

The following files are provided annually to aid institutions in their preparation of annual budget documents. These files are also posted on the New Mexico Higher Education Department website under Resources for Schools> Institutional Finance> Operating Budgets-BARs-Actuals section. The direct link is also provided below:

<https://hed.nm.gov/resources-for-schools/institutional-finance/operating-budgets-and-bars>

- FY25 General Fund Summary
- FY24 I&G-IntSvc-RPSP Comp Calc for FY25 = 3% Distribution
- FY24 I&G-IntSvc-RPSP Comp Calc for FY25 = 1% Distribution
- FY25 BR&R Distributions (HB2, Section 5 Non-Recurring)
- FY25 ER&R Distributions – TBD (HB2, Section 5 Non-Recurring)

General Appropriation Act (HB2) Distributions:

1. All line-item appropriations directly to HEIs in HB2 under Section 4J will be part of your monthly 1/12th allocation from DFA, no action is necessary on the part of the institution.
2. All line-item appropriations to HED as flow-thru to HEIs in HB2 under Section 4, Section 5, and Section 9 will be distributed according to the methodology determined by the department and made available once the mechanism for allocation is determined (MOU, Grant Agreement, Contract Amendment, Distribution Table, etc.) and the budget is in place.
 - a. Section 5. SPECIAL APPROPRIATIONS.--The following amounts are appropriated from the general fund or other funds as indicated for the purposes specified. Unless otherwise indicated, the appropriation may be expended in fiscal years 2024 and 2025. **Unless otherwise indicated, any unexpended balances of the appropriations remaining at the end of fiscal year 2025 shall revert to the appropriate fund.**
 - b. Section 9.D. GOVERNMENT RESULTS AND OPPORTUNITY EXPENDABLE TRUST.-- **The following amounts are appropriated from the government results and opportunity program fund in fiscal year 2025 and fiscal year 2026, contingent on enactment of House Bill 196 or similar legislation of the second session of the fifty-sixth legislature creating the government results and opportunity expendable trust fund and providing for the distribution of the fund. Any unexpended balances of the appropriation remaining at the end of fiscal year 2026 shall revert to the government results and opportunity expendable trust fund.** The legislative council service shall publish on the legislative website a searchable list of the appropriations contained in this subsection as it passed the legislature, the name of each legislator who allocated a portion of the appropriation and the amount of the verified allocation. The list, including vetoes, shall be published thirty days after the adjournment of the legislative session in which the General Appropriation Act of 2024 is approved by both chambers of the legislature.
3. All line-item appropriations to HED to HEIs under Section 8 (Comp) will be distributed as soon as the funding is transferred from DFA to HED. No action is necessary on the part of the institution.
4. All HB2 Section 5 allocations appropriated directly to your institution will be distributed by DFA. This funding will require the submission of a DFA allotment form to DFA to receive the funds. DFA will provide guidance on this process at a later date.
5. All HB2 Non-Recurring appropriations along with the distribution methodology have been provided on Exhibit A of these instructions for your use in determining correct exhibits for budgeting.

