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October 12, 2011

MEMORANDUM

TO: Legislative Education Study Committee

FR: Mr. Craig J. Johnson

**RE: STAFF REPORT: FY 12 UNEMPLOYMENT COMPENSATION
ASSESSMENTS OF SCHOOL DISTRICTS**

INTRODUCTION

For FY 12, school districts have received invoices from the General Services Department (GSD) for unemployment compensation assessments. Many of these districts have indicated that their rates for unemployment compensation have risen substantially as compared to the previous year; however the unemployment compensation rate assessments did not include an explanation or justification for increases.

This staff report includes discussion of:

- State and Local Public Body Unemployment Compensation Assessments;
- LESC Analysis of School District Impacts; and
- Policy Options.

**STATE AND LOCAL PUBLIC BODY UNEMPLOYMENT COMPENSATION
ASSESSMENTS**

In FY 10 and FY 11, claims expenses were higher than assessments and districts may not have been assessed adequately. According to GSD, the rates are now being readjusted to compensate 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 13.

TABLE 1: ESTIMATED STATE AND LOCAL PUBLIC BODY UNEMPLOYMENT COMPENSATION FUNDS			
<u>Year</u>	<u>Assessments</u>	<u>Claims Expenses</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	\$24.8 m	\$11.7 m	13.1 m
FY13	\$19.6 m	\$19.2 m	0.4 m

Source: LFC

LESC ANALYSIS OF SCHOOL DISTRICT IMPACTS

Attachment 1, FY 12 Unemployment Compensation Impact by school district, was compiled by LESG staff to assess the impact of the unemployment compensation assessment increases by school district. By comparing the amount each district budgeted for unemployment compensation to the amounts assessed by GSD, the analysis shows that:

- districts have budgeted just over \$2.0 million for unemployment compensation in 2011-2012 (see Attachment 1, page 4, Column C, Row 90);
- GSD assessed school districts total of about \$4.8 million (see Attachment 1, page 4, Column B, Row 90); and
- the difference between unemployment compensation assessments and budgeted amounts is about \$2.8 million (see Attachment 1, page 4, Column D, Row 90).

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 12 to cover their unemployment compensation assessment;
- 41 of the 42 districts had sufficient unrestricted cash balances as of June 30, 2011 to pay for the unemployment compensation assessment (Mesa Vista Consolidated Schools does not have sufficient cash balance to cover the assessment);
- the shortfall between the amount budgeted for unemployment compensation and the amount assessed ranges from \$587,091 for Rio Rancho Public Schools to \$75 for Elida Municipal Schools; and
- as a percent of the FY 12 operational expenditures, the unemployment compensation shortfalls range from 2.345 percent for Maxwell Municipal Schools to 0.005 percent for Gadsden Independent Schools.

POLICY OPTIONS

For committee consideration, the following four policy considerations are provided:

(1) Publication of assessments by district to ensure adequate budget

State law requires the Risk Management Division (RMD) of GSD to annually prescribe schedules of minimum rates per employee to be budgeted by governmental entities for the next fiscal year. The law outlines a process where RMD notifies districts of the amounts they will be assessed so that they know the proper amount to budget for unemployment compensation. GSD provided assessment information (see Attachment 2). The document is posted on the Department of Finance and Administration (DFA) website¹ and indicates an assessment amount for Public School Support of \$4,857,756.09. However, the document does not show an amount assessed for each school district so this may not help a district to budget the appropriate amount. The process needs to be improved so that districts are given accurate and timely information to budget sufficient resources.

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

(2) PED approval of budgets only when budgeted resources are sufficient

State law currently prevents DFA from approving the budget of any governmental entity which has failed to budget sufficient revenues to pay unemployment compensation benefits (see Attachment 3).

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

(3) Determination if claims are legitimate

At a recent meeting of the risk management advisory board, it was noted 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 six out of seven (85 percent) of the increased assessments were justified.

Given that approximately 15 percent of the increased assessments were not justified, the committee may wish to receive a report from GSD on the process to determine if claims are legitimate.

(4) Phase in the increases over time

Given the impact on school district budgets, the committee may wish to formally request that the GSD Secretary allow districts to pay the increase for unemployment compensation assessments over time, perhaps three years.

¹<http://www.nmdfa.state.nm.us/uploads/FileLinks/2a9d42c3b4974d1d8d187667dcae264a/FY12%20Unemployment%20Rates.pdf>

BACKGROUND

For employers, in general:

- Most employers in the state make unemployment contributions which are collected by the Workforce Solutions Department (WSD) and deposited in the federal treasury in the New Mexico Unemployment Insurance (UI) trust fund.
- Three years ago the fund was among the most solvent in the United States, according to a recent Legislative Finance Committee Fiscal Impact Report.
- WSD has experienced an unprecedented demand for unemployment insurance benefits – paying \$375.9 million in FY 10 alone.
- If the UI trust fund becomes insolvent, New Mexico will be required to take out a loan with the US Department of Labor and employer taxes will automatically go up at an estimated average yearly cost of \$512 per employee, an increase of \$298 per employee.
- In the 2011 special legislative session, the Legislature evaluated whether adjustments are needed for employer contribution rates and UI benefits to address the depleting fund balance, but legislation addressing the issue did not pass

For school districts:

- The RMD of the GSD collects assessments from state agencies, school districts, and local public bodies for the quarterly reimbursement of claims paid by WSD.
- In FY 10 and FY 11, GSD experienced an increase in the number of unemployment compensation claims, deteriorating the financial condition of the state and local public body unemployment compensation funds.

The table below indicates that New Mexico's unemployment rate has increased from 3.4 percent in 2007 to 8.4 percent in 2010.

New Mexico Unemployment Rate	
2007	3.4%
2008	4.5%
2009	7.0%
2010	8.4%
Source: WSD	

FY12 Unemployment Compensation Impact									
A	B	C	D	E	F	G	H		
District	UC FY12 Assessment per GSD	FY12 Budgeted for UC per PED	Difference (C-B)	June 30, 2011 Unrestricted Cash Balances	Cash Balance if Used to Cover UC Shortfall (E+D)	2011-2012 Est. Operational Expenditures (11000)	UC shortfall as % of Operational (D/G)		
1	Alamogordo Public Schools	\$34,021.03	\$45,103	\$11,082	\$2,142,558	\$43,706,358		1	
2	Albuquerque Public Schools	\$299,786.33	\$391,368	\$91,582	\$19,240,936	\$613,878,138		2	
3	Animas Public Schools	\$74.97	\$2,550	\$2,475	\$448,561	\$2,936,982		3	
4	Artesia Municipal Schools	\$3,186.06	\$13,468	\$10,282	\$1,607,341	\$26,622,553		4	
5	Aztec Municipal Schools	\$6,435.83	\$13,400	\$6,964	\$1,587,239	\$22,045,167		5	
6	Belen Consolidated Schools	\$6,916.32	\$15,000	\$8,084	\$994,661	\$31,724,517		6	
7	Bernalillo Public Schools	\$27,856.58	\$6,036	-\$21,821	\$1,979,257	\$1,957,436.42	\$27,236,822	-0.080%	7
8	Bloomfield Municipal Schools	\$8,804.90	\$4,100	-\$4,705	\$953,333	\$948,628.10	\$21,701,112	-0.022%	8
9	Capitan Schools	\$256.25	\$1,320	\$1,064	\$865,918	\$4,879,958			9
10	Carlsbad Municipal Schools	\$16,494.69	\$12,331	-\$4,164	\$4,277,167	\$4,273,003.31	\$47,363,002	-0.009%	10
11	Carrizozo Municipal Schools	\$35,644.72	\$2,500	-\$33,145	\$333,633	\$300,488.28	\$2,040,561	-1.624%	11
12	Central Consolidated Schools	\$75,324.78	\$30,949	-\$44,376	\$5,588,705	\$5,544,329.22	\$56,368,134	-0.079%	12
13	Chama Valley Independent Schools	\$33,293.96	\$500	-\$32,794	\$319,301	\$286,507.04	\$4,727,445	-0.694%	13
14	Cimarron Municipal Schools	\$74.97	\$4,887	\$4,812	\$376,757	\$4,006,334			14
15	Clayton Municipal Schools	\$619.99	\$3,154	\$2,534	\$629,725	\$5,709,658			15
16	Cloudcroft Municipal Schools	\$884.66	?		\$248,656	\$3,766,694			16
17	Clovis Schools	\$17,474.31	\$46,464	\$28,990	\$4,288,689	\$57,468,371			17
18	Cobre Schools	\$74,747.54	\$20,000	-\$54,748	\$1,636,443	\$1,581,695.46	\$14,306,000	-0.383%	18
19	Corona Public Schools	\$74.97	\$566	\$491	\$68,246	\$1,480,606			19
20	Cuba Independent Schools	\$129,428.17	\$2,758	-\$126,670	\$876,273	\$749,602.83	\$6,874,604	-1.843%	20
21	Deming Public Schools	\$35,158.43	\$12,460	-\$22,698	\$3,086,982	\$3,064,283.57	\$38,111,984	-0.060%	21
22	Des Moines Municipal Schools	\$74.97	?		\$0	\$1,466,065			22
23	Dexter Consolidated Schools	\$74.97	\$2,700	\$2,625	\$511,597	\$8,251,937			23
24	Dora Consolidated Schools	\$74.97	\$2,050	\$1,975	\$649,486	\$3,388,803			24
25	Dulce Independent Schools	\$38,204.54	\$8,783	-\$29,422	\$277,792	\$248,370.46	\$7,135,978	-0.412%	25
26	Elida Schools	\$74.97	\$0	-\$75	\$27,809	\$27,734.03	\$1,563,416	-0.005%	26
27	Espanola Schools	\$410,803.36	\$15,275	-\$395,528	\$1,454,852	\$1,059,323.64	\$31,674,798	-1.249%	27
28	Estancia Schools	\$83,312.09	\$6,500	-\$76,812	\$1,413,612	\$1,336,799.91	\$8,619,520	-0.891%	28

	UC FY12 Assessment per GSD	FY12 Budgeted for UC per PED	Difference (C-B)	June 30, 2011 Unrestricted Cash Balances	Cash Balance if Used to Cover UC Shortfall (E+D)	2011-2012 Est. Operational Expenditures (11000)	UC shortfall as % of Operational (D/G)		
29	Eunice Municipal Schools	\$303.72	\$3,920	\$3,616	\$717,809	\$5,195,628		29	
30	Farmington Municipal Schools	\$19,540.63	\$23,403	\$3,862	\$7,957,659	\$73,936,149		30	
31	Floyd Municipal Schools	\$74.97	?		\$180,669	\$2,537,340		31	
32	Fort Sumner Municipal Schools	\$292.02	\$1,122	\$830	\$160,935	\$3,397,015		32	
33	Gadsen Independent Schools	\$85,425.68	\$80,526	-\$4,900	\$6,428,912	\$6,424,012.32	\$100,157,982	-0.005%	33
34	Gallup-McKinley County Schools	\$63,876.81	\$107,554	\$43,677	\$3,957,868	\$87,033,657		34	
35	Grady Municipal Schools	\$8,071.31	\$1,050	-\$7,021	\$136,186	\$129,164.69	\$1,754,146	-0.400%	35
36	Grants Municipal Schools	\$7,170.87	\$15,100	\$7,929	\$1,816,858	\$29,043,943		36	
37	Hagerman Municipal Schools	\$80.17	\$5,379	\$5,299	\$406,248	\$4,126,666		37	
38	Hatch Schools	\$59,453.36	\$0	-\$59,453	\$93,414	\$33,960.64	\$9,588,657	-0.620%	38
39	Hobbs Municipal Schools	\$8,490.20	\$14,710	\$6,220	\$1,131,273	\$52,470,708		39	
40	Hondo Valley Schools	\$20,686.07	?		\$80,360	\$1,973,952		40	
41	House Municipal Schools	\$74.97	\$474	\$399	\$79,113	\$1,547,184		41	
42	Jal Public Schools	\$153.44	\$865	\$712	\$500,830	\$3,790,326		42	
43	Jemez Mountain Schools	\$69,287.15	\$2,441	-\$66,846	\$530,151	\$463,304.85	\$3,521,827	-1.898%	43
44	Jemez Valley Public Schools	\$74,473.34	\$9,750	-\$64,723	\$518,401	\$453,677.66	\$4,142,168	-1.563%	44
45	Lake Arthur Schools	\$74.97	\$1,500	\$1,425	\$64,414	\$2,385,457		45	
46	Las Cruces Public Schools	\$42,354.23	\$415,624	\$373,270	\$6,100,000	\$172,912,456		46	
47	Las Vegas City Schools	\$67,422.09	\$7,000	-\$60,422	\$1,043,478	\$983,055.91	\$15,112,896	-0.400%	47
48	Logan Municipal Schools	\$1,602.71	\$1,000	-\$603	\$302,217	\$301,614.29	\$2,937,300	-0.021%	48
49	Lordsburg Municipal Schools	\$9,795.89	\$2,054	-\$7,742	\$791,889	\$784,147.11	\$6,633,997	-0.117%	49
50	Los Alamos Public Schools	\$201,872.10	\$11,893	-\$189,979	\$595,496	\$405,516.90	\$33,075,785	-0.574%	50
51	Los Lunas Consolidated Schools	\$28,018.31	\$122,509	\$94,491	\$68,236	\$55,846,275		51	
52	Loving Municipal Schools	\$47,833.92	\$6,600	-\$41,234	\$1,006,638	\$965,404.08	\$6,046,096	-0.682%	52
53	Lovington Public Schools	\$112,612.82	\$6,943	-\$105,670	\$1,368,467	\$1,262,797.18	\$25,759,093	-0.410%	53
54	Magdalena Municipals Schools	\$905.23	\$2,000	\$1,095	\$362,518	\$4,829,190		54	
55	Maxwell Schools	\$38,531.35	\$2,900	-\$35,631	\$81,290	\$45,658.65	\$1,519,143	-2.345%	55
56	Melrose Municipal Schools	\$74.97	\$3,479	\$3,404	\$229,447	\$2,458,382		56	
57	Mesa Vista Consolidated School District	\$85,415.28	\$12,769	-\$72,646	\$51,247	-\$21,399.28	\$3,846,808	-1.888%	57
58	Mora Independent Schools	\$97,333.25	\$11,300	-\$86,033	\$499,138	\$413,104.75	\$5,316,092	-1.618%	58

District	UC FY12 Assessment per GSD	FY12 Budgeted for UC per PED	Difference (C-B)	June 30, 2011 Unrestricted Cash Balances	Cash Balance if Used to Cover UC Shortfall (E+D)	2011-2012 Est. Operational Expenditures (11000)	UC shortfall as % of Operational (D/G)		
59	Moriarty Municipal Schools	\$28,421.07	\$39,029	\$10,608	\$1,351,603	\$23,080,634		59	
60	Mosquero Municipal Schools	\$74.97	\$515	\$440	\$90,690	\$1,280,008		60	
61	Mountainair Public Schools	\$22,090.51	\$2,500	-\$19,591	\$206,378	\$186,787.49	\$3,473,300	-0.564%	61
62	Pecos Independent Schools	\$107,019.00	\$16,500	-\$90,519	\$752,036	\$661,517.00	\$6,248,623	-1.449%	62
63	Penasco Independent Schools	\$23,161.65	\$17,532	-\$5,630	\$280,686	\$275,056.35	\$5,020,176	-0.112%	63
64	Pojoaque Valley Schools	\$150,697.64	\$9,035	-\$141,663	\$1,586,837	\$1,445,174.36	\$16,689,482	-0.849%	64
65	Portales Municipal Schools	\$6,801.49	\$7,900	\$1,099	\$1,688,932		\$22,849,500		65
66	Quemado Schools	\$37,646.99	\$498	-\$37,149	\$124,185	\$87,036.01	\$2,269,841	-1.637%	66
67	Questa Schools	\$75,658.58	\$16,500	-\$59,159	\$354,460	\$295,301.42	\$4,633,626	-1.277%	67
68	Raton Public Schools	\$51,824.41	\$3,051	-\$48,773	\$779,905	\$731,131.59	\$9,719,285	-0.502%	68
69	Reserve Independent Schools	\$74.97	\$745	\$670	\$131,416		\$2,583,949		69
70	Rio Rancho Public Schools	\$587,091.33	\$0	-\$587,091	\$6,506,875	\$5,919,783.67	\$111,934,734	-0.524%	70
71	Roswell Independent Schools	\$19,062.25	\$25,227	\$6,165	\$3,603,188		\$68,060,460		71
72	Roy Municipal Schools	\$74.97	\$850	\$775	\$127,108		\$1,282,482		72
73	Ruidoso Municipal Schools	\$4,856.58	\$18,655	\$13,798	\$2,089,061		\$17,081,065		73
74	San Jon Municipal Schools	\$74.97	\$960	\$885	\$133,159		\$1,541,980		74
75	Santa Fe Public Schools	\$449,825.12	\$183,966	-\$265,859	\$8,214,624	\$7,948,764.88	\$91,078,585	-0.292%	75
76	Santa Rosa Consolidated Schools	\$535.43	\$2,135	\$1,600	\$63,356		\$5,734,071		76
77	Silver Consolidated Schools	\$941.06	\$12,700	\$11,759	\$740,829		\$22,754,419		77
78	Socorro Consolidated Schools	\$79,260.67	?		\$771,771		\$13,208,317		78
79	Springer Municipal Schools	\$39,170.86	\$12,000	-\$27,171	\$72,344	\$45,173.14	\$2,533,993	-1.072%	79
80	Taos Municipal Schools	\$171,185.34	\$46,683	-\$124,502	\$642,348	\$517,845.66	\$18,961,554	-0.657%	80
81	Tatum Municipal Schools	\$74.97	\$2,000	\$1,925	\$503,812		\$3,770,622		81
82	Texico Municipal Schools	\$74.97	\$1,746	\$1,671	\$504,747		\$5,308,752		82
83	Truth or Consequences Municipal Schools	\$4,685.68	\$19,900	\$15,214	\$1,907,121		\$11,970,302		83
84	Tucumcari Municipal Schools	\$3,301.19	?		\$539,976		\$8,510,424		84
85	Tularosa Municipal Schools	\$3,573.02	\$2,067	-\$1,506	\$785,307	\$783,800.98	\$7,981,726	-0.019%	85
86	Vaughn Municipal Schools	\$2,587.84	?		\$93,782		\$1,844,115		86
87	Wagon Mound Municipal Schools	\$34,108.74	\$5,353	-\$28,756	\$96,032	\$67,276.26	\$1,731,859	-1.660%	87
88	West Las Vegas Schools	\$272,138.60	\$28,176	-\$243,963	\$440,143	\$196,180.40	\$13,134,638	-1.857%	88

	UC FY12 Assessment per GSD	FY12 Budgeted for UC per PED	Difference (C-B)	June 30, 2011 Unrestricted Cash Balances	Cash Balance if Used to Cover UC Shortfall (E+D)	2011-2012 Est. Operational Expenditures (11000)	UC shortfall as % of Operational (D/G)	
89 Zuni Public Schools	\$191,180.04	\$20,000	-\$171,180	\$1,021,230	\$850,049.96	\$13,326,461	-1.285%	89
90 TOTAL	\$4,857,756.07	\$2,034,310	-\$2,823,446					90
Source: LESC compilation of GSD and PED data Oct-2011								

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

ATTACHMENT 3

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.