000	\$ -	To plan, design and construct watershed restoration and community wildfire protection improvements, including forest thinning, statewide.	Statewide
80	Total Energy, Minerals & Natural Resources Department	\$ 40,500,000	-	\$ 40,500,000	\$ -		
81							
82	Environment Department						
83	PFAS and emerging contaminants detection & readiness	\$ 2,500,000	-	\$ 2,500,000	\$ -	To plan, design, renovate, furnish and equip an analytical laboratory for testing for per- and polyfluoroalkyl substances and other emerging environmental contaminants in Albuquerque in Bernalillo County.	Bernalillo
84	Total Environment Department	\$ 2,500,000	-	\$ 2,500,000	\$ -		
85							
86	General Services Department						
87	GSD statewide infrastructure	\$ 10,050,000	-	\$ 5,050,000	\$ 5,000,000	To plan, design, construct, furnish and equip improvements to state-owned facilities statewide. The other state funds appropriation is from the capitol buildings repair fund	Statewide
88	SF executive office building	\$ 95,000,000	-	\$ 95,000,000	\$ -	To plan, design, construct, furnish and equip a new executive office building in Santa Fe in Santa Fe County.	Santa Fe
89	Mora County Courthouse	\$ 5,000,000	-	\$ 5,000,000	\$ -	To plan, design, construct, renovate, equip, furnish and make improvements to the Mora County Courthouse in Mora in Mora County.	Mora
90	Literacy Institute	\$ 10,000,000	-	\$ -	\$ 10,000,000	From the public school capital outlay fund in fiscal year 2026 to construct, furnish and equip a literacy institute in Albuquerque in Bernalillo County.	Bernalillo
91	STEM Institute	\$ 10,000,000	-	\$ -	\$ 10,000,000	From the public school capital outlay fund in fiscal year 2027 to design, construct, furnish and equip a science, technology, engineering and mathematics institute in Albuquerque in Bernalillo County.	Bernalillo
92	Total General Services Department	\$ 130,050,000	-	\$ 105,050,000	\$ 25,000,000		
93							

2026 Statewide Capital Outlay Appropriations

Project Title	Legislative Statewide Framework All Sources	Laws 2026, Chapter 71 General Fund	Laws 2026, Chapter 71 Severance Tax Bonds	Laws 2026, Chapter 71 Other State Funds	Description	County
Higher Education Department						
ENMU - Roswell supplemental	\$ 1,300,000	\$ -	\$ 1,300,000	\$ -	To plan, design, construct and equip improvements, including sidewalks, infrastructure and parking lots, at the Roswell branch campus of Eastern New Mexico University in Roswell in Chaves County.	Chaves
UNM School of Medicine	\$ 280,000,000	\$ -	\$ -	\$ 280,000,000	The state board of finance shall issue and sell supplemental severance tax bonds in an amount not exceeding a total of two hundred eighty million dollars (\$280,000,000) in fiscal years 2026 through 2029 when the board of regents of the University of New Mexico certifies the need for the issuance of bonds to plan, design, construct, equip, furnish and landscape a new school of medicine; provided that the total issuance of supplemental severance tax bonds in fiscal years 2026 through 2029 shall not exceed the debt service limitations provided for in Subsection D of Section 7-27-14 NMSA 1978. The proceeds from the sales of the bonds are appropriated to the board of regents of the University of New Mexico for the purpose enumerated in this subsection.	Bernalillo
Total Higher Education Department	\$ 281,300,000	\$ -	\$ 1,300,000	\$ 280,000,000		
Miners Colfax Medical Center						
Hospital and long-term care equipment and clinic renovation	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	From the miners trust fund to acquire and install medical and other equipment and plan, design, construct, furnish and equip facility improvements for the Miners' Colfax medical center hospital and long-term care facility in Raton in Colfax County.	Colfax
Total Miners Colfax Medical Center	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000		
Navajo Prep						
STEAM building	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	To plan, design, construct, furnish and equip a science, technology, engineering, arts and mathematics facility and to improve other facilities at Navajo preparatory school in Farmington in San Juan County.	San Juan
Total Navajo Prep	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -		
New Mexico State Fair						
Infrastructure projects	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	To plan, design, construct, furnish and equip improvements to facilities at the state fairgrounds in Albuquerque in Bernalillo County.	Bernalillo
Total New Mexico State Fair	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -		
Public Education Department						
School bus cameras	\$ 435,000	\$ -	\$ -	\$ 435,000	From the public school capital outlay fund in fiscal year 2027 to purchase cameras and school buses statewide.	Statewide
School bus replacements	\$ 18,880,000	\$ -	\$ -	\$ 18,880,000	From the public school capital outlay fund in fiscal year 2027 to purchase district-owned school buses statewide.	Statewide
Total Public Education Department	\$ 19,315,000	\$ -	\$ -	\$ 19,315,000		
Public Regulation Commission						
Renovations - Phillip Gonzales building	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	From the capital buildings repair fund to plan, design, construct, furnish and equip improvements to the Phillip Gonzales building for the Public Regulation Commission in Santa Fe in Santa Fe County.	Santa Fe
Total Public Regulation Commission	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000		

2026 Statewide Capital Outlay Appropriations

Line Item	Project Title	Legislative Statewide Framework All Sources	Laws 2026, Chapter 71 General Fund	Laws 2026, Chapter 71 Severance Tax Bonds	Laws 2026, Chapter 71 Other State Funds	Description	County
120	Santa Fe Indian School						
121	Paolo Soleri amphitheater	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	To plan, design, construct, repair, renovate, furnish and equip the performing arts and career center amphitheater at the Santa Fe Indian School in Santa Fe County.	Santa Fe
122	Total Santa Fe Indian School	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -		
123	Secretary of State						
124	Election tabulators & equipment	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -	To purchase, equip and install tabulators and other election equipment statewide.	Statewide
125	Total Secretary of State	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -		
127	Spaceport America						
128	Infrastructure, maint. & runway improve & upgrade	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	To plan, design, construct, furnish and equip infrastructure improvements to runways and facilities at Spaceport America in Sierra County.	Sierra
129	Total Spaceport America	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -		
130	State Engineer's Office						
131	Surface water & ground water measurement statewide	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	To plan, design, construct and equip improvements at the Office of the State Engineer's water measurement and metering facilities statewide.	Statewide
132	Elephant Butte delta and river channel improvement	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	To plan, design and construct river channel improvements above Elephant Butte dam statewide.	Statewide
133	Ute Reservoir improvements	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	To plan, design, construct and equip improvements to infrastructure and the shoreline at Ute Reservoir in Quay County.	Quay
134	Total State Engineer's Office	\$ 3,500,000	\$ -	\$ 3,500,000	\$ -		
135	State Land Office						
136	Replace roof	\$ 750,000	\$ -	\$ -	\$ 750,000	From the land maintenance fund to plan, design, construct, furnish and equip improvements to the State Land Office building in Santa Fe in Santa Fe County.	Santa Fe
137	Total State Land Office	\$ 750,000	\$ -	\$ -	\$ 750,000		
138	Supreme Court Building Commission						
139	Supreme Court basement renovation Phase III	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	To plan, design, construct, repair, furnish, equip and improve the basement of the Supreme Court building in Santa Fe in Santa Fe County.	Santa Fe
140	Total Supreme Court Building Commission	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -		
141	Taxation & Revenue Department						
142	White Rock MVD relocation & renovation	\$ 900,000	\$ -	\$ 900,000	\$ -	To plan, design, construct, furnish and equip improvements to a state-owned building in White Rock in Los Alamos County.	Los Alamos
143	Scanning machine	\$ 200,000	\$ -	\$ 200,000	\$ -	To purchase, equip and install a scanning machine for the Taxation and Revenue Department in Santa Fe County.	Santa Fe
144	Total Taxation & Revenue Department	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -		

2026 Statewide Capital Outlay Appropriations

Project Title	Legislative Statewide Framework All Sources	Laws 2026, Chapter 71 General Fund	Laws 2026, Chapter 71 Severance Tax Bonds	Laws 2026, Chapter 71 Other State Funds	Description	County
STATEWIDE PROJECTS TOTAL	\$ 729,995,000	\$ -	\$ 364,200,000	\$ 365,795,000		
GOVERNOR LOCAL PROJECTS TOTAL	\$ 175,000,000	\$ 95,000,000	\$ 80,000,000	\$ -	For Governor-sponsored local capital outlay projects after vetoes.	Statewide
HOUSE AND SENATE LOCAL PROJECTS TOTAL	\$ 348,259,882	\$ 348,259,882	\$ -	\$ -	For House- and Senate-sponsored local capital outlay projects after vetoes.	Statewide
FINAL TOTALS IN LAW	\$ 1,253,254,882	\$ 443,259,882	\$ 444,200,000	\$ 365,795,000		

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Source: LFC files

Appendix JJ - General Obligation Bond Projects

2026 General Obligation Bond Projects

		GOB Request	Laws 2026, Chapter 65	Project Description	County
Senior Projects					
1	Meals and Equipment	\$ 2,654,745	\$ 3,091,500	See Appendix MM for list of projects, amounts, and language.	Statewide
2	Vehicles and Equipment	\$ 11,838,093	\$ 5,333,750	See Appendix MM for list of projects, amounts, and language.	Statewide
3	Planning and Design	\$ 4,071,713	\$ 2,180,000	See Appendix MM for list of projects, amounts, and language.	Statewide
4	Renovation/Code Compliance/New Additions	\$ 12,978,690	\$ 2,401,000	See Appendix MM for list of projects, amounts, and language.	Statewide
5	New Construction	\$ 18,057,531	\$ 8,250,000	See Appendix MM for list of projects, amounts, and language.	Statewide
6	Total Aging and Long-Term Services Department	\$ 49,600,771	\$ 21,256,250		
7					
8	Libraries				
9	Public libraries	\$ 7,000,000	\$ 6,000,000	To the cultural affairs department for equipment, library furniture, fixtures and supplemental library resource acquisitions, including print, non-print and electronic resource, collaborative library resources and information technology projects, and for the purchase and installation of broadband internet equipment and infrastructure at non-tribal public libraries statewide.	Statewide
10	Public school libraries	\$ 7,000,000	\$ 6,000,000	To the public education department for equipment and supplemental library resource acquisitions, including print, non-print and electronic resources and collaborative library resources and information technology projects, at public school libraries statewide.	Statewide
11	Academic libraries	\$ 7,000,000	\$ 6,000,000	To the higher education department for supplemental library acquisitions, including books, equipment, electronic resources, collaborative library resources and information technology projects, for academic libraries statewide.	Statewide
12	Tribal libraries	\$ 3,000,000	\$ 1,000,000	For equipment, library furniture, fixtures and supplemental library acquisitions, including print, non-print and electronic resources, collaborative library resources and information technology projects, and for the purchase and installation of broadband internet equipment and infrastructure at tribal libraries statewide.	Statewide
13	Total Libraries	\$ 24,000,000	\$ 19,000,000		
14					

2026 General Obligation Bond Projects

		GOB Request	Laws 2026, Chapter 65	Project Description	County
15	Higher Education				
16	<i>Four-Year Institutions</i>				
17	Eastern New Mexico University (ENMU) - Main Campus				
18	Agriculture science & art annex - new building	\$ 17,000,000	\$ 15,000,000	To plan, design, construct, furnish and equip a new agriculture science and art annex building at Eastern New Mexico University in Portales in Roosevelt County.	Roosevelt
19	New Mexico Highlands University				
20	Thomas C. Donnelly library & annex renovation	\$ 15,269,514	\$ 9,000,000	To plan, design, construct, furnish and equip improvements to the Thomas C. Donnelly library and annex at New Mexico Highlands University in Las Vegas in San Miguel County.	San Miguel
21	New Mexico Institute of Mining and Technology				
22	MSEC upgrade	\$ 60,343,351	\$ 40,000,000	To plan, design, construct, furnish and equip improvements to the mineral science and engineering complex at the New Mexico Institute of Mining and Technology in Socorro in Socorro County.	Socorro
23	Bureau of Geology core research facility	\$ 8,980,244	\$ 8,000,000	To plan, design, construct, furnish and equip a Bureau of Geology core research facility at the New Mexico Institute of Mining and Technology in Socorro in Socorro County.	Socorro
24	New Mexico State University (NMSU) - Main Campus				
25	NMSU multi-disciplinary academic facility	\$ 100,000,000	\$ 55,000,000	To plan, design, construct, demolish, furnish and equip a new multi-disciplinary academic facility, including demolition, at New Mexico State University in Las Cruces in Dona Ana County.	Dona Ana
26	NMSU system critical infrastructure improvements	\$ 35,000,000	\$ 20,000,000	To plan, design, construct, furnish and equip improvements, including critical infrastructure, to New Mexico State University in Las Cruces in Dona Ana County.	Dona Ana
27	NMSU - New Mexico Reforestation Center Phase II	\$ 29,228,972	\$ 17,650,000	To plan, design, construct, furnish and equip the reforestation center in Mora in Mora County.	Mora
28	Northern New Mexico College				
29	Building Infrastructure and Efficiency	\$ 5,000,000	\$ 5,000,000	To plan, design, construct, furnish and equip improvements, including infrastructure, at Northern New Mexico State School in Espanola in Rio Arriba County.	Rio Arriba
30	University of New Mexico (UNM) - Health Sciences Center				
31	UNM SOM Facility	\$ 540,000,000	\$ 116,000,000	To plan, design, construct, furnish and equip the school of medicine at the University of New Mexico in Albuquerque in Bernalillo County.	Bernalillo
32	Western New Mexico University				
33	Campus improvements	\$ 8,000,000	\$ 3,000,000	To plan, design, construct, furnish and equip improvements to Western New Mexico University in Silver City in Grant County.	Grant

2026 General Obligation Bond Projects

		GOB Request	Laws 2026, Chapter 65	Project Description	County
34	Branch Colleges				
35	ENMU Roswell				
36	Campus improvements	\$ 6,186,000	\$ 3,000,000	To plan, design, construct and equip improvements to the Roswell branch campus of Eastern New Mexico University in Roswell in Chaves County.	Chaves
37	ENMU Ruidoso				
38	Childcare lab	\$ 975,000	\$ 975,000	To plan, design, construct, furnish and equip a childcare lab on the Ruidoso branch campus of Eastern New Mexico University in Ruidoso in Lincoln County.	Lincoln
39	NMSU Dona Ana Community College				
40	DACC Sunland Park renovation & expansion	\$ 4,000,000	\$ 4,000,000	To plan, design, construct, furnish and equip improvements to the Sunland Park campus at the Dona Ana Community College branch of New Mexico State University in Sunland Park in Dona Ana County.	Dona Ana
41	NMSU Grants				
42	Campus wide electronic access control including abatement and the replacement of exterior doors	\$ 1,200,000	\$ 1,000,000	To plan, design, construct, furnish and equip improvements, including electronic access control, abatement and exterior door replacement, on the Grants branch campus of New Mexico State University in Grants in Cibola County.	Cibola
43	NMSU Alamogordo				
44	Electronic access control for all buildings	\$ 1,050,000	\$ 1,000,000	To plan, design, construct, furnish and equip improvements, including electronic access control, on the Alamogordo branch campus of New Mexico State University in Alamogordo in Otero County.	Otero
45	UNM Gallup				
46	Calvin Hall North Wing renovation	\$ 3,000,000	\$ 3,000,000	To plan, design, construct, furnish and equip improvements to the north wing of Calvin Hall at the Gallup branch campus of the University of New Mexico in McKinley County.	McKinley
47	UNM Taos				
48	Pueblo Hall renovation	\$ 2,590,980	\$ 2,500,000	To plan, design, construct, furnish and equip improvements to Pueblo Hall at the Taos branch campus of the University of New Mexico in Taos in Taos County.	Taos
49	UNM Valencia				
50	Campus improvements	\$ 3,750,000	\$ 1,000,000	To plan, design, construct, furnish and equip improvements to the Valencia branch campus of the University of New Mexico in Los Lunas in Valencia County.	Valencia
51	UNM Los Alamos				
52	Student Services and Success Center Renovation	\$ 3,150,000	\$ 3,000,000	To plan, design, construct, furnish and equip improvements to building 1 and building 7 at the Los Alamos branch campus of the University of New Mexico in Los Alamos in Los Alamos County.	Los Alamos

2026 General Obligation Bond Projects

		GOB Request	Laws 2026, Chapter 65	Project Description	County
53	<i>Independent Institutions</i>				
54	Central New Mexico Community College				
55	Center for Technical Innovation and Entrepreneurial Development	\$ 15,000,000	\$ 15,000,000	To plan, design, construct, furnish and equip the center for technical innovation and entrepreneurial development on the Central New Mexico Community College campus in Albuquerque in Bernalillo County.	Bernalillo
56	Clovis Community College				
57	Campus improvements	\$ 1,500,000	\$ 1,000,000	To plan, design and construct improvements to Clovis Community College in Clovis in Curry County.	Curry
58	Luna Community College				
59	Allied health building renovation	\$ 2,100,000	\$ 2,000,000	To plan, design, construct, furnish and equip improvements to the allied health building at Luna Community College in Las Vegas in San Miguel County.	San Miguel
60	Mesalands Community College				
61	Building D heating & cooling improvements	\$ 750,000	\$ 750,000	To plan, design, construct, furnish and equip improvements, including heating and cooling systems, to Mesalands Community College in Tucumcari in Quay County.	Quay
62	New Mexico Junior College				
63	John Shepherd administration building renovation	\$ 5,175,000	\$ 1,000,000	To plan, design, construct, furnish and equip improvements to the John Shepherd administration building at New Mexico Junior College in Hobbs in Lea County.	Lea
64	San Juan College				
65	Water Utilities Upgrade and Infrastructure	\$ 1,500,000	\$ 4,200,000	To plan, design, construct, furnish and equip water utilities upgrades, a heating water loop, and other infrastructure improvements at San Juan College in Farmington in San Juan County.	San Juan
66	Santa Fe Community College				
67	Renovate Library and 500s Wing	\$ 2,013,455	\$ 2,000,000	To plan, design, construct, furnish and equip improvements to the library and 500s area facilities at Santa Fe Community College in Santa Fe in Santa Fe County.	Santa Fe
68	Southeast New Mexico College				
69	Main Building Entryway and Welcome Center	\$ 2,000,000	\$ 1,000,000	To plan, design, construct, furnish and equip improvements to the main building entryway and welcome center at Southeast New Mexico College in Carlsbad in Eddy County.	Eddy
70	Total Higher Education	\$ 874,762,516	\$ 335,075,000		
71					

2026 General Obligation Bond Projects

		GOB Request	Laws 2026, Chapter 65	Project Description	County
72	Special Schools				
73	New Mexico Military Institute				
74	Educational facility development	\$ 10,000,000	\$ 5,000,000	To plan, design, construct, furnish and equip an educational facility at the New Mexico Military Institute in Roswell in Chaves County.	Chaves
75	New Mexico School for the Deaf				
76	Dillon Hall renovation	\$ 6,461,925	\$ 6,500,000	To plan, design, construct, furnish and equip improvements to Dillon Hall and other facilities at the New Mexico School for the Deaf in Santa Fe in Santa Fe County.	Santa Fe
77	Total Special Schools	\$ 16,461,925	\$ 11,500,000		
78					
79	Tribal Schools				
80	Diné College				
81	Campus improvements	\$ 7,213,757	\$ 2,000,000	To plan, design, construct, furnish and equip improvements to Diné College facilities in New Mexico.	San Juan
82	Institute of American Indian Art				
83	Campus generator project	\$ 3,000,000	\$ 1,000,000	To plan, design, construct, furnish and equip improvements to the Institute of American Indian Arts in Santa Fe in Santa Fe County.	Santa Fe
84	Navajo Technical University				
85	Campus improvements	\$ 7,000,000	\$ 2,000,000	To plan, design, construct, furnish and equip improvements to Navajo Technical University facilities in New Mexico.	McKinley
86	Total Tribal Schools	\$ 17,213,757	\$ 5,000,000		
87					
88	TOTAL ALL SCHOOLS	\$ 908,438,198	\$ 351,575,000		
89					
90	COST OF ISSUANCE		\$ 668,750		
91	GRAND TOTAL - SENIORS, LIBRARIES, AND ALL SCHOOLS	\$ 982,038,969	\$ 392,500,000		

Source: LFC files

Appendix KK- Capital Development Program Fund

2026 Capital Development Program Fund

Project Title	Entity	Amount	Description	County
1 Bayard Road and drainage improvements	City of Bayard	\$ 750,000	To plan, design, construct and equip roadway and drainage improvements in Bayard in Grant County.	Grant
2 Bergin Lane improvements	City of Bloomfield	\$ 4,710,000	To plan, design, construct, repair, replace and improve Bergin Lane in Bloomfield in San Juan County.	San Juan
3 Clovis animal shelter construct	City of Clovis	\$ 2,960,000	To plan, design, construct, furnish and equip an animal shelter in Clovis in Curry County.	Curry
4 Coal Avenue improvements	City of Gallup	\$ 1,540,000	To plan, design and construct improvements to Coal Avenue, including alleys, in Gallup in McKinley County.	McKinley
5 Grants fire station construction	City of Grants	\$ 1,370,000	To plan, design, construct, furnish and equip a fire station in Grants in Cibola County.	Cibola County
6 Las Cruces Amador Hotel renovation	City of Las Cruces	\$ 4,840,000	To plan, design, construct, renovate, equip and furnish the Amador Hotel in Las Cruces in Dona Ana County.	Dona Ana
7 Raton fire department and Shuler Theater improvements	City of Raton	\$ 430,000	To plan, design, construct and improve electrical systems for the fire department and Shuler Theater buildings in Raton in Colfax County.	Colfax
8 Pojoaque Pueblo recreation vehicle park convenience station construction	Pueblo of Pojoaque	\$ 1,050,000	To plan, design, construct, equip and furnish a convenience station at the Roadrunner Recreational Vehicle Park in the Pueblo of Pojoaque in Santa Fe County.	Santa Fe
9 Sandoval county fleet maintenance	Sandoval County	\$ 1,650,000	To plan, design, construct, renovate, expand, equip and furnish a fleet maintenance facility in Rio Rancho in Sandoval County.	Sandoval
10 San Ysidro crossing construction	Santa Fe County	\$ 350,000	To plan, design, construct and equip a low-water crossing structure at the San Ysidro crossing on the Santa Fe river in Santa Fe in Santa Fe County.	Santa Fe
11 Truth or Consequences emergency operation center construction	Sierra County	\$ 2,200,000	To plan, design, construct, equip and furnish an emergency operations center in Truth or Consequences in Sierra County.	Sierra
12 Hurley Road and drain improvement	Town of Hurley	\$ 960,000	To plan, design, construct and equip road and drainage improvements in Hurley in Grant County.	Grant
13 Valencia county administration and district attorney building construction	Valencia County	\$ 2,480,000	To plan, design and construct a county administration building and district attorney's office in Los Lunas in Valencia County.	Valencia
14 Santa Clara road and drain improvements	Village of Santa Clara	\$ 940,000	To plan, design and construct road and drainage improvements in Santa Clara in Grant County.	Grant
15 Total Capital Development Program Fund Amount		\$ 26,230,000		

Source: LFC files

Appendix LL - Recreational and Quality of Life Allocations

2026 Recreation and Quality of Life Grant, Severance Tax Bonds

Project Title	Entity	Amount	Description	County
Bern Co NP Edward C. Sandoval N Valley bb cmplx construct	Bernallilo County	\$ 930,000	To acquire land for and to plan, design, construct, equip and furnish Phase 3 and 4 improvements to the Edward C. Sandoval North Valley baseball complex, including lighting, in Albuquerque in Bernalillo County.	Bernalillo
Chavez Co cultural plaza construct	Chaves County	\$ 440,000	To plan, design, construct and equip a cultural plaza facility in Chaves County.	Chavez
Artesia tennis ct improve	City of Artesia	\$ 500,000	To plan, design, construct, equip and improve tennis courts in Artesia in Eddy County.	Eddy
Belen pump track construct	City of Belen	\$ 1,000,000	To plan, design, construct the skate park in Belen in Valencia County.	Valencia
Clovis park & pgmrd improve	City of Clovis	\$ 3,000,000	To plan, design, construct, replace and improve city parks, including playgrounds, shelters, bathrooms, lighting, ball fields, fencing and irrigation systems, in Clovis in Curry County.	Curry
Gallup Joe Vargas mem cmplx turf install	City of Gallup	\$ 1,000,000	To purchase, replace and install artificial turf at the Joe Vargas veterans memorial complex in Gallup in McKinley County.	McKinley
Las Cruces Apodaca Park improve	City of Las Cruces	\$ 3,000,000	To plan, design, construct, equip and improve Apodaca Park, an aquatic playground and multi-use trails in Las Cruces in Dona Ana County.	Dona Ana
Lordsburg Short Park softball field improve	City of Lordsburg	\$ 800,000	To plan, design, construct, furnish, equip and improve the Short Park softball field in Lordsburg in Hidalgo County.	Hidalgo
Rio Rancho sports cmplx N bb fld construct	City of Rio Rancho	\$ 1,700,000	To plan, design and construct a youth baseball field and associated amenities at the Rio Rancho sports complex north in Rio Rancho in Sandoval County.	Sandoval
Socorro Rodeo complex improve	City of Socorro	\$ 790,000	To plan, design, construct, furnish, equip and improve the rodeo complex in Socorro in Socorro County.	Socorro
Sunland Park muni cmplx fields construct	City of Sunland Park	\$ 1,510,000	To plan, design, construct, equip and furnish the soccer and football fields at the municipal complex in Sunland Park in Dona Ana County.	Dona Ana
Sierra Co pk improve	City of Truth or Consequences	\$ 620,000	To plan, design, construct, equip and improve parks in Truth or Consequences in Sierra County.	Sierra
Curry Co fairgrounds pavilion construct	Curry County	\$ 3,000,000	To construct and improve a parking lot at the county fairgrounds in the city of Clovis in Curry County.	Curry
Jemez Pueblo cmty prfts improve	Jemez Enterprises, Pueblo of Jemez	\$ 40,000	To plan, design, construct and improve community spaces in the Pueblo of Jemez in Sandoval County.	Sandoval
McKinley Co Red Rock pk improve	McKinley County	\$ 3,000,000	To plan, design, construct, renovate and equip improvements to the Red Rock park concessions facility in Gallup in McKinley County.	McKinley
Laguna Pueblo parks & playgrnds construct	Pueblo of Laguna	\$ 3,230,000	To plan, design, construct, equip and improve parks and playgrounds in the Pueblo of Laguna in Cibola County.	Cibola
Sandoval Co Pena Blanca Cmty Ctr construct	Sandoval County	\$ 890,000	To plan, design, construct, furnish and equip improvements to the Pena Blanca Community Center in Pena Blanca in Sandoval County.	Sandoval
Carrizozo cmty pk improve	Town of Carrizozo	\$ 570,000	To plan, design, construct, furnish and equip the baseball fields and other park improvements in Carrizozo in Lincoln County.	Lincoln
Cuba park construct	Village of Cuba	\$ 610,000	To plan, design, construct and equip a park in Cuba in Sandoval County.	Sandoval
Los Ranchos De Alb village hall improve	Village of Los Ranchos	\$ 600,000	To plan, design, construct, furnish and equip the village hall revitalization project in Los Ranchos de Albuquerque in Bernalillo County.	Bernalillo
Milan swimming pool improve	Village of Milan	\$ 2,000,000	To plan, design, construct, renovate, repair and equip improvements to the swimming pool in Milan in Cibola County.	Cibola
Mosquero Chris B. Cordova Veterans Memorial Park pgmrd equip install	Village of Mosquero	\$ 770,000	To plan, design, construct, furnish and equip improvements to the Chris B. Cordova Veterans' Memorial Park in Mosquero in Harding County.	Harding
Total Recreation and Quality of Life Grant Amount STB		\$ 30,000,000		

Source: LFC files

Appendix MM - Senior Center Allocations

2026 Senior Center Allocations, General Obligation Bonds

Project Category	Facility Name	Entity	Amount	Law Language	County
Meals and Equipment	Manzano Mesa Multigenerational Center	Bernalillo County	\$ 975,000	To purchase and install meals and other equipment and to plan, design, construct and equip improvements to the Manzano Mesa Multigenerational Center in Albuquerque in Bernalillo County.	Bernalillo
Meals and Equipment	North Domingo Baca Multigenerational Center	Bernalillo County	\$ 55,000	To purchase and install meals and other equipment for the North Domingo Baca Multigenerational Center in Albuquerque in Bernalillo County.	Bernalillo
Meals and Equipment	North Valley Senior Center	Bernalillo County	\$ 21,500	To purchase and install meals and other equipment for the North Valley Senior Center in Albuquerque in Bernalillo County.	Bernalillo
Meals and Equipment	Palo Duro Senior Center	Bernalillo County	\$ 20,000	To purchase and install meals and other equipment for the Palo Duro Senior Center in Albuquerque in Bernalillo County.	Bernalillo
Meals and Equipment	Los Volcanes Senior Center	City of Albuquerque	\$ 330,000	To purchase and install meals and other equipment and to plan, design, construct and equip improvements to the Los Volcanes Senior Center in Albuquerque in Bernalillo County.	Bernalillo
Meals and Equipment	Ena Mitchell Senior Center	Hidalgo County	\$ 20,000	To purchase and install meals and other equipment for the Ena Mitchell Senior Center in Lordsburg in Hidalgo County.	Hidalgo
Meals and Equipment	Mesilla Community Center	Dona Ana County	\$ 20,000	To plan, design, construct and equip improvements for the Mesilla Community Center in Mesilla in Dona Ana County.	Dona Ana
Meals and Equipment	La Loma Senior Center	Guadalupe County	\$ 30,000	To purchase and install meals and other equipment for the La Loma Senior Center in Anton Chico in Guadalupe County.	Guadalupe
Meals and Equipment	Puerto De Luna Senior Center	Guadalupe County	\$ 30,000	To purchase and install meals and other equipment for the Puerto de Luna Senior Center in Puerto de Luna in Guadalupe County.	Guadalupe
Meals and Equipment	Capitan Senior Center	Lincoln County	\$ 45,000	To purchase and install meals and other equipment for the Capitan Senior Center in Capitan in Lincoln County.	Lincoln
Meals and Equipment	Ramah Senior Center	McKinley County	\$ 250,000	To purchase and install meals and other equipment and furnishings for the Ramah Senior Center in the Ramah Chapter of the Navajo Nation in McKinley County.	McKinley
Meals and Equipment	Ken James Senior Center	City of Truth or Consequences	\$ 25,000	To purchase and install meals and other equipment at the Ken James Senior Center in Truth or Consequences in Sierra County.	Sierra
Meals and Equipment	Meadowlark Senior Center	Sandoval County	\$ 280,000	To plan, design, construct and equip improvements, including the purchase and installation of a walk-in refrigerator/freezer unit, to the Meadowlark Senior Center in Rio Rancho in Sandoval County.	Sandoval
Meals and Equipment	Eldorado Senior Center	Santa Fe County	\$ 50,000	To purchase and install meals and other equipment for the Eldorado Senior Center in Eldorado in Santa Fe County.	Santa Fe
Meals and Equipment	Santa Fe County El Rancho Senior Center	Santa Fe County	\$ 30,000	To purchase and install meals and other equipment for the El Rancho Senior Center in Santa Fe in Santa Fe County.	Santa Fe
Meals and Equipment	Taos Pueblo Senior Center	Pueblo of Taos	\$ 250,000	To purchase and install meals and other equipment for the Taos Pueblo Senior Center in the Pueblo of Taos in Taos County.	Taos
Meals and Equipment	Pueblo of Isleta Elder Center	Pueblo of Isleta	\$ 350,000	To purchase and equip vehicles for the Pueblo of Isleta Elder Center in the Pueblo of Isleta in Bernalillo County.	Bernalillo
Meals and Equipment	Clayton Senior Center	Union County	\$ 110,000	To purchase and install meals and other equipment for the Clayton Senior Center in Clayton in Union County.	Union
Meals and Equipment	Santa Clara Senior Center	Village of Santa Clara	\$ 200,000	To purchase and install meals and other equipment for the Santa Clara Senior Center in Santa Clara in Grant County.	Grant
Meals and Equipment Subtotal			\$ 3,091,500		
New Construction	Cibola Loop Multigenerational Center	Bernalillo County	\$ 3,000,000	To plan, design, construct and equip improvements to the Cibola Loop Multigenerational Center in Albuquerque in Bernalillo County.	Bernalillo
New Construction	Bonnie Dallas Senior Center	City of Farmington	\$ 500,000	To plan, design, construct and equip improvements to the Bonnie Dallas Senior Center in Farmington in San Juan County.	San Juan
New Construction	Jal Senior Center	Lea County	\$ 650,000	To plan, design, construct and equip improvements, including parking facilities, to the Jal Senior Center in Jal in Lea County.	Lea
New Construction	Village of Ruidoso Community Center	Lincoln County	\$ 2,600,000	To plan, design, construct and equip improvements, including parking lots, to the Village of Ruidoso Community Center in Ruidoso in Lincoln County.	Lincoln
New Construction	Other Facility-Highland Meadow Senior Center	Valencia County	\$ 1,500,000	To plan, design, construct and equip improvements for the Highland Meadow Senior Center in Valencia County.	Valencia
New Construction Subtotal			\$ 8,250,000		
Planning and Design	Hillcrest Senior Life Center	Curry County	\$ 900,000	To plan, design, construct and equip improvements to the Hillcrest Senior Center in Clovis in Curry County.	Curry
Planning and Design	Bill McKibben Senior Center dba Lovington Senior Center	Lea County	\$ 180,000	To plan, design, construct and equip improvements to the Lovington Senior Center in Lovington in Lea County.	Lea
Planning and Design	Thoreau Senior Citizen Center	McKinley County	\$ 250,000	To plan, design, construct and equip improvements to the Thoreau Senior Citizen Center in Thoreau in McKinley County.	McKinley
Planning and Design	Whitehorse Lake Senior Center	Navajo Nation	\$ 850,000	To plan, design, construct and equip improvements, including paving a dirt road, to the Whitehorse Lake Senior Center in Cuba in Sandoval County.	Sandoval
Planning and Design Subtotal			\$ 2,180,000		
Renovation/Code Compliance/New Additions	Barelas Senior Center	Bernalillo County	\$ 1,000,000	To plan, design, construct and equip improvements to the Barelas Senior Center in Albuquerque in Bernalillo County.	Bernalillo
Renovation/Code Compliance/New Additions	Roswell JOY Center	Chaves County	\$ 105,000	To purchase and install meals and other equipment for the Roswell JOY Center in Roswell in Chaves County.	Chaves
Renovation/Code Compliance/New Additions	Casa De la Buena Salud/Los Abuelitos Senior Center	Curry County	\$ 50,000	To plan, design, construct and equip improvements to the Los Abuelitos Senior Center in Clovis in Curry County.	Curry
Renovation/Code Compliance/New Additions	La Casa Senior Center Clovis	Curry County	\$ 31,000	To plan, design, construct and equip improvements, including parking lots, to the La Casa Senior Center in Clovis in Curry County.	Curry
Renovation/Code Compliance/New Additions	Santa Clara Pueblo Adult Day Care	Rio Arriba County	\$ 565,000	To plan, design, construct and equip improvements to the Santa Clara Pueblo Adult Day Care in the Pueblo of Santa Clara in Rio Arriba County.	Rio Arriba
Renovation/Code Compliance/New Additions	Magdalena Senior Center	Village of Magdalena	\$ 650,000	To plan, design, construct and equip improvements to the Magdalena Senior Center in Magdalena in Socorro County.	Socorro
Renovation/Code Compliance/New Additions Subtotal			\$ 2,401,000		
Vehicles and Equipment	CASA Kitchen and Fleet	Bernalillo County	\$ 750,000	To purchase and equip vehicles for the CASA Kitchen in Albuquerque in Bernalillo County.	Bernalillo
Vehicles and Equipment	Quemado Senior Center	Catron County	\$ 250,000	To purchase and equip vehicles and to plan, design, construct and equip improvements to the Quemado Senior Center in Quemado in Catron County.	Catron
Vehicles and Equipment	Other Facility-Carlsbad Adult Respite Center	City of Carlsbad	\$ 56,250	To purchase and equip vehicles for the Carlsbad Adult Respite Center in Carlsbad in Eddy County.	Eddy
Vehicles and Equipment	San Jose Senior Center	City of Carlsbad	\$ 245,000	To purchase and equip vehicles for the San Jose Senior Center in Carlsbad in Eddy County.	Eddy
Vehicles and Equipment	Socorro County Senior Center	City of Socorro	\$ 150,000	To purchase and equip vehicles for the Socorro County Senior Center in Socorro in Socorro County.	Socorro
Vehicles and Equipment	Melrose Senior Center	Curry County	\$ 110,000	To purchase and equip vehicles for the Melrose Senior Center in Melrose in Curry County.	Curry
Vehicles and Equipment	Dona Ana Community Center	Dona Ana County	\$ 40,000	To purchase and equip vehicles for the Dona Ana Community Center in Las Cruces in Dona Ana County.	Dona Ana
Vehicles and Equipment	Anthony Senior Center	Dona Ana County	\$ 160,000	To purchase and equip vehicles for the Anthony Senior Center in Anthony in Dona Ana County.	Dona Ana

Appendix MM - Senior Center Allocations

2026 Senior Center Allocations, General Obligation Bonds

Project Category	Facility Name	Entity	Amount	Law Language	County	
47	Vehicles and Equipment	Alejandro Ruiz Senior Center	Eddy County	\$ 332,500	To purchase and equip vehicles for the Alejandro Ruiz Senior Center in Carlsbad in Eddy County.	Eddy
48	Vehicles and Equipment	Artesia Senior Center DBA City of Artesia	Eddy County	\$ 35,000	To purchase and equip vehicles for the Artesia Senior Center in Artesia in Eddy County.	Eddy
49	Vehicles and Equipment	Eunice Senior Center	Lea County	\$ 50,000	To purchase and equip vehicles for the Eunice Senior Center in Eunice in Lea County.	Lea
50	Vehicles and Equipment	Betty Ehart Senior Center	Los Alamos County	\$ 125,000	To purchase and equip vehicles for the Betty Erhart Senior Center in Los Alamos in Los Alamos County.	Los Alamos
51	Vehicles and Equipment	Otero County Senior Service	Otero County	\$ 260,000	To purchase and equip vehicles for senior centers in Otero County.	Otero
52	Vehicles and Equipment	La Arboleda/Chimayo Senior center	Rio Arriba County	\$ 150,000	To purchase and equip vehicles for the La Arboleda Senior Center in Chimayo in Rio Arriba County.	Rio Arriba
53	Vehicles and Equipment	Aztec Community Center/ Senior Center	San Juan County	\$ 50,000	To purchase and equip vehicles and to plan, design, construct and equip improvements, including parking lots, to the Aztec Senior Center in Aztec in San Juan County.	San Juan
54	Vehicles and Equipment	Bloomfield Senior Center	San Juan County	\$ 30,000	To purchase and equip vehicles for the Bloomfield Senior Center in Bloomfield in San Juan County.	San Juan
55	Vehicles and Equipment	Lower Valley Senior Center	San Juan County	\$ 170,000	To purchase and equip vehicles for the Lower Valley Senior Center in Fruitland in San Juan County.	San Juan
56	Vehicles and Equipment	Edgewood Senior Center	Santa Fe County	\$ 130,000	To purchase and equip vehicles for the Edgewood Senior Center in Edgewood in Santa Fe County.	Santa Fe
57	Vehicles and Equipment	Ken & Patty Adams Senior Center	Santa Fe County	\$ 85,000	To purchase and equip vehicles for the Ken and Patty Adams Senior Center in Eldorado in Santa Fe County.	Santa Fe
58	Vehicles and Equipment	Other Facility-El Rancho Senior Center	Santa Fe County	\$ 85,000	To purchase and equip vehicles for the El Rancho Senior Center in Santa Fe in Santa Fe County.	Santa Fe
59	Vehicles and Equipment	Other Facility-SFC Senior Services	Santa Fe County	\$ 160,000	To purchase and equip vehicles for the Santa Fe County Senior Center in Santa Fe in Santa Fe County.	Santa Fe
60	Vehicles and Equipment	Santa Cruz Senior Center	Santa Fe County	\$ 85,000	To purchase and equip vehicles for the Santa Cruz Senior Center in Santa Cruz in Santa Fe County.	Santa Fe
61	Vehicles and Equipment	Silver City Senior Center	Town of Silver City	\$ 900,000	To purchase and equip vehicles and to plan, design, construct and equip improvements to the Silver City Senior Center in Silver City in Grant County.	Grant
62	Vehicles and Equipment	Santa Clara Pueblo Senior Citizens Program	Pueblo of Santa Clara	\$ 30,000	To purchase and equip vehicles for the Santa Clara Pueblo Senior Center in the Pueblo of Santa Clara in Rio Arriba County.	Rio Arriba
63	Vehicles and Equipment	Santo Domingo Pueblo Senior Center	Pueblo of Santo Domingo	\$ 210,000	To purchase and equip vehicles and to plan, design, construct and equip improvements to the Santo Domingo Pueblo Senior Center in the Pueblo of Santo Domingo in Sandoval County.	Sandoval
64	Vehicles and Equipment	Belen Senior Center	Valencia County	\$ 685,000	To purchase and equip vehicles and to plan, design, construct and equip improvements to the Belen Senior Center in Belen in Valencia County.	Valencia
65	Vehicles and Equipment Subtotal			\$ 5,333,750		
66	TOTAL STATEWIDE SENIOR CENTERS GOB			\$ 21,256,250		

Source: LFC files

