

STATE OF NEW MEXICO LEGISLATIVE EDUCATION STUDY COMMITTEE

REPRESENTATIVES

Rick Miera, Chair
Nora Espinoza
Mary Helen Garcia
Jimmie C. Hall
Dennis J. Roch
Mimi Stewart

State Capitol North, 325 Don Gaspar, Suite 200
Santa Fe, New Mexico 87501
Phone: (505) 986-4591 Fax: (505) 986-4338
<http://www.nmlegis.gov/lcs/lesc/lescdefault.aspx>

SENATORS

Cynthia Nava, Vice Chair
Mary Jane M. García
Gay G. Kernan
Lynda M. Lovejoy

ADVISORY

Alonzo Baldonado
Ray Begaye
Eleanor Chávez
George Dodge, Jr.
Roberto "Bobby" J. Gonzales
Tim D. Lewis
Sheryl M. Williams Stapleton
Shirley A. Tyler
Bob Wooley



ADVISORY

Vernon D. Asbill
Mark Boitano
Stephen H. Fischmann
Linda M. Lopez
Howie C. Morales
John Pinto
Sander Rue

Frances Ramirez-Maestas, Director
David Harrell, PhD, Deputy Director

September 26, 2012

MEMORANDUM

TO: Legislative Education Study Committee

FR: Ian M. Kleats

RE: STAFF REPORT: UNEMPLOYMENT COMPENSATION ASSESSMENTS OF SCHOOL DISTRICTS AND CHARTER SCHOOLS

INTRODUCTION

During the October 2011 interim meeting of the Legislative Education Study Committee (LESC), the LESL staff provided testimony about the unemployment compensation assessments of school districts by the General Services Department (GSD). For FY 12, many of these districts had indicated that their rates for unemployment compensation rose substantially as compared to the previous year, which resulted in budget shortfalls for some districts. Since that report, GSD issued schools additional invoices in the fourth quarter of FY 12 for costs incurred from FY 08 through FY 12, and it also appears that budgets shortfalls will exist again in FY 13.

This staff report provides an updated discussion of:

- state and local public body unemployment compensation assessments;
- LESL analysis of school district impacts;
- assessments of charter schools; and
- policy options the committee may wish to consider.

STATE AND LOCAL PUBLIC BODY UNEMPLOYMENT COMPENSATION ASSESSMENTS

Current Law

The *Unemployment Compensation Law* outlines several key duties of GSD with respect to the assessment of state government entities and the administration of the two unemployment compensation funds:

- the Risk Management Division (RMD) of GSD must produce assessment schedules of minimum rates *per employee* to be budgeted by governmental entities for the succeeding fiscal year on or before April 15 of each year;
- rate schedules created by RMD must take into account the following three components:
 - (1) the prior experience of the governmental entity;
 - (2) the amount of reserves the entity has on deposit with the Department of Finance and Administration (DFA); and
 - (3) the balance of the state government unemployment compensation reserve fund;
- RMD may consider other criteria in addition to the three listed above;
- RMD must assess each state agency quarterly in accordance with the previously established per employee rate schedule; and
- the quarterly assessment can include a reasonable administrative fee.

Recent Assessments of School Districts

In FY 10 and FY 11, claims expenses appeared higher than assessments suggesting that districts may not have been assessed adequately. According to GSD, the rates were readjusted to compensate for fund deficiencies and to ensure that rates are in line with actual claims expenses. Table 1 below shows estimates of unemployment compensation assessments and claims expenses for FY 08 through FY 14.

TABLE 1: ESTIMATED STATE AND LOCAL PUBLIC BODY UNEMPLOYMENT COMPENSATION FUNDS			
<u>Year</u>	<u>Assessments</u>	<u>Claims</u>	<u>Difference</u>
FY08	\$12.8 m	\$14.6 m	-1.8 m
FY09	\$10.9 m	\$6.8 m	4.1 m
FY10	\$8.6 m	\$11.0 m	-2.4 m
FY11	\$6.5 m	\$19.7 m	-13.2 m
FY12	\$18.2 m	\$20.1 m	-1.9 m
FY13	\$19.6 m	\$19.2 m	0.4 m
FY14	\$19.6 m	\$19.2 m	0.4 m

Source: Legislative Finance Committee (LFC)

In a meeting with RMD personnel, LESC staff were provided with copies of invoices sent by RMD to Pecos Independent Schools and Dora Consolidated Schools on April 23, 2012 (see Attachments 1 and 2).¹

A review of these invoices by LESC staff raises the following concerns:

- assessments do not appear to have been calculated in accordance with any rate schedule established by RMD prior to the start of FY 12 as required by statute;
- the invoices suggest an annual assessment while current law requires RMD to assess each state agency on a quarterly basis; and
- as shown in Attachment 2, Dora Consolidated Schools was charged a \$253 administrative fee on a \$100 premium, more than 250 percent of the assessment, which may or may not be considered “reasonable” as required in current law.

Table 2 below shows estimates of unemployment compensation assessments of Public School Support for FY 12 through FY 14. It is unclear why projected assessments exhibit flat growth across those years when the unemployment rate, a key indicator for the risk of unemployment claims, has been declining since 2010, as shown in Table 3.

TABLE 2: PUBLIC SCHOOL SUPPORT ASSESSMENTS	
<u>Year</u>	<u>Assessments</u>
FY12	\$4.86 m
FY13	\$4.86 m
FY14	\$4.86 m

Source: GSD and DFA

TABLE 3: NEW MEXICO UNEMPLOYMENT RATE	
<u>Year</u>	<u>Rate</u>
2007	3.5%
2008	4.5%
2009	6.8%
2010	7.9%
2011	7.4%
2012*	6.8%

*through August 2012

Source: US Bureau of Labor Statistics

LESC ANALYSIS OF SCHOOL DISTRICT IMPACTS

Attachment 3, FY 13 Unemployment Compensation Impact by School District, assesses the impact of the unemployment compensation assessment increases by school district. By comparing the amount each district budgeted in their operating budget for unemployment compensation to the amounts assessed by GSD, the analysis shows that:

- districts have budgeted just over \$4.0 million for unemployment compensation in school year 2012-2013 (see Attachment 3, page 2, Columns C and D, Row 90);
- GSD assessed school districts approximately \$4.8 million (see Attachment 3, page 2, Column B, Row 90); and

¹ According to RMD, similar invoices were sent to all school districts based on a review of assessments and claims made from FY 08 through the first quarter of FY 12.

- the difference between unemployment compensation assessments and budgeted amounts is approximately \$800,000 (see Attachment 3, page 2, Column F, Row 90).

Based on this staff analysis, aggregating assessments and budgeted amounts across all school districts into a statewide total can be misleading because some districts have sizable surpluses that result in a smaller net budget deficit. With this in mind and based on information provided by the Public Education Department (PED) and GSD, the analysis further indicates that:

- 42 districts did not budget sufficient resources in FY 13 to cover their unemployment compensation assessment resulting in a deficit of approximately \$2.5 million across those districts, about twice the statewide deficit;
- assessments from these 42 districts – just over half of all districts – accounted for \$3.4 million, more than 70 percent of total assessments against districts statewide;
- the shortfall between the amount budgeted for unemployment compensation and the amount assessed ranges from \$540,578 for Rio Rancho Public Schools to \$39 for Logan Municipal Schools; and
- 41 of the 42 districts had sufficient unrestricted cash balances as of June 30, 2012 to pay for the unemployment compensation assessment. Chama Valley Independent Schools does not have sufficient cash balance to cover the assessment, however (see Attachment 4, page 1, Column F, Row 7).

ASSESSMENTS OF CHARTER SCHOOLS

The *Unemployment Compensation Law* details unique procedures for private employers, nonprofit organizations, state agencies, and local public bodies, which results in differential treatment between school districts, locally chartered charter schools and state-chartered charter schools. Locally chartered charter schools comply with the law through the participation of their parent district in the state government unemployment compensation reserve fund. However, state-chartered charter schools, which appear to fall under the designation of local public bodies, have three options to comply with the law:

- (1) participating in the local public body compensation reserve fund;
- (2) paying contributions to the Department of Workforce Solutions (DWS); or
- (3) making an election to become liable for payments in lieu of contributions in accordance with the provisions relating to nonprofit organizations.

Although PED reports funds allocated for unemployment compensation in the annual operating budgets of all charter schools, both state-chartered and locally chartered, certain circumstances apply only to locally chartered charter schools.

- Locally chartered charter schools are apparently not invoiced separately from their parent district by RMD.
- It is unclear whether school districts are being reimbursed by their charter schools for the portion of the assessment attributable to those charters or whether districts even have that authority.
- Three districts – Albuquerque Public Schools, Española Public Schools, and Las Cruces Public Schools – have budget shortfalls when not considering charter schools. Those

shortfalls disappear, however, when including funds budgeted by charter schools for unemployment compensation.

POLICY OPTIONS

According to RMD, the assessments for each school district will be unchanged for both FY 13 and FY 14. Because districts will be able to anticipate their budgetary need for unemployment compensation expenses, the shortfalls experienced in FY 12 and FY 13 should not happen again in FY 14; however, several issues will continue to increase the risk of budget shortfalls in the future.

For the committee's consideration, the following six policy considerations are provided:

(1) Amend the date of publication for assessment schedules.

State law requires RMD to annually prescribe schedules of minimum rates per employee to be budgeted by governmental entities for the next fiscal year on or before April 15. The *Public School Finance Act*, however, also requires that prior to April 15 school districts submit their operating budgets for the ensuing year to the PED. This timeline places districts in a position where they can only guess the next year's assessment while budgeting, leaving room for error. The process can be improved to give districts more timely information to budget sufficient resources.

The committee may wish to consider requesting GSD to publish rate schedules for individual school districts no later than April 1 so that the districts have sufficient time to incorporate the assessments into budgets due on April 15.

(2) Determine if assessments are legitimate.

The October 2011 LESC staff report noted from a then-recent meeting of the Risk Management Advisory Board, that RMD reviewed 60 percent of 89 unemployment compensation rate assessments for districts in response to complaints about unjustified increases for FY 12. RMD reported that 85 percent of the increased assessments were justified. Furthermore, the assessment schedule for school districts remains unchanged through FY 12, FY 13, and FY 14. If errors existed in the FY 12 assessments, those same errors will persist through the current and next fiscal years.

Given that approximately 15 percent of the increased assessments in FY 12 were not justified, the committee may wish to receive a report from GSD on the process to determine if assessments for FY 13 and FY 14 are legitimate.

(3) Provide additional education for school district administrators on unemployment compensation.

The committee may wish to consider requesting GSD, DWS, and Corporate Cost Control, GSD's third-party unemployment compensation claims reviewer, to work with the PED to provide education and training for district budget administrators and human resources staff on the unemployment compensation process to reduce long-term unemployment compensation costs.

(4) Publish assessments by district to ensure adequate budget.

The law outlines a process through which RMD notifies districts of the amounts they will be assessed so that they can properly budget for unemployment compensation. GSD publishes a

document hosted on the DFA website, which indicates an assessment amount for Public School Support of \$4,857,756.09 for FY 13 (see Attachment 5). However, the document does not show an amount assessed for each school district; therefore, districts have little guidance in budgeting the appropriate amount.

The committee may wish to consider requesting GSD and DFA to publish rates by individual school district.

(5) Require PED to approve budgets only when budgeted resources are sufficient.

State law currently prevents DFA from approving the budget of any governmental entity that has failed to budget sufficient revenues to pay unemployment compensation benefits (see Attachment 6). However, PED, not DFA, is the entity that approves district and charter school operating budgets.

The committee may wish to consider amending current law to require PED not to approve operating budgets unless the districts and charter schools have budgeted sufficient resources to cover estimated unemployment compensation assessments.

(6) Allow districts to pay the assessments over time.

Given the impact on school district budgets, the committee may wish to formally request that the GSD Secretary allow districts without sufficient cash balances to pay for the unemployment compensation assessments over time, perhaps three years, without penalty or interest.

Susana Martínez
Governor

Ed Burckle
Cabinet Secretary
General Services Department



State of New Mexico
General Services Department

Jay R. Hone
Director
Risk Management Division

Administrative Services Division
(505) 827-0620
Building Services Division
(505) 827-2349
Property Control Division
(505) 827-2141
Purchasing Division
(505) 827-0742
Risk Management Division
(505) 827-0442
State Printing & Graphic Services Bureau
(505) 476-1950
Transportation Services Division
(505) 476-1902

April 23, 2012

Pecos Independent Schools

Dear Valued Customer,

Your unemployment invoice for fiscal year 2012 has been under review. The Risk Management Division (RMD) reviewed the total claims paid for fiscal years 2008 through 2012 (first quarter only) in conjunction with the premium payments received as of April 19, 2012 for fiscal years 2008 through 2012. Additionally, RMD is recovering the administrative costs, which is approximately 5% of the total claims paid for fiscal years 2008 through 2012.

The following situations have been outlined in order to provide you a full explanation of the process:

1. If the premium payments received for fiscal years 2008 through 2012 exceed the claims paid for fiscal years 2008 through 2012, then the invoice amount will be computed by taking 5% of the total claims paid on behalf of your organization plus a \$100 minimum premium.
2. If the premium payments received for fiscal years 2008 through 2012 are less than the total claims paid for fiscal years 2008 through 2012, then the invoice amount is the difference (claims paid in excess of the premium payments received) plus 5% of the total claims paid on behalf of your organization plus a \$100 minimum premium.
3. If the claims paid for fiscal year 2008 through 2012 equal zero, then the invoice amount is a minimum of \$100.

Your adjusted fiscal year 2012 invoice amount is now: \$ 98,310.90

The adjusted invoice computation is based on the above scenario number 2. For your reference the adjusted invoice computation is provided below.

Adjusted Invoice Computation	Amount
Total Claims Paid	\$ 215,983.43
Less Total Premium Payments Received:	\$ 128,571.70
Difference	<u>\$ 87,411.73</u>
Plus 5% of Claims Cost:	\$ 10,799.17
Plus \$100 Minimum Premium:	\$ 100.00
Adjusted Invoice	<u><u>\$ 98,310.90</u></u>

Please pay this amount: \$ 98,310.90

Sincerely,

Jay R. Hone
Risk Management Division Director

Susana Martínez
Governor

Ed Burckle
Cabinet Secretary
General Services Department

Jay R. Hone
Director
Risk Management Division



State of New Mexico
General Services Department

Administrative Services Division
(505) 827-0620
Building Services Division
(505) 827-2349
Property Control Division
(505) 827-2141
Purchasing Division
(505) 827-0742
Risk Management Division
(505) 827-0442
State Printing & Graphic Services Bureau
(505) 476-1950
Transportation Services Division
(505) 476-1902

April 23, 2012

Dora Consolidated Schools

Dear Valued Customer,

Your unemployment invoice for fiscal year 2012 has been under review. The Risk Management Division (RMD) reviewed the total claims paid for fiscal years 2008 through 2012 (first quarter only) in conjunction with the premium payments received as of April 19, 2012 for fiscal years 2008 through 2012. Additionally, RMD is recovering the administrative costs, which is approximately 5% of the total claims paid for fiscal years 2008 through 2012.

The following situations have been outlined in order to provide you a full explanation of the process:

1. If the premium payments received for fiscal years 2008 through 2012 exceed the claims paid for fiscal years 2008 through 2012, then the invoice amount will be computed by taking 5% of the total claims paid on behalf of your organization plus a \$100 minimum premium.
2. If the premium payments received for fiscal years 2008 through 2012 are less than the total claims paid for fiscal years 2008 through 2012, then the invoice amount is the difference (claims paid in excess of the premium payments received) plus 5% of the total claims paid on behalf of your organization plus a \$100 minimum premium.
3. If the claims paid for fiscal year 2008 through 2012 equal zero, then the invoice amount is a minimum of \$100.

Your adjusted fiscal year 2012 invoice amount is now: \$ 353.28

The adjusted invoice computation is based on the above scenario number 1. For your reference the adjusted invoice computation is provided below.

Total Premium Payments Received Compared to Total Claims Paid	Amount
Total Premium Payments Received	\$ 7,692.32
Less Total Claims Paid:	\$ 5,065.62
Premium Payments in Excess of Claims	\$ 2,626.70
Adjusted Invoice Computation	
.5% of Claims Cost	\$ 253.28
Plus \$100 Minimum Premium	\$ 100.00
Adjusted Invoice	\$ 353.28

Please pay this amount: \$ 353.28

Sincerely,

Jay R. Hone
Risk Management Division Director

FY13 Unemployment Compensation Impact by School District						
	A	B	C	D	F	
District		UC FY13 Assessment per GSD	FY13 Budgeted for UC per PED	FY13 Budgeted for UC per PED by District Charter Schools	UC Budget Shortfall (C+D-B)	
1	Alamogordo Public Schools	\$82,095	\$34,021		-\$48,074	1
2	Albuquerque Public Schools	\$742,278	\$673,732	\$240,475	\$171,929	2
3	Animas Public Schools	\$14,200	\$2,550		-\$11,650	3
4	Artesia Municipal Schools	\$1,066	\$13,294		\$12,228	4
5	Aztec Municipal Schools	\$1,405	\$19,719	\$3,581	\$21,895	5
6	Belen Consolidated Schools	\$21,788	\$15,000		-\$6,788	6
7	Bernalillo Public Schools	\$239,290	\$27,999		-\$211,291	7
8	Bloomfield Municipal Schools	\$71,907	\$7,725		-\$64,182	8
9	Capitan Schools	\$6,702	\$12,440		\$5,738	9
10	Carlsbad Municipal Schools	\$3,645	\$19,461	\$17,101	\$32,917	10
11	Carrizozo Municipal Schools	\$16,916	\$35,645		\$18,729	11
12	Central Consolidated Schools	\$335,823	\$80,000		-\$255,823	12
13	Chama Valley Independent Schools	\$96,552	\$68,000		-\$28,552	13
14	Cimarron Municipal Schools	\$46,088	\$4,885	\$4,618	-\$36,585	14
15	Clayton Municipal Schools	\$31,406	\$8,220		-\$23,186	15
16	Clouderoft Municipal Schools	\$1,615	\$0		-\$1,615	16
17	Clovis Schools	\$24,771	\$25,468		\$697	17
18	Cobre Schools	\$8,742	\$75,000		\$66,258	18
19	Corona Public Schools	\$149	\$2,042		\$1,893	19
20	Cuba Independent Schools	\$263,450	\$0		-\$263,450	20
21	Deming Public Schools	\$22,055	\$35,158	\$18,318	\$31,421	21
22	Des Moines Municipal Schools	\$27,815	\$0		-\$27,815	22
23	Dexter Consolidated Schools	\$16,350	\$500		-\$15,850	23
24	Dora Consolidated Schools	\$271	\$2,000		\$1,729	24
25	Dulce Independent Schools	\$20,928	\$27,162		\$6,234	25
26	Elida Schools	\$5,571	\$0		-\$5,571	26
27	Espanola Schools	\$39,232	\$38,986	\$25,160	\$24,914	27
28	Estancia Schools	\$1,370	\$85,000		\$83,630	28
29	Eunice Municipal Schools	\$2,530	\$2,670		\$140	29
30	Farmington Municipal Schools	\$4,313	\$19,541	\$12,034	\$27,262	30
31	Floyd Municipal Schools	\$150	\$0		-\$150	31
32	Fort Sumner Municipal Schools	\$4,854	\$2,500		-\$2,354	32
33	Gadsden Independent Schools	\$165,847	\$101,581	\$11,047	-\$53,219	33
34	Gallup-McKinley County Schools	\$45,651	\$114,230	\$575	\$69,154	34
35	Grady Municipal Schools	\$2,464	\$5,600		\$3,136	35
36	Grants Municipal Schools	\$45,667	\$81,602		\$35,935	36
37	Hagerman Municipal Schools	\$157	\$5,299		\$5,142	37
38	Hatch Schools	\$72,684	\$62,085		-\$10,599	38
39	Hobbs Municipal Schools	\$7,734	\$5,411		-\$2,323	39
40	Hondo Valley Schools	\$761	\$0		-\$761	40
41	House Municipal Schools	\$148	\$150		\$2	41
42	Jal Public Schools	\$148	\$1,019		\$871	42
43	Jemez Mountain Schools	\$155,951	\$69,233	\$610	-\$86,108	43
44	Jemez Valley Public Schools	\$3,990	\$66,821	\$1,543	\$64,374	44
45	Lake Arthur Schools	\$15,420	\$0		-\$15,420	45
46	Las Cruces Public Schools	\$38,066	\$37,032	\$39,650	\$38,616	46

	District	UC FY13 Assessment per GSD	FY13 Budgeted for UC per PED	FY13 Budgeted for UC per PED by District Charter Schools	UC Budget Shortfall (C+D-B)	
47	Las Vegas City Schools	\$186,645	\$0		-\$186,645	47
48	Logan Municipal Schools	\$1,839	\$1,800		-\$39	48
49	Lordsburg Municipal Schools	\$103,867	\$68,133		-\$35,734	49
50	Los Alamos Public Schools	\$19,942	\$68,000		\$48,058	50
51	Los Lunas Consolidated Schools	\$65,922	\$117,959		\$52,037	51
52	Loving Municipal Schools	\$47,241	\$9,100		-\$38,141	52
53	Lovington Public Schools	\$6,228	\$109,517		\$103,289	53
54	Magdalena Municipals Schools	\$9,842	\$26,086		\$16,244	54
55	Maxwell Schools	\$21,010	\$14,075		-\$6,935	55
56	Melrose Municipal Schools	\$148	\$1,093		\$945	56
57	Mesa Vista Consolidated School District	\$66,930	\$87,420		\$20,490	57
58	Mora Independent Schools	\$131,410	\$11,300		-\$120,110	58
59	Moriarty Municipal Schools	\$103,741	\$39,654		-\$64,087	59
60	Mosquero Municipal Schools	\$148	\$515		\$367	60
61	Mountainair Public Schools	\$1,616	\$25,000		\$23,384	61
62	Pecos Independent Schools	\$145,967	\$67,500		-\$78,467	62
63	Penasco Independent Schools	\$15,265	\$15,964		\$699	63
64	Pojoaque Valley Schools	\$105,973	\$76,000		-\$29,973	64
65	Portales Municipal Schools	\$2,422	\$6,350		\$3,928	65
66	Quemado Schools	\$4,613	\$37,964		\$33,351	66
67	Questa Schools	\$6,929	\$47,684	\$2,855	\$43,610	67
68	Raton Public Schools	\$11,130	\$22,060		\$10,930	68
69	Reserve Independent Schools	\$1,893	\$3,950		\$2,057	69
70	Rio Rancho Public Schools	\$540,578	\$0		-\$540,578	70
71	Roswell Independent Schools	\$15,124	\$17,647	\$1,327	\$3,850	71
72	Roy Municipal Schools	\$1,435	\$2,754		\$1,319	72
73	Ruidoso Municipal Schools	\$12,183	\$9,164		-\$3,019	73
74	San Jon Municipal Schools	\$3,414	\$75		-\$3,339	74
75	Santa Fe Public Schools	\$21,856	\$388,571	\$38,312	\$405,027	75
76	Santa Rosa Consolidated Schools	\$325	\$1,024		\$699	76
77	Silver Consolidated Schools	\$1,411	\$812		-\$599	77
78	Socorro Consolidated Schools	\$9,237	\$72,625	\$8,705	\$72,093	78
79	Springer Municipal Schools	\$1,063	\$2,000		\$937	79
80	Taos Municipal Schools	\$111,669	\$179,218	\$23,754	\$91,303	80
81	Tatum Municipal Schools	\$149	\$2,000		\$1,851	81
82	Texico Municipal Schools	\$151	\$75		-\$76	82
83	Truth or Consequences Municipal Schools	\$13,907	\$36,622		\$22,715	83
84	Tucumcari Municipal Schools	\$18,818	\$15,000		-\$3,818	84
85	Tularosa Municipal Schools	\$45,328	\$2,044		-\$43,284	85
86	Vaughn Municipal Schools	\$166	\$0		-\$166	86
87	Wagon Mound Municipal Schools	\$333	\$0		-\$333	87
88	West Las Vegas Schools	\$252,823	\$50,926	\$3,570	-\$198,327	88
89	Zuni Public Schools	\$37,048	\$20,000		-\$17,048	89
90	TOTAL	\$4,857,756	\$3,546,462	\$453,235	-\$858,059	90

Source: LESC compilation of GSD and PED data Sept-2012

FY13 Districts with UC Budget Shortfalls

	A	B	C	D	E	F	
District	UC Budget Shortfall	2012-2013 Est. Operational Expenditures (11000)	UC shortfall as % of Operational (B/C)	June 30, 2012 Unrestricted Cash Balances	Cash Balance if Used to Cover UC Shortfall (B+C)		
1	Alamogordo Public Schools	-\$48,074	\$42,150,523	-0.11%	\$1,084,048	\$1,035,974	1
2	Animas Public Schools	-\$11,650	\$2,961,454	-0.39%	\$505,612	\$493,962	2
3	Belen Consolidated Schools	-\$6,788	\$30,890,700	-0.02%	\$1,195,249	\$1,188,461	3
4	Bernalillo Public Schools	-\$211,291	\$26,931,831	-0.78%	\$1,768,942	\$1,557,651	4
5	Bloomfield Municipal Schools	-\$64,182	\$22,351,489	-0.29%	\$1,641,662	\$1,577,480	5
6	Central Consolidated Schools	-\$255,823	\$56,361,835	-0.45%	\$6,882,266	\$6,626,443	6
7	Chama Valley Independent Schools	-\$28,552	\$4,758,794	-0.60%	\$7,376	(\$21,176)	7
8	Cimarron Municipal Schools	-\$36,585	\$5,033,732	-0.73%	\$213,869	\$177,284	8
9	Clayton Municipal Schools	-\$23,186	\$5,868,271	-0.40%	\$813,819	\$790,633	9
10	Cloudcroft Municipal Schools	-\$1,615	\$3,802,086	-0.04%	\$249,893	\$248,278	10
11	Cuba Independent Schools	-\$263,450	\$6,763,391	-3.90%	\$1,051,217	\$787,767	11
12	Des Moines Municipal Schools	-\$27,815	\$1,480,584	-1.88%	\$35,708	\$7,893	12
13	Dexter Consolidated Schools	-\$15,850	\$9,378,605	-0.17%	\$1,729,222	\$1,713,372	13
14	Elida Schools	-\$5,571	\$1,652,202	-0.34%	\$99,341	\$93,770	14
15	Floyd Municipal Schools	-\$150	\$2,355,220	-0.01%	\$87,235	\$87,085	15
16	Fort Sumner Municipal Schools	-\$2,354	\$3,511,184	-0.07%	\$133,186	\$130,832	16
17	Gadsen Independent Schools	-\$53,219	\$104,168,053	-0.05%	\$7,664,476	\$7,611,257	17
18	Hatch Schools	-\$10,599	\$9,491,509	-0.11%	\$55,625	\$45,026	18
19	Hobbs Municipal Schools	-\$2,323	\$57,197,178	0.00%	\$2,881,712	\$2,879,389	19
20	Hondo Valley Schools	-\$761	\$1,934,727	-0.04%	\$32,244	\$31,483	20
21	Jemez Mountain Schools	-\$86,108	\$3,782,816	-2.28%	\$442,024	\$355,916	21
22	Lake Arthur Schools	-\$15,420	\$2,096,940	-0.74%	\$85,408	\$69,988	22
23	Las Vegas City Schools	-\$186,645	\$14,860,193	-1.26%	\$433,944	\$247,299	23
24	Logan Municipal Schools	-\$39	\$3,454,989	0.00%	\$487,515	\$487,476	24
25	Lordsburg Municipal Schools	-\$35,734	\$6,152,180	-0.58%	\$799,318	\$763,584	25
26	Loving Municipal Schools	-\$38,141	\$6,238,079	-0.61%	\$1,191,598	\$1,153,457	26
27	Maxwell Schools	-\$6,935	\$1,627,407	-0.43%	\$43,208	\$36,273	27
28	Mora Independent Schools	-\$120,110	\$5,147,331	-2.33%	\$528,172	\$408,062	28
29	Moriarty Municipal Schools	-\$64,087	\$22,787,531	-0.28%	\$1,584,695	\$1,520,608	29
30	Pecos Independent Schools	-\$78,467	\$5,950,020	-1.32%	\$604,539	\$526,072	30
31	Pojoaque Valley Schools	-\$29,973	\$15,841,204	-0.19%	\$1,352,403	\$1,322,430	31
32	Rio Rancho Public Schools	-\$540,578	\$117,443,369	-0.46%	\$8,992,150	\$8,451,572	32
33	Ruidoso Municipal Schools	-\$3,019	\$15,768,618	-0.02%	\$1,037,176	\$1,034,157	33
34	San Jon Municipal Schools	-\$3,339	\$1,451,677	-0.23%	\$141,436	\$138,097	34
35	Silver Consolidated Schools	-\$599	\$23,051,405	0.00%	\$480,364	\$479,765	35
36	Texico Municipal Schools	-\$76	\$5,158,982	0.00%	\$386,644	\$386,568	36
37	Tucumcari Municipal Schools	-\$3,818	\$8,221,439	-0.05%	\$217,412	\$213,594	37
38	Tularosa Municipal Schools	-\$43,284	\$8,605,564	-0.50%	\$1,188,355	\$1,145,071	38
39	Vaughn Municipal Schools	-\$166	\$1,968,038	-0.01%	\$167,395	\$167,229	39
40	Wagon Mound Municipal Schools	-\$333	\$1,781,531	-0.02%	\$38,479	\$38,146	40
41	West Las Vegas Schools	-\$198,327	\$14,124,173	-1.40%	\$487,008	\$288,681	41
42	Zuni Public Schools	-\$17,048	\$11,664,315	-0.15%	\$575,409	\$558,361	42
43	TOTAL	-\$2,542,083	\$696,221,169	-0.37%			43

Source: LESC compilation of GSD and PED data Sept-2012

Agency Number	State Agency Name	Unemployment Assessment
111.00	NM LEGISLATIVE COUNCIL	\$53,629.64
112.00	LEGISLATIVE FINANCE COMMITTEE	\$1,244.47
114.00	SENATE INTERM	\$108,891.20
115.00	NM HOUSE INTERMIM (HOUSE CHIEF CLERK)	\$74.97
117.00	LEGISLATIVE EDUCATION STUDY COMMITTEE	\$74.97
119.00	LEGISLATIVE BUILDING SERVICES.	\$55,772.04
131.00	LEGISLATIVE SESSION (1)	\$74.97
131.01	SENATE SESSION (1)	\$74.97
131.02	HOUSE SESSION (1)	\$74.97
205.00	SUPREME COURT LAW LIBRARY	\$74.97
208.00	NM COMPLIATION COMMISSION	\$74.97
210.00	JUDICIAL STANDARDS COMMISSION	\$74.97
214.00	BOARD OF BAR EXAMINERS-NM	\$74.97
215.00	COURT OF APPEALS	\$621.39
216.00	SUPREME COURT - DISCIPLINARY BOARD	\$74.97
216.01	SUPREME COURT	\$74.97
218.00	ADMINISTRATIVE OFFICE OF THE COURTS	\$17,654.02
219.00	SUPREME COURT BUILDING COMMISSION	\$74.97
231.00	FIRST JUDICIAL DISTRICT COURT	\$3,340.35
232.00	SECOND JUDICIAL DISTRICT COURT	\$158,802.91
233.00	THIRD JUDICIAL DISTRICT COURT	\$51,751.78
234.00	FOURTH JUDICIAL DISTRICT COURT	\$13,247.65
235.00	FIFTH JUDICIAL DISTRICT COURT	\$38,891.15
236.00	SIXTH JUDICIAL DISTRICT COURT	\$74.97
237.00	SEVENTH JUDICIAL DIST COURT	\$47,642.50
238.00	EIGHTH JUDICIAL DIST COURT	\$74.97
239.00	NINTH JUDICIAL DISTRICT COURT	\$74.97
240.00	TENTH JUDICIAL DISTRICT COURT	\$74.97
241.00	ELEVENTH JUDICIAL DIST COURT	\$347.22
242.00	TWELFTH JUDICIAL DIST COURT	\$27,052.78
243.00	THIRTEENTH JUDICIAL DIST COURT	\$4,070.02
244.00	METROPOLITAN COURT	\$14,967.36
251.00	FIRST JUDICIAL DISTRICT ATTORNEY	\$75,710.77
252.00	SECOND JUDICIAL DISTRICT ATTORNEY	\$152,382.74
253.00	THIRD JUDICIAL DISTRICT ATTORNEY	\$37,923.98
254.00	FOURTH JUDICIAL DISTRICT ATTORNEY	\$6,814.77
255.00	FIFTH JUDICIAL DISTRICT ATTORNEY	\$30,023.61
256.00	SIXTH JUDICIAL DISTRICT ATTORNEY	\$74.97

Agency Number	State Agency Name	Unemployment Assessment
257.00	SEVENTH JUDICIAL DIST ATTORNEY	\$74.97
258.00	EIGHTH JUDICIAL DIST ATTORNEY	\$74.97
259.00	NINTH JUDICIAL DISTRICT ATTORNEY	\$74.97
260.00	TENTH JUDICIAL DISTRICT ATTORNEY	\$74.97
261.00	ELEVENTH JUDICIAL DISTRICT ATTORNEY - DIV 1	\$4,873.02
262.00	TWELFTH JUDICIAL DIST ATTORNEY	\$331.74
263.00	THIRTEENTH JUDICIAL DIST ATTORNEY	\$104,980.04
264.00	ADMINISTRATIVE OFFICE OF THE DISTRICT ATTORNEYS	\$74.97
265.00	ELEVENTH JUDICIAL DISTRICT ATTORNEY - DIV 2	\$74.97
300.00	REGION VI HOUSING AUTHORITY	\$70,933.51
305.00	NM OFFICE OF ATTORNEY GENERAL	\$82,855.87
308.00	NM STATE AUDITOR	\$74.97
333.00	TAXATION AND REVENUE DEPT	\$550,588.66
337.00	STATE INVESTMENT COUNCIL	\$2,166.20
341.00	DEPARTMENT OF FINANCE AND ADMINISTRATION	\$11,871.51
343.00	NM RETIREES HEALTH CARE AUTHORITY	\$13,634.32
350.00	GENERAL SERVICES DEPARTMENT	\$11,052.50
352.00	EDUCATIONAL RETIREMENT BOARD	\$777.10
354.00	NEW MEXICO SENTENCING COMMISSION	\$74.97
355.00	PUBLIC DEFENDER DEPARTMENT	\$5,300.33
356.00	GOVERNOR'S OFFICE	\$21,418.19
360.00	LIEUTENANT GOVERNOR	\$4,843.22
361.00	DEPARTMENT OF INFORMATION TECHNOLOGY	\$179,619.87
366.00	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	\$35,826.17
369.00	NM COMMISSION OF PUBLIC RECORDS	\$743.17
370.00	SECRETARY OF STATE	\$50,583.95
378.00	STATE PERSONNEL	\$291.51
379.00	PUBLIC EMPLOYEE LABOR RELATIONS BOARD	\$74.97
385.00	NM FINANCE AUTHORITY	\$74.97
394.00	STATE TREASURER	\$98.21
400.00	REGION V HOUSING AUTHORITY	\$17,070.86
404.00	ARCHITECT EXAMINERS BOARD	\$74.97
417.00	NEW MEXICO BORDER AUTHORITY	\$7,034.52
418.00	TOURISM DEPARTMENT	\$74.97
419.00	ECONOMIC DEV & TOURISM DEPT	\$26,791.12
420.00	REGULATION & LICENSING DEPT	\$162,953.22
430.00	STATE CORPORATION COMMISSION	\$139,987.42
446.00	NM BOARD OF MEDICAL EXAMINERS	\$74.97

Agency Number	State Agency Name	Unemployment Assessment
449.00	NURSING BOARD	\$25,251.60
460.00	STATE FAIR COMMISSION	\$204,808.44
464.00	NM PROFESSIONAL ENGINEERS & SURVEYORS BOARD	\$74.97
465.00	NM GAMING CONTROL BOARD	\$74.97
469.00	STATE RACING COMMISSION	\$36,207.88
479.00	VETERINARY BOARD OF MEDICINE	\$74.97
491.00	OFFICE OF MILITARY BASE PLANNING	\$74.97
495.00	NM SPACEPORT AUTHORITY (1)	\$74.97
505.00	DEPARTMENT OF CULTURAL AFFAIRS	\$216,034.04
508.00	LIVESTOCK BOARD	\$33,674.82
508.01	NM BEEF COUNCIL	\$74.97
516.00	GAME AND FISH DEPARTMENT	\$5,577.30
521.00	ENERGY, MINERALS AND NATURAL RESOURCES DPT.	\$280,959.60
522.00	YOUTH CONSERVATION CORPS	\$74.97
538.00	INTERTRIBAL CEREMONIAL OFFICE	\$0.00
539.00	COMMISSIONER OF PUBLIC LANDS	\$2,422.31
550.00	OFFICE OF STATE ENGINEER	\$20,899.24
569.00	ORGANIC COMMODITIES COMMISSION	\$74.97
600.00	REGION II HOUSING AUTHORITY	\$0.00
601.00	COMMISSION ON STATUS OF WOMEN	\$17,565.90
603.00	OFFICE OF AFRICAN AMERICAN AFFAIRS	\$74.97
604.00	COMMISSION FOR DEAF AND HARD OF HEARING	\$6,618.93
605.00	MARTIN LUTHER KING JR COMMISSION	\$5,610.44
606.00	COMMISSION ON THE BLIND	\$665.13
609.00	OFFICE OF INDIAN AFFAIRS	\$188.48
624.00	AGING & LONG TERM SERVICES DEPARTMENT	\$12,352.84
630.00	HUMAN SERVICES DEPARTMENT	\$995,162.21
631.00	DEPARTMENT OF WORKFORCE SOLUTIONS	\$240,535.44
632.00	WORKER'S COMPENSATION DEPARTMENT	\$54,537.49
644.00	DIVISION OF VOCATIONAL REHABILITATION	\$155,620.32
645.00	GOVERNOR'S COMMISSION ON DISABILITY	\$15,498.85
647.00	DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	\$17,358.55
662.00	MINERS' COLFAX MEDICAL CENTER	\$15,048.21
665.00	HEALTH DEPARTMENT	\$1,826,722.01
667.00	ENVIRONMENT DEPARTMENT	\$21,429.74
668.00	OFFICE OF NATURAL RESOURCES TRUST	\$74.97
669.00	NM HEALTH POLICY COMMISSION (1)	\$74.97
670.00	DEPARTMENT OF VETERAN SERVICES	\$53,701.89

Agency Number	State Agency Name	Unemployment Assessment
690.00	CHILDREN YOUTH & FAMILY DEPARTMENT	\$180,216.61
705.00	DEPARTMENT OF MILITARY AFFAIRS	\$185,878.14
760.00	ADULT PAROLE BOARD	\$7,556.84
765.00	JUVENILE PAROLE BOARD	\$0.00
770.00	CORRECTIONS DEPARTMENT	\$289,868.47
780.00	CRIME VICTIMS REPARTATION COMMISSION	\$74.97
790.00	DEPARTMENT OF PUBLIC SAFETY	\$98,129.18
795.00	NM DPT. OF HOMELAND SECURITY EMERGENCY MGMT	\$724.87
805.00	DEPARTMENT OF TRANSPORTATION	\$110,358.95
924.00	PUBLIC EDUCATION DEPARTMENT	\$147,118.88
927.00	NM SCHOOL FOR THE HARD OF HEARING	\$3,194.72
930.00	CENTRAL REGION EDUCATIONAL COOPERATIVE	\$74.97
931.00	HIGH PLAINS REGIONAL COOPERATIVE	\$74.97
932.00	REGION IX EDUCATION COOPERATIVE	\$2,052.93
933.00	NE REGIONAL EDUCATION COOPERATIVE	\$74.97
934.00	SOUTHWEST REGIONAL EDUCATION CENTER	\$26,554.48
940.00	PUBLIC SCHOOL FACILITIES AUTHORITY	\$74.97
950.00	HIGHER EDUCATION DEPARTMENT	\$26,124.73
953.00	NEW MEXICO STATE UNIVERSITY	\$461,631.72
953.90	SOUTH CENTRAL NM BOLL WEEVIL CONTROL COMM.	\$5,679.79
953.91	LUNA COUNTY PERS MANAGEMENT ASSOCIATION	\$0.00
955.00	EASTERN NEW MEXICO UNIVERSITY	\$114,913.27
957.00	NEW MEXICO HIGHLANDS UNIVERSITY	\$541,262.34
959.00	NEW MEXICO INSTITUTE OF MINING & TECHNOLOGY	\$30,518.27
961.00	NEW MEXICO MILITARY INSTITUTE	\$10,687.26
962.00	WESTERN NEW MEXICO UNIVERSITY	\$28,548.76
963.00	NORTHERN NEW MEXICO COMMUNITY COLLEGE	\$166,964.12
965.00	NM SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED	\$17,732.11
969.00	UNIVERSITY OF NEW MEXICO	\$1,806,356.75
970.00	LUNA COMMUNITY COLLEGE	\$116,165.14
968.00	CENTRAL NEW MEXICO COMMUNITY COLLEGE	\$83,278.13
976.00	SAN JUAN COLLEGE	\$51,915.22
	PUBLIC SCHOOL SUPPORT	\$4,857,756.09
Total		\$16,046,496.67

51-1-17. Budgets; governmental entities. (1983)

Statute text

A. The department of finance and administration shall not approve the budget of any governmental entity which has failed to budget sufficient revenues to pay unemployment compensation benefits as required by the Unemployment Compensation Law [51-1-1 NMSA 1978].

B. The risk management division of the general services department annually on or before April 15 shall prescribe schedules of minimum rates per employee to be budgeted by governmental entities for the succeeding fiscal year. Rate schedules prescribed by the risk management division shall take into account the prior experience of the governmental entity, the amount of reserves the governmental entity has on deposit with the department of finance and administration or in a separate account earmarked for the payment of unemployment compensation claims and, if the governmental entity participates in the state government unemployment compensation reserve fund or the local public body unemployment compensation reserve fund, the balance in the fund.