STATE OF NEW MEXICO

STATEWIDE COST ALLOCATION PLAN

SECTION I: ALLOCATED COSTS

Based on Actual Expenditures
For the Fiscal Year Ended June 30, 2022

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SECTION I: INTRODUCTION

The FY 2024 Statewide Cost Allocation Plan (SWCAP) provides the allocation of the costs incurred by the central administrative and support activities (central services) of the State of New Mexico to the state agencies which they supported during the fiscal year ended June 30, 2022 (FY 2022); and the fixed costs which may be utilized in recovering central services costs from federal grants and awards during the fiscal year ending June 30, 2024 (FY 2024). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2022 (FY 2022) and allocation data incurred by the central services during FY 2022. The FY 2024 SWCAP has been prepared by MGT of America Consulting, LLC. under a contract with the New Mexico Department of Finance and Administration.

Federal Requirements

The identification and recovery of the cost of the State's central services from federally funded programs requires the annual development of a SWCAP in accordance with federal cost principles and procedures as presented in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The SWCAP must be submitted to and approved by the Division of Cost Allocation of the U.S. Department of Health and Human Services.

All costs included in the SWCAP have been identified and allocated in accordance with the following basic principles, as stated in 2 CFR Part 200:

- Costs are necessary and reasonable for proper and efficient performance and administration of Federal awards.
- Costs are allocable to Federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- Costs are authorized or not prohibited under State or local laws or regulations.
- Costs conform to any limitations or exclusions set forth in 2 CFR Part 200, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Costs are accorded consistent treatment. A cost has not been assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

- Except as otherwise provided for in 2 CFR Part 200, costs have been determined in accordance with generally accepted accounting principles.
- Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Costs are net of all applicable credits.
- Costs are adequately documented.

SWCAP Format

The SWCAP is comprised of the following sections:

- ***Certificate of Cost Allocation Plan***. A certification by an authorized state official that the SWCAP has been prepared in accordance with applicable policies and procedures of 2 CFR Part 200.
- ***State Organization Chart.*** A current State of New Mexico organization chart.
- ***FY 2024 Fixed Costs***. A schedule providing a summary of the FY 2024 fixed costs for each state agency. Schedules are also provided documenting the calculation of the fixed cost for each state agency for each central service.
- ***Carry Forward Adjustments***. A schedule for each allocated central service department, summarizing the adjustments calculated to reconcile actual FY 2022 costs to the approved fixed costs for FY 2022 (based on Actual FY 2020).
- ***SWCAP Reconciliation***. A schedule providing a reconciliation of the costs allocated in the SWCAP to the State's expenditure reports.
- ***Detailed Cost Allocation Plan***. Summary and detailed schedules documenting the allocation of central service costs.

SECTION II
CERTIFICATE OF COST ALLOCATION PLAN

SECTION II: CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith. To the best of my knowledge and belief:

(1) All costs included in the FY 2024 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are allowable in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of New Mexico

Signature: Donna M. Trujillo

Digitally signed by Donna M. Trujillo
Date: 2023.03.28 10:05:41 -06'00'

Name of Official: Trujillo

Title: State_Controller

Date of Execution: _____

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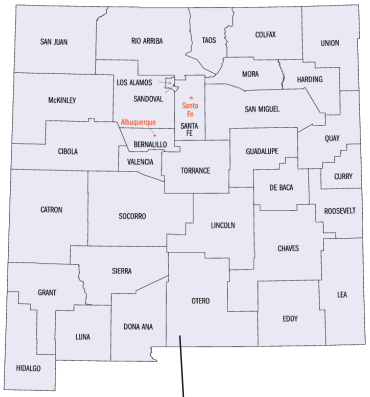
SECTION III
STATE ORGANIZATION CHART

STATE OF NEW MEXICO

ORGANIZATIONAL CHART

Citizens of New Mexico



LEGISLATIVE

Senate
House of Representatives

EXECUTIVE

Governor
Lieutenant Governor
Secretary of State
State Auditor
State Treasurer
Attorney General
Commissioner of Public Lands
Public Regulation Commission

JUDICIAL

Supreme Court
Court of Appeals
District Courts
Magistrate Courts

GOVERNOR'S CABINET

African American Affairs Office
Department of Agriculture
Corrections Department
Economic Development Department
Office of the State Engineer
Department of Finance and Administration
Department of Health
Department of Homeland Security and Emergency Management
Information Technology Department
Public Education Department
Regulation and Licensing Department
Tourism Department
Department of Veterans' Services
Department of Workforce Solutions
Aging and Long-Term Services Department
Children, Youth and Families Department
Cultural Affairs Department
Energy, Minerals and Natural Resources Department
Environment Department
General Services Department
Higher Education Department
Human Services Department
Indian Affairs Department
State Personnel Office
Department of Public Safety
Taxation and Revenue Department
Department of Transportation
Worker's Compensation Administration
Early Childhood Education and Care Department

SECTION IV
FY 2024 FIXED COSTS

SECTION IV: FY 2024 FIXED COSTS

This section provides schedules with the fixed costs which may be utilized in recovering central services costs from federal grants and awards during the fiscal year ending June 30, 2024 (FY 2024). FY 2024 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2022 (FY 2022) allocated using FY 2022 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2022 (based on FY 2020 actual expenditures and data) to allocations based on FY 2022 actual expenditures and data. An exhibit is provided with a summary of the fixed costs allocated to each state agency. Exhibits are also provided documenting the calculation of the FY 2022 carry forward adjustment and FY 2024 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2024

The Exhibit provides a summary of the fixed costs allocated to each state agency. The Exhibit is formatted as follows:

- ***CAP Code***. The processing code assigned to each budget account in the detailed cost allocation plan.
- ***Budget Account***. The State's budget account number and brief title of each budget account.
- ***Total***. The total FY 2024 fixed cost for each budget account.
- ***Central Services***. A column is provided for each central service with the FY 2024 fixed cost for each budget account. The columns reconcile to the exhibit for each central service.

Calculation of Fixed Costs for Each Central Service

An exhibit is provided for each central service documenting the calculation of the FY 2022 carry forward adjustment and FY 2024 fixed costs. The exhibits are formatted as follows:

- ***CAP Code***. The processing code assigned to each budget account in the detailed cost allocation plan provided in Section VI.
- ***Budget Account***. The State's budget account number and brief title of each budget account.
- ***Current Year Totals (FY 2022 Actual)***. The amount of FY 2022 actual costs allocated to each budget account based on FY 2022 allocation basis. Costs in this column reconcile to the allocation summary schedule for each central service in the detailed cost allocation plan provided in Section VI.

- ***Prior Year Totals (FY 2022 Proposed)***. The amount of FY 2022 costs allocated to each budget account in the FY 2022 SWCAP. These costs are the FY 2022 fixed costs less any carry forward adjustment in the FY 2022 fixed costs (FY 2020 actual costs).
- ***Carry Forward***. The amount of FY 2022 carry forward adjustment to be included in determining each budget account's FY 2024 fixed costs. The amount is calculated by deducting the FY 2022 Proposed costs from the FY 2022 Actual costs.
- ***Fixed Allocation (FY 2024 Fixed Costs)***. The FY 2024 fixed cost for each budget account. The amount is calculated by adding or deducting the carry forward adjustment to or from the costs in the FY 2022 Actual column. The amounts in this column are presented on the Summary Schedule.

The exhibits are provided on the following pages.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	2	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	247	182	111	109	50	170	-	-
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	3,643	2,575	1,121	1,037	689	3,627	1,861	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	170	583	(21)	102	135	321	-	-
378 Personnel Board	4,202	2,994	1,586	1,375	805	4,370	-	-
369 Commission on Public Records	77,891	12,159	-	-	149	192	469	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	610	314	50	68	151	491	1,542	-
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	$ 86,765	$ 18,808	$ 2,846	$ 2,691	$ 1,979	$ 9,171	$ 3,872	$ -

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	208 NM Compilation Commission	210 Judicial Standards Commission	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Crt Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd
Building Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	7,784	3,599	444,838	17,147	50,164	55,936	4,364
341-541 DFA - Policy & Budget	63	35	268	278	3,245	-	545	1,383	525
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	85	251	2,907	3,347	23,280	(1)	8,522	15,593	10,972
350-608 GSD Facilities Management	-	-	-	-	81	-	-	-	-
350-604 GSD Purchasing	498	13	826	1,989	11,462	-	926	4,805	3,870
378 Personnel Board	258	362	3,562	4,104	8,666	-	10,821	17,035	14,265
369 Commission on Public Records	-	(47)	1,685	6,476	(1,096)	-	(196)	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-
394 State Treasurer	172	79	163	268	12,959	-	514	875	639
950 Higher Education Department	-	-	-	-	-	-	-	-	-
Total	$ 1,077	$ 691	$ 17,195	$ 20,061	$ 503,435	$ 17,146	$ 71,297	$ 95,627	$ 34,635

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	934	1	(518)	(70)	7,854	805	-	15,566	-	(80)	97,337
341-541 DFA - Policy & Budget	199	489	272	194	240	252	80	570	228	560	1,215
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	4,744	10,893	6,600	3,138	4,448	5,527	1,686	13,972	5,556	11,941	13,999
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,493	3,303	1,809	1,490	2,338	1,830	224	3,996	1,760	5,210	2,585
378 Personnel Board	5,347	13,800	8,494	4,093	6,311	6,727	2,701	15,568	6,472	15,308	15,703
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-	32,700
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	625	878	376	340	291	407	98	1,848	487	708	766
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 14,342	$ 29,363	$ 17,034	$ 9,185	$ 21,481	$ 15,549	$ 4,788	$ 51,519	$ 14,503	$ 33,647	$ 164,306

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	8,832	23,057	-	-	961	-	-	-	-	527	-
341-541 DFA - Policy & Budget	309	1,227	229	152	279	157	119	136	147	64	277
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	7,300	16,408	6,407	3,731	7,468	2,946	2,850	3,320	4,128	992	5,183
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,373	4,109	1,307	740	651	2,024	324	807	1,041	153	1,435
378 Personnel Board	9,730	19,653	7,990	4,958	10,596	3,449	3,551	4,029	5,582	1,448	6,393
369 Commission on Public Records	120,106	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	270	795	321	178	201	233	260	352	218	148	323
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 147,921	$ 65,249	$ 16,255	$ 9,759	$ 20,156	$ 8,810	$ 7,104	$ 8,644	$ 11,116	$ 3,333	$ 13,611

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	262 Judicial District Attorney 12th	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
Building Depreciation	(62)	-	-	-	-	-	1,078,865	-	4,308	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	1	4,804	-	-	-	22,778	-	-	-	-
341-541 DFA - Policy & Budget	161	278	148	124	-	167	5,044	2,217	78	-	44,536
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	4,165	6,764	569	622	-	1,360	2,647,959	1,916	938	-	-
350-608 GSD Facilities Management	(409)	-	-	-	-	(1,182)	47,471	(1,345)	(3,968)	-	(2,652)
350-604 GSD Purchasing	729	1,548	1,085	983	-	(123)	4,133	254	284	-	-
378 Personnel Board	5,737	8,852	647	314	-	3,406	136,839	3,597	2,597	-	-
369 Commission on Public Records	-	-	149	-	-	7,375	5,453	1,490	6,544	-	-
305 Attorney General CS	-	-	-	-	4,888,661	-	20,738	-	-	-	-
394 State Treasurer	211	291	505	205	-	39	1,585,674	225	50	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 10,532	$ 17,734	$ 7,907	$ 2,247	$ 4,888,661	$ 11,042	$ 5,554,954	$ 8,354	$ 10,830	$ -	$ 41,884

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	341-543 DFA - Comm Dev & Local Govt	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property
Building Depreciation	29,532	-	-	-	242,698	-	44,302	48,824	-	365	(32,525)
Equipment Depreciation	116,924	-	-	-	-	-	-	-	-	-	-
Interest Expense	9,565,008	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	957,905	(13,631)	20,490	13,957	200	-	102	24,743	35	333	21
341-542 DFA - Program Support	1,529,682	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(93,448)	(59,073)	791	980	2,741	-	284	17,509	10	810	264
350-608 GSD Facilities Management	5,383	-	-	(2,690)	55,641	-	11,965	(20,275)	81	(12,137)	(25,430)
350-604 GSD Purchasing	9,315	(4,644)	449	1,307	1,453	(2,091)	43	5,406	(565)	(1,529)	(375)
378 Personnel Board	18,704	-	1,394	3,788	(2,385)	-	1,178	11,084	328	4,003	1,069
369 Commission on Public Records	2,065	-	2,133	(1,949)	24,412	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,177	(27,760)	235	(721)	72	-	32	13,666	(4)	(76)	(5)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	##########	$ (105,109)	$ 25,491	$ 14,673	$ 324,833	$ (2,091)	$ 57,906	$ 100,958	$ (115)	$ (8,230)	$ (56,981)

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	352 Education Retirement Brd	354 Sentencing Commission	280 Public Defender (Prev Agy 355)	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board
Building Depreciation	-	-	-	88,587	-	354,287	-	-	6,562	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	1,096,348	-	-	227,580	-	-
341-541 DFA - Policy & Budget	996	52	2,446	213	23	2,913	(2,483)	-	1,291	-	10
341-542 DFA - Program Support	-	-	-	201,675	26,020	-	-	-	-	-	-
341-544 DFA - Financial Control	545,761	(6)	21,535	2,165	274	8,611	527,872	-	5,505	-	(84)
350-608 GSD Facilities Management	(2,690)	-	-	145	-	(77,978)	(1,345)	-	1,182	-	(1,345)
350-604 GSD Purchasing	1,517	30	1,315	37	25	2,854	1,641	-	1,967	-	(107)
378 Personnel Board	14,830	-	93,187	2,606	230	19,938	12,238	-	8,522	116,055	140
369 Commission on Public Records	12,475	-	(415)	30,664	491	533	31,180	588,251	12,065	-	(8,783)
305 Attorney General CS	(25,938)	-	-	70,844	-	-	(29,841)	-	-	-	44,594
394 State Treasurer	377,518	23	1,114	109	79	1,494	358,389	-	660	-	(16)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 924,471	$ 99	$ 119,181	$ 397,043	$ 27,142	$ 1,409,001	$ 897,651	$ 588,251	$ 265,333	$ 116,055	$ 34,410

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	385 New Mexico Finance Authority	394 State Treasurer Other	404 Brd of Examiners - Architects	410 Department of Ethics	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance
Building Depreciation	-	-	-	-	-	-	46,907	59,924	675,275	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,395,325	-	-	-	-	107,734	0	4,665	-	6	-
341-541 DFA - Policy & Budget	(212)	-	12	91	-	17	1,904	7,707	2,089	(10,217)	9,538
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(16)	-	141	788	-	193	4,399	5,429	23,754	1,434	10,227
350-608 GSD Facilities Management	-	-	-	81	-	-	11,575	10,705	56,811	-	(2,690)
350-604 GSD Purchasing	-	-	920	(785)	-	400	1,300	9,335	6,294	(2,207)	6,705
378 Personnel Board	-	-	64	1,282	-	712	7,650	9,051	50,023	10,375	16,479
369 Commission on Public Records	-	-	1,664	4,121	-	-	-	3,196	73,317	43,756	125,439
305 Attorney General CS	-	-	34,114	-	-	29,190	-	-	689,356	-	(29,841)
394 State Treasurer	-	546,861	56	92	-	46	639	741	1,155	(755)	1,063
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 1,395,097	$ 546,861	$ 36,970	$ 5,670	$ -	$ 138,293	$ 74,374	$ 110,754	$ 1,578,073	$ 42,392	$ 136,921

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs
Building Depreciation	-	-	-	-	-	-	-	-	-	-	62,012
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	290,078	-	-	-	-	139,224	(1,146)	554,356	1,364,305
341-541 DFA - Policy & Budget	127	140	609	55	198	136	64	-	10	605	2,904
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	865	1,518	2,336	846	1,382	2,416	128	-	(200)	1,503	32,602
350-608 GSD Facilities Management	81	(1,345)	-	-	(1,345)	(1,345)	(1,345)	-	-	81	11,134
350-604 GSD Purchasing	3,136	703	7,950	2,133	1,059	1,859	332	-	(206)	(124)	20,453
378 Personnel Board	1,700	3,575	1,689	1,156	3,640	3,117	496	-	(137)	2,973	72,852
369 Commission on Public Records	3,181	5,637	-	398	59,257	802	5,473	-	-	-	(1,416)
305 Attorney General CS	-	39,442	-	29,587	-	23,678	-	-	-	-	221,577
394 State Treasurer	135	171	959	228	101	302	130	-	6	237	4,704
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 9,225	$ 49,843	$ 303,621	$ 34,404	$ 64,292	$ 30,964	$ 5,279	$ 139,224	$ (1,673)	$ 559,631	$ 1,791,127

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs
Building Depreciation	-	-	162,853	-	-	-	351,575	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	6,739	420,426	-	-	-	2,101,935	174,644	-	-	-
341-541 DFA - Policy & Budget	319	2,028	7,295	224	60	770	3,615	-	-	15	20
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,028	23,098	32,205	(201)	430	13,465	17,885	-	-	35	3
350-608 GSD Facilities Management	(1,345)	(5,867)	47,224	(1,507)	-	-	39,762	-	-	-	(1,345)
350-604 GSD Purchasing	1,750	25,117	18,402	420	1,253	4,087	4,823	-	-	59	(663)
378 Personnel Board	10,118	36,109	56,249	3	108	24,480	34,924	-	-	-	1,887
369 Commission on Public Records	516	14,402	30,108	57	-	5,110	1,601	-	-	1,429	-
305 Attorney General CS	-	29,587	101,677	-	-	-	-	-	-	-	-
394 State Treasurer	773	5,073	5,481	24	135	1,053	1,581	-	-	7	(135)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 18,160	$ 136,286	$ 881,919	$ (979)	$ 1,988	$ 48,965	$ 2,557,699	$ 174,644	$ -	$ 1,546	$ (232)

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	611 Early Childhood Education and Care	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Develpment	644 Vocational Rehabilitation
Building Depreciation	-	-	49,527	15,028	111,045	39,294	271,401	427,170	361,412	-	(39,814)
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	1,571,591	-	(82,078)	-	-	-	-	-
341-541 DFA - Policy & Budget	107	11	698	86	85,045	2,754	602,108	7,148	479	-	2,024
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	628	176	3,441	354	116,654	9,367	512,465	116,937	7,134	(3)	78,961
350-608 GSD Facilities Management	(2,690)	(1,345)	102,737	3,986	29,547	(60,802)	194,772	414,317	5,146	-	(97,838)
350-604 GSD Purchasing	253	1,383	1,484	1	17,448	5,522	9,394	7,044	2,159	-	5,108
378 Personnel Board	1,563	140	9,821	1,238	87,051	27,107	218,953	170,197	17,855	-	58,822
369 Commission on Public Records	-	-	-	43	3,097	5,345	67,468	14,414	2,026	14,923	27
305 Attorney General CS	23,678	20,738	39,442	20,738	-	-	-	22,562	-	-	-
394 State Treasurer	115	91	900	88	47,081	854	348,793	39,193	715	-	42,425
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 23,654	$ 21,194	$ 208,050	$ 1,613,153	$ 496,968	$ (52,637)	$ 2,225,353	$ 1,218,981	$ 396,927	$ 14,920	$ 49,715

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd
Building Depreciation	8,147	-	-	6,253,625	313,773	-	-	(256,229)	1,948,014	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	56,361	3,489,449	-	-	61,148	24,449	327,573	-
341-541 DFA - Policy & Budget	69	365	2,480	82,344	7,364	422	-	301	(8,005)	1,593	25
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	307	1,583	16,546	176,094	33,098	(57)	(1)	4,651	(125,025)	15,727	391
350-608 GSD Facilities Management	(106)	(1,345)	-	1,767,445	(15,795)	-	-	(38,034)	727,201	-	-
350-604 GSD Purchasing	601	(12,330)	3,316	50,522	11,539	937	-	3,031	26,329	8,941	(50)
378 Personnel Board	808	2,276	37,187	492,381	81,285	82	-	244	250,692	16,889	739
369 Commission on Public Records	-	384	-	76,944	62,248	-	704	-	140,809	21,836	29,557
305 Attorney General CS	23,678	25,628	-	-	69,799	-	-	-	40,608	-	32,428
394 State Treasurer	151	652	3,349	19,048	3,207	28	-	917	(78,997)	5,638	108
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 33,653	$ 17,213	$ 62,878	$ 8,974,763	$ 4,055,968	$ 1,411	$ 703	$ (223,971)	$ 2,946,075	$ 398,197	$ 63,199

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmnt	805 Dept of Transportation	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority	949 Education Trust Board
Building Depreciation	-	5,589,135	-	2,004,824	(73,793)	-	218,299	-	-	9,684	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	305,765	-	786,408	4,425	3,584,377	2,236,684	-	-	1,427,382	-
341-541 DFA - Policy & Budget	0	14,657	1,220	6,696	15,064	104,090	176,802	-	-	307	122
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(2)	94,705	2,480	35,325	12,654	170,566	35,156	-	-	5,264	369
350-608 GSD Facilities Management	-	20,385,068	(1,345)	(1,349,130)	6,456	(3,709)	34,373	-	-	(131)	(1,345)
350-604 GSD Purchasing	189	23,842	1,404	18,285	11,058	107,704	39,787	-	-	1,858	1,197
378 Personnel Board	-	315,032	2,768	54,182	23,848	398,035	58,479	-	-	5,004	572
369 Commission on Public Records	235	302,634	23,287	7,734	-	17,205	35,642	-	-	3,114	-
305 Attorney General CS	-	-	23,678	(15,848)	35,266	-	-	-	-	-	-
394 State Treasurer	22	6,511	1,498	7,850	1,898	24,679	10,259	-	-	953	215
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 445	##########	$ 54,989	$ 1,556,325	$ 36,876	$ 4,402,946	$ 2,845,481	$ -	$ -	$ 1,453,437	$ 1,131

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	950 Higher Education Other	952 University of New Mexico	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College
Building Depreciation	-	837,567	406,077	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	3,729,618	7,264,246	5,298,183	1,007,609	1,094,430	2,267,186	1,855,895	301,267	0	0	0
341-541 DFA - Policy & Budget	-	85,491	54,504	5,556	6,077	11,569	8,164	1,465	2,490	9,660	666
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	(3,015)	(10,396)	23,083	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	(950)	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	(2,073)	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	-	2,485,778	1,423,394	150,835	152,166	292,923	235,231	41,383	78,157	303,220	20,901
Total	$ 3,725,653	$ 10,662,686	$ 7,203,168	$ 1,164,000	$ 1,252,672	$ 2,571,678	$ 2,099,290	$ 344,115	$ 80,647	$ 312,880	$ 21,567

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARYY FORWARD ADJUSTMENTS

Fixed Cost Proposed for FY 2024	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
Building Depreciation	-	-	-	-	-	-	-	-	2,140,503	23,858,976
Equipment Depreciation	-	-	-	-	-	-	-	-	-	116,924
Interest Expense	-	-	2	-	879,888	90,567	766,018	-	3,618,877	60,181,165
341-541 DFA - Policy & Budget	378	1,986	3,922	1,216	2,572	2,503	949	-	630,962	3,043,604
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	11,176	1,768,553
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	48,529	5,426,709
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	(1,549,362)	20,685,572
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	(39,277)	515,857
378 Personnel Board	-	-	-	-	-	-	-	-	-	3,405,034
369 Commission on Public Records	-	-	-	-	-	1,380	1,749	-	11,262	2,184,662
305 Attorney General CS	-	-	-	-	-	-	23,678	-	161,645	6,685,140
394 State Treasurer	-	-	-	-	-	-	-	-	62,599	3,463,906
950 Higher Education Department	11,878	62,334	123,099	38,179	82,196	-	-	-	-	5,501,674
Total	$ 12,256	$ 64,320	$ 127,023	$ 39,395	$ 964,656	$ 94,449	$ 792,394	$ -	$ 5,096,913	$136,837,775

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2024

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	13,699	-	-	13,699
5	341-542 DFA - Program Support	3,876	-	-	3,876
6	341-544 DFA - Financial Control	61,136	-	-	61,136
7	350-608 GSD Facilities Management	112,278	-	-	112,278
8	350-604 GSD Purchasing	5,133	-	-	5,133
9	378 Personnel Board	187,282	-	-	187,282
10	369 Commission on Public Records	426,992	-	-	426,992
11	305 Attorney General CS	363,839	-	-	363,839
	Subtotal Central Service Agencies	1,174,235	-	-	1,174,235
53	262 Judicial District Attorney 12th	-	62	(62)	(62)
59	333 Taxation and Revenue	1,123,319	1,167,773	(44,454)	1,078,865
61	340 Administrative Hearings Office	8,799	13,291	(4,491)	4,308
64	341-543 DFA - Comm Dev & Local Govt	29,532	-	-	29,532
68	350-598 GSD Program Support	131,404	20,109	111,295	242,698
70	350-605 GSD Printing & Graphics	52,001	59,700	(7,699)	44,302
71	350-606 GSD Risk Management	55,565	62,306	(6,741)	48,824
73	350-609 GSD Motor Pool	29,693	59,020	(29,328)	365
74	350-609 GSD Surplus Property	6,089	44,704	(38,615)	(32,525)
78	356 Governor	87,576	86,565	1,011	88,587
80	361 DoIT	411,528	468,769	(57,241)	354,287
83	370 Secretary of State	8,276	9,989	(1,714)	6,562
92	418 Tourism Department	45,485	44,062	1,423	46,907
93	419 Economic Development	52,748	45,571	7,177	59,924
94	420 Regulation and Licensing	683,391	691,507	(8,116)	675,275
107	505 Dept of Cultural Affairs	66,458	70,904	(4,446)	62,012
110	521 Energy, Minerals & Natural Resources	180,279	197,705	(17,426)	162,853
114	550 Office of State Engineer/ISC	343,503	335,432	8,072	351,575
121	606 Commission for the Blind	67,858	86,189	(18,331)	49,527
122	609 Indian Affairs	14,250	13,472	778	15,028
123	611 Early Childhood Education and Care	111,045	-	-	111,045
124	624 Aging & Long Term Svcs	199,910	360,525	(160,615)	39,294
125	630 Human Services	245,447	219,493	25,954	271,401
126	631 Workforce Solutions	312,456	197,742	114,714	427,170
127	632 Workers Compensation Admin	352,199	342,986	9,213	361,412
129	644 Vocational Rehabilitation	44,898	129,610	(84,712)	(39,814)
130	645 Disability Commission	9,890	11,633	(1,743)	8,147
133	665 Dept of Health	5,801,366	5,349,108	452,259	6,253,625
134	667 Dept of Environment	313,324	312,874	450	313,773
137	670 Veterans Services	60,023	376,275	(316,252)	(256,229)
138	690 Children, Youth & Families	2,037,496	2,126,978	(89,482)	1,948,014
142	770 Dept of Corrections	5,900,942	6,212,749	(311,807)	5,589,135
144	790 Dept of Public Safety	2,097,620	2,190,417	(92,797)	2,004,824

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2024

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
145	795 Homeland Security & Emergency Mgmnt	1,795	77,383	(75,588)	(73,793)
147	924 Public Education Department	215,831	213,362	2,468	218,299
150	940 Public School Facilities Authority	7,094	4,504	2,590	9,684
153	952 University of New Mexico	1,131,343	1,425,120	(293,776)	837,567
154	954 New Mexico State University	406,033	405,988	45	406,077
171	999 Other	1,913,474	1,686,445	227,029	2,140,503
	Subtotal Recieving Agencies	24,559,937	25,120,322	(700,961)	23,858,976
	Total	25,734,172	25,120,322	(700,961)	25,033,211

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

Equipment Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	54,093	-	-	54,093
6	341-544 DFA - Financial Control	4,947	-	-	4,947
	Subtotal Central Service Agencies	59,040	-	-	59,040
64	341-543 DFA - Comm Dev & Local Govt	66,147	15,370	50,777	116,924
	Subtotal Recieving Agencies	66,147	15,370	50,777	116,924
	Total	125,187	15,370	50,777	175,964

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
7	350-608 GSD Facilities Management	3,439,053	-	-	3,439,053
13	950 Higher Education Department	1,105,569	-	-	1,105,569
	Subtotal Central Service Agencies	4,544,622	-	-	4,544,622
14	111 Legislative Council Service	(0)	(3)	2	2
24	215 Court of Appeals	4,209	635	3,574	7,784
25	216 Supreme Court	3,599	-	-	3,599
26	218 Administrative Office of the Courts	286,261	127,684	158,577	444,838
27	219 Supreme Crt Building Commission	29,832	42,517	(12,685)	17,147
28	231 Judicial District Court 1st	43,758	37,353	6,406	50,164
29	232 Judicial District Court 2nd	43,125	30,315	12,811	55,936
30	233 Judicial District Court 3rd	2,182	(0)	2,182	4,364
31	234 Judicial District Court 4th	934	-	-	934
32	235 Judicial District Court 5th	(0)	(1)	1	1
33	236 Judicial District Court 6th	(6)	505	(512)	(518)
34	237 Judicial District Court 7th	(1)	69	(69)	(70)
35	238 Judicial District Court 8th	4,128	402	3,726	7,854
36	239 Judicial District Court 9th	403	(0)	403	805
38	241 Judicial District Court 11th	8,213	861	7,352	15,566
40	243 Judicial District Court 13th	(0)	80	(80)	(80)
41	244 Bernalillo County Metropolitan Crt	85,578	73,820	11,758	97,337
42	251 Judicial District Attorney 1st	5,447	2,063	3,385	8,832
43	252 Judicial District Attorney 2nd	21,180	19,304	1,877	23,057
46	255 Judicial District Attorney 5th	883	804	78	961
51	260 Judicial District Attorney 10th	830	1,132	(303)	527
54	263 Judicial District Attorney 13th	(0)	(1)	1	1
55	264 Administrative Office of the DAs	4,413	4,022	391	4,804
59	333 Taxation and Revenue	31,928	41,077	(9,150)	22,778
64	341-543 DFA - Comm Dev & Local Govt	6,143,878	2,722,749	3,421,129	9,565,008
80	361 DoIT	945,337	794,326	151,011	1,096,348
83	370 Secretary of State	316,960	406,341	(89,381)	227,580
86	385 New Mexico Finance Authority	823,896	252,467	571,429	1,395,325
91	417 Border Authority	69,872	32,009	37,862	107,734
92	418 Tourism Department	(0)	(0)	0	0
93	419 Economic Development	123,130	241,596	(118,466)	4,665
95	430 Public Regulation Commission	(0)	(7)	7	6
99	460 NM State Fair	229,805	169,532	60,273	290,078
104	490 Cumbres & Toltec Railroad Comm	132,183	125,142	7,041	139,224
105	491 Military Base Planning	(17)	1,113	(1,130)	(1,146)
106	495 Spaceport Authority	699,751	845,146	(145,395)	554,356
107	505 Dept of Cultural Affairs	1,116,196	868,087	248,109	1,364,305
109	516 Dept of Game & Fish	3,477	214	3,262	6,739
110	521 Energy, Minerals & Natural Resources	320,029	219,632	100,397	420,426

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
114	550 Office of State Engineer/ISC	1,568,850	1,035,765	533,085	2,101,935
115	551 Interstate Stream Commission	280,877	387,109	(106,233)	174,644
122	609 Indian Affairs	1,232,176	892,760	339,416	1,571,591
124	624 Aging & Long Term Svcs	18,208	118,495	(100,286)	(82,078)
133	665 Dept of Health	40,294	24,227	16,067	56,361
134	667 Dept of Environment	3,019,670	2,549,890	469,779	3,489,449
137	670 Veterans Services	41,258	21,368	19,890	61,148
138	690 Children, Youth & Families	34,076	43,704	(9,628)	24,449
139	705 Dept of Military Affairs	301,083	274,592	26,491	327,573
142	770 Dept of Corrections	372,910	440,056	(67,146)	305,765
144	790 Dept of Public Safety	737,920	689,432	48,488	786,408
145	795 Homeland Security & Emergency Mgmnt	6,508	8,591	(2,083)	4,425
146	805 Dept of Transportation	3,661,093	3,737,809	(76,716)	3,584,377
147	924 Public Education Department	2,778,374	3,320,064	(541,690)	2,236,684
150	940 Public School Facilities Authority	1,858,002	2,288,621	(430,619)	1,427,382
152	950 Higher Education Other	3,548,320	3,367,022	181,298	3,729,618
153	952 University of New Mexico	5,529,011	3,793,776	1,735,235	7,264,246
154	954 New Mexico State University	4,120,797	2,943,411	1,177,386	5,298,183
155	956 New Mexico Highlands University	829,381	651,153	178,228	1,007,609
156	958 Western New Mexico University	856,375	618,321	238,055	1,094,430
157	960 Eastern New Mexico University	1,874,027	1,480,867	393,159	2,267,186
158	962 New Mexico Inst of Mining & Technol	1,724,806	1,593,717	131,089	1,855,895
159	964 Northern New Mexico College	255,897	210,528	45,370	301,267
160	966 Santa Fe Community College	(0)	(0)	0	0
161	968 Central New Mexico Comm College	(0)	(0)	0	0
162	970 Luna Community College	(0)	(0)	0	0
165	976 San Juan College	(0)	(3)	2	2
167	978 New Mexico Military Institute	693,409	506,929	186,480	879,888
168	979 NM Sch for the Visually Impaired	62,263	33,958	28,304	90,567
169	980 NM Sch for the Deaf	632,094	498,169	133,925	766,018
171	999 Other	2,879,383	2,139,889	739,494	3,618,877
	Subtotal Recieving Agencies	50,458,451	40,731,203	9,722,714	60,181,165
	Total	55,003,073	40,731,203	9,722,714	64,725,787

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	214,632	-	-	214,632
5	341-542 DFA - Program Support	131,772	-	-	131,772
6	341-544 DFA - Financial Control	351,450	-	-	351,450
7	350-608 GSD Facilities Management	851	-	-	851
8	350-604 GSD Purchasing	146	-	-	146
9	378 Personnel Board	213	-	-	213
10	369 Commission on Public Records	154	-	-	154
11	305 Attorney General CS	2,309	-	-	2,309
12	394 State Treasurer	236	-	-	236
13	950 Higher Education Department	15,252	-	-	15,252
	Subtotal Central Service Agencies	717,014	-	-	717,014
14	111 Legislative Council Service	345	444	(99)	247
15	112 Legislative Finance Committee	250	317	(67)	182
16	114 Senate Chief Clerk	98	86	12	111
17	115 House Chief Clerk	96	82	14	109
18	117 Legislative Education Study Committee	74	99	(25)	50
19	119 Legislative Building	239	309	(69)	170
22	208 NM Compilation Commission	87	111	(24)	63
23	210 Judicial Standards Commission	49	63	(14)	35
24	215 Court of Appeals	369	471	(102)	268
25	216 Supreme Court	364	451	(87)	278
26	218 Administrative Office of the Courts	3,639	4,033	(394)	3,245
28	231 Judicial District Court 1st	680	814	(134)	545
29	232 Judicial District Court 2nd	1,799	2,215	(416)	1,383
30	233 Judicial District Court 3rd	666	807	(141)	525
31	234 Judicial District Court 4th	254	308	(55)	199
32	235 Judicial District Court 5th	640	791	(151)	489
33	236 Judicial District Court 6th	334	397	(62)	272
34	237 Judicial District Court 7th	255	317	(61)	194
35	238 Judicial District Court 8th	293	346	(53)	240
36	239 Judicial District Court 9th	331	411	(79)	252
37	240 Judicial District Court 10th	103	126	(23)	80
38	241 Judicial District Court 11th	696	823	(126)	570
39	242 Judicial District Court 12th	312	395	(83)	228
40	243 Judicial District Court 13th	713	867	(154)	560
41	244 Bernalillo County Metropolitan Crt	1,655	2,094	(439)	1,215
42	251 Judicial District Attorney 1st	383	458	(74)	309
43	252 Judicial District Attorney 2nd	1,593	1,959	(366)	1,227
44	253 Judicial District Attorney 3rd	340	451	(111)	229
45	254 Judicial District Attorney 4th	204	256	(52)	152
46	255 Judicial District Attorney 5th	362	445	(83)	279
47	256 Judicial District Attorney 6th	208	259	(51)	157

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DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
48	257 Judicial District Attorney 7th	161	203	(42)	119
49	258 Judicial District Attorney 8th	180	224	(44)	136
50	259 Judicial District Attorney 9th	201	256	(55)	147
51	260 Judicial District Attorney 10th	88	111	(24)	64
52	261 Judicial District Attorney 11th	319	362	(43)	277
53	262 Judicial District Attorney 12th	235	308	(74)	161
54	263 Judicial District Attorney 13th	374	470	(96)	278
55	264 Administrative Office of the DAs	173	199	(25)	148
56	265 Judicial District Attorney 11th Div II	171	218	(47)	124
58	308 State Auditor	224	280	(57)	167
59	333 Taxation and Revenue	6,120	7,195	(1,075)	5,044
60	337 Investment Council	3,276	4,334	(1,059)	2,217
61	340 Administrative Hearings Office	110	143	(33)	78
63	341-541 DFA Finance Board	93,012	141,489	(48,477)	44,536
64	341-543 DFA - Comm Dev & Local Govt	673,289	388,673	284,616	957,905
65	341-544 DFA Financial Control Other	-	13,631	(13,631)	(13,631)
66	342 Public School Insurance Authority	25,468	30,446	(4,978)	20,490
67	343 Retiree Healthcare Authority	19,751	25,545	(5,794)	13,957
68	350-598 GSD Program Support	256	311	(55)	200
70	350-605 GSD Printing & Graphics	123	144	(21)	102
71	350-606 GSD Risk Management	29,627	34,510	(4,883)	24,743
72	350-609 GSD Aviation	48	60	(12)	35
73	350-609 GSD Motor Pool	434	534	(100)	333
74	350-609 GSD Surplus Property	42	64	(22)	21
75	352 Education Retirement Brd	1,626	2,256	(630)	996
76	354 Sentencing Commission	72	91	(19)	52
77	280 Public Defender (Prev Agy 355)	3,228	4,010	(782)	2,446
78	356 Governor	254	296	(42)	213
79	360 Lieutenant Governor	32	41	(9)	23
80	361 DoIT	4,284	5,655	(1,371)	2,913
81	366 Public Employees Retirement Assoc	1,996	6,474	(4,479)	(2,483)
83	370 Secretary of State	1,346	1,401	(55)	1,291
85	379 Public Employees Labor Relations Board	14	17	(4)	10
86	385 New Mexico Finance Authority	-	212	(212)	(212)
88	404 Brd of Examiners - Architects	24	36	(12)	12
89	410 Department of Ethics	52	14	38	91
91	417 Border Authority	33	49	(16)	17
92	418 Tourism Department	1,725	1,546	179	1,904
93	419 Economic Development	5,250	2,793	2,457	7,707
94	420 Regulation and Licensing	2,403	2,717	(314)	2,089
95	430 Public Regulation Commission	775	11,766	(10,992)	(10,217)
96	440 Superintendent of Insurance	6,846	4,153	2,692	9,538
97	446 Brd of Medical Examiners	140	153	(13)	127

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
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DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
98	449 Board of Nursing	177	214	(37)	140
99	460 NM State Fair	731	853	(122)	609
100	464 Brd of Licensure - Engineers	63	70	(8)	55
101	465 Gaming Control Brd	295	391	(97)	198
102	469 Racing Commission	224	313	(89)	136
103	479 Brd of Veterinary Medicine	50	35	15	64
105	491 Military Base Planning	13	16	(3)	10
106	495 Spaceport Authority	723	841	(118)	605
107	505 Dept of Cultural Affairs	3,211	3,517	(306)	2,904
108	508 Livestock Board	411	503	(92)	319
109	516 Dept of Game & Fish	2,543	3,058	(515)	2,028
110	521 Energy, Minerals & Natural Resources	6,475	5,655	820	7,295
111	522 Youth Conservation Corp	289	354	(65)	224
112	538 Intertribal Ceremonial Office	35	11	25	60
113	539 Commission on Public Lands	1,151	1,531	(381)	770
114	550 Office of State Engineer/ISC	4,008	4,401	(393)	3,615
117	601 Commission on Women	15	-	-	15
118	603 Office of African Amer Affairs	48	76	(28)	20
119	604 Comm for Deaf & Hearing Impaired	276	445	(169)	107
120	605 MLK Commission	18	25	(7)	11
121	606 Commission for the Blind	838	979	(141)	698
122	609 Indian Affairs	158	230	(72)	86
123	611 Early Childhood Education and Care	42,567	88	42,478	85,045
124	624 Aging & Long Term Svcs	3,907	5,059	(1,153)	2,754
125	630 Human Services	591,791	581,474	10,317	602,108
126	631 Workforce Solutions	7,008	6,867	140	7,148
127	632 Workers Compensation Admin	679	879	(200)	479
129	644 Vocational Rehabilitation	2,800	3,576	(776)	2,024
130	645 Disability Commission	106	143	(37)	69
131	647 Developmental Disabilities Comm	433	500	(67)	365
132	662 Miners' Hospital	2,751	3,021	(271)	2,480
133	665 Dept of Health	62,968	43,592	19,376	82,344
134	667 Dept of Environment	8,129	8,895	(765)	7,364
135	668 Natural Resources Trustee	294	166	128	422
137	670 Veterans Services	355	408	(54)	301
138	690 Children, Youth & Families	18,059	44,123	(26,064)	(8,005)
139	705 Dept of Military Affairs	1,883	2,173	(290)	1,593
140	760 Parole Brd	31	37	(6)	25
141	765 Juvenile Parole Brd	0	1	(0)	0
142	770 Dept of Corrections	20,237	25,818	(5,580)	14,657
143	780 Crime Victims Reparations	1,695	2,171	(475)	1,220
144	790 Dept of Public Safety	8,957	11,219	(2,261)	6,696
145	795 Homeland Security & Emergency Mgmnt	8,563	2,062	6,501	15,064

STATE OF NEW MEXICO
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FOR FISCAL YEAR 2020

DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
146	805 Dept of Transportation	110,086	116,082	(5,996)	104,090
147	924 Public Education Department	204,891	232,980	(28,089)	176,802
150	940 Public School Facilities Authority	319	331	(12)	307
151	949 Education Trust Board	175	227	(52)	122
153	952 University of New Mexico	101,696	117,900	(16,204)	85,491
154	954 New Mexico State University	49,775	45,047	4,729	54,504
155	956 New Mexico Highlands University	5,609	5,663	(53)	5,556
156	958 Western New Mexico University	4,940	3,804	1,136	6,077
157	960 Eastern New Mexico University	9,706	7,843	1,863	11,569
158	962 New Mexico Inst of Mining & Technol	9,511	10,858	(1,347)	8,164
159	964 Northern New Mexico College	1,629	1,793	(164)	1,465
160	966 Santa Fe Community College	3,499	4,509	(1,009)	2,490
161	968 Central New Mexico Comm College	13,576	17,492	(3,916)	9,660
162	970 Luna Community College	936	1,206	(270)	666
163	972 Mesalands Community College	532	685	(153)	378
164	974 New Mexico Junior College	2,791	3,596	(805)	1,986
165	976 San Juan College	5,511	7,101	(1,590)	3,922
166	977 Clovis Community College	1,709	2,202	(493)	1,216
167	978 New Mexico Military Institute	3,751	4,931	(1,180)	2,572
168	979 NM Sch for the Visually Impaired	1,978	1,454	524	2,503
169	980 NM Sch for the Deaf	1,349	1,749	(400)	949
171	999 Other	597,550	564,138	33,412	630,962
	Subtotal Recieving Agencies	2,837,700	2,631,780	205,904	3,043,604
	Total	3,554,714	2,631,780	205,904	3,760,618

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DFA - Program Support

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	292,919	-	-	292,919
5	341-542 DFA - Program Support	150,644	-	-	150,644
6	341-544 DFA - Financial Control	478,411	-	-	478,411
	Subtotal Central Service Agencies	921,974	-	-	921,974
64	341-543 DFA - Comm Dev & Local Govt	897,020	264,357	632,663	1,529,682
78	356 Governor	211,697	221,719	(10,022)	201,675
79	360 Lieutenant Governor	34,329	42,638	(8,309)	26,020
171	999 Other	11,176	-	-	11,176
	Subtotal Recieving Agencies	1,154,222	528,715	614,331	1,768,553
	Total	2,076,196	528,715	614,331	2,690,527

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	66,139	-	-	66,139
5	341-542 DFA - Program Support	33,958	-	-	33,958
6	341-544 DFA - Financial Control	99,541	-	-	99,541
7	350-608 GSD Facilities Management	10,820	-	-	10,820
8	350-604 GSD Purchasing	1,650	-	-	1,650
9	378 Personnel Board	2,934	-	-	2,934
10	369 Commission on Public Records	2,283	-	-	2,283
11	305 Attorney General CS	13,994	-	-	13,994
12	394 State Treasurer	2,294	-	-	2,294
13	950 Higher Education Department	6,508	-	-	6,508
	Subtotal Central Service Agencies	240,122	-	-	240,122
14	111 Legislative Council Service	4,880	6,117	(1,237)	3,643
15	112 Legislative Finance Committee	3,321	4,066	(745)	2,575
16	114 Senate Chief Clerk	1,008	896	113	1,121
17	115 House Chief Clerk	1,068	1,099	(31)	1,037
18	117 Legislative Education Study Committee	1,058	1,426	(368)	689
19	119 Legislative Building	4,702	5,778	(1,075)	3,627
20	131 Legislature	2,349	2,836	(488)	1,861
22	208 NM Compilation Commission	684	1,283	(599)	85
23	210 Judicial Standards Commission	698	1,145	(447)	251
24	215 Court of Appeals	4,580	6,254	(1,673)	2,907
25	216 Supreme Court	4,985	6,622	(1,637)	3,347
26	218 Administrative Office of the Courts	54,571	85,862	(31,291)	23,280
27	219 Supreme Crt Building Commission	-	1	(1)	(1)
28	231 Judicial District Court 1st	9,567	10,611	(1,044)	8,522
29	232 Judicial District Court 2nd	25,351	35,110	(9,758)	15,593
30	233 Judicial District Court 3rd	10,740	10,508	232	10,972
31	234 Judicial District Court 4th	4,770	4,796	(26)	4,744
32	235 Judicial District Court 5th	11,231	11,569	(338)	10,893
33	236 Judicial District Court 6th	6,428	6,256	172	6,600
34	237 Judicial District Court 7th	4,168	5,197	(1,029)	3,138
35	238 Judicial District Court 8th	5,180	5,911	(732)	4,448
36	239 Judicial District Court 9th	5,963	6,398	(436)	5,527
37	240 Judicial District Court 10th	1,797	1,908	(111)	1,686
38	241 Judicial District Court 11th	12,645	11,318	1,327	13,972
39	242 Judicial District Court 12th	5,606	5,656	(50)	5,556
40	243 Judicial District Court 13th	12,198	12,454	(256)	11,941
41	244 Bernalillo County Metropolitan Crt	22,508	31,017	(8,509)	13,999
42	251 Judicial District Attorney 1st	5,835	4,369	1,465	7,300
43	252 Judicial District Attorney 2nd	21,814	27,219	(5,405)	16,408
44	253 Judicial District Attorney 3rd	5,211	4,016	1,196	6,407

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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
45	254 Judicial District Attorney 4th	2,962	2,194	768	3,731
46	255 Judicial District Attorney 5th	6,082	4,697	1,386	7,468
47	256 Judicial District Attorney 6th	2,949	2,952	(3)	2,946
48	257 Judicial District Attorney 7th	2,582	2,314	268	2,850
49	258 Judicial District Attorney 8th	2,928	2,535	393	3,320
50	259 Judicial District Attorney 9th	3,333	2,539	794	4,128
51	260 Judicial District Attorney 10th	1,326	1,660	(334)	992
52	261 Judicial District Attorney 11th	5,053	4,923	130	5,183
53	262 Judicial District Attorney 12th	3,462	2,760	702	4,165
54	263 Judicial District Attorney 13th	5,612	4,461	1,151	6,764
55	264 Administrative Office of the DAs	2,100	3,632	(1,532)	569
56	265 Judicial District Attorney 11th Div II	2,273	3,924	(1,651)	622
58	308 State Auditor	2,104	2,847	(743)	1,360
59	333 Taxation and Revenue	1,837,265	1,026,571	810,694	2,647,959
60	337 Investment Council	2,297	2,679	(381)	1,916
61	340 Administrative Hearings Office	1,355	1,773	(418)	938
64	341-543 DFA - Comm Dev & Local Govt	183,021	459,490	(276,469)	(93,448)
65	341-544 DFA Financial Control Other	-	59,073	(59,073)	(59,073)
66	342 Public School Insurance Authority	1,102	1,414	(311)	791
67	343 Retiree Healthcare Authority	5,159	9,338	(4,179)	980
68	350-598 GSD Program Support	2,741	2,741	0	2,741
70	350-605 GSD Printing & Graphics	552	820	(268)	284
71	350-606 GSD Risk Management	40,488	63,466	(22,978)	17,509
72	350-609 GSD Aviation	179	349	(169)	10
73	350-609 GSD Motor Pool	1,642	2,473	(831)	810
74	350-609 GSD Surplus Property	391	518	(127)	264
75	352 Education Retirement Brd	658,183	770,605	(112,422)	545,761
76	354 Sentencing Commission	41	87	(47)	(6)
77	280 Public Defender (Prev Agy 355)	31,359	41,182	(9,824)	21,535
78	356 Governor	2,441	2,717	(276)	2,165
79	360 Lieutenant Governor	498	722	(224)	274
80	361 DoIT	12,783	16,955	(4,172)	8,611
81	366 Public Employees Retirement Assoc	593,390	658,909	(65,519)	527,872
83	370 Secretary of State	5,841	6,177	(336)	5,505
85	379 Public Employees Labor Relations Board	183	449	(267)	(84)
86	385 New Mexico Finance Authority	19	53	(34)	(16)
88	404 Brd of Examiners - Architects	445	749	(304)	141
89	410 Department of Ethics	588	387	201	788
91	417 Border Authority	511	828	(318)	193
92	418 Tourism Department	5,663	6,928	(1,265)	4,399
93	419 Economic Development	5,286	5,142	144	5,429
94	420 Regulation and Licensing	26,563	29,373	(2,809)	23,754

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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
95	430 Public Regulation Commission	7,872	14,311	(6,438)	1,434
96	440 Superintendent of Insurance	11,538	12,849	(1,311)	10,227
97	446 Brd of Medical Examiners	1,888	2,911	(1,023)	865
98	449 Board of Nursing	2,449	3,379	(930)	1,518
99	460 NM State Fair	3,484	4,633	(1,149)	2,336
100	464 Brd of Licensure - Engineers	990	1,134	(144)	846
101	465 Gaming Control Brd	2,907	4,432	(1,525)	1,382
102	469 Racing Commission	2,166	1,916	250	2,416
103	479 Brd of Veterinary Medicine	590	1,051	(462)	128
105	491 Military Base Planning	27	254	(227)	(200)
106	495 Spaceport Authority	2,273	3,042	(770)	1,503
107	505 Dept of Cultural Affairs	42,792	52,981	(10,190)	32,602
108	508 Livestock Board	7,961	9,894	(1,933)	6,028
109	516 Dept of Game & Fish	32,781	42,464	(9,683)	23,098
110	521 Energy, Minerals & Natural Resources	42,386	52,566	(10,181)	32,205
111	522 Youth Conservation Corp	297	794	(497)	(201)
112	538 Intertribal Ceremonial Office	221	12	209	430
113	539 Commission on Public Lands	15,480	17,496	(2,016)	13,465
114	550 Office of State Engineer/ISC	22,488	27,092	(4,603)	17,885
117	601 Commission on Women	18	1	17	35
118	603 Office of African Amer Affairs	693	1,383	(690)	3
119	604 Comm for Deaf & Hearing Impaired	1,145	1,662	(517)	628
120	605 MLK Commission	282	387	(106)	176
121	606 Commission for the Blind	6,506	9,572	(3,065)	3,441
122	609 Indian Affairs	1,236	2,117	(882)	354
123	611 Early Childhood Education and Care	58,652	649	58,003	116,654
124	624 Aging & Long Term Svcs	15,188	21,009	(5,821)	9,367
125	630 Human Services	845,057	1,177,650	(332,592)	512,465
126	631 Workforce Solutions	92,434	67,930	24,503	116,937
127	632 Workers Compensation Admin	8,868	10,603	(1,734)	7,134
128	635 Workforce Trng & Develpment	-	3	(3)	(3)
129	644 Vocational Rehabilitation	89,417	99,874	(10,457)	78,961
130	645 Disability Commission	1,061	1,815	(754)	307
131	647 Developmental Disabilities Comm	2,726	3,870	(1,144)	1,583
132	662 Miners' Hospital	21,025	25,504	(4,479)	16,546
133	665 Dept of Health	239,992	303,891	(63,898)	176,094
134	667 Dept of Environment	44,339	55,579	(11,240)	33,098
135	668 Natural Resources Trustee	231	518	(288)	(57)
136	669 Health Policy Commission	-	1	(1)	(1)
137	670 Veterans Services	5,624	6,597	(973)	4,651
138	690 Children, Youth & Families	189,757	504,539	(314,782)	(125,025)
139	705 Dept of Military Affairs	18,757	21,787	(3,030)	15,727

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
140	760 Parole Brd	609	826	(218)	391
141	765 Juvenile Parole Brd	25	53	(27)	(2)
142	770 Dept of Corrections	134,716	174,728	(40,011)	94,705
143	780 Crime Victims Reparations	5,066	7,653	(2,587)	2,480
144	790 Dept of Public Safety	44,639	53,953	(9,314)	35,325
145	795 Homeland Security & Emergency Mgmnt	10,036	7,418	2,618	12,654
146	805 Dept of Transportation	212,482	254,398	(41,916)	170,566
147	924 Public Education Department	40,301	45,447	(5,146)	35,156
150	940 Public School Facilities Authority	5,809	6,354	(545)	5,264
151	949 Education Trust Board	648	928	(280)	369
171	999 Other	118,955	189,382	(70,427)	48,529
	Subtotal Recieving Agencies	6,134,554	6,842,399	(707,845)	5,426,709
	Total	6,374,676	6,842,399	(707,845)	5,666,831

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
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GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	5,234	-	-	5,234
5	341-542 DFA - Program Support	1,481	-	-	1,481
6	341-544 DFA - Financial Control	21,100	-	-	21,100
7	350-608 GSD Facilities Management	144,094	-	-	144,094
9	378 Personnel Board	49,422	-	-	49,422
10	369 Commission on Public Records	154,832	-	-	154,832
11	305 Attorney General CS	49,526	-	-	49,526
12	394 State Treasurer	81	-	-	81
13	950 Higher Education Department	81	-	-	81
	Subtotal Central Service Agencies	425,850	-	-	425,850
26	218 Administrative Office of the Courts	81	-	-	81
53	262 Judicial District Attorney 12th	-	409	(409)	(409)
58	308 State Auditor	163	1,507	(1,345)	(1,182)
59	333 Taxation and Revenue	172,319	297,168	(124,848)	47,471
60	337 Investment Council	81	1,507	(1,426)	(1,345)
61	340 Administrative Hearings Office	3,425	10,818	(7,393)	(3,968)
63	341-541 DFA Finance Board	-	2,652	(2,652)	(2,652)
64	341-543 DFA - Comm Dev & Local Govt	11,389	17,394	(6,006)	5,383
67	343 Retiree Healthcare Authority	163	3,015	(2,852)	(2,690)
68	350-598 GSD Program Support	32,990	10,338	22,652	55,641
70	350-605 GSD Printing & Graphics	27,220	42,475	(15,255)	11,965
71	350-606 GSD Risk Management	5,878	32,032	(26,153)	(20,275)
72	350-609 GSD Aviation	81	-	-	81
73	350-609 GSD Motor Pool	9,507	31,151	(21,644)	(12,137)
74	350-609 GSD Surplus Property	3,187	31,805	(28,618)	(25,430)
75	352 Education Retirement Brd	163	3,015	(2,852)	(2,690)
78	356 Governor	187	230	(42)	145
80	361 DoIT	84,228	246,434	(162,206)	(77,978)
81	366 Public Employees Retirement Assoc	81	1,507	(1,426)	(1,345)
83	370 Secretary of State	3,191	5,201	(2,010)	1,182
85	379 Public Employees Labor Relations Board	81	1,507	(1,426)	(1,345)
89	410 Department of Ethics	81	-	-	81
92	418 Tourism Department	17,845	24,114	(6,269)	11,575
93	419 Economic Development	17,821	24,936	(7,115)	10,705
94	420 Regulation and Licensing	83,063	109,316	(26,252)	56,811
96	440 Superintendent of Insurance	163	3,015	(2,852)	(2,690)
97	446 Brd of Medical Examiners	81	-	-	81
98	449 Board of Nursing	81	1,507	(1,426)	(1,345)
101	465 Gaming Control Brd	81	1,507	(1,426)	(1,345)
102	469 Racing Commission	81	1,507	(1,426)	(1,345)
103	479 Brd of Veterinary Medicine	81	1,507	(1,426)	(1,345)
106	495 Spaceport Authority	81	-	-	81

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
107	505 Dept of Cultural Affairs	25,884	40,635	(14,750)	11,134
108	508 Livestock Board	81	1,507	(1,426)	(1,345)
109	516 Dept of Game & Fish	81	6,029	(5,948)	(5,867)
110	521 Energy, Minerals & Natural Resources	73,991	100,759	(26,768)	47,224
111	522 Youth Conservation Corp	-	1,507	(1,507)	(1,507)
114	550 Office of State Engineer/ISC	70,595	101,428	(30,833)	39,762
118	603 Office of African Amer Affairs	81	1,507	(1,426)	(1,345)
119	604 Comm for Deaf & Hearing Impaired	163	3,015	(2,852)	(2,690)
120	605 MLK Commission	81	1,507	(1,426)	(1,345)
121	606 Commission for the Blind	86,648	70,558	16,089	102,737
122	609 Indian Affairs	5,153	6,320	(1,167)	3,986
123	611 Early Childhood Education and Care	29,547	-	-	29,547
124	624 Aging & Long Term Svcs	25,043	110,888	(85,845)	(60,802)
125	630 Human Services	197,663	200,555	(2,892)	194,772
126	631 Workforce Solutions	343,243	272,170	71,074	414,317
127	632 Workers Compensation Admin	60,948	116,749	(55,801)	5,146
129	644 Vocational Rehabilitation	14,206	126,251	(112,045)	(97,838)
130	645 Disability Commission	3,274	6,654	(3,380)	(106)
131	647 Developmental Disabilities Comm	81	1,507	(1,426)	(1,345)
133	665 Dept of Health	1,952,116	2,136,788	(184,671)	1,767,445
134	667 Dept of Environment	71,265	158,325	(87,060)	(15,795)
137	670 Veterans Services	15,370	68,775	(53,405)	(38,034)
138	690 Children, Youth & Families	850,670	974,140	(123,469)	727,201
142	770 Dept of Corrections	12,420,094	4,455,121	7,964,974	20,385,068
143	780 Crime Victims Reparations	81	1,507	(1,426)	(1,345)
144	790 Dept of Public Safety	729,216	2,807,562	(2,078,346)	(1,349,130)
145	795 Homeland Security & Emergency Mgmnt	3,982	1,507	2,474	6,456
146	805 Dept of Transportation	406	4,522	(4,116)	(3,709)
147	924 Public Education Department	46,542	58,710	(12,169)	34,373
150	940 Public School Facilities Authority	1,946	4,022	(2,076)	(131)
151	949 Education Trust Board	81	1,507	(1,426)	(1,345)
152	950 Higher Education Other	-	3,015	(3,015)	(3,015)
153	952 University of New Mexico	81,853	174,102	(92,249)	(10,396)
154	954 New Mexico State University	29,844	36,604	(6,760)	23,083
171	999 Other	663,945	2,877,251	(2,213,307)	(1,549,362)
	Subtotal Recieving Agencies	18,278,054	15,840,583	2,407,518	20,685,572
	Total	18,703,904	15,840,583	2,407,518	21,111,422

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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	496	-	-	496
5	341-542 DFA - Program Support	346	-	-	346
6	341-544 DFA - Financial Control	722	-	-	722
7	350-608 GSD Facilities Management	2,634	-	-	2,634
8	350-604 GSD Purchasing	372	-	-	372
9	378 Personnel Board	750	-	-	750
10	369 Commission on Public Records	587	-	-	587
11	305 Attorney General CS	4,335	-	-	4,335
12	394 State Treasurer	1,574	-	-	1,574
13	950 Higher Education Department	7,147	-	-	7,147
	Subtotal Central Service Agencies	18,961	-	-	18,961
14	111 Legislative Council Service	182	195	(12)	170
15	112 Legislative Finance Committee	560	538	23	583
16	114 Senate Chief Clerk	20	60	(41)	(21)
17	115 House Chief Clerk	85	67	17	102
18	117 Legislative Education Study Committee	208	282	(74)	135
19	119 Legislative Building	235	148	87	321
22	208 NM Compilation Commission	417	336	81	498
23	210 Judicial Standards Commission	332	652	(320)	13
24	215 Court of Appeals	866	907	(41)	826
25	216 Supreme Court	1,922	1,855	67	1,989
26	218 Administrative Office of the Courts	11,323	11,184	139	11,462
28	231 Judicial District Court 1st	1,199	1,472	(273)	926
29	232 Judicial District Court 2nd	4,574	4,342	232	4,805
30	233 Judicial District Court 3rd	3,310	2,749	561	3,870
31	234 Judicial District Court 4th	2,241	1,989	252	2,493
32	235 Judicial District Court 5th	4,521	5,740	(1,218)	3,303
33	236 Judicial District Court 6th	2,534	3,260	(725)	1,809
34	237 Judicial District Court 7th	1,629	1,768	(139)	1,490
35	238 Judicial District Court 8th	2,782	3,226	(444)	2,338
36	239 Judicial District Court 9th	1,889	1,949	(60)	1,830
37	240 Judicial District Court 10th	599	975	(375)	224
38	241 Judicial District Court 11th	3,349	2,702	647	3,996
39	242 Judicial District Court 12th	1,401	1,042	359	1,760
40	243 Judicial District Court 13th	6,248	7,286	(1,038)	5,210
41	244 Bernalillo County Metropolitan Crt	3,329	4,073	(744)	2,585
42	251 Judicial District Attorney 1st	1,355	1,337	18	1,373
43	252 Judicial District Attorney 2nd	4,209	4,308	(100)	4,109
44	253 Judicial District Attorney 3rd	1,114	921	193	1,307
45	254 Judicial District Attorney 4th	834	928	(94)	740
46	255 Judicial District Attorney 5th	1,818	2,984	(1,166)	651

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
47	256 Judicial District Attorney 6th	2,000	1,976	24	2,024
48	257 Judicial District Attorney 7th	404	484	(80)	324
49	258 Judicial District Attorney 8th	945	1,082	(137)	807
50	259 Judicial District Attorney 9th	2,026	3,011	(985)	1,041
51	260 Judicial District Attorney 10th	554	954	(401)	153
52	261 Judicial District Attorney 11th	1,538	1,640	(102)	1,435
53	262 Judicial District Attorney 12th	1,010	1,290	(281)	729
54	263 Judicial District Attorney 13th	1,766	1,983	(217)	1,548
55	264 Administrative Office of the DAs	1,753	2,420	(667)	1,085
56	265 Judicial District Attorney 11th Div II	932	880	51	983
58	308 State Auditor	489	1,101	(612)	(123)
59	333 Taxation and Revenue	8,483	12,833	(4,350)	4,133
60	337 Investment Council	528	802	(274)	254
61	340 Administrative Hearings Office	482	681	(198)	284
64	341-543 DFA - Comm Dev & Local Govt	5,446	1,578	3,869	9,315
65	341-544 DFA Financial Control Other	-	4,644	(4,644)	(4,644)
66	342 Public School Insurance Authority	443	437	6	449
67	343 Retiree Healthcare Authority	1,835	2,363	(528)	1,307
68	350-598 GSD Program Support	810	168	642	1,453
69	350-604 GSD Purchasing Other	-	2,091	(2,091)	(2,091)
70	350-605 GSD Printing & Graphics	59	74	(15)	43
71	350-606 GSD Risk Management	21,309	37,212	(15,903)	5,406
72	350-609 GSD Aviation	20	604	(584)	(565)
73	350-609 GSD Motor Pool	137	1,803	(1,666)	(1,529)
74	350-609 GSD Surplus Property	20	414	(394)	(375)
75	352 Education Retirement Brd	3,296	5,076	(1,779)	1,517
76	354 Sentencing Commission	150	271	(121)	30
77	280 Public Defender (Prev Agy 355)	1,954	2,594	(640)	1,315
78	356 Governor	425	812	(388)	37
79	360 Lieutenant Governor	300	575	(275)	25
80	361 DoIT	5,782	8,709	(2,927)	2,854
81	366 Public Employees Retirement Assoc	2,755	3,869	(1,114)	1,641
83	370 Secretary of State	2,402	2,838	(435)	1,967
85	379 Public Employees Labor Relations Board	98	302	(205)	(107)
88	404 Brd of Examiners - Architects	679	439	241	920
89	410 Department of Ethics	515	1,816	(1,301)	(785)
91	417 Border Authority	555	709	(155)	400
92	418 Tourism Department	2,355	3,411	(1,056)	1,300
93	419 Economic Development	8,126	6,917	1,209	9,335
94	420 Regulation and Licensing	7,758	9,221	(1,464)	6,294
95	430 Public Regulation Commission	3,186	8,578	(5,393)	(2,207)
96	440 Superintendent of Insurance	5,907	5,109	798	6,705

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
97	446 Brd of Medical Examiners	2,731	2,327	404	3,136
98	449 Board of Nursing	802	901	(99)	703
99	460 NM State Fair	6,639	5,328	1,311	7,950
100	464 Brd of Licensure - Engineers	1,391	649	742	2,133
101	465 Gaming Control Brd	1,031	1,003	28	1,059
102	469 Racing Commission	1,435	1,012	423	1,859
103	479 Brd of Veterinary Medicine	757	1,182	(425)	332
105	491 Military Base Planning	33	271	(238)	(206)
106	495 Spaceport Authority	1,768	3,660	(1,892)	(124)
107	505 Dept of Cultural Affairs	19,568	18,682	885	20,453
108	508 Livestock Board	2,223	2,696	(473)	1,750
109	516 Dept of Game & Fish	31,704	38,292	(6,588)	25,117
110	521 Energy, Minerals & Natural Resources	20,496	22,590	(2,094)	18,402
111	522 Youth Conservation Corp	580	739	(159)	420
112	538 Intertribal Ceremonial Office	633	13	620	1,253
113	539 Commission on Public Lands	7,134	10,182	(3,048)	4,087
114	550 Office of State Engineer/ISC	9,115	13,408	(4,293)	4,823
117	601 Commission on Women	59	-	-	59
118	603 Office of African Amer Affairs	450	1,563	(1,113)	(663)
119	604 Comm for Deaf & Hearing Impaired	548	842	(294)	253
120	605 MLK Commission	809	235	574	1,383
121	606 Commission for the Blind	2,282	3,079	(797)	1,484
122	609 Indian Affairs	2,612	5,222	(2,611)	1
123	611 Early Childhood Education and Care	9,955	2,462	7,493	17,448
124	624 Aging & Long Term Svcs	6,819	8,117	(1,297)	5,522
125	630 Human Services	14,609	19,825	(5,215)	9,394
126	631 Workforce Solutions	7,994	8,943	(950)	7,044
127	632 Workers Compensation Admin	3,103	4,046	(943)	2,159
129	644 Vocational Rehabilitation	4,898	4,688	210	5,108
130	645 Disability Commission	920	1,239	(319)	601
131	647 Developmental Disabilities Comm	9,541	31,413	(21,872)	(12,330)
132	662 Miners' Hospital	6,389	9,462	(3,073)	3,316
133	665 Dept of Health	70,827	91,132	(20,305)	50,522
134	667 Dept of Environment	15,370	19,200	(3,830)	11,539
135	668 Natural Resources Trustee	621	304	316	937
137	670 Veterans Services	2,795	2,560	236	3,031
138	690 Children, Youth & Families	29,562	32,795	(3,233)	26,329
139	705 Dept of Military Affairs	7,901	6,862	1,040	8,941
140	760 Parole Brd	124	298	(174)	(50)
141	765 Juvenile Parole Brd	98	7	91	189
142	770 Dept of Corrections	28,279	32,717	(4,438)	23,842
143	780 Crime Victims Reparations	1,793	2,181	(389)	1,404

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
144	790 Dept of Public Safety	19,320	20,355	(1,035)	18,285
145	795 Homeland Security & Emergency Mgmnt	7,736	4,415	3,321	11,058
146	805 Dept of Transportation	122,938	138,172	(15,234)	107,704
147	924 Public Education Department	38,325	36,863	1,462	39,787
150	940 Public School Facilities Authority	3,472	5,087	(1,614)	1,858
151	949 Education Trust Board	1,613	2,029	(416)	1,197
152	950 Higher Education Other	-	950	(950)	(950)
171	999 Other	11,915	63,107	(51,192)	(39,277)
	Subtotal Recieving Agencies	706,033	896,150	(190,176)	515,857
	Total	724,994	896,150	(190,176)	534,818

STATE OF NEW MEXICO
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FOR FISCAL YEAR 2020

Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	4,387	-	-	4,387
5	341-542 DFA - Program Support	2,277	-	-	2,277
6	341-544 DFA - Financial Control	6,071	-	-	6,071
7	350-608 GSD Facilities Management	22,523	-	-	22,523
8	350-604 GSD Purchasing	3,655	-	-	3,655
9	378 Personnel Board	4,900	-	-	4,900
10	369 Commission on Public Records	3,987	-	-	3,987
11	305 Attorney General CS	24,203	-	-	24,203
12	394 State Treasurer	4,574	-	-	4,574
13	950 Higher Education Department	5,497	-	-	5,497
	Subtotal Central Service Agencies	82,074	-	-	82,074
14	111 Legislative Council Service	5,406	6,610	(1,204)	4,202
15	112 Legislative Finance Committee	4,217	5,440	(1,223)	2,994
16	114 Senate Chief Clerk	1,406	1,226	180	1,586
17	115 House Chief Clerk	1,406	1,436	(31)	1,375
18	117 Legislative Education Study Committee	1,189	1,573	(384)	805
19	119 Legislative Building	5,622	6,875	(1,252)	4,370
22	208 NM Compilation Commission	541	823	(282)	258
23	210 Judicial Standards Commission	757	1,152	(395)	362
24	215 Court of Appeals	6,163	8,763	(2,600)	3,562
25	216 Supreme Court	6,271	8,438	(2,167)	4,104
26	218 Administrative Office of the Courts	18,921	29,177	(10,256)	8,666
28	231 Judicial District Court 1st	12,434	14,047	(1,613)	10,821
29	232 Judicial District Court 2nd	35,248	53,460	(18,212)	17,035
30	233 Judicial District Court 3rd	13,731	13,198	533	14,265
31	234 Judicial District Court 4th	4,865	4,384	482	5,347
32	235 Judicial District Court 5th	12,975	12,149	825	13,800
33	236 Judicial District Court 6th	6,812	5,129	1,683	8,494
34	237 Judicial District Court 7th	4,433	4,773	(340)	4,093
35	238 Judicial District Court 8th	5,839	5,366	472	6,311
36	239 Judicial District Court 9th	7,028	7,328	(301)	6,727
37	240 Judicial District Court 10th	2,054	1,408	646	2,701
38	241 Judicial District Court 11th	14,056	12,544	1,512	15,568
39	242 Judicial District Court 12th	6,379	6,286	93	6,472
40	243 Judicial District Court 13th	14,056	12,804	1,252	15,308
41	244 Bernalillo County Metropolitan Crt	31,680	47,656	(15,977)	15,703
42	251 Judicial District Attorney 1st	7,893	6,056	1,837	9,730
43	252 Judicial District Attorney 2nd	30,923	42,192	(11,270)	19,653
44	253 Judicial District Attorney 3rd	7,028	6,065	962	7,990
45	254 Judicial District Attorney 4th	3,892	2,827	1,065	4,958
46	255 Judicial District Attorney 5th	8,325	6,054	2,271	10,596

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
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Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
47	256 Judicial District Attorney 6th	3,568	3,687	(119)	3,449
48	257 Judicial District Attorney 7th	3,244	2,936	308	3,551
49	258 Judicial District Attorney 8th	3,460	2,891	569	4,029
50	259 Judicial District Attorney 9th	4,109	2,635	1,474	5,582
51	260 Judicial District Attorney 10th	1,406	1,363	43	1,448
52	261 Judicial District Attorney 11th	6,704	7,014	(311)	6,393
53	262 Judicial District Attorney 12th	4,433	3,129	1,304	5,737
54	263 Judicial District Attorney 13th	7,569	6,285	1,284	8,852
55	264 Administrative Office of the DAs	1,297	1,948	(650)	647
56	265 Judicial District Attorney 11th Div II	2,703	5,092	(2,389)	314
58	308 State Auditor	3,619	3,831	(212)	3,406
59	333 Taxation and Revenue	151,737	166,635	(14,898)	136,839
60	337 Investment Council	2,882	2,167	715	3,597
61	340 Administrative Hearings Office	2,371	2,145	226	2,597
64	341-543 DFA - Comm Dev & Local Govt	11,525	4,347	7,179	18,704
66	342 Public School Insurance Authority	1,186	978	208	1,394
67	343 Retiree Healthcare Authority	3,234	2,679	555	3,788
68	350-598 GSD Program Support	6,266	14,917	(8,651)	(2,385)
70	350-605 GSD Printing & Graphics	1,078	978	100	1,178
71	350-606 GSD Risk Management	8,838	6,592	2,246	11,084
72	350-609 GSD Aviation	369	411	(42)	328
73	350-609 GSD Motor Pool	3,341	2,679	662	4,003
74	350-609 GSD Surplus Property	877	686	192	1,069
75	352 Education Retirement Brd	11,319	7,808	3,511	14,830
77	280 Public Defender (Prev Agy 355)	75,600	58,014	17,586	93,187
78	356 Governor	3,352	4,098	(746)	2,606
79	360 Lieutenant Governor	541	851	(310)	230
80	361 DoIT	23,033	26,128	(3,095)	19,938
81	366 Public Employees Retirement Assoc	10,964	9,691	1,273	12,238
83	370 Secretary of State	7,237	5,953	1,285	8,522
84	378 Personnel Other	143,792	171,529	(27,737)	116,055
85	379 Public Employees Labor Relations Board	216	293	(76)	140
88	404 Brd of Examiners - Architects	247	430	(183)	64
89	410 Department of Ethics	710	137	572	1,282
91	417 Border Authority	493	274	219	712
92	418 Tourism Department	6,623	5,595	1,027	7,650
93	419 Economic Development	7,008	4,965	2,043	9,051
94	420 Regulation and Licensing	46,987	43,952	3,035	50,023
95	430 Public Regulation Commission	14,968	19,561	(4,593)	10,375
96	440 Superintendent of Insurance	15,088	13,698	1,391	16,479
97	446 Brd of Medical Examiners	1,879	2,057	(178)	1,700
98	449 Board of Nursing	3,433	3,291	142	3,575

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FOR FISCAL YEAR 2020

Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
99	460 NM State Fair	2,156	2,623	(467)	1,689
100	464 Brd of Licensure - Engineers	939	722	217	1,156
101	465 Gaming Control Brd	4,558	5,477	(919)	3,640
102	469 Racing Commission	2,112	1,107	1,005	3,117
103	479 Brd of Veterinary Medicine	385	274	111	496
105	491 Military Base Planning	-	137	(137)	(137)
106	495 Spaceport Authority	2,679	2,386	293	2,973
107	505 Dept of Cultural Affairs	80,447	88,041	(7,595)	72,852
108	508 Livestock Board	9,667	9,216	451	10,118
109	516 Dept of Game & Fish	37,620	39,131	(1,511)	36,109
110	521 Energy, Minerals & Natural Resources	58,633	61,017	(2,384)	56,249
111	522 Youth Conservation Corp	139	274	(136)	3
112	538 Intertribal Ceremonial Office	108	-	-	108
113	539 Commission on Public Lands	22,388	20,296	2,092	24,480
114	550 Office of State Engineer/ISC	36,005	37,086	(1,081)	34,924
118	603 Office of African Amer Affairs	1,355	823	532	1,887
119	604 Comm for Deaf & Hearing Impaired	1,632	1,701	(69)	1,563
120	605 MLK Commission	216	293	(76)	140
121	606 Commission for the Blind	10,546	11,271	(725)	9,821
122	609 Indian Affairs	1,264	1,289	(26)	1,238
123	611 Early Childhood Education and Care	44,047	1,043	43,004	87,051
124	624 Aging & Long Term Svcs	30,592	34,078	(3,486)	27,107
125	630 Human Services	282,674	346,395	(63,721)	218,953
126	631 Workforce Solutions	127,989	85,781	42,208	170,197
127	632 Workers Compensation Admin	19,124	20,392	(1,268)	17,855
129	644 Vocational Rehabilitation	53,591	48,359	5,232	58,822
130	645 Disability Commission	1,186	1,564	(378)	808
131	647 Developmental Disabilities Comm	2,294	2,313	(19)	2,276
132	662 Miners' Hospital	38,904	40,620	(1,716)	37,187
133	665 Dept of Health	545,267	598,153	(52,886)	492,381
134	667 Dept of Environment	92,637	103,988	(11,351)	81,285
135	668 Natural Resources Trustee	247	411	(165)	82
137	670 Veterans Services	7,281	14,319	(7,038)	244
138	690 Children, Youth & Families	313,895	377,098	(63,203)	250,692
139	705 Dept of Military Affairs	16,948	17,008	(59)	16,889
140	760 Parole Brd	662	585	77	739
142	770 Dept of Corrections	357,364	399,695	(42,332)	315,032
143	780 Crime Victims Reparations	2,879	2,990	(111)	2,768
144	790 Dept of Public Safety	53,014	51,846	1,168	54,182
145	795 Homeland Security & Emergency Mgmnt	15,412	6,976	8,436	23,848
146	805 Dept of Transportation	400,033	402,031	(1,998)	398,035
147	924 Public Education Department	50,376	42,273	8,103	58,479

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
150	940 Public School Facilities Authority	5,730	6,457	(727)	5,004
151	949 Education Trust Board	355	137	218	572
	Subtotal Recieving Agencies	3,626,205	3,847,267	(221,171)	3,405,034
	Total	3,708,278	3,847,267	(221,171)	3,487,108

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	16,566	-	-	16,566
9	378 Personnel Board	29,821	-	-	29,821
10	369 Commission on Public Records	4,181	-	-	4,181
11	305 Attorney General CS	51,409	-	-	51,409
12	394 State Treasurer	124	-	-	124
13	950 Higher Education Department	10,446	-	-	10,446
	Subtotal Central Service Agencies	112,548	-	-	112,548
14	111 Legislative Council Service	64,906	51,922	12,985	77,891
15	112 Legislative Finance Committee	10,136	8,113	2,023	12,159
18	117 Legislative Education Study Committee	124	100	25	149
19	119 Legislative Building	160	128	32	192
20	131 Legislature	391	313	78	469
23	210 Judicial Standards Commission	18	83	(65)	(47)
24	215 Court of Appeals	1,405	1,124	280	1,685
25	216 Supreme Court	5,406	4,336	1,070	6,476
26	218 Administrative Office of the Courts	-	1,096	(1,096)	(1,096)
28	231 Judicial District Court 1st	854	1,903	(1,050)	(196)
41	244 Bernalillo County Metropolitan Crt	29,466	26,231	3,234	32,700
42	251 Judicial District Attorney 1st	115,675	111,244	4,431	120,106
55	264 Administrative Office of the DAs	124	100	25	149
58	308 State Auditor	5,463	3,550	1,913	7,375
59	333 Taxation and Revenue	26,899	48,344	(21,445)	5,453
60	337 Investment Council	1,245	999	245	1,490
61	340 Administrative Hearings Office	4,768	2,993	1,775	6,544
64	341-543 DFA - Comm Dev & Local Govt	2,065	-	-	2,065
66	342 Public School Insurance Authority	2,418	2,704	(286)	2,133
67	343 Retiree Healthcare Authority	267	2,483	(2,216)	(1,949)
68	350-598 GSD Program Support	23,953	23,494	459	24,412
75	352 Education Retirement Brd	12,433	12,391	42	12,475
77	280 Public Defender (Prev Agy 355)	20,574	41,564	(20,990)	(415)
78	356 Governor	21,461	12,259	9,202	30,664
79	360 Lieutenant Governor	409	327	82	491
80	361 DoIT	445	356	89	533
81	366 Public Employees Retirement Assoc	26,158	21,136	5,022	31,180
82	369 CPR - Other	608,593	628,934	(20,342)	588,251
83	370 Secretary of State	21,644	31,222	(9,578)	12,065
85	379 Public Employees Labor Relations Board	160	9,103	(8,943)	(8,783)
88	404 Brd of Examiners - Architects	1,387	1,110	277	1,664
89	410 Department of Ethics	4,129	4,138	(9)	4,121
93	419 Economic Development	3,381	3,566	(185)	3,196
94	420 Regulation and Licensing	124,115	174,912	(50,798)	73,317

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
95	430 Public Regulation Commission	40,402	37,048	3,354	43,756
96	440 Superintendent of Insurance	82,752	40,065	42,687	125,439
97	446 Brd of Medical Examiners	11,843	20,505	(8,662)	3,181
98	449 Board of Nursing	11,027	16,417	(5,390)	5,637
100	464 Brd of Licensure - Engineers	462	526	(64)	398
101	465 Gaming Control Brd	30,113	970	29,144	59,257
102	469 Racing Commission	6,194	11,585	(5,392)	802
103	479 Brd of Veterinary Medicine	3,186	899	2,287	5,473
107	505 Dept of Cultural Affairs	1,067	3,550	(2,483)	(1,416)
108	508 Livestock Board	7,349	14,183	(6,834)	516
109	516 Dept of Game & Fish	15,502	16,602	(1,100)	14,402
110	521 Energy, Minerals & Natural Resources	25,371	20,634	4,737	30,108
111	522 Youth Conservation Corp	285	512	(228)	57
113	539 Commission on Public Lands	5,816	6,521	(705)	5,110
114	550 Office of State Engineer/ISC	5,868	10,136	(4,267)	1,601
117	601 Commission on Women	1,191	954	238	1,429
122	609 Indian Affairs	36	28	7	43
123	611 Early Childhood Education and Care	3,097	-	-	3,097
124	624 Aging & Long Term Svcs	6,651	7,956	(1,306)	5,345
125	630 Human Services	120,539	173,610	(53,071)	67,468
126	631 Workforce Solutions	15,484	16,554	(1,070)	14,414
127	632 Workers Compensation Admin	1,921	1,815	106	2,026
128	635 Workforce Trng & Develpment	14,919	14,916	3	14,923
129	644 Vocational Rehabilitation	676	1,324	(648)	27
131	647 Developmental Disabilities Comm	320	256	64	384
133	665 Dept of Health	120,666	164,388	(43,722)	76,944
134	667 Dept of Environment	62,322	62,396	(74)	62,248
136	669 Health Policy Commission	587	470	117	704
138	690 Children, Youth & Families	125,358	109,908	15,451	140,809
139	705 Dept of Military Affairs	19,650	17,464	2,186	21,836
140	760 Parole Brd	27,047	24,537	2,510	29,557
141	765 Juvenile Parole Brd	338	441	(103)	235
142	770 Dept of Corrections	264,230	225,826	38,404	302,634
143	780 Crime Victims Reparations	20,005	16,724	3,282	23,287
144	790 Dept of Public Safety	6,457	5,179	1,278	7,734
146	805 Dept of Transportation	12,152	7,100	5,053	17,205
147	924 Public Education Department	37,544	39,446	(1,902)	35,642
150	940 Public School Facilities Authority	2,596	2,078	518	3,114
154	954 New Mexico State University	1,032	4,138	(3,105)	(2,073)
168	979 NM Sch for the Visually Impaired	1,103	826	277	1,380
169	980 NM Sch for the Deaf	1,458	1,167	291	1,749
171	999 Other	8,362	5,462	2,900	11,262

STATE OF NEW MEXICO
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Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Recieving Agencies	2,263,608	2,337,393	(78,946)	2,184,662
	Total	2,376,156	2,337,393	(78,946)	2,297,209

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Attorney General

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	35,260	-	-	35,260
9	378 Personnel Board	23,038	-	-	23,038
10	369 Commission on Public Records	55,281	-	-	55,281
12	394 State Treasurer	35,266	-	-	35,266
	Subtotal Central Service Agencies	148,844	-	-	148,844
57	305 Attorney General	5,061,138	5,233,616	(172,477)	4,888,661
59	333 Taxation and Revenue	20,738	-	-	20,738
75	352 Education Retirement Brd	-	25,938	(25,938)	(25,938)
78	356 Governor	52,668	34,491	18,177	70,844
81	366 Public Employees Retirement Assoc	-	29,841	(29,841)	(29,841)
85	379 Public Employees Labor Relations Board	35,266	25,938	9,328	44,594
88	404 Brd of Examiners - Architects	25,306	16,497	8,809	34,114
91	417 Border Authority	25,922	22,654	3,268	29,190
94	420 Regulation and Licensing	619,047	548,738	70,309	689,356
96	440 Superintendent of Insurance	-	29,841	(29,841)	(29,841)
98	449 Board of Nursing	27,645	15,848	11,797	39,442
100	464 Brd of Licensure - Engineers	23,042	16,497	6,545	29,587
102	469 Racing Commission	20,738	17,798	2,940	23,678
107	505 Dept of Cultural Affairs	184,832	148,086	36,745	221,577
109	516 Dept of Game & Fish	23,042	16,497	6,545	29,587
110	521 Energy, Minerals & Natural Resources	116,575	131,474	(14,899)	101,677
119	604 Comm for Deaf & Hearing Impaired	20,738	17,798	2,940	23,678
120	605 MLK Commission	20,738	-	-	20,738
121	606 Commission for the Blind	27,645	15,848	11,797	39,442
122	609 Indian Affairs	20,738	-	-	20,738
126	631 Workforce Solutions	57,271	91,980	(34,709)	22,562
130	645 Disability Commission	20,738	17,798	2,940	23,678
131	647 Developmental Disabilities Comm	20,738	15,848	4,890	25,628
134	667 Dept of Environment	55,548	41,297	14,251	69,799
138	690 Children, Youth & Families	29,626	18,643	10,983	40,608
140	760 Parole Brd	23,042	13,657	9,386	32,428
143	780 Crime Victims Reparations	20,738	17,798	2,940	23,678
144	790 Dept of Public Safety	-	15,848	(15,848)	(15,848)
145	795 Homeland Security & Emergency Mgmnt	35,266	-	-	35,266
169	980 NM Sch for the Deaf	20,738	17,798	2,940	23,678
171	999 Other	164,543	167,441	(2,898)	161,645
	Subtotal Recieving Agencies	6,774,064	6,765,508	(88,924)	6,685,140
	Total	6,922,908	6,765,508	(88,924)	6,833,984

STATE OF NEW MEXICO
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State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	1,451	-	-	1,451
5	341-542 DFA - Program Support	711	-	-	711
6	341-544 DFA - Financial Control	7,342	-	-	7,342
7	350-608 GSD Facilities Management	967	-	-	967
8	350-604 GSD Purchasing	97	-	-	97
9	378 Personnel Board	169	-	-	169
10	369 Commission on Public Records	98	-	-	98
11	305 Attorney General CS	599	-	-	599
12	394 State Treasurer	167	-	-	167
13	950 Higher Education Department	1,694	-	-	1,694
	Subtotal Central Service Agencies	13,295	-	-	13,295
14	111 Legislative Council Service	777	943	(166)	610
15	112 Legislative Finance Committee	318	322	(4)	314
16	114 Senate Chief Clerk	53	56	(3)	50
17	115 House Chief Clerk	87	106	(19)	68
18	117 Legislative Education Study Committee	165	179	(14)	151
19	119 Legislative Building	596	702	(105)	491
20	131 Legislature	1,361	1,180	181	1,542
22	208 NM Compilation Commission	172	171	1	172
23	210 Judicial Standards Commission	102	126	(24)	79
24	215 Court of Appeals	247	331	(84)	163
25	216 Supreme Court	382	496	(114)	268
26	218 Administrative Office of the Courts	23,365	33,770	(10,406)	12,959
28	231 Judicial District Court 1st	569	623	(54)	514
29	232 Judicial District Court 2nd	1,031	1,188	(157)	875
30	233 Judicial District Court 3rd	727	814	(88)	639
31	234 Judicial District Court 4th	583	541	42	625
32	235 Judicial District Court 5th	1,004	1,131	(126)	878
33	236 Judicial District Court 6th	660	943	(283)	376
34	237 Judicial District Court 7th	477	613	(136)	340
35	238 Judicial District Court 8th	558	826	(267)	291
36	239 Judicial District Court 9th	481	555	(74)	407
37	240 Judicial District Court 10th	174	250	(76)	98
38	241 Judicial District Court 11th	1,540	1,231	308	1,848
39	242 Judicial District Court 12th	466	444	21	487
40	243 Judicial District Court 13th	1,020	1,332	(312)	708
41	244 Bernalillo County Metropolitan Crt	938	1,110	(172)	766
42	251 Judicial District Attorney 1st	307	343	(36)	270
43	252 Judicial District Attorney 2nd	797	799	(2)	795
44	253 Judicial District Attorney 3rd	321	321	(0)	321
45	254 Judicial District Attorney 4th	217	255	(39)	178

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State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
46	255 Judicial District Attorney 5th	309	417	(108)	201
47	256 Judicial District Attorney 6th	264	295	(31)	233
48	257 Judicial District Attorney 7th	255	250	5	260
49	258 Judicial District Attorney 8th	342	333	9	352
50	259 Judicial District Attorney 9th	284	351	(67)	218
51	260 Judicial District Attorney 10th	213	278	(65)	148
52	261 Judicial District Attorney 11th	331	340	(8)	323
53	262 Judicial District Attorney 12th	289	368	(78)	211
54	263 Judicial District Attorney 13th	314	338	(24)	291
55	264 Administrative Office of the DAs	542	579	(37)	505
56	265 Judicial District Attorney 11th Div II	243	282	(39)	205
58	308 State Auditor	99	159	(60)	39
59	333 Taxation and Revenue	1,026,888	468,101	558,786	1,585,674
60	337 Investment Council	354	482	(129)	225
61	340 Administrative Hearings Office	114	179	(64)	50
64	341-543 DFA - Comm Dev & Local Govt	764	351	413	1,177
65	341-544 DFA Financial Control Other	-	27,760	(27,760)	(27,760)
66	342 Public School Insurance Authority	242	249	(7)	235
67	343 Retiree Healthcare Authority	901	2,524	(1,622)	(721)
68	350-598 GSD Program Support	156	240	(84)	72
70	350-605 GSD Printing & Graphics	72	112	(40)	32
71	350-606 GSD Risk Management	20,181	26,696	(6,515)	13,666
72	350-609 GSD Aviation	21	46	(25)	(4)
73	350-609 GSD Motor Pool	169	413	(245)	(76)
74	350-609 GSD Surplus Property	22	49	(27)	(5)
75	352 Education Retirement Brd	377,942	378,366	(424)	377,518
76	354 Sentencing Commission	22	22	1	23
77	280 Public Defender (Prev Agy 355)	2,286	3,457	(1,171)	1,114
78	356 Governor	137	166	(29)	109
79	360 Lieutenant Governor	74	68	5	79
80	361 DoIT	1,828	2,162	(334)	1,494
81	366 Public Employees Retirement Assoc	340,377	322,365	18,012	358,389
83	370 Secretary of State	504	349	156	660
85	379 Public Employees Labor Relations Board	20	57	(37)	(16)
87	394 State Treasurer Other	686,865	826,869	(140,004)	546,861
88	404 Brd of Examiners - Architects	69	82	(13)	56
89	410 Department of Ethics	81	69	12	92
91	417 Border Authority	98	151	(53)	46
92	418 Tourism Department	701	762	(62)	639
93	419 Economic Development	724	707	17	741
94	420 Regulation and Licensing	1,566	1,978	(412)	1,155
95	430 Public Regulation Commission	472	1,699	(1,227)	(755)

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State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
96	440 Superintendent of Insurance	882	701	181	1,063
97	446 Brd of Medical Examiners	213	292	(78)	135
98	449 Board of Nursing	186	201	(15)	171
99	460 NM State Fair	972	985	(13)	959
100	464 Brd of Licensure - Engineers	170	113	57	228
101	465 Gaming Control Brd	213	324	(111)	101
102	469 Racing Commission	264	226	38	302
103	479 Brd of Veterinary Medicine	147	164	(17)	130
105	491 Military Base Planning	17	29	(12)	6
106	495 Spaceport Authority	372	506	(135)	237
107	505 Dept of Cultural Affairs	5,102	5,499	(398)	4,704
108	508 Livestock Board	804	835	(31)	773
109	516 Dept of Game & Fish	5,952	6,831	(879)	5,073
110	521 Energy, Minerals & Natural Resources	6,308	7,136	(828)	5,481
111	522 Youth Conservation Corp	101	178	(77)	24
112	538 Intertribal Ceremonial Office	69	2	67	135
113	539 Commission on Public Lands	1,338	1,623	(285)	1,053
114	550 Office of State Engineer/ISC	1,690	1,799	(109)	1,581
117	601 Commission on Women	7	-	-	7
118	603 Office of African Amer Affairs	61	257	(196)	(135)
119	604 Comm for Deaf & Hearing Impaired	154	193	(39)	115
120	605 MLK Commission	61	30	30	91
121	606 Commission for the Blind	1,459	2,017	(559)	900
122	609 Indian Affairs	247	406	(159)	88
123	611 Early Childhood Education and Care	23,552	23	23,529	47,081
124	624 Aging & Long Term Svcs	1,390	1,926	(536)	854
125	630 Human Services	429,835	510,877	(81,042)	348,793
126	631 Workforce Solutions	26,627	14,061	12,566	39,193
127	632 Workers Compensation Admin	725	735	(10)	715
129	644 Vocational Rehabilitation	40,533	38,640	1,893	42,425
130	645 Disability Commission	215	279	(64)	151
131	647 Developmental Disabilities Comm	797	942	(145)	652
132	662 Miners' Hospital	3,765	4,182	(417)	3,349
133	665 Dept of Health	19,945	20,842	(897)	19,048
134	667 Dept of Environment	3,718	4,229	(511)	3,207
135	668 Natural Resources Trustee	46	64	(18)	28
137	670 Veterans Services	911	904	7	917
138	690 Children, Youth & Families	42,972	164,942	(121,970)	(78,997)
139	705 Dept of Military Affairs	5,416	5,194	222	5,638
140	760 Parole Brd	142	175	(33)	108
141	765 Juvenile Parole Brd	17	11	5	22
142	770 Dept of Corrections	7,333	8,155	(822)	6,511

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State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
143	780 Crime Victims Reparations	1,914	2,330	(416)	1,498
144	790 Dept of Public Safety	8,709	9,569	(859)	7,850
145	795 Homeland Security & Emergency Mgmnt	1,472	1,046	426	1,898
146	805 Dept of Transportation	28,082	31,484	(3,403)	24,679
147	924 Public Education Department	11,107	11,954	(847)	10,259
150	940 Public School Facilities Authority	1,017	1,081	(64)	953
151	949 Education Trust Board	228	241	(13)	215
171	999 Other	62,599	-	-	62,599
	Subtotal Recieving Agencies	3,256,484	2,986,456	207,422	3,463,906
	Total	3,269,779	2,986,456	207,422	3,477,201

STATE OF NEW MEXICO
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Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
153	952 University of New Mexico	2,205,476	1,925,174	280,302	2,485,778
154	954 New Mexico State University	1,079,476	735,558	343,918	1,423,394
155	956 New Mexico Highlands University	121,651	92,467	29,184	150,835
156	958 Western New Mexico University	107,142	62,119	45,023	152,166
157	960 Eastern New Mexico University	210,497	128,072	82,426	292,923
158	962 New Mexico Inst of Mining & Technol	206,266	177,301	28,965	235,231
159	964 Northern New Mexico College	35,331	29,279	6,052	41,383
160	966 Santa Fe Community College	75,889	73,621	2,268	78,157
161	968 Central New Mexico Comm College	294,421	285,623	8,798	303,220
162	970 Luna Community College	20,294	19,688	606	20,901
163	972 Mesalands Community College	11,533	11,189	345	11,878
164	974 New Mexico Junior College	60,526	58,717	1,809	62,334
165	976 San Juan College	119,527	115,955	3,572	123,099
166	977 Clovis Community College	37,071	35,963	1,108	38,179
167	978 New Mexico Military Institute	81,356	80,517	839	82,196
	Subtotal Recieving Agencies	4,666,459	3,831,244	835,215	5,501,674
	Total	4,666,459	3,831,244	835,215	5,501,674

SECTION V
SWCAP RECONCILIATION

SECTION V: SWCAP RECONCILIATION

Exhibit V, Reconciliation of Allocated Costs, is provided in this Section. Exhibit V provides a reconciliation of costs allocated in the SWCAP to the State's expenditure and revenue reports.

Exhibit V is formatted as follows:

- ***Description***. A brief description of the cost adjustments made to the costs reported in each central service's revenue and expenditure reports.
- ***Central Services***. A column is provided for each central service reconciling its costs with the costs allocated in the detailed cost plan in Section VI.
- ***Total***. The total amount of costs allocated in the detailed cost allocation plan. The grand total on this exhibit reconciles to the grand total on Exhibit A in Section IV and the Summary Schedule (Page 21) of the detailed cost plan in Section VI.

Exhibit V is provided on the following page.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
RECONCILIATION OF ALLOCATED COSTS

Description	Building Deprec.	Equip. Deprec.	Interest Expense	DFA Policy & Budget	DFA Program Support	DFA Financial Control	GSD Facilities Management
Per Expenditure Report	$0	$0	$0	$3,447,551	$1,646,693	$5,344,807	$26,600,029
Cost Adjustments							
Depreciation from State Financial Records	25,734,172	125,187					
Interest Expense			55,003,073				
Disallowed Costs							
Other Equip. > $5,000					(1,480)	(852)	(152)
Legal Settlements							(25,000)
Debt Service - Principle & Interest Expense							(11,604,193)
Unallocated Costs							
DFA - Board of Finance				(491,794)			
DFA - Community Development							
DFA - Other Direct							
GSD - Facilities Other							
GSD - Purchasing Other							
SPO - Personnel Other							
CPR - Historical & Other							
Attorney General - Other							
State Treasurer - Other							
Higher Education - Other							
Total Allocated Costs	$25,734,172	$125,187	$55,003,073	$2,955,757	$1,645,213	$5,343,955	$14,970,684
Software Reconciliation							
Total Per SWCAP Summary Schedule							

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN
RECONCILIATION OF ALLOCATED COSTS

Description	GSD Purchasing	Personnel Board	Public Records	Attorney General	State Treasurer	Higher Educ. Department	Total
Per Expenditure Report	$2,662,008	$3,756,662	$2,571,436	$25,608,074	$4,881,240	$12,274,120	$88,792,620
Cost Adjustments							
Depreciation from State Financial Records							25,859,359
Interest Expense							55,003,073
Disallowed Costs							
Other Equip. > $5,000	(303,650)						(306,134)
Legal Settlements				(227,367)			(252,367)
Debt Service - Principle & Interest Expense			(73,423)				(11,677,616)
Unallocated Costs							
DFA - Board of Finance							(491,794)
DFA - Community Development							0
DFA - Other Direct							0
GSD - Facilities Other							0
GSD - Purchasing Other	(1,644,416)						(1,644,416)
SPO - Personnel Other		(346,913)					(346,913)
CPR - Historical & Other			(770,251)				(770,251)
Attorney General - Other				(18,968,013)			(18,968,013)
State Treasurer - Other					(1,655,777)		(1,655,777)
Higher Education - Other						(8,759,856)	(8,759,856)
Total Allocated Costs	$713,942	$3,409,749	$1,727,762	$6,412,694	$3,225,463	$3,514,264	$124,781,916
Software Reconciliation							0
Total Per SWCAP Summary Schedule							$124,781,916

SECTION VI
DETAILED COST ALLOCATION PLAN

SECTION VI: DETAILED COST ALLOCATION PLAN

The Statewide Cost Allocation Plan (SWCAP) has been prepared in accordance with principles and procedures as presented in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditures allocated in the SWCAP are actual costs incurred in FY 2022. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2022 (FY 2022). Statistics used to allocate costs are from full years' FY 2022 data.

The methodology utilized in developing the SWCAP allows for the allocation of the costs of each organizational unit or unit activity utilizing an appropriate allocation base and utilizes a double step-down process for the comprehensive allocation of costs. The detailed cost allocation plan includes summary and detail schedules that reconcile all costs allocated in the Plan to Exhibit V. Schedules are also included providing auditable detail on all costs and calculations performed in the Plan.

Allocation Process and Plan Format

The process utilized to allocate costs and develop the Plan was comprised of three steps. First, central service costs to be allocated were identified for each organizational unit from Exhibit V and entered into the cost allocation software. A separate section in the software was created for each organizational unit. Within each organizational unit section at least one cost allocation pool was established into which costs were entered. Where multiple activities were performed by a unit requiring different allocation bases, more than one cost pool was established within the section. Second, the allocation base data to be utilized to allocate costs assigned to each cost allocation pool of a section was entered into the software. Third, the software performed the mathematical operations of allocating costs from each cost allocation pool to benefiting state agencies. The following overall summary schedules and section schedules were created by the software summarizing the costs allocated and reconciling all costs allocated in the Plan to Exhibit V:

- ***Table of Contents***. In addition to assisting in the navigation and location of information in the Plan, the Table of Contents identifies each activity that was allocated and the allocation base that was used to allocate the costs of each activity.
- ***Summary Schedule***. The Summary Schedule provides a summary of the costs allocated from each section in the Plan to each benefiting state agency. The sections from which costs were allocated are listed on the left side of the page, and the benefiting state agencies are listed across the top of the page with a total at the bottom of the page. The grand total at the bottom of the last column of the schedule labeled "Total" reconciles to Exhibit V in Section V. Due to rounding in the cost allocation software, total costs on the Summary Schedule differ slightly from the costs to be allocated on Exhibit V. An adjustment for this difference is included on Exhibit V on a line labeled "Software Reconciliation".

- ***Section Schedules***. Each section of the Plan includes the following schedules:
  - ***Department Costs***. Provides the unit's total costs. If more than one cost allocation pool was established for the unit, the schedule provides the costs included in each cost allocation pool. Total schedule costs reconcile to Exhibit V.
  - ***Incoming Costs***. Provides the costs allocated to the unit by other allocated or central service units.
  - ***Allocations***. A schedule is provided for each cost allocation pool of a section that documents the calculation of the percentage of the allocation base attributable to each benefiting budget account; the application of the percentage to the total costs assigned to the pool; and the amount allocated to each benefiting budget account.
  - ***Allocation Summary***. Provides the total costs allocated from all cost pools of the section to each benefiting budget account. The total costs from each section's allocation summary are the costs carried forward to the Plan Summary Schedule.

The Table of Contents, Summary Schedule, and detailed allocation schedules are provided on the following pages.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

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STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library	208 NM Compilation Commission	210 Judicial Standards Commission
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	(0)	0	0	0	0	0	0	0	0	0
4	341-541 DFA - Policy & Budget	345	250	98	96	74	239	0	0	87	49
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	4,880	3,321	1,008	1,068	1,058	4,702	2,349	0	684	698
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	182	560	20	85	208	235	0	0	417	332
9	378 Personnel Board	5,406	4,217	1,406	1,406	1,189	5,622	0	0	541	757
10	369 Commission on Public Records	64,906	10,136	0	0	124	160	391	0	0	18
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	777	318	53	87	165	596	1,361	0	172	102
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$76,497	$18,802	$2,585	$2,741	$2,820	$11,555	$4,101	$0	$1,900	$1,956

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Crt Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	4,209	3,599	286,261	29,832	43,758	43,125	2,182	934	(0)	(6)
4	341-541 DFA - Policy & Budget	369	364	3,639	0	680	1,799	666	254	640	334
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	4,580	4,985	54,571	0	9,567	25,351	10,740	4,770	11,231	6,428
7	350-608 GSD Facilities Management	0	0	81	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	866	1,922	11,323	0	1,199	4,574	3,310	2,241	4,521	2,534
9	378 Personnel Board	6,163	6,271	18,921	0	12,434	35,248	13,731	4,865	12,975	6,812
10	369 Commission on Public Records	1,405	5,406	0	0	854	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	247	382	23,365	0	569	1,031	727	583	1,004	660
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$17,840	$22,929	$398,161	$29,832	$69,060	$111,128	$31,356	$13,647	$30,371	$16,762

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	(1)	4,128	403	0	8,213	0	(0)	85,578	5,447	21,180
4	341-541 DFA - Policy & Budget	255	293	331	103	696	312	713	1,655	383	1,593
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	4,168	5,180	5,963	1,797	12,645	5,606	12,198	22,508	5,835	21,814
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	1,629	2,782	1,889	599	3,349	1,401	6,248	3,329	1,355	4,209
9	378 Personnel Board	4,433	5,839	7,028	2,054	14,056	6,379	14,056	31,680	7,893	30,923
10	369 Commission on Public Records	0	0	0	0	0	0	0	29,466	115,675	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	477	558	481	174	1,540	466	1,020	938	307	797
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$10,960	$18,780	$16,095	$4,728	$40,499	$14,163	$34,235	$175,154	$136,895	$80,515

STATE OF NEW MEXICO
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Summary Schedule

	Department	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th	262 Judicial District Attorney 12th
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	0	0	883	0	0	0	0	830	0	0
4	341-541 DFA - Policy & Budget	340	204	362	208	161	180	201	88	319	235
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	5,211	2,962	6,082	2,949	2,582	2,928	3,333	1,326	5,053	3,462
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	1,114	834	1,818	2,000	404	945	2,026	554	1,538	1,010
9	378 Personnel Board	7,028	3,892	8,325	3,568	3,244	3,460	4,109	1,406	6,704	4,433
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	321	217	309	264	255	342	284	213	331	289
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$14,014	$8,109	$17,779	$8,989	$6,645	$7,854	$9,954	$4,416	$13,945	$9,429

STATE OF NEW MEXICO
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Summary Schedule

	Department	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
1	Building Depreciation	$0	$0	$0	$0	$0	$1,123,319	$0	$8,799	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	(0)	4,413	0	0	0	31,928	0	0	0	0
4	341-541 DFA - Policy & Budget	374	173	171	0	224	6,120	3,276	110	0	93,012
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	5,612	2,100	2,273	0	2,104	1,837,265	2,297	1,355	0	0
7	350-608 GSD Facilities Management	0	0	0	0	163	172,319	81	3,425	0	0
8	350-604 GSD Purchasing	1,766	1,753	932	0	489	8,483	528	482	0	0
9	378 Personnel Board	7,569	1,297	2,703	0	3,619	151,737	2,882	2,371	0	0
10	369 Commission on Public Records	0	124	0	0	5,463	26,899	1,245	4,768	0	0
11	305 Attorney General CS	0	0	0	5,061,138	0	20,738	0	0	0	0
12	394 State Treasurer	314	542	243	0	99	1,026,888	354	114	0	0
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$15,635	$10,403	$6,322	$5,061,138	$12,159	$4,405,695	$10,663	$21,426	$0	$93,012

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	341-543 DFA - Comm Dev & Local Govt	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool
1	Building Depreciation	$29,532	$0	$0	$0	$131,404	$0	$52,001	$55,565	$0	$29,693
2	Equipment Depreciation	66,147	0	0	0	0	0	0	0	0	0
3	Interest Expense	6,143,878	0	0	0	0	0	0	0	0	0
4	341-541 DFA - Policy & Budget	673,289	0	25,468	19,751	256	0	123	29,627	48	434
5	341-542 DFA - Program Support	897,020	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	183,021	0	1,102	5,159	2,741	0	552	40,488	179	1,642
7	350-608 GSD Facilities Management	11,389	0	0	163	32,990	0	27,220	5,878	81	9,507
8	350-604 GSD Purchasing	5,446	0	443	1,835	810	0	59	21,309	20	137
9	378 Personnel Board	11,525	0	1,186	3,234	6,266	0	1,078	8,838	369	3,341
10	369 Commission on Public Records	2,065	0	2,418	267	23,953	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	764	0	242	901	156	0	72	20,181	21	169
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$8,024,076	$0	$30,860	$31,309	$198,576	$0	$81,105	$181,886	$718	$44,922

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	280 Public Defender (Prev Agy 355)	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State
1	Building Depreciation	$6,089	$0	$0	$0	$87,576	$0	$411,528	$0	$0	$8,276
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	0	0	0	0	0	0	945,337	0	0	316,960
4	341-541 DFA - Policy & Budget	42	1,626	72	3,228	254	32	4,284	1,996	0	1,346
5	341-542 DFA - Program Support	0	0	0	0	211,697	34,329	0	0	0	0
6	341-544 DFA - Financial Control	391	658,183	41	31,359	2,441	498	12,783	593,390	0	5,841
7	350-608 GSD Facilities Management	3,187	163	0	0	187	0	84,228	81	0	3,191
8	350-604 GSD Purchasing	20	3,296	150	1,954	425	300	5,782	2,755	0	2,402
9	378 Personnel Board	877	11,319	0	75,600	3,352	541	23,033	10,964	0	7,237
10	369 Commission on Public Records	0	12,433	0	20,574	21,461	409	445	26,158	608,593	21,644
11	305 Attorney General CS	0	0	0	0	52,668	0	0	0	0	0
12	394 State Treasurer	22	377,942	22	2,286	137	74	1,828	340,377	0	504
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$10,629	$1,064,963	$285	$135,001	$380,198	$36,182	$1,489,247	$975,721	$608,593	$367,402

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	378 Personnel Other	379 Public Employees Labor Relations Board	385 New Mexico Finance Authority	394 State Treasurer Other	404 Brd of Examiners - Architects	410 Department of Ethics	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$45,485	$52,748
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	0	0	823,896	0	0	0	0	69,872	(0)	123,130
4	341-541 DFA - Policy & Budget	0	14	0	0	24	52	0	33	1,725	5,250
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	183	19	0	445	588	0	511	5,663	5,286
7	350-608 GSD Facilities Management	0	81	0	0	0	81	0	0	17,845	17,821
8	350-604 GSD Purchasing	0	98	0	0	679	515	0	555	2,355	8,126
9	378 Personnel Board	143,792	216	0	0	247	710	0	493	6,623	7,008
10	369 Commission on Public Records	0	160	0	0	1,387	4,129	0	0	0	3,381
11	305 Attorney General CS	0	35,266	0	0	25,306	0	0	25,922	0	0
12	394 State Treasurer	0	20	0	686,865	69	81	0	98	701	724
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$143,792	$36,038	$823,915	$686,865	$28,156	$6,156	$0	$97,484	$80,397	$223,473

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine
1	Building Depreciation	$683,391	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	0	(0)	0	0	0	229,805	0	0	0	0
4	341-541 DFA - Policy & Budget	2,403	775	6,846	140	177	731	63	295	224	50
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	26,563	7,872	11,538	1,888	2,449	3,484	990	2,907	2,166	590
7	350-608 GSD Facilities Management	83,063	0	163	81	81	0	0	81	81	81
8	350-604 GSD Purchasing	7,758	3,186	5,907	2,731	802	6,639	1,391	1,031	1,435	757
9	378 Personnel Board	46,987	14,968	15,088	1,879	3,433	2,156	939	4,558	2,112	385
10	369 Commission on Public Records	124,115	40,402	82,752	11,843	11,027	0	462	30,113	6,194	3,186
11	305 Attorney General CS	619,047	0	0	0	27,645	0	23,042	0	20,738	0
12	394 State Treasurer	1,566	472	882	213	186	972	170	213	264	147
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$1,594,893	$67,674	$123,176	$18,776	$45,800	$243,787	$27,058	$39,198	$33,214	$5,196

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands
1	Building Depreciation	$0	$0	$0	$66,458	$0	$0	$180,279	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	132,183	(17)	699,751	1,116,196	0	3,477	320,029	0	0	0
4	341-541 DFA - Policy & Budget	0	13	723	3,211	411	2,543	6,475	289	35	1,151
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	27	2,273	42,792	7,961	32,781	42,386	297	221	15,480
7	350-608 GSD Facilities Management	0	0	81	25,884	81	81	73,991	0	0	0
8	350-604 GSD Purchasing	0	33	1,768	19,568	2,223	31,704	20,496	580	633	7,134
9	378 Personnel Board	0	0	2,679	80,447	9,667	37,620	58,633	139	108	22,388
10	369 Commission on Public Records	0	0	0	1,067	7,349	15,502	25,371	285	0	5,816
11	305 Attorney General CS	0	0	0	184,832	0	23,042	116,575	0	0	0
12	394 State Treasurer	0	17	372	5,102	804	5,952	6,308	101	69	1,338
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$132,183	$73	$707,647	$1,545,555	$28,497	$152,702	$850,544	$1,690	$1,067	$53,307

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	611 Early Childhood Education and Care
1	Building Depreciation	$343,503	$0	$0	$0	$0	$0	$0	$67,858	$14,250	$111,045
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	1,568,850	280,877	0	0	0	0	0	0	1,232,176	0
4	341-541 DFA - Policy & Budget	4,008	0	0	15	48	276	18	838	158	42,567
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	22,488	0	0	18	693	1,145	282	6,506	1,236	58,652
7	350-608 GSD Facilities Management	70,595	0	0	0	81	163	81	86,648	5,153	29,547
8	350-604 GSD Purchasing	9,115	0	0	59	450	548	809	2,282	2,612	9,955
9	378 Personnel Board	36,005	0	0	0	1,355	1,632	216	10,546	1,264	44,047
10	369 Commission on Public Records	5,868	0	0	1,191	0	0	0	0	36	3,097
11	305 Attorney General CS	0	0	0	0	0	20,738	20,738	27,645	20,738	0
12	394 State Treasurer	1,690	0	0	7	61	154	61	1,459	247	23,552
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$2,062,123	$280,877	$0	$1,291	$2,688	$24,655	$22,205	$203,781	$1,277,869	$322,461

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Develpment	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health
1	Building Depreciation	$199,910	$245,447	$312,456	$352,199	$0	$44,898	$9,890	$0	$0	$5,801,366
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	18,208	0	0	0	0	0	0	0	0	40,294
4	341-541 DFA - Policy & Budget	3,907	591,791	7,008	679	0	2,800	106	433	2,751	62,968
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	15,188	845,057	92,434	8,868	0	89,417	1,061	2,726	21,025	239,992
7	350-608 GSD Facilities Management	25,043	197,663	343,243	60,948	0	14,206	3,274	81	0	1,952,116
8	350-604 GSD Purchasing	6,819	14,609	7,994	3,103	0	4,898	920	9,541	6,389	70,827
9	378 Personnel Board	30,592	282,674	127,989	19,124	0	53,591	1,186	2,294	38,904	545,267
10	369 Commission on Public Records	6,651	120,539	15,484	1,921	14,919	676	0	320	0	120,666
11	305 Attorney General CS	0	0	57,271	0	0	0	20,738	20,738	0	0
12	394 State Treasurer	1,390	429,835	26,627	725	0	40,533	215	797	3,765	19,945
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$307,708	$2,727,616	$990,504	$447,566	$14,919	$251,019	$37,389	$36,931	$72,834	$8,853,441

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations
1	Building Depreciation	$313,324	$0	$0	$60,023	$2,037,496	$0	$0	$0	$5,900,942	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	3,019,670	0	0	41,258	34,076	301,083	0	0	372,910	0
4	341-541 DFA - Policy & Budget	8,129	294	0	355	18,059	1,883	31	0	20,237	1,695
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	44,339	231	0	5,624	189,757	18,757	609	25	134,716	5,066
7	350-608 GSD Facilities Management	71,265	0	0	15,370	850,670	0	0	0	12,420,094	81
8	350-604 GSD Purchasing	15,370	621	0	2,795	29,562	7,901	124	98	28,279	1,793
9	378 Personnel Board	92,637	247	0	7,281	313,895	16,948	662	0	357,364	2,879
10	369 Commission on Public Records	62,322	0	587	0	125,358	19,650	27,047	338	264,230	20,005
11	305 Attorney General CS	55,548	0	0	0	29,626	0	23,042	0	0	20,738
12	394 State Treasurer	3,718	46	0	911	42,972	5,416	142	17	7,333	1,914
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$3,686,320	$1,438	$587	$133,618	$3,671,471	$371,638	$51,657	$479	$19,506,106	$54,171

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmnt	805 Dept of Transportation	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority	949 Education Trust Board	950 Higher Education Other	952 University of New Mexico
1	Building Depreciation	$2,097,620	$1,795	$0	$215,831	$0	$0	$7,094	$0	$0	$1,131,343
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	737,920	6,508	3,661,093	2,778,374	0	0	1,858,002	0	3,548,320	5,529,011
4	341-541 DFA - Policy & Budget	8,957	8,563	110,086	204,891	0	0	319	175	0	101,696
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	44,639	10,036	212,482	40,301	0	0	5,809	648	0	0
7	350-608 GSD Facilities Management	729,216	3,982	406	46,542	0	0	1,946	81	0	81,853
8	350-604 GSD Purchasing	19,320	7,736	122,938	38,325	0	0	3,472	1,613	0	0
9	378 Personnel Board	53,014	15,412	400,033	50,376	0	0	5,730	355	0	0
10	369 Commission on Public Records	6,457	0	12,152	37,544	0	0	2,596	0	0	0
11	305 Attorney General CS	0	35,266	0	0	0	0	0	0	0	0
12	394 State Treasurer	8,709	1,472	28,082	11,107	0	0	1,017	228	0	0
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	2,205,476
Total Current Allocations		$3,705,852	$90,770	$4,547,272	$3,423,290	$0	$0	$1,885,985	$3,100	$3,548,320	$9,049,379

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College
1	Building Depreciation	$406,033	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	4,120,797	829,381	856,375	1,874,027	1,724,806	255,897	(0)	(0)	(0)	0
4	341-541 DFA - Policy & Budget	49,775	5,609	4,940	9,706	9,511	1,629	3,499	13,576	936	532
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
7	350-608 GSD Facilities Management	29,844	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
9	378 Personnel Board	0	0	0	0	0	0	0	0	0	0
10	369 Commission on Public Records	1,032	0	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	0	0	0	0	0	0	0	0	0	0
13	950 Higher Education Department	1,079,476	121,651	107,142	210,497	206,266	35,331	75,889	294,421	20,294	11,533
Total Current Allocations		$5,686,957	$956,641	$968,458	$2,094,230	$1,940,583	$292,857	$79,388	$307,997	$21,230	$12,065

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Summary Schedule

	Department	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$1,913,474	$24,559,937
2	Equipment Depreciation	0	0	0	0	0	0	0	0	66,147
3	Interest Expense	0	(0)	0	693,409	62,263	632,094	0	2,879,383	50,458,451
4	341-541 DFA - Policy & Budget	2,791	5,511	1,709	3,751	1,978	1,349	0	597,550	2,837,700
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	11,176	1,154,222
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	118,955	6,134,554
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	663,945	18,278,054
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	11,915	706,033
9	378 Personnel Board	0	0	0	0	0	0	0	0	3,626,205
10	369 Commission on Public Records	0	0	0	0	1,103	1,458	0	8,362	2,263,608
11	305 Attorney General CS	0	0	0	0	0	20,738	0	164,543	6,774,064
12	394 State Treasurer	0	0	0	0	0	0	0	62,599	3,256,484
13	950 Higher Education Department	60,526	119,527	37,071	81,356	0	0	0	0	4,666,459
Total Current Allocations		$63,317	$125,038	$38,781	$778,517	$65,344	$655,639	$0	$6,431,901	$124,781,916

FY 2024 STATEWIDE COST ALLOCATION PLAN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The State of New Mexico General Services Department annually records a depreciation expense for all state-owned buildings under its jurisdiction and control. The depreciation expense is calculated on a straight-line basis for each building and/or addition. Depreciation expense recorded in FY 2022 has been allocated on the basis of square footage occupied by department for buildings occupied by multiple departments, or directly to a specific department if the building is wholly occupied by a single department.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	Concho Ortiz y Pino	Casita At Don Gaspar
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	0	215,831	44,876	24,686	420	363,839	246,435	26,424
Subtotal - Services & Supplies		25,734,172	0	215,831	44,876	24,686	420	363,839	246,435	26,424
Department Cost Total		25,734,172	0	215,831	44,876	24,686	420	363,839	246,435	26,424
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	0	215,831	44,876	24,686	420	363,839	246,435	26,424
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172		$215,831	$44,876	$24,686	$420	$363,839	$246,435	$26,424

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Governor's Residence	4491 Cerrillos Road	Corrections Facilities	ATM Bld	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	87,576	762,466	5,939,437	905	698,557	355,531	372,649	828,379
Subtotal - Services & Supplies		25,734,172	87,576	762,466	5,939,437	905	698,557	355,531	372,649	828,379
Department Cost Total		25,734,172	87,576	762,466	5,939,437	905	698,557	355,531	372,649	828,379
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	87,576	762,466	5,939,437	905	698,557	355,531	372,649	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$87,576	$762,466	$5,939,437	$905	$698,557	$355,531	$372,649	$828,379

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Manuel Lujan - Met Bld	Wendell Chino	Public Health Nurse Bld	Toney Anaya	Motor Pool Bld	2542 Cerrillos	State Library	2641 Siringo Road
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	0	207,623	40,160	868,120	14,662	93,141	439,851	104,404
Subtotal - Services & Supplies		25,734,172	0	207,623	40,160	868,120	14,662	93,141	439,851	104,404
Department Cost Total		25,734,172	0	207,623	40,160	868,120	14,662	93,141	439,851	104,404
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	0	207,623	40,160	868,120	14,662	93,141	439,851	104,404
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$0	$207,623	$40,160	$868,120	$14,662	$93,141	$439,851	$104,404

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office	George Maloof
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	40,729	175,021	325,668	210,260	0	109,589	377,908	106,841
Subtotal - Services & Supplies		25,734,172	40,729	175,021	325,668	210,260	0	109,589	377,908	106,841
Department Cost Total		25,734,172	40,729	175,021	325,668	210,260	0	109,589	377,908	106,841
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	40,729	175,021	325,668	210,260	0	109,589	377,908	106,841
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$40,729	$175,021	$325,668	$210,260	$0	$109,589	$377,908	$106,841

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistricts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	24,246	838,748	31,956	728,950	14,007	602,977	4,438	61,053
Subtotal - Services & Supplies		25,734,172	24,246	838,748	31,956	728,950	14,007	602,977	4,438	61,053
Department Cost Total		25,734,172	24,246	838,748	31,956	728,950	14,007	602,977	4,438	61,053
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	24,246	838,748	31,956	728,950	14,007	602,977	4,438	61,053
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$24,246	$838,748	$31,956	$728,950	$14,007	$602,977	$4,438	$61,053

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	James Murray	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	78,118	658,505	12,866	549,792	3,363	1,362,510	62,316	4,261
Subtotal - Services & Supplies		25,734,172	78,118	658,505	12,866	549,792	3,363	1,362,510	62,316	4,261
Department Cost Total		25,734,172	78,118	658,505	12,866	549,792	3,363	1,362,510	62,316	4,261
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	78,118	658,505	12,866	549,792	3,363	1,362,510	62,316	4,261
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$78,118	$658,505	$12,866	$549,792	$3,363	$1,362,510	$62,316	$4,261

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	NNMR Grounds	Fred Luna	Los Lunas Campus	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	2,043,177	68,651	171,773	67,858	3,135	84,062	40,663	348,060
Subtotal - Services & Supplies		25,734,172	2,043,177	68,651	171,773	67,858	3,135	84,062	40,663	348,060
Department Cost Total		25,734,172	2,043,177	68,651	171,773	67,858	3,135	84,062	40,663	348,060
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	2,043,177	68,651	171,773	67,858	3,135	84,062	40,663	348,060
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$2,043,177	$68,651	$171,773	$67,858	$3,135	$84,062	$40,663	$348,060

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum	1014 West High	Bataan Memorial	Scientific Laboratory
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,734,172	5,936	147,377	0	13,444	31,228	0	268,023	3,582,255
Subtotal - Services & Supplies		25,734,172	5,936	147,377	0	13,444	31,228	0	268,023	3,582,255
Department Cost Total		25,734,172	5,936	147,377	0	13,444	31,228	0	268,023	3,582,255
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	5,936	147,377	0	13,444	31,228	0	268,023	3,582,255
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$25,734,172	$5,936	$147,377	$0	$13,444	$31,228	$0	$268,023	$3,582,255

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld	Emergency Warehouse	Childrens Wellness Center
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Bld Depreciation	P	25,734,172	26,621	135,321	35,666	367,822	77,383	95,625
Subtotal - Services & Supplies		25,734,172	26,621	135,321	35,666	367,822	77,383	95,625
Department Cost Total		25,734,172	26,621	135,321	35,666	367,822	77,383	95,625
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		25,734,172	26,621	135,321	35,666	367,822	77,383	95,625
General Admin Distribution			0	0	0	0	0	0
Grand Total		$25,734,172	$26,621	$135,321	$35,666	$367,822	$77,383	$95,625

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Jerry Apodaca Bld Allocations **Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	100	100.00%	$215,831	$0	$215,831	$0	$215,831
Subtotal	100	100.00%	215,831	0	215,831	0	215,831
Direct Bills					0		0
Total					$215,831		$215,831

Basis Units: Direct Allocation to Public Education

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Lamy Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 418 Tourism Department	8,441	77.96%	$34,986	$0	$34,986	$0	$34,986
130 645 Disability Commission	2,386	22.04%	9,890	0	9,890	0	9,890
Subtotal	10,827	100.00%	44,876	0	44,876	0	44,876
Direct Bills					0		0
Total					$44,876		$44,876

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Lew Wallace Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 418 Tourism Department	4,895	42.53%	$10,498	$0	$10,498	$0	$10,498
114 550 Office of State Engineer/ISC	4,710	40.92%	10,102	0	10,102	0	10,102
137 670 Veterans Services	1,905	16.55%	4,086	0	4,086	0	4,086
Subtotal	11,510	100.00%	24,686	0	24,686	0	24,686
Direct Bills					0		0
Total					$24,686		$24,686

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

128 S Capitol Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 350-608 GSD Facilities Management	100	100.00%	$420	$0	$420	$0	$420
Subtotal	100	100.00%	420	0	420	0	420
Direct Bills					0		0
Total					$420		$420

Basis Units: Direct Allocation to GSD/BSD

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Villagra Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 305 Attorney General CS	100	100.00%	$363,839	$0	$363,839	$0	$363,839
Subtotal	100	100.00%	363,839	0	363,839	0	363,839
Direct Bills					0		0
Total					$363,839		$363,839

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Concho Ortiz y Pino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 550 Office of State Engineer/ISC	100	100.00%	$246,435	$0	$246,435	$0	$246,435
Subtotal	100	100.00%	246,435	0	246,435	0	246,435
Direct Bills					0		0
Total					$246,435		$246,435

Basis Units: Direct Allocation to State Engineer

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Casita At Don Gaspar Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-544 DFA - Financial Control	1,212	22.38%	$5,913	$0	$5,913	$0	$5,913
137 670 Veterans Services	1,218	22.49%	5,943	0	5,943	0	5,943
144 790 Dept of Public Safety	1,532	28.29%	7,475	0	7,475	0	7,475
150 940 Public School Facilities Authority	1,454	26.85%	7,094	0	7,094	0	7,094
Subtotal	5,416	100.00%	26,424	0	26,424	0	26,424
Direct Bills					0		0
Total					$26,424		$26,424

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Governor's Residence Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 356 Governor	100	100.00%	$87,576	$0	$87,576	$0	$87,576
Subtotal	100	100.00%	87,576	0	87,576	0	87,576
Direct Bills					0		0
Total					$87,576		$87,576

Basis Units: Direct Allocation to Governor

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

4491 Cerrillos Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 361 DoIT	10,658	5.24%	$39,929	$0	$39,929	$0	$39,929
144 790 Dept of Public Safety	192,862	94.76%	722,537	0	722,537	0	722,537
Subtotal	203,520	100.00%	762,466	0	762,466	0	762,466
Direct Bills					0		0
Total					$762,466		$762,466

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Corrections Facilities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 770 Dept of Corrections	9,197,768	97.77%	$5,806,969	$0	$5,806,969	$0	$5,806,969
144 790 Dept of Public Safety	4,650	0.05%	2,936	0	2,936	0	2,936
171 999 Other	205,168	2.18%	129,532	0	129,532	0	129,532
Subtotal	9,407,586	100.00%	5,939,437	0	5,939,437	0	5,939,437
Direct Bills					0		0
Total					$5,939,437		$5,939,437

Basis Units: Direct Allocation to Dept of Corrections

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

ATM Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 350-609 GSD Motor Pool	100	100.00%	$905	$0	$905	$0	$905
Subtotal	100	100.00%	905	0	905	0	905
Direct Bills					0		0
Total					$905		$905

Basis Units: Direct Allocation to GSD/Motor Pool

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Harold Runnels Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	60,984	58.48%	$408,484	$0	$408,484	$0	$408,484
134 667 Dept of Environment	43,306	41.52%	290,073	0	290,073	0	290,073
Subtotal	104,290	100.00%	698,557	0	698,557	0	698,557
Direct Bills					0		0
Total					$698,557		$698,557

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

John F Simms Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 361 DoIT	45,063	100.00%	$355,531	$0	$355,531	$0	$355,531
Subtotal	45,063	100.00%	355,531	0	355,531	0	355,531
Direct Bills					0		0
Total					$355,531		$355,531

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Joseph Montoya Allocations

Dept:1 Building Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	2,148	2.29%	$8,547	$0	$8,547	$0	$8,547
8	350-604 GSD Purchasing	1,290	1.38%	5,133	0	5,133	0	5,133
59	333 Taxation and Revenue	41,903	44.74%	166,727	0	166,727	0	166,727
68	350-598 GSD Program Support	17,256	18.42%	68,659	0	68,659	0	68,659
71	350-606 GSD Risk Management	13,965	14.91%	55,565	0	55,565	0	55,565
93	419 Economic Development	13,257	14.15%	52,748	0	52,748	0	52,748
133	665 Dept of Health	193	0.21%	768	0	768	0	768
134	667 Dept of Environment	3,645	3.89%	14,503	0	14,503	0	14,503
Subtotal		93,657	100.00%	372,649	0	372,649	0	372,649
Direct Bills						0		0
Total						$372,649		$372,649

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Manuel Lujan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 333 Taxation and Revenue	59,426	100.00%	$828,379	$0	$828,379	$0	$828,379
Subtotal	59,426	100.00%	828,379	0	828,379	0	828,379
Direct Bills					0		0
Total					$828,379		$828,379

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Manuel Lujan - Met Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$0	$0	$0	$0	$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Wendell Chino Allocations

Dept:1 Building Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59	333 Taxation and Revenue	6,028	10.74%	$22,306	$0	$22,306	$0	$22,306
61	340 Administrative Hearings Office	2,262	4.03%	8,370	0	8,370	0	8,370
110	521 Energy, Minerals & Natural Resour	43,968	78.36%	162,697	0	162,697	0	162,697
122	609 Indian Affairs	3,851	6.86%	14,250	0	14,250	0	14,250
Subtotal		56,109	100.00%	207,623	0	207,623	0	207,623
Direct Bills						0		0
Total						$207,623		$207,623

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Public Health Nurse Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	100	100.00%	$40,160	$0	$40,160	$0	$40,160
Subtotal	100	100.00%	40,160	0	40,160	0	40,160
Direct Bills					0		0
Total					$40,160		$40,160

Basis Units: Direct Allocation to Dept of Health

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Toney Anaya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 420 Regulation and Licensing	61,954	78.72%	$683,391	$0	$683,391	$0	$683,391
124 624 Aging & Long Term Svcs	16,747	21.28%	184,730	0	184,730	0	184,730
Subtotal	78,701	100.00%	868,120	0	868,120	0	868,120
Direct Bills					0		0
Total					$868,120		$868,120

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Motor Pool Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 350-609 GSD Motor Pool	100	100.00%	$14,662	$0	$14,662	$0	$14,662
Subtotal	100	100.00%	14,662	0	14,662	0	14,662
Direct Bills					0		0
Total					$14,662		$14,662

Basis Units: Direct Allocation to GSD/TRN

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

2542 Cerrillos Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 350-608 GSD Facilities Management	3,012	17.53%	$16,326	$0	$16,326	$0	$16,326
68 350-598 GSD Program Support	11,576	67.36%	62,744	0	62,744	0	62,744
73 350-609 GSD Motor Pool	2,596	15.11%	14,071	0	14,071	0	14,071
Subtotal	17,184	100.00%	93,141	0	93,141	0	93,141
Direct Bills					0		0
Total					$93,141		$93,141

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

State Library Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 378 Personnel Board	3,140	2.66%	$11,697	$0	$11,697	$0	$11,697
10 369 Commission on Public Records	114,231	96.74%	425,520	0	425,520	0	425,520
107 505 Dept of Cultural Affairs	707	0.60%	2,634	0	2,634	0	2,634
Subtotal	118,078	100.00%	439,851	0	439,851	0	439,851
Direct Bills					0		0
Total					$439,851		$439,851

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

2641 Siringo Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 350-608 GSD Facilities Management	18,117	44.36%	$46,314	$0	$46,314	$0	$46,314
70 350-605 GSD Printing & Graphics	20,342	49.81%	52,001	0	52,001	0	52,001
74 350-609 GSD Surplus Property	2,382	5.83%	6,089	0	6,089	0	6,089
Subtotal	40,841	100.00%	104,404	0	104,404	0	104,404
Direct Bills					0		0
Total					$104,404		$104,404

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Dr. Timothy Fleming Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	100	100.00%	$40,729	$0	$40,729	$0	$40,729
Subtotal	100	100.00%	40,729	0	40,729	0	40,729
Direct Bills					0		0
Total					$40,729		$40,729

Basis Units: Direct Allocation to Dept of Public Safety

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Willie Ortiz Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 378 Personnel Board	100	100.00%	$175,021	$0	$175,021	$0	$175,021
Subtotal	100	100.00%	175,021	0	175,021	0	175,021
Direct Bills					0		0
Total					$175,021		$175,021

Basis Units: Direct Allocation to Personnel

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Sequoyah Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	48,956	45.03%	$146,648	$0	$146,648	$0	$146,648
138 690 Children, Youth & Families	59,763	54.97%	179,020	0	179,020	0	179,020
Subtotal	108,719	100.00%	325,668	0	325,668	0	325,668
Direct Bills					0		0
Total					$325,668		$325,668

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Workforce Dev Cntrs Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 631 Workforce Solutions	84,768	98.32%	$206,724	$0	$206,724	$0	$206,724
129 644 Vocational Rehabilitation	1,450	1.68%	3,536	0	3,536	0	3,536
Subtotal	86,218	100.00%	210,260	0	210,260	0	210,260
Direct Bills					0		0
Total					$210,260		$210,260

Basis Units: Direct Allocation to Dept of Workforce Solutions

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Narcotics Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	100	100.00%	$0	$0	$0	$0	$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Direct Allocation to Dept of Public Safety

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Tiwa Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 361 DoIT	3,348	1.88%	$2,062	$0	$2,062	$0	$2,062
126 631 Workforce Solutions	171,685	96.48%	105,731	0	105,731	0	105,731
145 795 Homeland Security & Emergency M	2,915	1.64%	1,795	0	1,795	0	1,795
Subtotal	177,948	100.00%	109,589	0	109,589	0	109,589
Direct Bills					0		0
Total					$109,589		$109,589

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Workers Compensation Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 632 Workers Compensation Admin	40,790	90.96%	$343,736	$0	$343,736	$0	$343,736
129 644 Vocational Rehabilitation	4,055	9.04%	34,171	0	34,171	0	34,171
Subtotal	44,845	100.00%	377,908	0	377,908	0	377,908
Direct Bills					0		0
Total					$377,908		$377,908

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

George Maloof Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 611 Early Childhood Education and Ca	20,810	100.00%	$106,841	$0	$106,841	$0	$106,841
Subtotal	20,810	100.00%	106,841	0	106,841	0	106,841
Direct Bills					0		0
Total					$106,841		$106,841

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Commodities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Human Services	66,519	81.82%	$19,837	$0	$19,837	$0	$19,837
171 999 Other	14,784	18.18%	4,409	0	4,409	0	4,409
Subtotal	81,303	100.00%	24,246	0	24,246	0	24,246
Direct Bills					0		0
Total					$24,246		$24,246

Basis Units: Direct Allocation to Dept of Human Services

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Super Block Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 690 Children, Youth & Families	127,754	100.00%	$838,748	$0	$838,748	$0	$838,748
Subtotal	127,754	100.00%	838,748	0	838,748	0	838,748
Direct Bills					0		0
Total					$838,748		$838,748

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Turquoise Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 770 Dept of Corrections	100	100.00%	$31,956	$0	$31,956	$0	$31,956
Subtotal	100	100.00%	31,956	0	31,956	0	31,956
Direct Bills					0		0
Total					$31,956		$31,956

Basis Units: Direct Allocation to Dept of Corrections

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

DPS District/Subdistricts Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	230,124	71.15%	$518,614	$0	$518,614	$0	$518,614
171 999 Other	93,332	28.85%	210,336	0	210,336	0	210,336
Subtotal	323,456	100.00%	728,950	0	728,950	0	728,950
Direct Bills					0		0
Total					$728,950		$728,950

Basis Units: Direct Allocation to Dept of Public Safety

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

DoIT Comm Shop Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 361 DoIT	100	100.00%	$14,007	$0	$14,007	$0	$14,007
Subtotal	100	100.00%	14,007	0	14,007	0	14,007
Direct Bills					0		0
Total					$14,007		$14,007

Basis Units: Direct Allocation to DoIT

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

NMRC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	43,133	97.06%	$585,269	$0	$585,269	$0	$585,269
153 952 University of New Mexico	1,305	2.94%	17,707	0	17,707	0	17,707
Subtotal	44,438	100.00%	602,977	0	602,977	0	602,977
Direct Bills					0		0
Total					$602,977		$602,977

Basis Units: Direct Allocation to Dept of Health

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Visitor Information Cntr Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	100	100.00%	$4,438	$0	$4,438	$0	$4,438
Subtotal	100	100.00%	4,438	0	4,438	0	4,438
Direct Bills					0		0
Total					$4,438		$4,438

Basis Units: Direct Allocation to Dept of Public Safety

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Bruce King Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 333 Taxation and Revenue	5,485	16.26%	$9,929	$0	$9,929	$0	$9,929
61 340 Administrative Hearings Office	237	0.70%	429	0	429	0	429
137 670 Veterans Services	200	0.59%	362	0	362	0	362
144 790 Dept of Public Safety	27,805	82.44%	50,333	0	50,333	0	50,333
Subtotal	33,727	100.00%	61,053	0	61,053	0	61,053
Direct Bills					0		0
Total					$61,053		$61,053

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

James Murray Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Human Services	27,919	66.99%	$52,330	$0	$52,330	$0	$52,330
127 632 Workers Compensation Admin	4,515	10.83%	8,463	0	8,463	0	8,463
129 644 Vocational Rehabilitation	3,836	9.20%	7,190	0	7,190	0	7,190
134 667 Dept of Environment	4,667	11.20%	8,748	0	8,748	0	8,748
137 670 Veterans Services	740	1.78%	1,387	0	1,387	0	1,387
Subtotal	41,677	100.00%	78,118	0	78,118	0	78,118
Direct Bills					0		0
Total					$78,118		$78,118

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Ports of Entry Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	100	100.00%	$658,505	$0	$658,505	$0	$658,505
Subtotal	100	100.00%	658,505	0	658,505	0	658,505
Direct Bills					0		0
Total					$658,505		$658,505

Basis Units: Direct Allocation to Dept of Public Safety

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

New Oil Conservation Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 521 Energy, Minerals & Natural Resour	7,974	90.52%	$11,647	$0	$11,647	$0	$11,647
144 790 Dept of Public Safety	835	9.48%	1,220	0	1,220	0	1,220
Subtotal	8,809	100.00%	12,866	0	12,866	0	12,866
Direct Bills					0		0
Total					$12,866		$12,866

Basis Units: Direct Allocation to Energy,Minerals & Nat Res

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

JP Taylor Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 690 Children, Youth & Families	100	100.00%	$549,792	$0	$549,792	$0	$549,792
Subtotal	100	100.00%	549,792	0	549,792	0	549,792
Direct Bills					0		0
Total					$549,792		$549,792

Basis Units: Direct Allocation to Children, Youth & Families

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Public Health Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	100	100.00%	$3,363	$0	$3,363	$0	$3,363
Subtotal	100	100.00%	3,363	0	3,363	0	3,363
Direct Bills					0		0
Total					$3,363		$3,363

Basis Units: Direct Allocation to Dept of Health

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

FBMC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	426,367	100.00%	$1,362,510	$0	$1,362,510	$0	$1,362,510
Subtotal	426,367	100.00%	1,362,510	0	1,362,510	0	1,362,510
Direct Bills					0		0
Total					$1,362,510		$1,362,510

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Epifania Duran Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$62,316	$0	$62,316	$0	$62,316
Subtotal	100	100.00%	62,316	0	62,316	0	62,316
Direct Bills					0		0
Total					$62,316		$62,316

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

NMBHI Grounds (LVMC) Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	100	100.00%	$4,261	$0	$4,261	$0	$4,261
Subtotal	100	100.00%	4,261	0	4,261	0	4,261
Direct Bills					0		0
Total					$4,261		$4,261

Basis Units: Direct Allocation to Dept of Health

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

NNMR Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	100	100.00%	$2,043,177	$0	$2,043,177	$0	$2,043,177
Subtotal	100	100.00%	2,043,177	0	2,043,177	0	2,043,177
Direct Bills					0		0
Total					$2,043,177		$2,043,177

Basis Units: Direct Allocation to Dept of Health

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Fred Luna Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 333 Taxation and Revenue	4,227	48.86%	$33,540	$0	$33,540	$0	$33,540
125 630 Human Services	4,425	51.14%	35,111	0	35,111	0	35,111
Subtotal	8,652	100.00%	68,651	0	68,651	0	68,651
Direct Bills					0		0
Total					$68,651		$68,651

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Los Lunas Campus Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 369 Commission on Public Records	1,418	0.86%	$1,471	$0	$1,471	$0	$1,471
114 550 Office of State Engineer/ISC	3,660	2.21%	3,798	0	3,798	0	3,798
133 665 Dept of Health	87,051	52.58%	90,325	0	90,325	0	90,325
142 770 Dept of Corrections	59,769	36.10%	62,017	0	62,017	0	62,017
144 790 Dept of Public Safety	5,905	3.57%	6,127	0	6,127	0	6,127
171 999 Other	7,744	4.68%	8,035	0	8,035	0	8,035
Subtotal	165,547	100.00%	171,773	0	171,773	0	171,773
Direct Bills					0		0
Total					$171,773		$171,773

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

CFB Grounds Allocations **Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 606 Commission for the Blind	100	100.00%	$67,858	$0	$67,858	$0	$67,858
Subtotal	100	100.00%	67,858	0	67,858	0	67,858
Direct Bills					0		0
Total					$67,858		$67,858

Basis Units: Direct Allocation to Commission for the Blind

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Murray Morgan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 670 Veterans Services	389	2.97%	$93	$0	$93	$0	$93
144 790 Dept of Public Safety	12,701	97.03%	3,042	0	3,042	0	3,042
Subtotal	13,090	100.00%	3,135	0	3,135	0	3,135
Direct Bills					0		0
Total					$3,135		$3,135

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Harriett Sammons Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Human Services	13,531	100.00%	$84,062	$0	$84,062	$0	$84,062
Subtotal	13,531	100.00%	84,062	0	84,062	0	84,062
Direct Bills					0		0
Total					$84,062		$84,062

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

HSD Field Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Human Services	100	100.00%	$40,663	$0	$40,663	$0	$40,663
Subtotal	100	100.00%	40,663	0	40,663	0	40,663
Direct Bills					0		0
Total					$40,663		$40,663

Basis Units: Direct Allocation to Dept of Human Services

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

NMVC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	198,540	98.67%	$343,442	$0	$343,442	$0	$343,442
144 790 Dept of Public Safety	2,400	1.19%	4,152	0	4,152	0	4,152
171 999 Other	270	0.13%	467	0	467	0	467
Subtotal	201,210	100.00%	348,060	0	348,060	0	348,060
Direct Bills					0		0
Total					$348,060		$348,060

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Forestry Division Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 521 Energy, Minerals & Natural Resour	100	100.00%	$5,936	$0	$5,936	$0	$5,936
Subtotal	100	100.00%	5,936	0	5,936	0	5,936
Direct Bills					0		0
Total					$5,936		$5,936

Basis Units: Direct Allocation to Energy,Minerals & Nat Res

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

CSB Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 350-608 GSD Facilities Management	3,952	27.60%	$40,673	$0	$40,673	$0	$40,673
137 670 Veterans Services	3,666	25.60%	37,729	0	37,729	0	37,729
171 999 Other	6,702	46.80%	68,975	0	68,975	0	68,975
Subtotal	14,320	100.00%	147,377	0	147,377	0	147,377
Direct Bills					0		0
Total					$147,377		$147,377

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Ft Stanton Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$0	$0	$0	$0	$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Louise Brown Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Human Services	100	100.00%	$13,444	$0	$13,444	$0	$13,444
Subtotal	100	100.00%	13,444	0	13,444	0	13,444
Direct Bills					0		0
Total					$13,444		$13,444

Basis Units: Direct Allocation to Dept of Human Services

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Grants Mining Museum Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$31,228	$0	$31,228	$0	$31,228
Subtotal	100	100.00%	31,228	0	31,228	0	31,228
Direct Bills					0		0
Total					$31,228		$31,228

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

1014 West High Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$0	$0	$0	$0	$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Bataan Memorial Allocations

Dept:1 Building Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	3,948	5.11%	$13,699	$0	$13,699	$0	$13,699
5	341-542 DFA - Program Support	1,117	1.45%	3,876	0	3,876	0	3,876
6	341-544 DFA - Financial Control	15,915	20.60%	55,223	0	55,223	0	55,223
64	341-543 DFA - Comm Dev & Local Gov	8,511	11.02%	29,532	0	29,532	0	29,532
83	370 Secretary of State	2,385	3.09%	8,276	0	8,276	0	8,276
107	505 Dept of Cultural Affairs	18,394	23.81%	63,825	0	63,825	0	63,825
114	550 Office of State Engineer/ISC	23,969	31.03%	83,169	0	83,169	0	83,169
137	670 Veterans Services	3,004	3.89%	10,423	0	10,423	0	10,423
Subtotal		77,243	100.00%	268,023	0	268,023	0	268,023
Direct Bills						0		0
Total						$268,023		$268,023

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Scientific Laboratory Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 665 Dept of Health	113,296	57.58%	$2,062,587	$0	$2,062,587	$0	$2,062,587
153 952 University of New Mexico	61,171	31.09%	1,113,636	0	1,113,636	0	1,113,636
154 954 New Mexico State University	22,303	11.33%	406,033	0	406,033	0	406,033
Subtotal	196,770	100.00%	3,582,255	0	3,582,255	0	3,582,255
Direct Bills					0		0
Total					$3,582,255		$3,582,255

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Eagles Nest Reintegration Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 690 Children, Youth & Families	100	100.00%	$26,621	$0	$26,621	$0	$26,621
Subtotal	100	100.00%	26,621	0	26,621	0	26,621
Direct Bills					0		0
Total					$26,621		$26,621

Basis Units: Direct Allocation to Children, Youth & Families

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Motor Vehicle Field Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 333 Taxation and Revenue	9,643	46.14%	$62,439	$0	$62,439	$0	$62,439
133 665 Dept of Health	11,256	53.86%	72,883	0	72,883	0	72,883
Subtotal	20,899	100.00%	135,321	0	135,321	0	135,321
Direct Bills					0		0
Total					$135,321		$135,321

Basis Units: Direct Allocation to Tax & Revenue MVD

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Casa Norieste Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$35,666	$0	$35,666	$0	$35,666
Subtotal	100	100.00%	35,666	0	35,666	0	35,666
Direct Bills					0		0
Total					$35,666		$35,666

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Henry Perea Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 611 Early Childhood Education and Ca	360	1.14%	$4,204	$0	$4,204	$0	$4,204
124 624 Aging & Long Term Svcs	1,300	4.13%	15,180	0	15,180	0	15,180
138 690 Children, Youth & Families	29,840	94.73%	348,438	0	348,438	0	348,438
Subtotal	31,500	100.00%	367,822	0	367,822	0	367,822
Direct Bills					0		0
Total					$367,822		$367,822

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Emergency Warehouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	100	100.00%	$77,383	$0	$77,383	$0	$77,383
Subtotal	100	100.00%	77,383	0	77,383	0	77,383
Direct Bills					0		0
Total					$77,383		$77,383

Basis Units: Direct Allocation to Emergency Mgt

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Childrens Wellness Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 378 Personnel Board	2,076	0.59%	$565	$0	$565	$0	$565
73 350-609 GSD Motor Pool	200	0.06%	54	0	54	0	54
138 690 Children, Youth & Families	348,901	99.22%	94,876	0	94,876	0	94,876
144 790 Dept of Public Safety	480	0.14%	131	0	131	0	131
Subtotal	351,657	100.00%	95,625	0	95,625	0	95,625
Direct Bills					0		0
Total					$95,625		$95,625

Basis Units: Direct Allocation to Children, Youth & Families

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:1 Building Depreciation**

	Department	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	Concho Ortiz y Pino	Casita At Don Gaspar	Governor's Residence	4491 Cerrillos Road	Corrections Facilities
4	341-541 DFA - Policy & Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	5,913	0	0	0
7	350-608 GSD Facilities Management	0	0	0	420	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
9	378 Personnel Board	0	0	0	0	0	0	0	0	0	0
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	363,839	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68	350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
70	350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71	350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73	350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
74	350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78	356 Governor	0	0	0	0	0	0	0	87,576	0	0
80	361 DoIT	0	0	0	0	0	0	0	0	39,929	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	34,986	10,498	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	0	0	0	0	0	0	0
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107	505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
114	550 Office of State Engineer/ISC	0	0	10,102	0	0	246,435	0	0	0	0
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123	611 Early Childhood Education and Ca	0	0	0	0	0	0	0	0	0	0
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
125	630 Human Services	0	0	0	0	0	0	0	0	0	0
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
130	645 Disability Commission	0	9,890	0	0	0	0	0	0	0	0
133	665 Dept of Health	0	0	0	0	0	0	0	0	0	0
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
137	670 Veterans Services	0	0	4,086	0	0	0	5,943	0	0	0
138	690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	5,806,969
144	790 Dept of Public Safety	0	0	0	0	0	0	7,475	0	722,537	2,936
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
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Allocation Summary — **Dept:1 Building Depreciation**

Department	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	Concho Ortiz y Pino	Casita At Don Gaspar	Governor's Residence	4491 Cerrillos Road	Corrections Facilities
147 924 Public Education Department	$215,831	$0	$0	$0	$0	$0	$0	$0	$0	$0
150 940 Public School Facilities Authority	0	0	0	0	0	0	7,094	0	0	0
153 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
154 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
171 999 Other	0	0	0	0	0	0	0	0	0	129,532
Total	$215,831	$44,876	$24,686	$420	$363,839	$246,435	$26,424	$87,576	$762,466	$5,939,437

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:1 Building Depreciation**

	Department	ATM Bld	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan	Manuel Lujan - Met Bld	Wendell Chino	Public Health Nurse Bld	Toney Anaya	Motor Pool Bld
4	341-541 DFA - Policy & Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
7	350-608 GSD Facilities Management	0	0	0	8,547	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	5,133	0	0	0	0	0	0
9	378 Personnel Board	0	0	0	0	0	0	0	0	0	0
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	166,727	828,379	0	22,306	0	0	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	8,370	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68	350-598 GSD Program Support	0	0	0	68,659	0	0	0	0	0	0
70	350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71	350-606 GSD Risk Management	0	0	0	55,565	0	0	0	0	0	0
73	350-609 GSD Motor Pool	905	0	0	0	0	0	0	0	0	14,662
74	350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78	356 Governor	0	0	0	0	0	0	0	0	0	0
80	361 DoIT	0	0	355,531	0	0	0	0	0	0	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	52,748	0	0	0	0	0	0
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	683,391	0
107	505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	162,697	0	0	0
114	550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	0	0	0	0	0	14,250	0	0	0
123	611 Early Childhood Education and Ca	0	0	0	0	0	0	0	0	0	0
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	184,730	0
125	630 Human Services	0	0	0	0	0	0	0	0	0	0
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	0
133	665 Dept of Health	0	408,484	0	768	0	0	0	40,160	0	0
134	667 Dept of Environment	0	290,073	0	14,503	0	0	0	0	0	0
137	670 Veterans Services	0	0	0	0	0	0	0	0	0	0
138	690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
144	790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary **Dept:1 Building Depreciation**

Department	ATM Bld	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan	Manuel Lujan - Met Bld	Wendell Chino	Public Health Nurse Bld	Toney Anaya	Motor Pool Bld
147 924 Public Education Department	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
154 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
171 999 Other	0	0	0	0	0	0	0	0	0	0
Total	$905	$698,557	$355,531	$372,649	$828,379	$0	$207,623	$40,160	$868,120	$14,662

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:1 Building Depreciation**

	Department	2542 Cerrillos	State Library	2641 Siringo Road	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office
4	341-541 DFA - Policy & Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
7	350-608 GSD Facilities Management	16,326	0	46,314	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
9	378 Personnel Board	0	11,697	0	0	175,021	0	0	0	0	0
10	369 Commission on Public Records	0	425,520	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68	350-598 GSD Program Support	62,744	0	0	0	0	0	0	0	0	0
70	350-605 GSD Printing & Graphics	0	0	52,001	0	0	0	0	0	0	0
71	350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73	350-609 GSD Motor Pool	14,071	0	0	0	0	0	0	0	0	0
74	350-609 GSD Surplus Property	0	0	6,089	0	0	0	0	0	0	0
78	356 Governor	0	0	0	0	0	0	0	0	0	0
80	361 DoIT	0	0	0	0	0	0	0	0	2,062	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	0	0	0	0	0	0	0
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107	505 Dept of Cultural Affairs	0	2,634	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
114	550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123	611 Early Childhood Education and Ca	0	0	0	0	0	0	0	0	0	0
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
125	630 Human Services	0	0	0	0	0	0	0	0	0	0
126	631 Workforce Solutions	0	0	0	0	0	0	206,724	0	105,731	0
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	343,736
129	644 Vocational Rehabilitation	0	0	0	0	0	0	3,536	0	0	34,171
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	0
133	665 Dept of Health	0	0	0	0	0	146,648	0	0	0	0
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
137	670 Veterans Services	0	0	0	0	0	0	0	0	0	0
138	690 Children, Youth & Families	0	0	0	0	0	179,020	0	0	0	0
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
144	790 Dept of Public Safety	0	0	0	40,729	0	0	0	0	0	0
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	1,795	0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary **Dept:1 Building Depreciation**

	Department	2542 Cerrillos	State Library	2641 Siringo Road	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office
147	924 Public Education Department	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150	940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153	952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
154	954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
171	999 Other	0	0	0	0	0	0	0	0	0	0
Total		$93,141	$439,851	$104,404	$40,729	$175,021	$325,668	$210,260	$0	$109,589	$377,908

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Allocation Summary — **Dept:1 Building Depreciation**

	Department	George Maloof	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistricts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex	James Murray
4	341-541 DFA - Policy & Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
9	378 Personnel Board	0	0	0	0	0	0	0	0	0	0
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	0	9,929	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	429	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68	350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
70	350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71	350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73	350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
74	350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78	356 Governor	0	0	0	0	0	0	0	0	0	0
80	361 DoIT	0	0	0	0	0	14,007	0	0	0	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	0	0	0	0	0	0	0
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107	505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
114	550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123	611 Early Childhood Education and Ca	106,841	0	0	0	0	0	0	0	0	0
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
125	630 Human Services	0	19,837	0	0	0	0	0	0	0	52,330
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	8,463
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	7,190
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	0
133	665 Dept of Health	0	0	0	0	0	0	585,269	0	0	0
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	8,748
137	670 Veterans Services	0	0	0	0	0	0	0	0	362	1,387
138	690 Children, Youth & Families	0	0	838,748	0	0	0	0	0	0	0
142	770 Dept of Corrections	0	0	0	31,956	0	0	0	0	0	0
144	790 Dept of Public Safety	0	0	0	0	518,614	0	0	4,438	50,333	0
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
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Allocation Summary **Dept:1 Building Depreciation**

Department	George Maloof	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistricts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex	James Murray
147 924 Public Education Department	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 952 University of New Mexico	0	0	0	0	0	0	17,707	0	0	0
154 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
171 999 Other	0	4,409	0	0	210,336	0	0	0	0	0
Total	$106,841	$24,246	$838,748	$31,956	$728,950	$14,007	$602,977	$4,438	$61,053	$78,118

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:1 Building Depreciation**

	Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds	Fred Luna	Los Lunas Campus
4	341-541 DFA - Policy & Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
9	378 Personnel Board	0	0	0	0	0	0	0	0	0	0
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	1,471
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	0	33,540	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68	350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
70	350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71	350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73	350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
74	350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78	356 Governor	0	0	0	0	0	0	0	0	0	0
80	361 DoIT	0	0	0	0	0	0	0	0	0	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	0	0	0	0	0	0	0
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107	505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	11,647	0	0	0	0	0	0	0	0
114	550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	3,798
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123	611 Early Childhood Education and Ca	0	0	0	0	0	0	0	0	0	0
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
125	630 Human Services	0	0	0	0	0	0	0	0	35,111	0
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	0
133	665 Dept of Health	0	0	0	3,363	0	0	4,261	2,043,177	0	90,325
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
137	670 Veterans Services	0	0	0	0	0	0	0	0	0	0
138	690 Children, Youth & Families	0	0	549,792	0	0	0	0	0	0	0
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	62,017
144	790 Dept of Public Safety	658,505	1,220	0	0	0	0	0	0	0	6,127
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary **Dept:1 Building Depreciation**

Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds	Fred Luna	Los Lunas Campus
147 924 Public Education Department	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
154 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
171 999 Other	0	0	0	0	1,362,510	62,316	0	0	0	8,035
Total	$658,505	$12,866	$549,792	$3,363	$1,362,510	$62,316	$4,261	$2,043,177	$68,651	$171,773

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary **Dept:1 Building Depreciation**

	Department	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum
4	341-541 DFA - Policy & Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
7	350-608 GSD Facilities Management	0	0	0	0	0	0	40,673	0	0	0
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
9	378 Personnel Board	0	0	0	0	0	0	0	0	0	0
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68	350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
70	350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71	350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73	350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
74	350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78	356 Governor	0	0	0	0	0	0	0	0	0	0
80	361 DoIT	0	0	0	0	0	0	0	0	0	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	0	0	0	0	0	0	0
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107	505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	5,936	0	0	0	0
114	550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121	606 Commission for the Blind	67,858	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123	611 Early Childhood Education and Ca	0	0	0	0	0	0	0	0	0	0
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
125	630 Human Services	0	0	84,062	40,663	0	0	0	0	13,444	0
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	0
133	665 Dept of Health	0	0	0	0	343,442	0	0	0	0	0
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
137	670 Veterans Services	0	93	0	0	0	0	37,729	0	0	0
138	690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
144	790 Dept of Public Safety	0	3,042	0	0	4,152	0	0	0	0	0
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary **Dept:1 Building Depreciation**

Department	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum
147 924 Public Education Department	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
154 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
171 999 Other	0	0	0	0	467	0	68,975	0	0	31,228
Total	$67,858	$3,135	$84,062	$40,663	$348,060	$5,936	$147,377	$0	$13,444	$31,228

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:1 Building Depreciation**

	Department	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld	Emergency Warehouse	Childrens Wellness Center	Total
4	341-541 DFA - Policy & Budget	$0	$13,699	$0	$0	$0	$0	$0	$0	$0	$13,699
5	341-542 DFA - Program Support	0	3,876	0	0	0	0	0	0	0	3,876
6	341-544 DFA - Financial Control	0	55,223	0	0	0	0	0	0	0	61,136
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	112,278
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	5,133
9	378 Personnel Board	0	0	0	0	0	0	0	0	565	187,282
10	369 Commission on Public Records	0	0	0	0	0	0	0	0	0	426,992
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	363,839
59	333 Taxation and Revenue	0	0	0	0	62,439	0	0	0	0	1,123,319
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	8,799
64	341-543 DFA - Comm Dev & Local Gov	0	29,532	0	0	0	0	0	0	0	29,532
68	350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	131,404
70	350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	52,001
71	350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	55,565
73	350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	54	29,693
74	350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	6,089
78	356 Governor	0	0	0	0	0	0	0	0	0	87,576
80	361 DoIT	0	0	0	0	0	0	0	0	0	411,528
83	370 Secretary of State	0	8,276	0	0	0	0	0	0	0	8,276
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	45,485
93	419 Economic Development	0	0	0	0	0	0	0	0	0	52,748
94	420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	683,391
107	505 Dept of Cultural Affairs	0	63,825	0	0	0	0	0	0	0	66,458
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	180,279
114	550 Office of State Engineer/ISC	0	83,169	0	0	0	0	0	0	0	343,503
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	67,858
122	609 Indian Affairs	0	0	0	0	0	0	0	0	0	14,250
123	611 Early Childhood Education and Ca	0	0	0	0	0	0	4,204	0	0	111,045
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	15,180	0	0	199,910
125	630 Human Services	0	0	0	0	0	0	0	0	0	245,447
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	312,456
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	352,199
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	44,898
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	9,890
133	665 Dept of Health	0	0	2,062,587	0	72,883	0	0	0	0	5,801,366
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	313,324
137	670 Veterans Services	0	10,423	0	0	0	0	0	0	0	60,023
138	690 Children, Youth & Families	0	0	0	26,621	0	0	348,438	0	94,876	2,037,496
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	5,900,942
144	790 Dept of Public Safety	0	0	0	0	0	0	0	77,383	131	2,097,620
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	1,795

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:1 Building Depreciation**

Department	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld	Emergency Warehouse	Childrens Wellness Center	Total
147 924 Public Education Department	$0	$0	$0	$0	$0	$0	$0	$0	$0	$215,831
150 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	7,094
153 952 University of New Mexico	0	0	1,113,636	0	0	0	0	0	0	1,131,343
154 954 New Mexico State University	0	0	406,033	0	0	0	0	0	0	406,033
171 999 Other	0	0	0	0	0	35,666	0	0	0	1,913,474
Total	$0	$268,023	$3,582,255	$26,621	$135,321	$35,666	$367,822	$77,383	$95,625	$25,734,172

FY 2024 STATEWIDE COST ALLOCATION PLAN

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

Equipment depreciation expense for central services departments have been allocated to central service departments on the basis of actual FY 2022 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	DFA Depreciation
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Act 2022 Depreciation DFA	P	125,187	0	125,187
Subtotal - Services & Supplies		125,187	0	125,187
Department Cost Total		125,187	0	125,187
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		125,187	0	125,187
General Admin Distribution			0	0
Grand Total		$125,187		$125,187

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

DFA Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	54,093	43.21%	$54,093	$0	$54,093	$0	$54,093
6 341-544 DFA - Financial Control	4,947	3.95%	4,947	0	4,947	0	4,947
64 341-543 DFA - Comm Dev & Local Gov	66,147	52.84%	66,147	0	66,147	0	66,147
Subtotal	125,187	100.00%	125,187	0	125,187	0	125,187
Direct Bills					0		0
Total					$125,187		$125,187

Basis Units: Deprec by Division

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:2 Equipment Depreciation

	Department	DFA Depreciation	Total
5	341-542 DFA - Program Support	$54,093	$54,093
6	341-544 DFA - Financial Control	4,947	4,947
64	341-543 DFA - Comm Dev & Local Gov	66,147	66,147
Total		$125,187	$125,187

FY 2024 STATEWIDE COST ALLOCATION PLAN

INTEREST EXPENSE

NATURE AND EXTENT OF SERVICES

The State of New Mexico issues General Obligation Bonds and Severance Tax Bonds for the purpose of constructing or acquiring buildings and equipment. The amount of bond interest paid (less interest earned) in FY 2022 has been allocated on the basis of the amount of bonds sold by department for each issue.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs **Dept:3 Interest Expense**

Description		Amount	General Admin	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	55,003,073	0	0	0	0	0	(707)	0	(2,915)
Subtotal - Services & Supplies		55,003,073	0	0	0	0	0	(707)	0	(2,915)
Department Cost Total		55,003,073	0	0	0	0	0	(707)	0	(2,915)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		55,003,073	0	0	0	0	0	(707)	0	(2,915)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$55,003,073		$0	$0	$0	$0	$(707)	$0	$(2,915)

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs **Dept:3 Interest Expense**

Description		Amount	STB 2002 A SUPP	STB 2003 B	STB 2004 B	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	55,003,073	0	(12)	0	(141)	(44)	(7)	(38)	(56)
Subtotal - Services & Supplies		55,003,073	0	(12)	0	(141)	(44)	(7)	(38)	(56)
Department Cost Total		55,003,073	0	(12)	0	(141)	(44)	(7)	(38)	(56)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		55,003,073	0	(12)	0	(141)	(44)	(7)	(38)	(56)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$55,003,073	$0	$(12)	$0	$(141)	$(44)	$(7)	$(38)	$(56)

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs **Dept:3 Interest Expense**

Description		Amount	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B	STB 2010 D	GOB 2011	STB 2012 A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	55,003,073	(382)	(1)	(4,483)	(1)	0	(1)	(5,584)	586,366
Subtotal - Services & Supplies		55,003,073	(382)	(1)	(4,483)	(1)	0	(1)	(5,584)	586,366
Department Cost Total		55,003,073	(382)	(1)	(4,483)	(1)	0	(1)	(5,584)	586,366
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		55,003,073	(382)	(1)	(4,483)	(1)	0	(1)	(5,584)	586,366
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$55,003,073	$(382)	$(1)	$(4,483)	$(1)	$0	$(1)	$(5,584)	$586,366

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs **Dept:3 Interest Expense**

Description		Amount	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A	STB 2016A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	55,003,073	54,389	(990)	(1,554)	0	(4,249)	3,177,898	3,740,701	8,236,528
Subtotal - Services & Supplies		55,003,073	54,389	(990)	(1,554)	0	(4,249)	3,177,898	3,740,701	8,236,528
Department Cost Total		55,003,073	54,389	(990)	(1,554)	0	(4,249)	3,177,898	3,740,701	8,236,528
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		55,003,073	54,389	(990)	(1,554)	0	(4,249)	3,177,898	3,740,701	8,236,528
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$55,003,073	$54,389	$(990)	$(1,554)	$0	$(4,249)	$3,177,898	$3,740,701	$8,236,528

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs **Dept:3 Interest Expense**

Description		Amount	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	55,003,073	2,867	1,335,050	82,216	5,115,061	4,409,297	2,692,489	4,893,196	3,789,750
Subtotal - Services & Supplies		55,003,073	2,867	1,335,050	82,216	5,115,061	4,409,297	2,692,489	4,893,196	3,789,750
Department Cost Total		55,003,073	2,867	1,335,050	82,216	5,115,061	4,409,297	2,692,489	4,893,196	3,789,750
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		55,003,073	2,867	1,335,050	82,216	5,115,061	4,409,297	2,692,489	4,893,196	3,789,750
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$55,003,073	$2,867	$1,335,050	$82,216	$5,115,061	$4,409,297	$2,692,489	$4,893,196	$3,789,750

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:3 Interest Expense

Description		Amount	STB 2020 SA	GOB 2021	STB 2021A
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Net Interest Expense	P	55,003,073	4,340,329	5,724,145	6,843,956
Subtotal - Services & Supplies		55,003,073	4,340,329	5,724,145	6,843,956
Department Cost Total		55,003,073	4,340,329	5,724,145	6,843,956
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		55,003,073	4,340,329	5,724,145	6,843,956
General Admin Distribution			0	0	0
Grand Total		$55,003,073	$4,340,329	$5,724,145	$6,843,956

B. Incoming Costs - (Default Spread Custom%)

Dept:3 Interest Expense

No Indirect Costs

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STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2001 Allocations | **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	950 Higher Education Department	12,200,000	19.57%	$0	$0	$0	$0	$0
122	609 Indian Affairs	2,000,000	3.21%	0	0	0	0	0
124	624 Aging & Long Term Svcs	5,724,567	9.19%	0	0	0	0	0
147	924 Public Education Department	5,000,000	8.02%	0	0	0	0	0
153	952 University of New Mexico	10,000,000	16.05%	0	0	0	0	0
154	954 New Mexico State University	6,200,000	9.95%	0	0	0	0	0
155	956 New Mexico Highlands University	6,400,000	10.27%	0	0	0	0	0
156	958 Western New Mexico University	2,725,000	4.37%	0	0	0	0	0
157	960 Eastern New Mexico University	900,000	1.44%	0	0	0	0	0
158	962 New Mexico Inst of Mining & Techr	4,400,000	7.06%	0	0	0	0	0
159	964 Northern New Mexico College	450,000	0.72%	0	0	0	0	0
162	970 Luna Community College	400,000	0.64%	0	0	0	0	0
164	974 New Mexico Junior College	1,500,000	2.41%	0	0	0	0	0
165	976 San Juan College	500,000	0.80%	0	0	0	0	0
166	977 Clovis Community College	1,575,000	2.53%	0	0	0	0	0
167	978 New Mexico Military Institute	1,500,000	2.41%	0	0	0	0	0
169	980 NM Sch for the Deaf	850,000	1.36%	0	0	0	0	0
Subtotal		62,324,567	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2003 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	950 Higher Education Department	4,340,000	3.23%	$0	$0	$0	$0	$0
107	505 Dept of Cultural Affairs	15,980,000	11.89%	0	0	0	0	0
114	550 Office of State Engineer/ISC	13,011,000	9.68%	0	0	0	0	0
124	624 Aging & Long Term Svcs	10,725,678	7.98%	0	0	0	0	0
147	924 Public Education Department	5,000,000	3.72%	0	0	0	0	0
153	952 University of New Mexico	13,460,000	10.02%	0	0	0	0	0
154	954 New Mexico State University	16,377,000	12.19%	0	0	0	0	0
155	956 New Mexico Highlands University	7,300,000	5.43%	0	0	0	0	0
156	958 Western New Mexico University	4,800,000	3.57%	0	0	0	0	0
157	960 Eastern New Mexico University	5,835,000	4.34%	0	0	0	0	0
158	962 New Mexico Inst of Mining & Techr	8,085,322	6.02%	0	0	0	0	0
159	964 Northern New Mexico College	1,875,000	1.40%	0	0	0	0	0
160	966 Santa Fe Community College	900,000	0.67%	0	0	0	0	0
161	968 Central New Mexico Comm Colleg	4,786,000	3.56%	0	0	0	0	0
162	970 Luna Community College	1,630,000	1.21%	0	0	0	0	0
163	972 Mesalands Community College	800,000	0.60%	0	0	0	0	0
164	974 New Mexico Junior College	3,989,385	2.97%	0	0	0	0	0
165	976 San Juan College	6,200,000	4.61%	0	0	0	0	0
166	977 Clovis Community College	300,000	0.22%	0	0	0	0	0
167	978 New Mexico Military Institute	3,000,000	2.23%	0	0	0	0	0
168	979 NM Sch for the Visually Impaired	1,000,000	0.74%	0	0	0	0	0
169	980 NM Sch for the Deaf	5,000,000	3.72%	0	0	0	0	0
Subtotal		134,394,385	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2003 B Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	612,000	0.75%	$0	$0	$0	$0	$0
13	950 Higher Education Department	15,000,000	18.44%	0	0	0	0	0
80	361 DoIT	2,225,000	2.73%	0	0	0	0	0
122	609 Indian Affairs	2,000,000	2.46%	0	0	0	0	0
124	624 Aging & Long Term Svcs	6,280,100	7.72%	0	0	0	0	0
147	924 Public Education Department	10,000,000	12.29%	0	0	0	0	0
153	952 University of New Mexico	10,975,000	13.49%	0	0	0	0	0
154	954 New Mexico State University	6,750,000	8.30%	0	0	0	0	0
155	956 New Mexico Highlands University	4,000,000	4.92%	0	0	0	0	0
156	958 Western New Mexico University	4,100,000	5.04%	0	0	0	0	0
157	960 Eastern New Mexico University	4,000,000	4.92%	0	0	0	0	0
158	962 New Mexico Inst of Mining & Techr	6,000,000	7.37%	0	0	0	0	0
159	964 Northern New Mexico College	520,000	0.64%	0	0	0	0	0
160	966 Santa Fe Community College	2,000,000	2.46%	0	0	0	0	0
161	968 Central New Mexico Comm Colleg	3,000,000	3.69%	0	0	0	0	0
162	970 Luna Community College	1,700,000	2.09%	0	0	0	0	0
165	976 San Juan College	600,000	0.74%	0	0	0	0	0
167	978 New Mexico Military Institute	1,000,000	1.23%	0	0	0	0	0
169	980 NM Sch for the Deaf	600,000	0.74%	0	0	0	0	0
Subtotal		81,362,100	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2005 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 950 Higher Education Department	98,465,548	80.88%	$0	$0	$0	$0	$0
107 505 Dept of Cultural Affairs	6,156,000	5.06%	0	0	0	0	0
124 624 Aging & Long Term Svcs	5,965,801	4.90%	0	0	0	0	0
147 924 Public Education Department	11,156,000	9.16%	0	0	0	0	0
Subtotal	121,743,349	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2007 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	950 Higher Education Department	25,845,000	18.10%	$(128)	$0	$(128)	$0	$(128)
107	505 Dept of Cultural Affairs	3,000,000	2.10%	(15)	0	(15)	0	(15)
124	624 Aging & Long Term Svcs	15,804,983	11.07%	(78)	0	(78)	0	(78)
147	924 Public Education Department	3,000,000	2.10%	(15)	0	(15)	0	(15)
153	952 University of New Mexico	18,500,000	12.96%	(92)	0	(92)	0	(92)
154	954 New Mexico State University	22,900,000	16.04%	(113)	0	(113)	0	(113)
155	956 New Mexico Highlands University	11,000,000	7.70%	(54)	0	(54)	0	(54)
156	958 Western New Mexico University	7,000,000	4.90%	(35)	0	(35)	0	(35)
157	960 Eastern New Mexico University	11,550,000	8.09%	(57)	0	(57)	0	(57)
158	962 New Mexico Inst of Mining & Techr	7,500,000	5.25%	(37)	0	(37)	0	(37)
159	964 Northern New Mexico College	3,300,000	2.31%	(16)	0	(16)	0	(16)
167	978 New Mexico Military Institute	3,400,000	2.38%	(17)	0	(17)	0	(17)
168	979 NM Sch for the Visually Impaired	3,000,000	2.10%	(15)	0	(15)	0	(15)
169	980 NM Sch for the Deaf	7,000,000	4.90%	(35)	0	(35)	0	(35)
Subtotal		142,799,983	100.00%	(707)	0	(707)	0	(707)
Direct Bills						0		0
Total						$(707)		$(707)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2008A REF Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	950 Higher Education Department	16,540,000	8.41%	$0	$0	$0	$0	$0
107	505 Dept of Cultural Affairs	15,980,000	8.12%	0	0	0	0	0
114	550 Office of State Engineer/ISC	13,011,000	6.61%	0	0	0	0	0
122	609 Indian Affairs	2,000,000	1.02%	0	0	0	0	0
124	624 Aging & Long Term Svcs	16,450,245	8.36%	0	0	0	0	0
147	924 Public Education Department	10,000,000	5.08%	0	0	0	0	0
153	952 University of New Mexico	23,460,000	11.93%	0	0	0	0	0
154	954 New Mexico State University	22,577,000	11.48%	0	0	0	0	0
155	956 New Mexico Highlands University	13,700,000	6.96%	0	0	0	0	0
156	958 Western New Mexico University	7,525,000	3.83%	0	0	0	0	0
157	960 Eastern New Mexico University	6,735,000	3.42%	0	0	0	0	0
158	962 New Mexico Inst of Mining & Techr	12,485,322	6.35%	0	0	0	0	0
159	964 Northern New Mexico College	2,325,000	1.18%	0	0	0	0	0
160	966 Santa Fe Community College	900,000	0.46%	0	0	0	0	0
161	968 Central New Mexico Comm Colleg	4,786,000	2.43%	0	0	0	0	0
162	970 Luna Community College	2,030,000	1.03%	0	0	0	0	0
163	972 Mesalands Community College	800,000	0.41%	0	0	0	0	0
164	974 New Mexico Junior College	5,489,385	2.79%	0	0	0	0	0
165	976 San Juan College	6,700,000	3.41%	0	0	0	0	0
166	977 Clovis Community College	1,875,000	0.95%	0	0	0	0	0
167	978 New Mexico Military Institute	4,500,000	2.29%	0	0	0	0	0
168	979 NM Sch for the Visually Impaired	1,000,000	0.51%	0	0	0	0	0
169	980 NM Sch for the Deaf	5,850,000	2.97%	0	0	0	0	0
Subtotal		196,718,952	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2009 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	10,000,000	4.48%	$(130)	$0	$(130)	$0	$(130)
13	950 Higher Education Department	50,700,000	22.69%	(661)	0	(661)	0	(661)
107	505 Dept of Cultural Affairs	5,000,000	2.24%	(65)	0	(65)	0	(65)
122	609 Indian Affairs	3,000,000	1.34%	(39)	0	(39)	0	(39)
124	624 Aging & Long Term Svcs	14,700,000	6.58%	(192)	0	(192)	0	(192)
133	665 Dept of Health	4,328,000	1.94%	(56)	0	(56)	0	(56)
147	924 Public Education Department	3,000,000	1.34%	(39)	0	(39)	0	(39)
153	952 University of New Mexico	42,700,000	19.11%	(557)	0	(557)	0	(557)
154	954 New Mexico State University	33,200,000	14.86%	(433)	0	(433)	0	(433)
155	956 New Mexico Highlands University	10,800,000	4.83%	(141)	0	(141)	0	(141)
156	958 Western New Mexico University	8,000,000	3.58%	(104)	0	(104)	0	(104)
157	960 Eastern New Mexico University	16,000,000	7.16%	(209)	0	(209)	0	(209)
158	962 New Mexico Inst of Mining & Techr	8,000,000	3.58%	(104)	0	(104)	0	(104)
159	964 Northern New Mexico College	6,000,000	2.69%	(78)	0	(78)	0	(78)
167	978 New Mexico Military Institute	5,000,000	2.24%	(65)	0	(65)	0	(65)
169	980 NM Sch for the Deaf	3,000,000	1.34%	(39)	0	(39)	0	(39)
Subtotal		223,428,000	100.00%	(2,915)	0	(2,915)	0	(2,915)
Direct Bills						0		0
Total						$(2,915)		$(2,915)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2002 A SUPP Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	66,712,183	100.00%	$0	$0	$0	$0	$0
Subtotal	66,712,183	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2003 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	10,022,753	100.00%	$(12)	$0	$(12)	$0	$(12)
Subtotal	10,022,753	100.00%	(12)	0	(12)	0	(12)
Direct Bills					0		0
Total					$(12)		$(12)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2004 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	10,486,497	100.00%	$0	$0	$0	$0	$0
Subtotal	10,486,497	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2005 A Allocations | **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	232 Judicial District Court 2nd	70,940	0.08%	$(0)	$0	$(0)	$0	$(0)
54	263 Judicial District Attorney 13th	20,000	0.02%	(0)	0	(0)	0	(0)
64	341-543 DFA - Comm Dev & Local Gov	27,596,500	31.51%	(44)	0	(44)	0	(44)
93	419 Economic Development	100,000	0.11%	(0)	0	(0)	0	(0)
107	505 Dept of Cultural Affairs	550,000	0.63%	(1)	0	(1)	0	(1)
114	550 Office of State Engineer/ISC	2,800,000	3.20%	(5)	0	(5)	0	(5)
115	551 Interstate Stream Commission	10,000,000	11.42%	(16)	0	(16)	0	(16)
122	609 Indian Affairs	6,603,236	7.54%	(11)	0	(11)	0	(11)
124	624 Aging & Long Term Svcs	4,278,060	4.89%	(7)	0	(7)	0	(7)
133	665 Dept of Health	150,000	0.17%	(0)	0	(0)	0	(0)
134	667 Dept of Environment	14,358,860	16.40%	(23)	0	(23)	0	(23)
139	705 Dept of Military Affairs	170,000	0.19%	(0)	0	(0)	0	(0)
146	805 Dept of Transportation	10,581,385	12.08%	(17)	0	(17)	0	(17)
147	924 Public Education Department	10,192,400	11.64%	(16)	0	(16)	0	(16)
153	952 University of New Mexico	100,000	0.11%	(0)	0	(0)	0	(0)
Subtotal		87,571,381	100.00%	(141)	0	(141)	0	(141)
Direct Bills						0		0
Total						$(141)		$(141)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2005 B1 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	13,381,666	8.81%	$(4)	$0	$(4)	$0	$(4)
28	231 Judicial District Court 1st	30,000	0.02%	(0)	0	(0)	0	(0)
30	233 Judicial District Court 3rd	50,000	0.03%	(0)	0	(0)	0	(0)
36	239 Judicial District Court 9th	100,000	0.07%	(0)	0	(0)	0	(0)
54	263 Judicial District Attorney 13th	50,000	0.03%	(0)	0	(0)	0	(0)
64	341-543 DFA - Comm Dev & Local Gov	26,197,110	17.25%	(8)	0	(8)	0	(8)
92	418 Tourism Department	25,000	0.02%	(0)	0	(0)	0	(0)
99	460 NM State Fair	85,810	0.06%	(0)	0	(0)	0	(0)
104	490 Cumbres & Toltec Railroad Comm	442,000	0.29%	(0)	0	(0)	0	(0)
107	505 Dept of Cultural Affairs	4,540,560	2.99%	(1)	0	(1)	0	(1)
109	516 Dept of Game & Fish	1,400,000	0.92%	(0)	0	(0)	0	(0)
110	521 Energy, Minerals & Natural Resour	75,000	0.05%	(0)	0	(0)	0	(0)
114	550 Office of State Engineer/ISC	5,379,810	3.54%	(2)	0	(2)	0	(2)
122	609 Indian Affairs	3,752,430	2.47%	(1)	0	(1)	0	(1)
124	624 Aging & Long Term Svcs	1,248,110	0.82%	(0)	0	(0)	0	(0)
133	665 Dept of Health	587,500	0.39%	(0)	0	(0)	0	(0)
134	667 Dept of Environment	5,873,741	3.87%	(2)	0	(2)	0	(2)
139	705 Dept of Military Affairs	2,098,810	1.38%	(1)	0	(1)	0	(1)
144	790 Dept of Public Safety	3,600,000	2.37%	(1)	0	(1)	0	(1)
146	805 Dept of Transportation	9,491,910	6.25%	(3)	0	(3)	0	(3)
147	924 Public Education Department	15,474,110	10.19%	(4)	0	(4)	0	(4)
150	940 Public School Facilities Authority	48,595,746	32.00%	(14)	0	(14)	0	(14)
153	952 University of New Mexico	6,003,750	3.95%	(2)	0	(2)	0	(2)
154	954 New Mexico State University	647,500	0.43%	(0)	0	(0)	0	(0)
155	956 New Mexico Highlands University	50,000	0.03%	(0)	0	(0)	0	(0)
157	960 Eastern New Mexico University	553,750	0.36%	(0)	0	(0)	0	(0)
160	966 Santa Fe Community College	50,000	0.03%	(0)	0	(0)	0	(0)
161	968 Central New Mexico Comm Colleg	125,000	0.08%	(0)	0	(0)	0	(0)
162	970 Luna Community College	175,000	0.12%	(0)	0	(0)	0	(0)
165	976 San Juan College	1,547,500	1.02%	(0)	0	(0)	0	(0)
167	978 New Mexico Military Institute	213,000	0.14%	(0)	0	(0)	0	(0)
Subtotal		151,844,813	100.00%	(44)	0	(44)	0	(44)
Direct Bills						0		0
Total						$(44)		$(44)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2005 B2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	66,712,183	100.00%	$(7)	$0	$(7)	$0	$(7)
Subtotal	66,712,183	100.00%	(7)	0	(7)	0	(7)
Direct Bills					0		0
Total					$(7)		$(7)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2006 A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	455,000	0.33%	$(0)	$0	$(0)	$0	$(0)
13	950 Higher Education Department	1,800,000	1.31%	(0)	0	(0)	0	(0)
27	219 Supreme Crt Building Commission	50,000	0.04%	(0)	0	(0)	0	(0)
32	235 Judicial District Court 5th	100,000	0.07%	(0)	0	(0)	0	(0)
34	237 Judicial District Court 7th	50,000	0.04%	(0)	0	(0)	0	(0)
38	241 Judicial District Court 11th	70,000	0.05%	(0)	0	(0)	0	(0)
64	341-543 DFA - Comm Dev & Local Gov	38,145,143	27.86%	(11)	0	(11)	0	(11)
110	521 Energy, Minerals & Natural Resour	4,480,000	3.27%	(1)	0	(1)	0	(1)
114	550 Office of State Engineer/ISC	9,550,000	6.97%	(3)	0	(3)	0	(3)
115	551 Interstate Stream Commission	545,000	0.40%	(0)	0	(0)	0	(0)
122	609 Indian Affairs	7,792,500	5.69%	(2)	0	(2)	0	(2)
124	624 Aging & Long Term Svcs	1,453,400	1.06%	(0)	0	(0)	0	(0)
134	667 Dept of Environment	15,150,789	11.07%	(4)	0	(4)	0	(4)
138	690 Children, Youth & Families	500,000	0.37%	(0)	0	(0)	0	(0)
145	795 Homeland Security & Emergency M	500,000	0.37%	(0)	0	(0)	0	(0)
146	805 Dept of Transportation	12,228,400	8.93%	(3)	0	(3)	0	(3)
147	924 Public Education Department	17,917,200	13.09%	(5)	0	(5)	0	(5)
153	952 University of New Mexico	18,115,000	13.23%	(5)	0	(5)	0	(5)
154	954 New Mexico State University	4,958,000	3.62%	(1)	0	(1)	0	(1)
155	956 New Mexico Highlands University	500,000	0.37%	(0)	0	(0)	0	(0)
157	960 Eastern New Mexico University	1,350,000	0.99%	(0)	0	(0)	0	(0)
158	962 New Mexico Inst of Mining & Techr	760,000	0.56%	(0)	0	(0)	0	(0)
167	978 New Mexico Military Institute	450,000	0.33%	(0)	0	(0)	0	(0)
Subtotal		136,920,432	100.00%	(38)	0	(38)	0	(38)
Direct Bills						0		0
Total						$(38)		$(38)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2007 A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	18,931,604	13.88%	$(8)	$0	$(8)	$0	$(8)
13	950 Higher Education Department	1,600,000	1.17%	(1)	0	(1)	0	(1)
24	215 Court of Appeals	7,800,000	5.72%	(3)	0	(3)	0	(3)
64	341-543 DFA - Comm Dev & Local Gov	10,389,545	7.62%	(4)	0	(4)	0	(4)
99	460 NM State Fair	7,650,000	5.61%	(3)	0	(3)	0	(3)
107	505 Dept of Cultural Affairs	3,449,348	2.53%	(1)	0	(1)	0	(1)
110	521 Energy, Minerals & Natural Resour	7,500	0.01%	(0)	0	(0)	0	(0)
114	550 Office of State Engineer/ISC	122,117	0.09%	(0)	0	(0)	0	(0)
115	551 Interstate Stream Commission	40,000	0.03%	(0)	0	(0)	0	(0)
122	609 Indian Affairs	1,875,000	1.37%	(1)	0	(1)	0	(1)
124	624 Aging & Long Term Svcs	1,597,653	1.17%	(1)	0	(1)	0	(1)
133	665 Dept of Health	1,823,000	1.34%	(1)	0	(1)	0	(1)
134	667 Dept of Environment	13,713,172	10.06%	(6)	0	(6)	0	(6)
146	805 Dept of Transportation	20,685,000	15.17%	(8)	0	(8)	0	(8)
150	940 Public School Facilities Authority	19,721,169	14.46%	(8)	0	(8)	0	(8)
153	952 University of New Mexico	15,144,128	11.11%	(6)	0	(6)	0	(6)
155	956 New Mexico Highlands University	2,000,000	1.47%	(1)	0	(1)	0	(1)
157	960 Eastern New Mexico University	800,000	0.59%	(0)	0	(0)	0	(0)
158	962 New Mexico Inst of Mining & Techr	2,000,000	1.47%	(1)	0	(1)	0	(1)
168	979 NM Sch for the Visually Impaired	5,500,000	4.03%	(2)	0	(2)	0	(2)
171	999 Other	1,521,764	1.12%	(1)	0	(1)	0	(1)
Subtotal		136,371,000	100.00%	(56)	0	(56)	0	(56)
Direct Bills						0		0
Total						$(56)		$(56)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2008 A1 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	44,055,000	28.69%	$(110)	$0	$(110)	$0	$(110)
13	950 Higher Education Department	2,612,000	1.70%	(6)	0	(6)	0	(6)
14	111 Legislative Council Service	75,000	0.05%	(0)	0	(0)	0	(0)
24	215 Court of Appeals	6,000,000	3.91%	(15)	0	(15)	0	(15)
64	341-543 DFA - Comm Dev & Local Gov	24,274,000	15.81%	(60)	0	(60)	0	(60)
95	430 Public Regulation Commission	200,000	0.13%	(0)	0	(0)	0	(0)
105	491 Military Base Planning	1,000,000	0.65%	(2)	0	(2)	0	(2)
107	505 Dept of Cultural Affairs	6,234,447	4.06%	(16)	0	(16)	0	(16)
110	521 Energy, Minerals & Natural Resour	4,740,000	3.09%	(12)	0	(12)	0	(12)
114	550 Office of State Engineer/ISC	3,730,000	2.43%	(9)	0	(9)	0	(9)
122	609 Indian Affairs	11,145,000	7.26%	(28)	0	(28)	0	(28)
124	624 Aging & Long Term Svcs	325,000	0.21%	(1)	0	(1)	0	(1)
134	667 Dept of Environment	12,698,198	8.27%	(32)	0	(32)	0	(32)
139	705 Dept of Military Affairs	2,500,000	1.63%	(6)	0	(6)	0	(6)
146	805 Dept of Transportation	10,968,000	7.14%	(27)	0	(27)	0	(27)
147	924 Public Education Department	7,903,000	5.15%	(20)	0	(20)	0	(20)
153	952 University of New Mexico	7,605,500	4.95%	(19)	0	(19)	0	(19)
154	954 New Mexico State University	4,800,000	3.13%	(12)	0	(12)	0	(12)
157	960 Eastern New Mexico University	800,000	0.52%	(2)	0	(2)	0	(2)
158	962 New Mexico Inst of Mining & Techr	300,000	0.20%	(1)	0	(1)	0	(1)
168	979 NM Sch for the Visually Impaired	1,600,000	1.04%	(4)	0	(4)	0	(4)
Subtotal		153,565,145	100.00%	(382)	0	(382)	0	(382)
Direct Bills						0		0
Total						$(382)		$(382)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2008 A2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	47,029,364	100.00%	$(1)	$0	$(1)	$0	$(1)
Subtotal	47,029,364	100.00%	(1)	0	(1)	0	(1)
Direct Bills					0		0
Total					$(1)		$(1)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2009 A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	30,350,000	19.10%	$(856)	$0	$(856)	$0	$(856)
24	215 Court of Appeals	400,000	0.25%	(11)	0	(11)	0	(11)
26	218 Administrative Office of the Courts	1,000,000	0.63%	(28)	0	(28)	0	(28)
27	219 Supreme Crt Building Commission	700,000	0.44%	(20)	0	(20)	0	(20)
33	236 Judicial District Court 6th	220,000	0.14%	(6)	0	(6)	0	(6)
34	237 Judicial District Court 7th	30,000	0.02%	(1)	0	(1)	0	(1)
35	238 Judicial District Court 8th	175,000	0.11%	(5)	0	(5)	0	(5)
38	241 Judicial District Court 11th	375,000	0.24%	(11)	0	(11)	0	(11)
41	244 Bernalillo County Metropolitan Crt	162,000	0.10%	(5)	0	(5)	0	(5)
59	333 Taxation and Revenue	200,000	0.13%	(6)	0	(6)	0	(6)
64	341-543 DFA - Comm Dev & Local Gov	9,250,000	5.82%	(261)	0	(261)	0	(261)
80	361 DoIT	7,400,000	4.66%	(209)	0	(209)	0	(209)
104	490 Cumbres & Toltec Railroad Comm	1,000,000	0.63%	(28)	0	(28)	0	(28)
105	491 Military Base Planning	500,000	0.31%	(14)	0	(14)	0	(14)
107	505 Dept of Cultural Affairs	4,738,000	2.98%	(134)	0	(134)	0	(134)
109	516 Dept of Game & Fish	250,000	0.16%	(7)	0	(7)	0	(7)
110	521 Energy, Minerals & Natural Resour	4,650,000	2.93%	(131)	0	(131)	0	(131)
114	550 Office of State Engineer/ISC	1,500,000	0.94%	(42)	0	(42)	0	(42)
122	609 Indian Affairs	1,000,000	0.63%	(28)	0	(28)	0	(28)
124	624 Aging & Long Term Svcs	4,800,000	3.02%	(135)	0	(135)	0	(135)
133	665 Dept of Health	100,000	0.06%	(3)	0	(3)	0	(3)
134	667 Dept of Environment	3,332,913	2.10%	(94)	0	(94)	0	(94)
144	790 Dept of Public Safety	2,000,000	1.26%	(56)	0	(56)	0	(56)
146	805 Dept of Transportation	31,396,524	19.76%	(886)	0	(886)	0	(886)
147	924 Public Education Department	5,000,000	3.15%	(141)	0	(141)	0	(141)
150	940 Public School Facilities Authority	4,800,000	3.02%	(135)	0	(135)	0	(135)
153	952 University of New Mexico	5,575,000	3.51%	(157)	0	(157)	0	(157)
155	956 New Mexico Highlands University	400,000	0.25%	(11)	0	(11)	0	(11)
156	958 Western New Mexico University	400,000	0.25%	(11)	0	(11)	0	(11)
157	960 Eastern New Mexico University	400,000	0.25%	(11)	0	(11)	0	(11)
158	962 New Mexico Inst of Mining & Techr	400,000	0.25%	(11)	0	(11)	0	(11)
159	964 Northern New Mexico College	175,000	0.11%	(5)	0	(5)	0	(5)
167	978 New Mexico Military Institute	2,200,000	1.38%	(62)	0	(62)	0	(62)
171	999 Other	34,017,169	21.41%	(960)	0	(960)	0	(960)

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2009 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	158,896,606	100.00%	(4,483)	0	(4,483)	0	(4,483)
Direct Bills					0		0
Total					$(4,483)		$(4,483)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2010 A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	2,826,311	1.89%	$(0)	$0	$(0)	$0	$(0)
40	243 Judicial District Court 13th	10,000	0.01%	(0)	0	(0)	0	(0)
64	341-543 DFA - Comm Dev & Local Gov	5,220,191	3.49%	(0)	0	(0)	0	(0)
99	460 NM State Fair	329,952	0.22%	(0)	0	(0)	0	(0)
106	495 Spaceport Authority	24,000,000	16.04%	(0)	0	(0)	0	(0)
107	505 Dept of Cultural Affairs	125,000	0.08%	(0)	0	(0)	0	(0)
110	521 Energy, Minerals & Natural Resour	385,000	0.26%	(0)	0	(0)	0	(0)
114	550 Office of State Engineer/ISC	5,550,000	3.71%	(0)	0	(0)	0	(0)
115	551 Interstate Stream Commission	105,000	0.07%	(0)	0	(0)	0	(0)
122	609 Indian Affairs	910,140	0.61%	(0)	0	(0)	0	(0)
124	624 Aging & Long Term Svcs	400,000	0.27%	(0)	0	(0)	0	(0)
134	667 Dept of Environment	3,580,644	2.39%	(0)	0	(0)	0	(0)
139	705 Dept of Military Affairs	1,500,000	1.00%	(0)	0	(0)	0	(0)
146	805 Dept of Transportation	50,754,740	33.92%	(0)	0	(0)	0	(0)
147	924 Public Education Department	1,582,591	1.06%	(0)	0	(0)	0	(0)
150	940 Public School Facilities Authority	50,636,227	33.84%	(0)	0	(0)	0	(0)
153	952 University of New Mexico	135,000	0.09%	(0)	0	(0)	0	(0)
154	954 New Mexico State University	560,000	0.37%	(0)	0	(0)	0	(0)
155	956 New Mexico Highlands University	700,000	0.47%	(0)	0	(0)	0	(0)
157	960 Eastern New Mexico University	20,000	0.01%	(0)	0	(0)	0	(0)
159	964 Northern New Mexico College	305,000	0.20%	(0)	0	(0)	0	(0)
Subtotal		149,635,796	100.00%	(1)	0	(1)	0	(1)
Direct Bills						0		0
Total						$(1)		$(1)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

SSTB 2010 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 924 Public Education Department	112,891,150	100.00%	$0	$0	$0	$0	$0
Subtotal	112,891,150	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2010 D Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	19,386,604	7.09%	$(0)	$0	$(0)	$0	$(0)
13	950 Higher Education Department	3,400,000	1.24%	(0)	0	(0)	0	(0)
24	215 Court of Appeals	7,800,000	2.85%	(0)	0	(0)	0	(0)
27	219 Supreme Crt Building Commission	50,000	0.02%	(0)	0	(0)	0	(0)
32	235 Judicial District Court 5th	100,000	0.04%	(0)	0	(0)	0	(0)
34	237 Judicial District Court 7th	50,000	0.02%	(0)	0	(0)	0	(0)
38	241 Judicial District Court 11th	70,000	0.03%	(0)	0	(0)	0	(0)
64	341-543 DFA - Comm Dev & Local Gov	48,534,688	17.76%	(0)	0	(0)	0	(0)
99	460 NM State Fair	7,650,000	2.80%	(0)	0	(0)	0	(0)
107	505 Dept of Cultural Affairs	3,449,348	1.26%	(0)	0	(0)	0	(0)
110	521 Energy, Minerals & Natural Resour	4,487,500	1.64%	(0)	0	(0)	0	(0)
114	550 Office of State Engineer/ISC	9,672,117	3.54%	(0)	0	(0)	0	(0)
115	551 Interstate Stream Commission	40,000	0.01%	(0)	0	(0)	0	(0)
122	609 Indian Affairs	9,667,500	3.54%	(0)	0	(0)	0	(0)
124	624 Aging & Long Term Svcs	3,051,053	1.12%	(0)	0	(0)	0	(0)
133	665 Dept of Health	1,823,000	0.67%	(0)	0	(0)	0	(0)
134	667 Dept of Environment	28,863,961	10.56%	(0)	0	(0)	0	(0)
138	690 Children, Youth & Families	500,000	0.18%	(0)	0	(0)	0	(0)
145	795 Homeland Security & Emergency M	500,000	0.18%	(0)	0	(0)	0	(0)
146	805 Dept of Transportation	32,913,400	12.04%	(0)	0	(0)	0	(0)
147	924 Public Education Department	17,917,200	6.56%	(0)	0	(0)	0	(0)
150	940 Public School Facilities Authority	19,721,169	7.22%	(0)	0	(0)	0	(0)
153	952 University of New Mexico	33,259,128	12.17%	(0)	0	(0)	0	(0)
154	954 New Mexico State University	4,958,000	1.81%	(0)	0	(0)	0	(0)
155	956 New Mexico Highlands University	2,500,000	0.91%	(0)	0	(0)	0	(0)
157	960 Eastern New Mexico University	2,150,000	0.79%	(0)	0	(0)	0	(0)
158	962 New Mexico Inst of Mining & Techr	2,760,000	1.01%	(0)	0	(0)	0	(0)
167	978 New Mexico Military Institute	450,000	0.16%	(0)	0	(0)	0	(0)
168	979 NM Sch for the Visually Impaired	5,500,000	2.01%	(0)	0	(0)	0	(0)
171	999 Other	2,066,764	0.76%	(0)	0	(0)	0	(0)
Subtotal		273,291,432	100.00%	(1)	0	(1)	0	(1)
Direct Bills						0		0
Total						$(1)		$(1)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2011 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 950 Higher Education Department	2,000,000	10.15%	$(567)	$0	$(567)	$0	$(567)
107 505 Dept of Cultural Affairs	3,000,000	15.23%	(850)	0	(850)	0	(850)
124 624 Aging & Long Term Svcs	7,700,000	39.09%	(2,183)	0	(2,183)	0	(2,183)
147 924 Public Education Department	7,000,000	35.53%	(1,984)	0	(1,984)	0	(1,984)
Subtotal	19,700,000	100.00%	(5,584)	0	(5,584)	0	(5,584)
Direct Bills					0		0
Total					$(5,584)		$(5,584)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2012 A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	19,800,000	28.17%	$165,167	$0	$165,167	$0	$165,167
64	341-543 DFA - Comm Dev & Local Gov	16,095,394	22.90%	134,264	0	134,264	0	134,264
80	361 DoIT	3,145,000	4.47%	26,235	0	26,235	0	26,235
107	505 Dept of Cultural Affairs	750,000	1.07%	6,256	0	6,256	0	6,256
114	550 Office of State Engineer/ISC	200,000	0.28%	1,668	0	1,668	0	1,668
115	551 Interstate Stream Commission	623,000	0.89%	5,197	0	5,197	0	5,197
122	609 Indian Affairs	1,333,000	1.90%	11,120	0	11,120	0	11,120
124	624 Aging & Long Term Svcs	2,000,000	2.85%	16,683	0	16,683	0	16,683
134	667 Dept of Environment	6,668,016	9.49%	55,623	0	55,623	0	55,623
146	805 Dept of Transportation	4,305,051	6.12%	35,912	0	35,912	0	35,912
147	924 Public Education Department	6,907,500	9.83%	57,621	0	57,621	0	57,621
153	952 University of New Mexico	1,874,000	2.67%	15,632	0	15,632	0	15,632
154	954 New Mexico State University	6,042,000	8.60%	50,401	0	50,401	0	50,401
155	956 New Mexico Highlands University	60,000	0.09%	501	0	501	0	501
156	958 Western New Mexico University	490,000	0.70%	4,087	0	4,087	0	4,087
Subtotal		70,292,961	100.00%	586,366	0	586,366	0	586,366
Direct Bills						0		0
Total						$586,366		$586,366

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2011 A1 Allocations **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	35,400,000	69.49%	$37,795	$0	$37,795	$0	$37,795
26	218 Administrative Office of the Courts	1,032,000	2.03%	1,102	0	1,102	0	1,102
27	219 Supreme Crt Building Commission	700,000	1.37%	747	0	747	0	747
64	341-543 DFA - Comm Dev & Local Gov	2,000,000	3.93%	2,135	0	2,135	0	2,135
83	370 Secretary of State	500,000	0.98%	534	0	534	0	534
93	419 Economic Development	1,000,000	1.96%	1,068	0	1,068	0	1,068
104	490 Cumbres & Toltec Railroad Comm	1,500,000	2.94%	1,601	0	1,601	0	1,601
107	505 Dept of Cultural Affairs	1,000,000	1.96%	1,068	0	1,068	0	1,068
110	521 Energy, Minerals & Natural Resour	500,000	0.98%	534	0	534	0	534
124	624 Aging & Long Term Svcs	3,861,000	7.58%	4,122	0	4,122	0	4,122
134	667 Dept of Environment	1,850,000	3.63%	1,975	0	1,975	0	1,975
139	705 Dept of Military Affairs	1,600,000	3.14%	1,708	0	1,708	0	1,708
Subtotal		50,943,000	100.00%	54,389	0	54,389	0	54,389
Direct Bills						0		0
Total						$54,389		$54,389

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2013 Allocations | **Dept:3 Interest Expense**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 505 Dept of Cultural Affairs	3,700,000	2.66%	$(26)	$0	$(26)	$0	$(26)
122 609 Indian Affairs	3,100,000	2.23%	(22)	0	(22)	0	(22)
147 924 Public Education Department	3,000,000	2.15%	(21)	0	(21)	0	(21)
152 950 Higher Education Other	24,800,000	17.80%	(176)	0	(176)	0	(176)
153 952 University of New Mexico	24,500,000	17.59%	(174)	0	(174)	0	(174)
154 954 New Mexico State University	24,000,000	17.23%	(171)	0	(171)	0	(171)
155 956 New Mexico Highlands University	6,000,000	4.31%	(43)	0	(43)	0	(43)
156 958 Western New Mexico University	4,000,000	2.87%	(28)	0	(28)	0	(28)
157 960 Eastern New Mexico University	11,000,000	7.90%	(78)	0	(78)	0	(78)
158 962 New Mexico Inst of Mining & Techr	18,000,000	12.92%	(128)	0	(128)	0	(128)
159 964 Northern New Mexico College	2,000,000	1.44%	(14)	0	(14)	0	(14)
167 978 New Mexico Military Institute	5,000,000	3.59%	(36)	0	(36)	0	(36)
171 999 Other	10,200,500	7.32%	(72)	0	(72)	0	(72)
Subtotal	139,300,500	100.00%	(990)	0	(990)	0	(990)
Direct Bills					0		0
Total					$(990)		$(990)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2013A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	42,000,000	24.19%	$(376)	$0	$(376)	$0	$(376)
26	218 Administrative Office of the Courts	1,000,000	0.58%	(9)	0	(9)	0	(9)
27	219 Supreme Crt Building Commission	300,000	0.17%	(3)	0	(3)	0	(3)
29	232 Judicial District Court 2nd	326,100	0.19%	(3)	0	(3)	0	(3)
41	244 Bernalillo County Metropolitan Crt	369,000	0.21%	(3)	0	(3)	0	(3)
59	333 Taxation and Revenue	1,500,000	0.86%	(13)	0	(13)	0	(13)
64	341-543 DFA - Comm Dev & Local Gov	22,188,405	12.78%	(199)	0	(199)	0	(199)
83	370 Secretary of State	7,000,000	4.03%	(63)	0	(63)	0	(63)
91	417 Border Authority	350,000	0.20%	(3)	0	(3)	0	(3)
93	419 Economic Development	500,000	0.29%	(4)	0	(4)	0	(4)
99	460 NM State Fair	119,000	0.07%	(1)	0	(1)	0	(1)
104	490 Cumbres & Toltec Railroad Comm	850,000	0.49%	(8)	0	(8)	0	(8)
106	495 Spaceport Authority	3,000,000	1.73%	(27)	0	(27)	0	(27)
107	505 Dept of Cultural Affairs	6,117,336	3.52%	(55)	0	(55)	0	(55)
109	516 Dept of Game & Fish	1,500,000	0.86%	(13)	0	(13)	0	(13)
114	550 Office of State Engineer/ISC	5,325,000	3.07%	(48)	0	(48)	0	(48)
115	551 Interstate Stream Commission	583,288	0.34%	(5)	0	(5)	0	(5)
122	609 Indian Affairs	5,480,042	3.16%	(49)	0	(49)	0	(49)
133	665 Dept of Health	900,000	0.52%	(8)	0	(8)	0	(8)
134	667 Dept of Environment	10,679,050	6.15%	(96)	0	(96)	0	(96)
139	705 Dept of Military Affairs	500,000	0.29%	(4)	0	(4)	0	(4)
146	805 Dept of Transportation	7,057,400	4.07%	(63)	0	(63)	0	(63)
147	924 Public Education Department	11,662,825	6.72%	(104)	0	(104)	0	(104)
152	950 Higher Education Other	7,605,728	4.38%	(68)	0	(68)	0	(68)
153	952 University of New Mexico	9,990,234	5.75%	(89)	0	(89)	0	(89)
154	954 New Mexico State University	5,397,790	3.11%	(48)	0	(48)	0	(48)
155	956 New Mexico Highlands University	2,465,000	1.42%	(22)	0	(22)	0	(22)
156	958 Western New Mexico University	2,869,500	1.65%	(26)	0	(26)	0	(26)
157	960 Eastern New Mexico University	4,728,000	2.72%	(42)	0	(42)	0	(42)
158	962 New Mexico Inst of Mining & Techr	6,335,000	3.65%	(57)	0	(57)	0	(57)
159	964 Northern New Mexico College	900,000	0.52%	(8)	0	(8)	0	(8)
171	999 Other	3,997,292	2.30%	(36)	0	(36)	0	(36)
Subtotal		173,595,990	100.00%	(1,554)	0	(1,554)	0	(1,554)
Direct Bills						0		0
Total						$(1,554)		$(1,554)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2013SC Allocations **Dept:3 Interest Expense**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 341-543 DFA - Comm Dev & Local Gov	500,000	10.07%	$0	$0	$0	$0	$0
115 551 Interstate Stream Commission	15,412	0.31%	0	0	0	0	0
134 667 Dept of Environment	4,400,000	88.61%	0	0	0	0	0
154 954 New Mexico State University	50,000	1.01%	0	0	0	0	0
Subtotal	4,965,412	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2014A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	2,000,000	1.20%	$(51)	$0	$(51)	$0	$(51)
28	231 Judicial District Court 1st	50,000	0.03%	(1)	0	(1)	0	(1)
29	232 Judicial District Court 2nd	90,000	0.05%	(2)	0	(2)	0	(2)
51	260 Judicial District Attorney 10th	39,000	0.02%	(1)	0	(1)	0	(1)
64	341-543 DFA - Comm Dev & Local Gov	26,631,300	16.04%	(681)	0	(681)	0	(681)
80	361 DoIT	5,000,000	3.01%	(128)	0	(128)	0	(128)
83	370 Secretary of State	6,000,000	3.61%	(154)	0	(154)	0	(154)
99	460 NM State Fair	1,083,000	0.65%	(28)	0	(28)	0	(28)
104	490 Cumbres & Toltec Railroad Comm	185,000	0.11%	(5)	0	(5)	0	(5)
106	495 Spaceport Authority	6,514,000	3.92%	(167)	0	(167)	0	(167)
107	505 Dept of Cultural Affairs	809,000	0.49%	(21)	0	(21)	0	(21)
110	521 Energy, Minerals & Natural Resour	1,935,500	1.17%	(50)	0	(50)	0	(50)
114	550 Office of State Engineer/ISC	11,280,000	6.79%	(289)	0	(289)	0	(289)
115	551 Interstate Stream Commission	12,376,667	7.45%	(317)	0	(317)	0	(317)
122	609 Indian Affairs	4,388,411	2.64%	(112)	0	(112)	0	(112)
134	667 Dept of Environment	46,590,567	28.06%	(1,192)	0	(1,192)	0	(1,192)
137	670 Veterans Services	600,000	0.36%	(15)	0	(15)	0	(15)
139	705 Dept of Military Affairs	500,000	0.30%	(13)	0	(13)	0	(13)
146	805 Dept of Transportation	13,423,387	8.08%	(343)	0	(343)	0	(343)
147	924 Public Education Department	14,833,277	8.93%	(380)	0	(380)	0	(380)
152	950 Higher Education Other	895,000	0.54%	(23)	0	(23)	0	(23)
153	952 University of New Mexico	3,577,660	2.15%	(92)	0	(92)	0	(92)
154	954 New Mexico State University	1,827,000	1.10%	(47)	0	(47)	0	(47)
155	956 New Mexico Highlands University	265,000	0.16%	(7)	0	(7)	0	(7)
156	958 Western New Mexico University	100,000	0.06%	(3)	0	(3)	0	(3)
157	960 Eastern New Mexico University	902,000	0.54%	(23)	0	(23)	0	(23)
158	962 New Mexico Inst of Mining & Techr	190,000	0.11%	(5)	0	(5)	0	(5)
167	978 New Mexico Military Institute	153,200	0.09%	(4)	0	(4)	0	(4)
171	999 Other	3,815,229	2.30%	(98)	0	(98)	0	(98)
Subtotal		166,054,198	100.00%	(4,249)	0	(4,249)	0	(4,249)
Direct Bills						0		0
Total						$(4,249)		$(4,249)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2015 Allocations | **Dept:3 Interest Expense**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 505 Dept of Cultural Affairs	3,800,000	2.28%	$72,316	$0	$72,316	$0	$72,316
122 609 Indian Affairs	5,000,000	2.99%	95,153	0	95,153	0	95,153
147 924 Public Education Department	3,500,000	2.10%	66,607	0	66,607	0	66,607
152 950 Higher Education Other	27,030,000	16.19%	514,398	0	514,398	0	514,398
153 952 University of New Mexico	39,000,000	23.35%	742,195	0	742,195	0	742,195
154 954 New Mexico State University	25,100,000	15.03%	477,669	0	477,669	0	477,669
155 956 New Mexico Highlands University	5,000,000	2.99%	95,153	0	95,153	0	95,153
156 958 Western New Mexico University	6,000,000	3.59%	114,184	0	114,184	0	114,184
157 960 Eastern New Mexico University	14,325,000	8.58%	272,614	0	272,614	0	272,614
158 962 New Mexico Inst of Mining & Techr	15,000,000	8.98%	285,460	0	285,460	0	285,460
159 964 Northern New Mexico College	2,000,000	1.20%	38,061	0	38,061	0	38,061
167 978 New Mexico Military Institute	4,800,000	2.87%	91,347	0	91,347	0	91,347
169 980 NM Sch for the Deaf	16,433,440	9.84%	312,739	0	312,739	0	312,739
Subtotal	166,988,440	100.00%	3,177,898	0	3,177,898	0	3,177,898
Direct Bills					0		0
Total					$3,177,898		$3,177,898

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2015A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	15,168,238	10.56%	$394,846	$0	$394,846	$0	$394,846
27	219 Supreme Crt Building Commission	300,000	0.21%	7,809	0	7,809	0	7,809
29	232 Judicial District Court 2nd	294,200	0.20%	7,658	0	7,658	0	7,658
42	251 Judicial District Attorney 1st	60,000	0.04%	1,562	0	1,562	0	1,562
64	341-543 DFA - Comm Dev & Local Gov	20,786,118	14.46%	541,085	0	541,085	0	541,085
80	361 DoIT	3,200,000	2.23%	83,299	0	83,299	0	83,299
91	417 Border Authority	187,500	0.13%	4,881	0	4,881	0	4,881
99	460 NM State Fair	2,445,000	1.70%	63,646	0	63,646	0	63,646
104	490 Cumbres & Toltec Railroad Comm	645,000	0.45%	16,790	0	16,790	0	16,790
106	495 Spaceport Authority	5,540,290	3.86%	144,220	0	144,220	0	144,220
110	521 Energy, Minerals & Natural Resour	1,952,500	1.36%	50,826	0	50,826	0	50,826
114	550 Office of State Engineer/ISC	1,834,050	1.28%	47,742	0	47,742	0	47,742
122	609 Indian Affairs	5,356,500	3.73%	139,435	0	139,435	0	139,435
134	667 Dept of Environment	9,788,100	6.81%	254,795	0	254,795	0	254,795
139	705 Dept of Military Affairs	700,000	0.49%	18,222	0	18,222	0	18,222
144	790 Dept of Public Safety	144,000	0.10%	3,748	0	3,748	0	3,748
145	795 Homeland Security & Emergency M	250,000	0.17%	6,508	0	6,508	0	6,508
146	805 Dept of Transportation	40,080,000	27.89%	1,043,325	0	1,043,325	0	1,043,325
147	924 Public Education Department	12,313,560	8.57%	320,535	0	320,535	0	320,535
152	950 Higher Education Other	7,545,000	5.25%	196,404	0	196,404	0	196,404
153	952 University of New Mexico	5,776,500	4.02%	150,368	0	150,368	0	150,368
154	954 New Mexico State University	2,020,624	1.41%	52,599	0	52,599	0	52,599
155	956 New Mexico Highlands University	1,190,000	0.83%	30,977	0	30,977	0	30,977
156	958 Western New Mexico University	900,000	0.63%	23,428	0	23,428	0	23,428
157	960 Eastern New Mexico University	2,404,190	1.67%	62,584	0	62,584	0	62,584
158	962 New Mexico Inst of Mining & Techr	2,190,000	1.52%	57,008	0	57,008	0	57,008
159	964 Northern New Mexico College	500,000	0.35%	13,016	0	13,016	0	13,016
169	980 NM Sch for the Deaf	130,000	0.09%	3,384	0	3,384	0	3,384
Subtotal		143,701,370	100.00%	3,740,701	0	3,740,701	0	3,740,701
Direct Bills						0		0
Total						$3,740,701		$3,740,701

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2016A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	39,900,000	10.32%	$849,780	$0	$849,780	$0	$849,780
26	218 Administrative Office of the Courts	2,032,000	0.53%	43,277	0	43,277	0	43,277
27	219 Supreme Crt Building Commission	1,000,000	0.26%	21,298	0	21,298	0	21,298
28	231 Judicial District Court 1st	50,000	0.01%	1,065	0	1,065	0	1,065
29	232 Judicial District Court 2nd	416,100	0.11%	8,862	0	8,862	0	8,862
41	244 Bernalillo County Metropolitan Crt	369,000	0.10%	7,859	0	7,859	0	7,859
51	260 Judicial District Attorney 10th	39,000	0.01%	831	0	831	0	831
59	333 Taxation and Revenue	1,500,000	0.39%	31,947	0	31,947	0	31,947
64	341-543 DFA - Comm Dev & Local Gov	50,819,705	13.14%	1,082,346	0	1,082,346	0	1,082,346
80	361 DoIT	5,000,000	1.29%	106,489	0	106,489	0	106,489
83	370 Secretary of State	13,500,000	3.49%	287,520	0	287,520	0	287,520
91	417 Border Authority	350,000	0.09%	7,454	0	7,454	0	7,454
93	419 Economic Development	1,500,000	0.39%	31,947	0	31,947	0	31,947
99	460 NM State Fair	1,202,000	0.31%	25,600	0	25,600	0	25,600
104	490 Cumbres & Toltec Railroad Comm	2,535,000	0.66%	53,990	0	53,990	0	53,990
106	495 Spaceport Authority	9,514,000	2.46%	202,627	0	202,627	0	202,627
107	505 Dept of Cultural Affairs	7,926,336	2.05%	168,813	0	168,813	0	168,813
110	521 Energy, Minerals & Natural Resour	3,935,500	1.02%	83,817	0	83,817	0	83,817
114	550 Office of State Engineer/ISC	16,605,000	4.29%	353,649	0	353,649	0	353,649
115	551 Interstate Stream Commission	12,959,955	3.35%	276,018	0	276,018	0	276,018
122	609 Indian Affairs	9,868,453	2.55%	210,176	0	210,176	0	210,176
133	665 Dept of Health	900,000	0.23%	19,168	0	19,168	0	19,168
134	667 Dept of Environment	59,119,617	15.29%	1,259,115	0	1,259,115	0	1,259,115
137	670 Veterans Services	600,000	0.16%	12,779	0	12,779	0	12,779
138	690 Children, Youth & Families	1,600,000	0.41%	34,076	0	34,076	0	34,076
139	705 Dept of Military Affairs	1,000,000	0.26%	21,298	0	21,298	0	21,298
142	770 Dept of Corrections	12,800,000	3.31%	272,611	0	272,611	0	272,611
146	805 Dept of Transportation	20,480,787	5.30%	436,195	0	436,195	0	436,195
147	924 Public Education Department	26,496,102	6.85%	564,308	0	564,308	0	564,308
152	950 Higher Education Other	8,500,728	2.20%	181,046	0	181,046	0	181,046
153	952 University of New Mexico	13,567,894	3.51%	288,966	0	288,966	0	288,966
154	954 New Mexico State University	7,224,790	1.87%	153,872	0	153,872	0	153,872
155	956 New Mexico Highlands University	2,730,000	0.71%	58,143	0	58,143	0	58,143
156	958 Western New Mexico University	2,969,500	0.77%	63,244	0	63,244	0	63,244
157	960 Eastern New Mexico University	5,630,000	1.46%	119,906	0	119,906	0	119,906
158	962 New Mexico Inst of Mining & Techr	6,525,000	1.69%	138,968	0	138,968	0	138,968
159	964 Northern New Mexico College	900,000	0.23%	19,168	0	19,168	0	19,168
167	978 New Mexico Military Institute	153,200	0.04%	3,263	0	3,263	0	3,263
171	999 Other	34,512,521	8.92%	735,039	0	735,039	0	735,039

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2016A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	386,732,188	100.00%	8,236,528	0	8,236,528	0	8,236,528
Direct Bills					0		0
Total					$8,236,528		$8,236,528

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2016C Allocations **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	341-543 DFA - Comm Dev & Local Gov	16,460,468	38.45%	$1,102	$0	$1,102	$0	$1,102
93	419 Economic Development	210,000	0.49%	14	0	14	0	14
107	505 Dept of Cultural Affairs	462,000	1.08%	31	0	31	0	31
114	550 Office of State Engineer/ISC	1,933,703	4.52%	130	0	130	0	130
122	609 Indian Affairs	385,000	0.90%	26	0	26	0	26
134	667 Dept of Environment	450,000	1.05%	30	0	30	0	30
137	670 Veterans Services	600,000	1.40%	40	0	40	0	40
146	805 Dept of Transportation	181,000	0.42%	12	0	12	0	12
147	924 Public Education Department	361,000	0.84%	24	0	24	0	24
171	999 Other	21,765,392	50.84%	1,458	0	1,458	0	1,458
Subtotal		42,808,563	100.00%	2,867	0	2,867	0	2,867
Direct Bills						0		0
Total						$2,867		$2,867

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2016D Allocations | **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	500,000	1.57%	$20,896	$0	$20,896	$0	$20,896
26	218 Administrative Office of the Courts	534,561	1.67%	22,340	0	22,340	0	22,340
64	341-543 DFA - Comm Dev & Local Gov	2,454,000	7.68%	102,556	0	102,556	0	102,556
114	550 Office of State Engineer/ISC	500,000	1.57%	20,896	0	20,896	0	20,896
122	609 Indian Affairs	283,000	0.89%	11,827	0	11,827	0	11,827
134	667 Dept of Environment	1,125,160	3.52%	47,022	0	47,022	0	47,022
142	770 Dept of Corrections	2,400,000	7.51%	100,299	0	100,299	0	100,299
144	790 Dept of Public Safety	3,218,000	10.07%	134,484	0	134,484	0	134,484
146	805 Dept of Transportation	19,930,946	62.39%	832,940	0	832,940	0	832,940
147	924 Public Education Department	804,987	2.52%	33,641	0	33,641	0	33,641
156	958 Western New Mexico University	195,000	0.61%	8,149	0	8,149	0	8,149
Subtotal		31,945,654	100.00%	1,335,050	0	1,335,050	0	1,335,050
Direct Bills						0		0
Total						$1,335,050		$1,335,050

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2016E Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 341-543 DFA - Comm Dev & Local Gov	921,100	4.83%	$3,967	$0	$3,967	$0	$3,967
93 419 Economic Development	16,000,000	83.82%	68,912	0	68,912	0	68,912
107 505 Dept of Cultural Affairs	300,000	1.57%	1,292	0	1,292	0	1,292
114 550 Office of State Engineer/ISC	500,000	2.62%	2,154	0	2,154	0	2,154
146 805 Dept of Transportation	710,000	3.72%	3,058	0	3,058	0	3,058
147 924 Public Education Department	657,763	3.45%	2,833	0	2,833	0	2,833
Subtotal	19,088,863	100.00%	82,216	0	82,216	0	82,216
Direct Bills					0		0
Total					$82,216		$82,216

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2017A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80	361 DoIT	5,000,000	2.87%	$146,690	$0	$146,690	$0	$146,690
107	505 Dept of Cultural Affairs	3,750,000	2.15%	110,017	0	110,017	0	110,017
139	705 Dept of Military Affairs	6,000,000	3.44%	176,028	0	176,028	0	176,028
144	790 Dept of Public Safety	7,000,000	4.01%	205,366	0	205,366	0	205,366
147	924 Public Education Department	3,000,000	1.72%	88,014	0	88,014	0	88,014
152	950 Higher Education Other	35,600,000	20.42%	1,044,432	0	1,044,432	0	1,044,432
153	952 University of New Mexico	34,500,000	19.79%	1,012,160	0	1,012,160	0	1,012,160
154	954 New Mexico State University	27,500,000	15.77%	806,794	0	806,794	0	806,794
155	956 New Mexico Highlands University	4,500,000	2.58%	132,021	0	132,021	0	132,021
156	958 Western New Mexico University	5,000,000	2.87%	146,690	0	146,690	0	146,690
157	960 Eastern New Mexico University	12,700,000	7.28%	372,592	0	372,592	0	372,592
158	962 New Mexico Inst of Mining & Techr	5,500,000	3.15%	161,359	0	161,359	0	161,359
159	964 Northern New Mexico College	1,000,000	0.57%	29,338	0	29,338	0	29,338
167	978 New Mexico Military Institute	4,856,200	2.79%	142,471	0	142,471	0	142,471
168	979 NM Sch for the Visually Impaired	1,200,000	0.69%	35,206	0	35,206	0	35,206
169	980 NM Sch for the Deaf	2,000,000	1.15%	58,676	0	58,676	0	58,676
171	999 Other	15,243,300	8.74%	447,208	0	447,208	0	447,208
Subtotal		174,349,500	100.00%	5,115,061	0	5,115,061	0	5,115,061
Direct Bills						0		0
Total						$5,115,061		$5,115,061

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2017B Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28	231 Judicial District Court 1st	350,000	0.25%	$10,993	$0	$10,993	$0	$10,993
41	244 Bernalillo County Metropolitan Crt	738,000	0.53%	23,179	0	23,179	0	23,179
107	505 Dept of Cultural Affairs	3,700,000	2.64%	116,209	0	116,209	0	116,209
122	609 Indian Affairs	3,100,000	2.21%	97,364	0	97,364	0	97,364
147	924 Public Education Department	3,000,000	2.14%	94,223	0	94,223	0	94,223
152	950 Higher Education Other	24,800,000	17.67%	778,914	0	778,914	0	778,914
153	952 University of New Mexico	24,500,000	17.45%	769,492	0	769,492	0	769,492
154	954 New Mexico State University	24,000,000	17.10%	753,788	0	753,788	0	753,788
155	956 New Mexico Highlands University	6,000,000	4.27%	188,447	0	188,447	0	188,447
156	958 Western New Mexico University	4,000,000	2.85%	125,631	0	125,631	0	125,631
157	960 Eastern New Mexico University	11,000,000	7.84%	345,486	0	345,486	0	345,486
158	962 New Mexico Inst of Mining & Techr	18,000,000	12.82%	565,341	0	565,341	0	565,341
159	964 Northern New Mexico College	2,000,000	1.42%	62,816	0	62,816	0	62,816
167	978 New Mexico Military Institute	5,000,000	3.56%	157,039	0	157,039	0	157,039
171	999 Other	10,200,500	7.27%	320,375	0	320,375	0	320,375
Subtotal		140,388,500	100.00%	4,409,297	0	4,409,297	0	4,409,297
Direct Bills						0		0
Total						$4,409,297		$4,409,297

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2017A Allocations **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	341-543 DFA - Comm Dev & Local Go\	1,393,557	1.69%	$45,418	$0	$45,418	$0	$45,418
114	550 Office of State Engineer/ISC	245,000	0.30%	7,985	0	7,985	0	7,985
122	609 Indian Affairs	475,000	0.57%	15,481	0	15,481	0	15,481
134	667 Dept of Environment	3,351,000	4.06%	109,213	0	109,213	0	109,213
146	805 Dept of Transportation	300,000	0.36%	9,777	0	9,777	0	9,777
147	924 Public Education Department	18,835,278	22.80%	613,864	0	613,864	0	613,864
150	940 Public School Facilities Authority	57,014,151	69.01%	1,858,160	0	1,858,160	0	1,858,160
171	999 Other	1,000,000	1.21%	32,591	0	32,591	0	32,591
Subtotal		82,613,986	100.00%	2,692,489	0	2,692,489	0	2,692,489
Direct Bills						0		0
Total						$2,692,489		$2,692,489

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2018A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	20,252,300	14.61%	$714,919	$0	$714,919	$0	$714,919
26	218 Administrative Office of the Courts	1,400,000	1.01%	49,421	0	49,421	0	49,421
28	231 Judicial District Court 1st	650,000	0.47%	22,945	0	22,945	0	22,945
29	232 Judicial District Court 2nd	272,300	0.20%	9,612	0	9,612	0	9,612
41	244 Bernalillo County Metropolitan Crt	990,000	0.71%	34,948	0	34,948	0	34,948
43	252 Judicial District Attorney 2nd	600,000	0.43%	21,180	0	21,180	0	21,180
46	255 Judicial District Attorney 5th	25,000	0.02%	883	0	883	0	883
55	264 Administrative Office of the DAs	125,000	0.09%	4,413	0	4,413	0	4,413
64	341-543 DFA - Comm Dev & Local Gov	18,954,821	13.67%	669,117	0	669,117	0	669,117
80	361 DoIT	10,000,000	7.21%	353,006	0	353,006	0	353,006
83	370 Secretary of State	825,000	0.60%	29,123	0	29,123	0	29,123
86	385 New Mexico Finance Authority	7,847,230	5.66%	277,012	0	277,012	0	277,012
91	417 Border Authority	500,000	0.36%	17,650	0	17,650	0	17,650
99	460 NM State Fair	1,500,000	1.08%	52,951	0	52,951	0	52,951
104	490 Cumbres & Toltec Railroad Comm	750,000	0.54%	26,475	0	26,475	0	26,475
106	495 Spaceport Authority	6,000,000	4.33%	211,804	0	211,804	0	211,804
107	505 Dept of Cultural Affairs	6,811,801	4.91%	240,461	0	240,461	0	240,461
110	521 Energy, Minerals & Natural Resour	800,000	0.58%	28,240	0	28,240	0	28,240
114	550 Office of State Engineer/ISC	12,565,420	9.06%	443,567	0	443,567	0	443,567
122	609 Indian Affairs	3,242,206	2.34%	114,452	0	114,452	0	114,452
134	667 Dept of Environment	6,169,397	4.45%	217,784	0	217,784	0	217,784
139	705 Dept of Military Affairs	1,000,000	0.72%	35,301	0	35,301	0	35,301
144	790 Dept of Public Safety	11,172,000	8.06%	394,379	0	394,379	0	394,379
146	805 Dept of Transportation	14,099,012	10.17%	497,704	0	497,704	0	497,704
147	924 Public Education Department	7,581,004	5.47%	267,614	0	267,614	0	267,614
152	950 Higher Education Other	280,854	0.20%	9,914	0	9,914	0	9,914
153	952 University of New Mexico	1,728,424	1.25%	61,014	0	61,014	0	61,014
154	954 New Mexico State University	567,460	0.41%	20,032	0	20,032	0	20,032
155	956 New Mexico Highlands University	110,000	0.08%	3,883	0	3,883	0	3,883
156	958 Western New Mexico University	146,800	0.11%	5,182	0	5,182	0	5,182
157	960 Eastern New Mexico University	253,095	0.18%	8,934	0	8,934	0	8,934
158	962 New Mexico Inst of Mining & Techr	90,000	0.06%	3,177	0	3,177	0	3,177
171	999 Other	1,305,900	0.94%	46,099	0	46,099	0	46,099

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2018A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	138,615,024	100.00%	4,893,196	0	4,893,196	0	4,893,196
Direct Bills					0		0
Total					$4,893,196		$4,893,196

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2019 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107	505 Dept of Cultural Affairs	4,750,000	3.02%	$114,305	$0	$114,305	$0	$114,305
122	609 Indian Affairs	900,000	0.57%	21,658	0	21,658	0	21,658
147	924 Public Education Department	10,000,000	6.35%	240,642	0	240,642	0	240,642
152	950 Higher Education Other	34,220,000	21.73%	823,477	0	823,477	0	823,477
153	952 University of New Mexico	27,100,000	17.21%	652,140	0	652,140	0	652,140
154	954 New Mexico State University	31,200,000	19.81%	750,804	0	750,804	0	750,804
155	956 New Mexico Highlands University	4,000,000	2.54%	96,257	0	96,257	0	96,257
156	958 Western New Mexico University	6,000,000	3.81%	144,385	0	144,385	0	144,385
157	960 Eastern New Mexico University	11,500,000	7.30%	276,738	0	276,738	0	276,738
158	962 New Mexico Inst of Mining & Techr	7,100,000	4.51%	170,856	0	170,856	0	170,856
167	978 New Mexico Military Institute	8,250,000	5.24%	198,530	0	198,530	0	198,530
169	980 NM Sch for the Deaf	1,800,000	1.14%	43,316	0	43,316	0	43,316
171	999 Other	10,664,878	6.77%	256,642	0	256,642	0	256,642
Subtotal		157,484,878	100.00%	3,789,750	0	3,789,750	0	3,789,750
Direct Bills						0		0
Total						$3,789,750		$3,789,750

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2020 SA Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	29,175,000	9.50%	$412,226	$0	$412,226	$0	$412,226
13	950 Higher Education Department	590,000	0.19%	8,336	0	8,336	0	8,336
24	215 Court of Appeals	300,000	0.10%	4,239	0	4,239	0	4,239
26	218 Administrative Office of the Courts	1,674,000	0.54%	23,653	0	23,653	0	23,653
28	231 Judicial District Court 1st	44,200	0.01%	625	0	625	0	625
29	232 Judicial District Court 2nd	1,203,018	0.39%	16,998	0	16,998	0	16,998
30	233 Judicial District Court 3rd	56,840	0.02%	803	0	803	0	803
31	234 Judicial District Court 4th	66,091	0.02%	934	0	934	0	934
35	238 Judicial District Court 8th	292,500	0.10%	4,133	0	4,133	0	4,133
36	239 Judicial District Court 9th	28,500	0.01%	403	0	403	0	403
38	241 Judicial District Court 11th	426,416	0.14%	6,025	0	6,025	0	6,025
41	244 Bernalillo County Metropolitan Crt	1,045,000	0.34%	14,765	0	14,765	0	14,765
42	251 Judicial District Attorney 1st	275,000	0.09%	3,886	0	3,886	0	3,886
64	341-543 DFA - Comm Dev & Local Gov	116,807,025	38.03%	1,650,416	0	1,650,416	0	1,650,416
80	361 DoIT	6,372,900	2.07%	90,045	0	90,045	0	90,045
86	385 New Mexico Finance Authority	38,705,320	12.60%	546,884	0	546,884	0	546,884
91	417 Border Authority	1,500,000	0.49%	21,194	0	21,194	0	21,194
93	419 Economic Development	1,500,000	0.49%	21,194	0	21,194	0	21,194
99	460 NM State Fair	2,180,000	0.71%	30,802	0	30,802	0	30,802
104	490 Cumbres & Toltec Railroad Comm	1,000,000	0.33%	14,129	0	14,129	0	14,129
106	495 Spaceport Authority	10,000,000	3.26%	141,294	0	141,294	0	141,294
107	505 Dept of Cultural Affairs	3,721,200	1.21%	52,578	0	52,578	0	52,578
110	521 Energy, Minerals & Natural Resour	3,300,000	1.07%	46,627	0	46,627	0	46,627
114	550 Office of State Engineer/ISC	23,756,651	7.73%	335,668	0	335,668	0	335,668
122	609 Indian Affairs	1,347,159	0.44%	19,035	0	19,035	0	19,035
133	665 Dept of Health	1,500,000	0.49%	21,194	0	21,194	0	21,194
134	667 Dept of Environment	38,032,477	12.38%	537,377	0	537,377	0	537,377
137	670 Veterans Services	2,000,000	0.65%	28,259	0	28,259	0	28,259
139	705 Dept of Military Affairs	775,000	0.25%	10,950	0	10,950	0	10,950
146	805 Dept of Transportation	2,139,000	0.70%	30,223	0	30,223	0	30,223
147	924 Public Education Department	4,731,466	1.54%	66,853	0	66,853	0	66,853
153	952 University of New Mexico	6,327,000	2.06%	89,397	0	89,397	0	89,397
154	954 New Mexico State University	2,365,000	0.77%	33,416	0	33,416	0	33,416
155	956 New Mexico Highlands University	435,000	0.14%	6,146	0	6,146	0	6,146
156	958 Western New Mexico University	2,940,000	0.96%	41,541	0	41,541	0	41,541
157	960 Eastern New Mexico University	347,000	0.11%	4,903	0	4,903	0	4,903
158	962 New Mexico Inst of Mining & Techr	125,000	0.04%	1,766	0	1,766	0	1,766
159	964 Northern New Mexico College	100,000	0.03%	1,413	0	1,413	0	1,413

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2020 SA Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	307,183,763	100.00%	4,340,329	0	4,340,329	0	4,340,329
Direct Bills					0		0
Total					$4,340,329		$4,340,329

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

GOB 2021 Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	950 Higher Education Department	32,375,000	16.31%	$933,638	$0	$933,638	$0	$933,638
107	505 Dept of Cultural Affairs	3,500,000	1.76%	100,934	0	100,934	0	100,934
122	609 Indian Affairs	700,000	0.35%	20,187	0	20,187	0	20,187
147	924 Public Education Department	3,000,000	1.51%	86,515	0	86,515	0	86,515
153	952 University of New Mexico	51,400,000	25.90%	1,482,286	0	1,482,286	0	1,482,286
154	954 New Mexico State University	30,460,000	15.35%	878,413	0	878,413	0	878,413
155	956 New Mexico Highlands University	7,000,000	3.53%	201,868	0	201,868	0	201,868
156	958 Western New Mexico University	4,000,000	2.02%	115,353	0	115,353	0	115,353
157	960 Eastern New Mexico University	11,300,000	5.69%	325,872	0	325,872	0	325,872
158	962 New Mexico Inst of Mining & Techr	10,000,000	5.04%	288,383	0	288,383	0	288,383
159	964 Northern New Mexico College	2,500,000	1.26%	72,096	0	72,096	0	72,096
167	978 New Mexico Military Institute	3,000,000	1.51%	86,515	0	86,515	0	86,515
168	979 NM Sch for the Visually Impaired	938,967	0.47%	27,078	0	27,078	0	27,078
169	980 NM Sch for the Deaf	5,300,000	2.67%	152,843	0	152,843	0	152,843
171	999 Other	33,017,433	16.63%	952,165	0	952,165	0	952,165
Subtotal		198,491,400	100.00%	5,724,145	0	5,724,145	0	5,724,145
Direct Bills						0		0
Total						$5,724,145		$5,724,145

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2021A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	48,314,908	12.35%	$844,961	$0	$844,961	$0	$844,961
13	950 Higher Education Department	9,432,333	2.41%	164,959	0	164,959	0	164,959
25	216 Supreme Court	205,807	0.05%	3,599	0	3,599	0	3,599
26	218 Administrative Office of the Courts	8,377,193	2.14%	146,506	0	146,506	0	146,506
28	231 Judicial District Court 1st	465,000	0.12%	8,132	0	8,132	0	8,132
30	233 Judicial District Court 3rd	78,852	0.02%	1,379	0	1,379	0	1,379
38	241 Judicial District Court 11th	125,737	0.03%	2,199	0	2,199	0	2,199
41	244 Bernalillo County Metropolitan Crt	276,500	0.07%	4,836	0	4,836	0	4,836
64	341-543 DFA - Comm Dev & Local Gov	109,370,628	27.95%	1,912,742	0	1,912,742	0	1,912,742
80	361 DoIT	8,000,000	2.04%	139,909	0	139,909	0	139,909
91	417 Border Authority	1,069,000	0.27%	18,695	0	18,695	0	18,695
99	460 NM State Fair	3,250,000	0.83%	56,838	0	56,838	0	56,838
104	490 Cumbres & Toltec Railroad Comm	1,100,000	0.28%	19,237	0	19,237	0	19,237
107	505 Dept of Cultural Affairs	7,610,666	1.94%	133,100	0	133,100	0	133,100
109	516 Dept of Game & Fish	200,000	0.05%	3,498	0	3,498	0	3,498
110	521 Energy, Minerals & Natural Resour	6,300,000	1.61%	110,178	0	110,178	0	110,178
114	550 Office of State Engineer/ISC	20,344,000	5.20%	355,789	0	355,789	0	355,789
122	609 Indian Affairs	27,249,482	6.96%	476,556	0	476,556	0	476,556
134	667 Dept of Environment	30,773,388	7.86%	538,184	0	538,184	0	538,184
137	670 Veterans Services	11,205	0.00%	196	0	196	0	196
139	705 Dept of Military Affairs	2,150,000	0.55%	37,601	0	37,601	0	37,601
146	805 Dept of Transportation	44,217,259	11.30%	773,299	0	773,299	0	773,299
147	924 Public Education Department	15,886,260	4.06%	277,829	0	277,829	0	277,829
153	952 University of New Mexico	15,241,500	3.89%	266,553	0	266,553	0	266,553
154	954 New Mexico State University	8,224,500	2.10%	143,835	0	143,835	0	143,835
155	956 New Mexico Highlands University	930,000	0.24%	16,264	0	16,264	0	16,264
156	958 Western New Mexico University	3,700,000	0.95%	64,708	0	64,708	0	64,708
157	960 Eastern New Mexico University	4,850,000	1.24%	84,820	0	84,820	0	84,820
158	962 New Mexico Inst of Mining & Techr	3,021,000	0.77%	52,833	0	52,833	0	52,833
159	964 Northern New Mexico College	1,150,000	0.29%	20,112	0	20,112	0	20,112
167	978 New Mexico Military Institute	825,000	0.21%	14,428	0	14,428	0	14,428
169	980 NM Sch for the Deaf	3,500,000	0.89%	61,210	0	61,210	0	61,210
171	999 Other	5,087,426	1.30%	88,972	0	88,972	0	88,972

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

STB 2021A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	391,337,644	100.00%	6,843,956	0	6,843,956	0	6,843,956
Direct Bills					0		0
Total					$6,843,956		$6,843,956

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:3 Interest Expense**

	Department	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009	STB 2002 A SUPP	STB 2003 B	STB 2004 B
7	350-608 GSD Facilities Management	$0	$0	$0	$0	$0	$0	$(130)	$0	$0	$0
13	950 Higher Education Department	0	0	0	0	(128)	0	(661)	0	0	0
14	111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
24	215 Court of Appeals	0	0	0	0	0	0	0	0	0	0
25	216 Supreme Court	0	0	0	0	0	0	0	0	0	0
26	218 Administrative Office of the Courts	0	0	0	0	0	0	0	0	0	0
27	219 Supreme Crt Building Commission	0	0	0	0	0	0	0	0	0	0
28	231 Judicial District Court 1st	0	0	0	0	0	0	0	0	0	0
29	232 Judicial District Court 2nd	0	0	0	0	0	0	0	0	0	0
30	233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	0
31	234 Judicial District Court 4th	0	0	0	0	0	0	0	0	0	0
32	235 Judicial District Court 5th	0	0	0	0	0	0	0	0	0	0
33	236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
34	237 Judicial District Court 7th	0	0	0	0	0	0	0	0	0	0
35	238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	0
36	239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	0
38	241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	0
40	243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
41	244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	0	0	0
42	251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
43	252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
46	255 Judicial District Attorney 5th	0	0	0	0	0	0	0	0	0	0
51	260 Judicial District Attorney 10th	0	0	0	0	0	0	0	0	0	0
54	263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
55	264 Administrative Office of the DAs	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
80	361 DoIT	0	0	0	0	0	0	0	0	0	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
86	385 New Mexico Finance Authority	0	0	0	0	0	0	0	0	0	0
91	417 Border Authority	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	0	0	0	0	0	0	0
95	430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
99	460 NM State Fair	0	0	0	0	0	0	0	0	0	0
104	490 Cumbres & Toltec Railroad Comm	0	0	0	0	0	0	0	0	0	0
105	491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106	495 Spaceport Authority	0	0	0	0	0	0	0	0	0	0
107	505 Dept of Cultural Affairs	0	0	0	0	(15)	0	(65)	0	0	0
109	516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0

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Allocation Summary — **Dept:3 Interest Expense**

Department	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009	STB 2002 A SUPP	STB 2003 B	STB 2004 B
114 550 Office of State Engineer/ISC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
115 551 Interstate Stream Commission	0	0	0	0	0	0	0	0	0	0
122 609 Indian Affairs	0	0	0	0	0	0	(39)	0	0	0
124 624 Aging & Long Term Svcs	0	0	0	0	(78)	0	(192)	0	0	0
133 665 Dept of Health	0	0	0	0	0	0	(56)	0	0	0
134 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
137 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
138 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
139 705 Dept of Military Affairs	0	0	0	0	0	0	0	0	0	0
142 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
144 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
145 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
146 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
147 924 Public Education Department	0	0	0	0	(15)	0	(39)	0	(12)	0
150 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
152 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
153 952 University of New Mexico	0	0	0	0	(92)	0	(557)	0	0	0
154 954 New Mexico State University	0	0	0	0	(113)	0	(433)	0	0	0
155 956 New Mexico Highlands University	0	0	0	0	(54)	0	(141)	0	0	0
156 958 Western New Mexico University	0	0	0	0	(35)	0	(104)	0	0	0
157 960 Eastern New Mexico University	0	0	0	0	(57)	0	(209)	0	0	0
158 962 New Mexico Inst of Mining & Techr	0	0	0	0	(37)	0	(104)	0	0	0
159 964 Northern New Mexico College	0	0	0	0	(16)	0	(78)	0	0	0
160 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
161 968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	0
162 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
165 976 San Juan College	0	0	0	0	0	0	0	0	0	0
167 978 New Mexico Military Institute	0	0	0	0	(17)	0	(65)	0	0	0
168 979 NM Sch for the Visually Impaired	0	0	0	0	(15)	0	0	0	0	0
169 980 NM Sch for the Deaf	0	0	0	0	(35)	0	(39)	0	0	0
171 999 Other	0	0	0	0	0	0	0	0	0	0
Total	$0	$0	$0	$0	$(707)	$0	$(2,915)	$0	$(12)	$0

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	Department	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B
7	350-608 GSD Facilities Management	$0	$(4)	$0	$(0)	$(8)	$(110)	$0	$(856)	$(0)	$0
13	950 Higher Education Department	0	0	0	(0)	(1)	(6)	0	0	0	0
14	111 Legislative Council Service	0	0	0	0	0	(0)	0	0	0	0
24	215 Court of Appeals	0	0	0	0	(3)	(15)	0	(11)	0	0
25	216 Supreme Court	0	0	0	0	0	0	0	0	0	0
26	218 Administrative Office of the Courts	0	0	0	0	0	0	0	(28)	0	0
27	219 Supreme Crt Building Commission	0	0	0	(0)	0	0	0	(20)	0	0
28	231 Judicial District Court 1st	0	(0)	0	0	0	0	0	0	0	0
29	232 Judicial District Court 2nd	(0)	0	0	0	0	0	0	0	0	0
30	233 Judicial District Court 3rd	0	(0)	0	0	0	0	0	0	0	0
31	234 Judicial District Court 4th	0	0	0	0	0	0	0	0	0	0
32	235 Judicial District Court 5th	0	0	0	(0)	0	0	0	0	0	0
33	236 Judicial District Court 6th	0	0	0	0	0	0	0	(6)	0	0
34	237 Judicial District Court 7th	0	0	0	(0)	0	0	0	(1)	0	0
35	238 Judicial District Court 8th	0	0	0	0	0	0	0	(5)	0	0
36	239 Judicial District Court 9th	0	(0)	0	0	0	0	0	0	0	0
38	241 Judicial District Court 11th	0	0	0	(0)	0	0	0	(11)	0	0
40	243 Judicial District Court 13th	0	0	0	0	0	0	0	0	(0)	0
41	244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	(5)	0	0
42	251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
43	252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
46	255 Judicial District Attorney 5th	0	0	0	0	0	0	0	0	0	0
51	260 Judicial District Attorney 10th	0	0	0	0	0	0	0	0	0	0
54	263 Judicial District Attorney 13th	(0)	(0)	0	0	0	0	0	0	0	0
55	264 Administrative Office of the DAs	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	0	0	(6)	0	0
64	341-543 DFA - Comm Dev & Local Gov	(44)	(8)	0	(11)	(4)	(60)	0	(261)	(0)	0
80	361 DoIT	0	0	0	0	0	0	0	(209)	0	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
86	385 New Mexico Finance Authority	0	0	0	0	0	0	0	0	0	0
91	417 Border Authority	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	(0)	0	0	0	0	0	0	0	0
93	419 Economic Development	(0)	0	0	0	0	0	0	0	0	0
95	430 Public Regulation Commission	0	0	0	0	0	(0)	0	0	0	0
99	460 NM State Fair	0	(0)	0	0	(3)	0	0	0	(0)	0
104	490 Cumbres & Toltec Railroad Comm	0	(0)	0	0	0	0	0	(28)	0	0
105	491 Military Base Planning	0	0	0	0	0	(2)	0	(14)	0	0
106	495 Spaceport Authority	0	0	0	0	0	0	0	0	(0)	0
107	505 Dept of Cultural Affairs	(1)	(1)	0	0	(1)	(16)	0	(134)	(0)	0
109	516 Dept of Game & Fish	0	(0)	0	0	0	0	0	(7)	0	0
110	521 Energy, Minerals & Natural Resour	0	(0)	0	(1)	(0)	(12)	0	(131)	(0)	0

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Allocation Summary **Dept:3 Interest Expense**

	Department	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B
114	550 Office of State Engineer/ISC	$(5)	$(2)	$0	$(3)	$(0)	$(9)	$0	$(42)	$(0)	$0
115	551 Interstate Stream Commission	(16)	0	0	(0)	(0)	0	0	0	(0)	0
122	609 Indian Affairs	(11)	(1)	0	(2)	(1)	(28)	0	(28)	(0)	0
124	624 Aging & Long Term Svcs	(7)	(0)	0	(0)	(1)	(1)	0	(135)	(0)	0
133	665 Dept of Health	(0)	(0)	0	0	(1)	0	0	(3)	0	0
134	667 Dept of Environment	(23)	(2)	0	(4)	(6)	(32)	0	(94)	(0)	0
137	670 Veterans Services	0	0	0	0	0	0	0	0	0	0
138	690 Children, Youth & Families	0	0	0	(0)	0	0	0	0	0	0
139	705 Dept of Military Affairs	(0)	(1)	0	0	0	(6)	0	0	(0)	0
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
144	790 Dept of Public Safety	0	(1)	0	0	0	0	0	(56)	0	0
145	795 Homeland Security & Emergency M	0	0	0	(0)	0	0	0	0	0	0
146	805 Dept of Transportation	(17)	(3)	0	(3)	(8)	(27)	0	(886)	(0)	0
147	924 Public Education Department	(16)	(4)	(7)	(5)	0	(20)	(1)	(141)	(0)	0
150	940 Public School Facilities Authority	0	(14)	0	0	(8)	0	0	(135)	(0)	0
152	950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
153	952 University of New Mexico	(0)	(2)	0	(5)	(6)	(19)	0	(157)	(0)	0
154	954 New Mexico State University	0	(0)	0	(1)	0	(12)	0	0	(0)	0
155	956 New Mexico Highlands University	0	(0)	0	(0)	(1)	0	0	(11)	(0)	0
156	958 Western New Mexico University	0	0	0	0	0	0	0	(11)	0	0
157	960 Eastern New Mexico University	0	(0)	0	(0)	(0)	(2)	0	(11)	(0)	0
158	962 New Mexico Inst of Mining & Techr	0	0	0	(0)	(1)	(1)	0	(11)	0	0
159	964 Northern New Mexico College	0	0	0	0	0	0	0	(5)	(0)	0
160	966 Santa Fe Community College	0	(0)	0	0	0	0	0	0	0	0
161	968 Central New Mexico Comm Colleg	0	(0)	0	0	0	0	0	0	0	0
162	970 Luna Community College	0	(0)	0	0	0	0	0	0	0	0
165	976 San Juan College	0	(0)	0	0	0	0	0	0	0	0
167	978 New Mexico Military Institute	0	(0)	0	(0)	0	0	0	(62)	0	0
168	979 NM Sch for the Visually Impaired	0	0	0	0	(2)	(4)	0	0	0	0
169	980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	0	0
171	999 Other	0	0	0	0	(1)	0	0	(960)	0	0
Total		$(141)	$(44)	$(7)	$(38)	$(56)	$(382)	$(1)	$(4,483)	$(1)	$0

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Allocation Summary — **Dept:3 Interest Expense**

	Department	STB 2010 D	GOB 2011	STB 2012 A	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A
7	350-608 GSD Facilities Management	$(0)	$0	$165,167	$37,795	$0	$(376)	$0	$(51)	$0	$394,846
13	950 Higher Education Department	(0)	(567)	0	0	0	0	0	0	0	0
14	111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
24	215 Court of Appeals	(0)	0	0	0	0	0	0	0	0	0
25	216 Supreme Court	0	0	0	0	0	0	0	0	0	0
26	218 Administrative Office of the Courts	0	0	0	1,102	0	(9)	0	0	0	0
27	219 Supreme Crt Building Commission	(0)	0	0	747	0	(3)	0	0	0	7,809
28	231 Judicial District Court 1st	0	0	0	0	0	0	0	(1)	0	0
29	232 Judicial District Court 2nd	0	0	0	0	0	(3)	0	(2)	0	7,658
30	233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	0
31	234 Judicial District Court 4th	0	0	0	0	0	0	0	0	0	0
32	235 Judicial District Court 5th	(0)	0	0	0	0	0	0	0	0	0
33	236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
34	237 Judicial District Court 7th	(0)	0	0	0	0	0	0	0	0	0
35	238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	0
36	239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	0
38	241 Judicial District Court 11th	(0)	0	0	0	0	0	0	0	0	0
40	243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
41	244 Bernalillo County Metropolitan Crt	0	0	0	0	0	(3)	0	0	0	0
42	251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	1,562
43	252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
46	255 Judicial District Attorney 5th	0	0	0	0	0	0	0	0	0	0
51	260 Judicial District Attorney 10th	0	0	0	0	0	0	0	(1)	0	0
54	263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
55	264 Administrative Office of the DAs	0	0	0	0	0	0	0	0	0	0
59	333 Taxation and Revenue	0	0	0	0	0	(13)	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	(0)	0	134,264	2,135	0	(199)	0	(681)	0	541,085
80	361 DoIT	0	0	26,235	0	0	0	0	(128)	0	83,299
83	370 Secretary of State	0	0	0	534	0	(63)	0	(154)	0	0
86	385 New Mexico Finance Authority	0	0	0	0	0	0	0	0	0	0
91	417 Border Authority	0	0	0	0	0	(3)	0	0	0	4,881
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	1,068	0	(4)	0	0	0	0
95	430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
99	460 NM State Fair	(0)	0	0	0	0	(1)	0	(28)	0	63,646
104	490 Cumbres & Toltec Railroad Comm	0	0	0	1,601	0	(8)	0	(5)	0	16,790
105	491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106	495 Spaceport Authority	0	0	0	0	0	(27)	0	(167)	0	144,220
107	505 Dept of Cultural Affairs	(0)	(850)	6,256	1,068	(26)	(55)	0	(21)	72,316	0
109	516 Dept of Game & Fish	0	0	0	0	0	(13)	0	0	0	0
110	521 Energy, Minerals & Natural Resour	(0)	0	0	534	0	0	0	(50)	0	50,826

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	Department	STB 2010 D	GOB 2011	STB 2012 A	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A
114	550 Office of State Engineer/ISC	$(0)	$0	$1,668	$0	$0	$(48)	$0	$(289)	$0	$47,742
115	551 Interstate Stream Commission	(0)	0	5,197	0	0	(5)	0	(317)	0	0
122	609 Indian Affairs	(0)	0	11,120	0	(22)	(49)	0	(112)	95,153	139,435
124	624 Aging & Long Term Svcs	(0)	(2,183)	16,683	4,122	0	0	0	0	0	0
133	665 Dept of Health	(0)	0	0	0	0	(8)	0	0	0	0
134	667 Dept of Environment	(0)	0	55,623	1,975	0	(96)	0	(1,192)	0	254,795
137	670 Veterans Services	0	0	0	0	0	0	0	(15)	0	0
138	690 Children, Youth & Families	(0)	0	0	0	0	0	0	0	0	0
139	705 Dept of Military Affairs	0	0	0	1,708	0	(4)	0	(13)	0	18,222
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
144	790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	3,748
145	795 Homeland Security & Emergency M	(0)	0	0	0	0	0	0	0	0	6,508
146	805 Dept of Transportation	(0)	0	35,912	0	0	(63)	0	(343)	0	1,043,325
147	924 Public Education Department	(0)	(1,984)	57,621	0	(21)	(104)	0	(380)	66,607	320,535
150	940 Public School Facilities Authority	(0)	0	0	0	0	0	0	0	0	0
152	950 Higher Education Other	0	0	0	0	(176)	(68)	0	(23)	514,398	196,404
153	952 University of New Mexico	(0)	0	15,632	0	(174)	(89)	0	(92)	742,195	150,368
154	954 New Mexico State University	(0)	0	50,401	0	(171)	(48)	0	(47)	477,669	52,599
155	956 New Mexico Highlands University	(0)	0	501	0	(43)	(22)	0	(7)	95,153	30,977
156	958 Western New Mexico University	0	0	4,087	0	(28)	(26)	0	(3)	114,184	23,428
157	960 Eastern New Mexico University	(0)	0	0	0	(78)	(42)	0	(23)	272,614	62,584
158	962 New Mexico Inst of Mining & Techr	(0)	0	0	0	(128)	(57)	0	(5)	285,460	57,008
159	964 Northern New Mexico College	0	0	0	0	(14)	(8)	0	0	38,061	13,016
160	966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
161	968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	0
162	970 Luna Community College	0	0	0	0	0	0	0	0	0	0
165	976 San Juan College	0	0	0	0	0	0	0	0	0	0
167	978 New Mexico Military Institute	(0)	0	0	0	(36)	0	0	(4)	91,347	0
168	979 NM Sch for the Visually Impaired	(0)	0	0	0	0	0	0	0	0	0
169	980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	312,739	3,384
171	999 Other	(0)	0	0	0	(72)	(36)	0	(98)	0	0
Total		$(1)	$(5,584)	$586,366	$54,389	$(990)	$(1,554)	$0	$(4,249)	$3,177,898	$3,740,701

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	Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019	STB 2020 SA
7	350-608 GSD Facilities Management	$849,780	$0	$20,896	$0	$0	$0	$0	$714,919	$0	$412,226
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	8,336
14	111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
24	215 Court of Appeals	0	0	0	0	0	0	0	0	0	4,239
25	216 Supreme Court	0	0	0	0	0	0	0	0	0	0
26	218 Administrative Office of the Courts	43,277	0	22,340	0	0	0	0	49,421	0	23,653
27	219 Supreme Crt Building Commission	21,298	0	0	0	0	0	0	0	0	0
28	231 Judicial District Court 1st	1,065	0	0	0	0	10,993	0	22,945	0	625
29	232 Judicial District Court 2nd	8,862	0	0	0	0	0	0	9,612	0	16,998
30	233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	803
31	234 Judicial District Court 4th	0	0	0	0	0	0	0	0	0	934
32	235 Judicial District Court 5th	0	0	0	0	0	0	0	0	0	0
33	236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
34	237 Judicial District Court 7th	0	0	0	0	0	0	0	0	0	0
35	238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	4,133
36	239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	403
38	241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	6,025
40	243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
41	244 Bernalillo County Metropolitan Crt	7,859	0	0	0	0	23,179	0	34,948	0	14,765
42	251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	3,886
43	252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	21,180	0	0
46	255 Judicial District Attorney 5th	0	0	0	0	0	0	0	883	0	0
51	260 Judicial District Attorney 10th	831	0	0	0	0	0	0	0	0	0
54	263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
55	264 Administrative Office of the DAs	0	0	0	0	0	0	0	4,413	0	0
59	333 Taxation and Revenue	31,947	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	1,082,346	1,102	102,556	3,967	0	0	45,418	669,117	0	1,650,416
80	361 DoIT	106,489	0	0	0	146,690	0	0	353,006	0	90,045
83	370 Secretary of State	287,520	0	0	0	0	0	0	29,123	0	0
86	385 New Mexico Finance Authority	0	0	0	0	0	0	0	277,012	0	546,884
91	417 Border Authority	7,454	0	0	0	0	0	0	17,650	0	21,194
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	31,947	14	0	68,912	0	0	0	0	0	21,194
95	430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
99	460 NM State Fair	25,600	0	0	0	0	0	0	52,951	0	30,802
104	490 Cumbres & Toltec Railroad Comm	53,990	0	0	0	0	0	0	26,475	0	14,129
105	491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106	495 Spaceport Authority	202,627	0	0	0	0	0	0	211,804	0	141,294
107	505 Dept of Cultural Affairs	168,813	31	0	1,292	110,017	116,209	0	240,461	114,305	52,578
109	516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	83,817	0	0	0	0	0	0	28,240	0	46,627

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary — **Dept:3 Interest Expense**

	Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019	STB 2020 SA
114	550 Office of State Engineer/ISC	$353,649	$130	$20,896	$2,154	$0	$0	$7,985	$443,567	$0	$335,668
115	551 Interstate Stream Commission	276,018	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	210,176	26	11,827	0	0	97,364	15,481	114,452	21,658	19,035
124	624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
133	665 Dept of Health	19,168	0	0	0	0	0	0	0	0	21,194
134	667 Dept of Environment	1,259,115	30	47,022	0	0	0	109,213	217,784	0	537,377
137	670 Veterans Services	12,779	40	0	0	0	0	0	0	0	28,259
138	690 Children, Youth & Families	34,076	0	0	0	0	0	0	0	0	0
139	705 Dept of Military Affairs	21,298	0	0	0	176,028	0	0	35,301	0	10,950
142	770 Dept of Corrections	272,611	0	100,299	0	0	0	0	0	0	0
144	790 Dept of Public Safety	0	0	134,484	0	205,366	0	0	394,379	0	0
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
146	805 Dept of Transportation	436,195	12	832,940	3,058	0	0	9,777	497,704	0	30,223
147	924 Public Education Department	564,308	24	33,641	2,833	88,014	94,223	613,864	267,614	240,642	66,853
150	940 Public School Facilities Authority	0	0	0	0	0	0	1,858,160	0	0	0
152	950 Higher Education Other	181,046	0	0	0	1,044,432	778,914	0	9,914	823,477	0
153	952 University of New Mexico	288,966	0	0	0	1,012,160	769,492	0	61,014	652,140	89,397
154	954 New Mexico State University	153,872	0	0	0	806,794	753,788	0	20,032	750,804	33,416
155	956 New Mexico Highlands University	58,143	0	0	0	132,021	188,447	0	3,883	96,257	6,146
156	958 Western New Mexico University	63,244	0	8,149	0	146,690	125,631	0	5,182	144,385	41,541
157	960 Eastern New Mexico University	119,906	0	0	0	372,592	345,486	0	8,934	276,738	4,903
158	962 New Mexico Inst of Mining & Techr	138,968	0	0	0	161,359	565,341	0	3,177	170,856	1,766
159	964 Northern New Mexico College	19,168	0	0	0	29,338	62,816	0	0	0	1,413
160	966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
161	968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	0
162	970 Luna Community College	0	0	0	0	0	0	0	0	0	0
165	976 San Juan College	0	0	0	0	0	0	0	0	0	0
167	978 New Mexico Military Institute	3,263	0	0	0	142,471	157,039	0	0	198,530	0
168	979 NM Sch for the Visually Impaired	0	0	0	0	35,206	0	0	0	0	0
169	980 NM Sch for the Deaf	0	0	0	0	58,676	0	0	0	43,316	0
171	999 Other	735,039	1,458	0	0	447,208	320,375	32,591	46,099	256,642	0
Total		$8,236,528	$2,867	$1,335,050	$82,216	$5,115,061	$4,409,297	$2,692,489	$4,893,196	$3,789,750	$4,340,329

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary | **Dept:3 Interest Expense**

	Department	GOB 2021	STB 2021A	Total
7	350-608 GSD Facilities Management	$0	$844,961	$3,439,053
13	950 Higher Education Department	933,638	164,959	1,105,569
14	111 Legislative Council Service	0	0	(0)
24	215 Court of Appeals	0	0	4,209
25	216 Supreme Court	0	3,599	3,599
26	218 Administrative Office of the Courts	0	146,506	286,261
27	219 Supreme Crt Building Commission	0	0	29,832
28	231 Judicial District Court 1st	0	8,132	43,758
29	232 Judicial District Court 2nd	0	0	43,125
30	233 Judicial District Court 3rd	0	1,379	2,182
31	234 Judicial District Court 4th	0	0	934
32	235 Judicial District Court 5th	0	0	(0)
33	236 Judicial District Court 6th	0	0	(6)
34	237 Judicial District Court 7th	0	0	(1)
35	238 Judicial District Court 8th	0	0	4,128
36	239 Judicial District Court 9th	0	0	403
38	241 Judicial District Court 11th	0	2,199	8,213
40	243 Judicial District Court 13th	0	0	(0)
41	244 Bernalillo County Metropolitan Crt	0	4,836	85,578
42	251 Judicial District Attorney 1st	0	0	5,447
43	252 Judicial District Attorney 2nd	0	0	21,180
46	255 Judicial District Attorney 5th	0	0	883
51	260 Judicial District Attorney 10th	0	0	830
54	263 Judicial District Attorney 13th	0	0	(0)
55	264 Administrative Office of the DAs	0	0	4,413
59	333 Taxation and Revenue	0	0	31,928
64	341-543 DFA - Comm Dev & Local Gov	0	1,912,742	6,143,878
80	361 DoIT	0	139,909	945,337
83	370 Secretary of State	0	0	316,960
86	385 New Mexico Finance Authority	0	0	823,896
91	417 Border Authority	0	18,695	69,872
92	418 Tourism Department	0	0	(0)
93	419 Economic Development	0	0	123,130
95	430 Public Regulation Commission	0	0	(0)
99	460 NM State Fair	0	56,838	229,805
104	490 Cumbres & Toltec Railroad Comm	0	19,237	132,183
105	491 Military Base Planning	0	0	(17)
106	495 Spaceport Authority	0	0	699,751
107	505 Dept of Cultural Affairs	100,934	133,100	1,116,196
109	516 Dept of Game & Fish	0	3,498	3,477
110	521 Energy, Minerals & Natural Resour	0	110,178	320,029

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:3 Interest Expense

	Department	GOB 2021	STB 2021A	Total
114	550 Office of State Engineer/ISC	$0	$355,789	$1,568,850
115	551 Interstate Stream Commission	0	0	280,877
122	609 Indian Affairs	20,187	476,556	1,232,176
124	624 Aging & Long Term Svcs	0	0	18,208
133	665 Dept of Health	0	0	40,294
134	667 Dept of Environment	0	538,184	3,019,670
137	670 Veterans Services	0	196	41,258
138	690 Children, Youth & Families	0	0	34,076
139	705 Dept of Military Affairs	0	37,601	301,083
142	770 Dept of Corrections	0	0	372,910
144	790 Dept of Public Safety	0	0	737,920
145	795 Homeland Security & Emergency M	0	0	6,508
146	805 Dept of Transportation	0	773,299	3,661,093
147	924 Public Education Department	86,515	277,829	2,778,374
150	940 Public School Facilities Authority	0	0	1,858,002
152	950 Higher Education Other	0	0	3,548,320
153	952 University of New Mexico	1,482,286	266,553	5,529,011
154	954 New Mexico State University	878,413	143,835	4,120,797
155	956 New Mexico Highlands University	201,868	16,264	829,381
156	958 Western New Mexico University	115,353	64,708	856,375
157	960 Eastern New Mexico University	325,872	84,820	1,874,027
158	962 New Mexico Inst of Mining & Techr	288,383	52,833	1,724,806
159	964 Northern New Mexico College	72,096	20,112	255,897
160	966 Santa Fe Community College	0	0	(0)
161	968 Central New Mexico Comm Colleg	0	0	(0)
162	970 Luna Community College	0	0	(0)
165	976 San Juan College	0	0	(0)
167	978 New Mexico Military Institute	86,515	14,428	693,409
168	979 NM Sch for the Visually Impaired	27,078	0	62,263
169	980 NM Sch for the Deaf	152,843	61,210	632,094
171	999 Other	952,165	88,972	2,879,383
Total		$5,724,145	$6,843,956	$55,003,073

FY 2024 STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF FINANCE & ADMINISTRATION

POLICY DEVELOPMENT, BUDGET OVERSIGHT & EDUCATION ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. Within DFA, the Policy Development, Fiscal Analysis, Budget Oversight and Education Accountability Program provides professional, coordinated policy development, analysis and oversight to advance the state's policies and initiatives using appropriate and accurate data for the prudent use of the public's tax dollars. The Program consists of the Office of the Secretary, State Board of Finance Division, State Budget Division, Economic Analysis Unit and Office of Education Accountability.

Costs have been identified and allocated as follows:

- Office of the Secretary – costs associated with administrative direction, supervision and support of DFA divisions have been allocated on the basis of FTE's supported by division.
- Agency Budget Support – costs associated with budget assistance and fiscal policy development provided to state agencies have been allocated on the basis of the budget total by department.
- Board of Finance – costs associated with the State Board of Finance and Economic Analysis have been allocated directly to DFA – Board of Finance. Direct costs have been deducted. Therefore, only indirect costs have been allocated.
- Other Budget– costs associated with budget assistance and fiscal policy development provided to the state legislature have been allocated to Other.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:4 341-541 DFA - Policy & Budget

Description		Amount	General Admin	DFA Secretary	Policy & Budget	Board of Finance	Other Budget
Personnel Costs							
Salaries	S1	2,196,053	0	695,331	848,731	341,027	310,964
Salary % Split			*.00%*	*31.66%*	*38.65%*	*15.53%*	*14.16%*
Benefits	P	871,116	0	271,552	352,843	129,108	117,614
Subtotal - Personnel Costs		3,067,170	0	966,883	1,201,574	470,135	428,579
Services & Supplies Cost							
Professional Fees	P	152,933	0	102,093	33,893	5,649	11,298
Travel	P	5,051	0	444	3,043	551	1,014
Supplies	P	3,545	0	689	1,509	843	503
DOIT Svcs	P	69,463	0	28,745	23,388	9,535	7,796
Rental Expense	P	13,097	0	4,835	5,288	1,211	1,763
Other Operating	P	77,291	0	62,282	8,354	3,870	2,785
Grants	P	59,000	0	0	0	0	59,000
Deduct Direct Expense	P	(491,794)	0	0	0	(491,794)	0
Subtotal - Services & Supplies		(111,413)	0	199,088	75,475	(470,135)	84,158
Department Cost Total		2,955,757	0	1,165,972	1,277,049	0	512,737
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		2,955,757	0	1,165,972	1,277,049	0	512,737
General Admin Distribution			0	0	0	0	0
Grand Total		$2,955,757		$1,165,972	$1,277,049	$0	$512,737

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:4 341-541 DFA - Policy & Budget

	Department	First Incoming	Second Incoming	DFA Secretary	Policy & Budget	Board of Finance	Other Budget
1	Bataan Memorial	$13,699	$0	$4,337	$5,294	$2,127	$1,940
	Subtotal - Building Depreciation	13,699	0	4,337	5,294	2,127	1,940
4	DFA Secretary	0	214,455	67,902	82,882	33,303	30,367
4	Policy & Budget	0	177	56	68	27	25
	Subtotal - 341-541 DFA - Policy & Bud	0	214,632	67,958	82,951	33,330	30,392
5	Program Support	0	167,337	52,984	64,672	25,986	23,695
5	IT Support	0	125,582	39,763	48,535	19,502	17,783
	Subtotal - 341-542 DFA - Program Sup	0	292,919	92,746	113,207	45,488	41,478
6	Accounting	0	2,394	758	925	372	339
6	Payroll	0	2,337	740	903	363	331
6	Imaging	0	61,408	19,444	23,733	9,536	8,696
	Subtotal - 341-544 DFA - Financial Cor	0	66,139	20,942	25,562	10,271	9,365
7	Facilities Maintenance	0	5,234	1,657	2,023	813	741
	Subtotal - 350-608 GSD Facilities Mana	0	5,234	1,657	2,023	813	741
8	Purchasing	0	104	33	40	16	15
8	Contract Review	0	392	124	151	61	55
	Subtotal - 350-604 GSD Purchasing	0	496	157	192	77	70
9	Human Resources	0	3,728	1,180	1,441	579	528
9	Adjudication	0	659	209	255	102	93
	Subtotal - 378 Personnel Board	0	4,387	1,389	1,695	681	621
12	Banking/Cash Mgmt	0	1,451	459	561	225	205
	Subtotal - 394 State Treasurer	0	1,451	459	561	225	205
Total Incoming		13,699	585,257	189,646	231,485	93,012	84,813
C. Total Allocated			$3,554,714	$1,355,618	$1,508,534	$93,012	$597,550
				38.14%	42.44%	2.62%	16.81%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

DFA Secretary Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	35	18.32%	$214,455	$0	$214,455	$0	$214,455
5 341-542 DFA - Program Support	18	9.42%	110,291	0	110,291	21,382	131,673
6 341-544 DFA - Financial Control	48	25.13%	294,109	0	294,109	57,018	351,127
64 341-543 DFA - Comm Dev & Local Gov	90	47.12%	551,455	0	551,455	106,909	658,363
Subtotal	191	100.00%	1,170,309	0	1,170,309	185,309	1,355,618
Direct Bills					0		0
Total					$1,170,309		$1,355,618

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	3,798.20	0.01%	$177	$0	$177	$0	$177
5	341-542 DFA - Program Support	1,812.89	0.01%	85	0	85	15	99
6	341-544 DFA - Financial Control	5,885.32	0.02%	274	0	274	48	323
7	350-608 GSD Facilities Management	15,519.80	0.06%	724	0	724	128	851
8	350-604 GSD Purchasing	2,655.70	0.01%	124	0	124	22	146
9	378 Personnel Board	3,881.47	0.01%	181	0	181	32	213
10	369 Commission on Public Records	2,806.60	0.01%	131	0	131	23	154
11	305 Attorney General CS	42,100.47	0.15%	1,963	0	1,963	346	2,309
12	394 State Treasurer	4,296.10	0.02%	200	0	200	35	236
13	950 Higher Education Department	278,107.25	1.01%	12,965	0	12,965	2,287	15,252
14	111 Legislative Council Service	6,294.20	0.02%	293	0	293	52	345
15	112 Legislative Finance Committee	4,553.90	0.02%	212	0	212	37	250
16	114 Senate Chief Clerk	1,790.20	0.01%	83	0	83	15	98
17	115 House Chief Clerk	1,743.50	0.01%	81	0	81	14	96
18	117 Legislative Education Study Comm	1,358.40	0.00%	63	0	63	11	74
19	119 Legislative Building	4,362.20	0.02%	203	0	203	36	239
22	208 NM Compilation Commission	1,585.20	0.01%	74	0	74	13	87
23	210 Judicial Standards Commission	895.60	0.00%	42	0	42	7	49
24	215 Court of Appeals	6,736.34	0.02%	314	0	314	55	369
25	216 Supreme Court	6,642.79	0.02%	310	0	310	55	364
26	218 Administrative Office of the Courts	66,349.73	0.24%	3,093	0	3,093	546	3,639
28	231 Judicial District Court 1st	12,395.60	0.05%	578	0	578	102	680
29	232 Judicial District Court 2nd	32,796.85	0.12%	1,529	0	1,529	270	1,799
30	233 Judicial District Court 3rd	12,145.25	0.04%	566	0	566	100	666
31	234 Judicial District Court 4th	4,627.00	0.02%	216	0	216	38	254
32	235 Judicial District Court 5th	11,669.41	0.04%	544	0	544	96	640
33	236 Judicial District Court 6th	6,091.54	0.02%	284	0	284	50	334
34	237 Judicial District Court 7th	4,651.83	0.02%	217	0	217	38	255
35	238 Judicial District Court 8th	5,345.14	0.02%	249	0	249	44	293
36	239 Judicial District Court 9th	6,043.68	0.02%	282	0	282	50	331
37	240 Judicial District Court 10th	1,877.76	0.01%	88	0	88	15	103
38	241 Judicial District Court 11th	12,695.77	0.05%	592	0	592	104	696
39	242 Judicial District Court 12th	5,686.89	0.02%	265	0	265	47	312
40	243 Judicial District Court 13th	13,008.02	0.05%	606	0	606	107	713
41	244 Bernalillo County Metropolitan Crt	30,170.42	0.11%	1,407	0	1,407	248	1,655
42	251 Judicial District Attorney 1st	6,988.12	0.03%	326	0	326	57	383
43	252 Judicial District Attorney 2nd	29,042.03	0.11%	1,354	0	1,354	239	1,593
44	253 Judicial District Attorney 3rd	6,199.60	0.02%	289	0	289	51	340
45	254 Judicial District Attorney 4th	3,713.20	0.01%	173	0	173	31	204
46	255 Judicial District Attorney 5th	6,597.21	0.02%	308	0	308	54	362
47	256 Judicial District Attorney 6th	3,794.40	0.01%	177	0	177	31	208

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	257 Judicial District Attorney 7th	2,933.10	0.01%	$137	$0	$137	$24	$161
49	258 Judicial District Attorney 8th	3,284.50	0.01%	153	0	153	27	180
50	259 Judicial District Attorney 9th	3,671.75	0.01%	171	0	171	30	201
51	260 Judicial District Attorney 10th	1,597.10	0.01%	74	0	74	13	88
52	261 Judicial District Attorney 11th	5,825.50	0.02%	272	0	272	48	319
53	262 Judicial District Attorney 12th	4,277.74	0.02%	199	0	199	35	235
54	263 Judicial District Attorney 13th	6,816.10	0.02%	318	0	318	56	374
55	264 Administrative Office of the DAs	3,163.03	0.01%	147	0	147	26	173
56	265 Judicial District Attorney 11th Div I	3,119.38	0.01%	145	0	145	26	171
58	308 State Auditor	4,079.80	0.01%	190	0	190	34	224
59	333 Taxation and Revenue	111,582.28	0.41%	5,202	0	5,202	918	6,120
60	337 Investment Council	59,727.20	0.22%	2,784	0	2,784	491	3,276
61	340 Administrative Hearings Office	2,009.76	0.01%	94	0	94	17	110
64	341-543 DFA - Comm Dev & Local Gov	272,153.62	0.99%	12,688	0	12,688	2,238	14,926
66	342 Public School Insurance Authority	464,375.20	1.69%	21,649	0	21,649	3,819	25,468
67	343 Retiree Healthcare Authority	360,132.80	1.31%	16,789	0	16,789	2,962	19,751
68	350-598 GSD Program Support	4,659.90	0.02%	217	0	217	38	256
70	350-605 GSD Printing & Graphics	2,242.20	0.01%	105	0	105	18	123
71	350-606 GSD Risk Management	540,202.54	1.96%	25,184	0	25,184	4,443	29,627
72	350-609 GSD Aviation	867.50	0.00%	40	0	40	7	48
73	350-609 GSD Motor Pool	7,909.20	0.03%	369	0	369	65	434
74	350-609 GSD Surplus Property	772.10	0.00%	36	0	36	6	42
75	352 Education Retirement Brd	29,655.58	0.11%	1,383	0	1,383	244	1,626
76	354 Sentencing Commission	1,307.40	0.00%	61	0	61	11	72
77	280 Public Defender (Prev Agy 355)	58,853.34	0.21%	2,744	0	2,744	484	3,228
78	356 Governor	4,633.30	0.02%	216	0	216	38	254
79	360 Lieutenant Governor	588.10	0.00%	27	0	27	5	32
80	361 DoIT	78,118.42	0.28%	3,642	0	3,642	642	4,284
81	366 Public Employees Retirement Assc	36,390.70	0.13%	1,697	0	1,697	299	1,996
83	370 Secretary of State	24,537.54	0.09%	1,144	0	1,144	202	1,346
85	379 Public Employees Labor Relations	246.40	0.00%	11	0	11	2	14
88	404 Brd of Examiners - Architects	437.99	0.00%	20	0	20	4	24
89	410 Department of Ethics	956.43	0.00%	45	0	45	8	52
91	417 Border Authority	602.40	0.00%	28	0	28	5	33
92	418 Tourism Department	31,455.85	0.11%	1,466	0	1,466	259	1,725
93	419 Economic Development	95,725.67	0.35%	4,463	0	4,463	787	5,250
94	420 Regulation and Licensing	43,820.60	0.16%	2,043	0	2,043	360	2,403
95	430 Public Regulation Commission	14,122.10	0.05%	658	0	658	116	775
96	440 Superintendent of Insurance	124,821.14	0.45%	5,819	0	5,819	1,027	6,846
97	446 Brd of Medical Examiners	2,552.20	0.01%	119	0	119	21	140
98	449 Board of Nursing	3,230.38	0.01%	151	0	151	27	177

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	460 NM State Fair	13,327.10	0.05%	$621	$0	$621	$110	$731
100	464 Brd of Licensure - Engineers	1,148.50	0.00%	54	0	54	9	63
101	465 Gaming Control Brd	5,370.40	0.02%	250	0	250	44	295
102	469 Racing Commission	4,087.70	0.01%	191	0	191	34	224
103	479 Brd of Veterinary Medicine	904.40	0.00%	42	0	42	7	50
105	491 Military Base Planning	236.90	0.00%	11	0	11	2	13
106	495 Spaceport Authority	13,182.30	0.05%	615	0	615	108	723
107	505 Dept of Cultural Affairs	58,542.08	0.21%	2,729	0	2,729	481	3,211
108	508 Livestock Board	7,501.48	0.03%	350	0	350	62	411
109	516 Dept of Game & Fish	46,366.04	0.17%	2,162	0	2,162	381	2,543
110	521 Energy, Minerals & Natural Resour	118,067.48	0.43%	5,504	0	5,504	971	6,475
111	522 Youth Conservation Corp	5,274.10	0.02%	246	0	246	43	289
112	538 Intertribal Ceremonial Office	645.47	0.00%	30	0	30	5	35
113	539 Commission on Public Lands	20,979.00	0.08%	978	0	978	173	1,151
114	550 Office of State Engineer/ISC	73,079.46	0.27%	3,407	0	3,407	601	4,008
117	601 Commission on Women	280.19	0.00%	13	0	13	2	15
118	603 Office of African Amer Affairs	874.33	0.00%	41	0	41	7	48
119	604 Comm for Deaf & Hearing Impaire	5,039.60	0.02%	235	0	235	41	276
120	605 MLK Commission	329.10	0.00%	15	0	15	3	18
121	606 Commission for the Blind	15,283.80	0.06%	713	0	713	126	838
122	609 Indian Affairs	2,884.71	0.01%	134	0	134	24	158
123	611 Early Childhood Education and Ca	776,143.91	2.82%	36,183	0	36,183	6,383	42,567
124	624 Aging & Long Term Svcs	71,229.94	0.26%	3,321	0	3,321	586	3,907
125	630 Human Services	10,790,528.33	39.23%	503,047	0	503,047	88,744	591,791
126	631 Workforce Solutions	127,776.00	0.46%	5,957	0	5,957	1,051	7,008
127	632 Workers Compensation Admin	12,375.60	0.04%	577	0	577	102	679
129	644 Vocational Rehabilitation	51,060.36	0.19%	2,380	0	2,380	420	2,800
130	645 Disability Commission	1,932.20	0.01%	90	0	90	16	106
131	647 Developmental Disabilities Comm	7,887.30	0.03%	368	0	368	65	433
132	662 Miners' Hospital	50,152.10	0.18%	2,338	0	2,338	412	2,751
133	665 Dept of Health	1,148,132.69	4.17%	53,525	0	53,525	9,443	62,968
134	667 Dept of Environment	148,224.11	0.54%	6,910	0	6,910	1,219	8,129
135	668 Natural Resources Trustee	5,359.00	0.02%	250	0	250	44	294
137	670 Veterans Services	6,466.00	0.02%	301	0	301	53	355
138	690 Children, Youth & Families	329,283.72	1.20%	15,351	0	15,351	2,708	18,059
139	705 Dept of Military Affairs	34,333.90	0.12%	1,601	0	1,601	282	1,883
140	760 Parole Brd	570.90	0.00%	27	0	27	5	31
141	765 Juvenile Parole Brd	7.60	0.00%	0	0	0	0	0
142	770 Dept of Corrections	369,000.23	1.34%	17,203	0	17,203	3,035	20,237
143	780 Crime Victims Reparations	30,909.75	0.11%	1,441	0	1,441	254	1,695
144	790 Dept of Public Safety	163,322.46	0.59%	7,614	0	7,614	1,343	8,957

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145	795 Homeland Security & Emergency M	156,138.55	0.57%	$7,279	$0	$7,279	$1,284	$8,563
146	805 Dept of Transportation	2,007,271.79	7.30%	93,578	0	93,578	16,508	110,086
147	924 Public Education Department	3,735,917.11	13.58%	174,166	0	174,166	30,725	204,891
150	940 Public School Facilities Authority	5,821.60	0.02%	271	0	271	48	319
151	949 Education Trust Board	3,184.35	0.01%	148	0	148	26	175
153	952 University of New Mexico	1,854,288.16	6.74%	86,446	0	86,446	15,250	101,696
154	954 New Mexico State University	907,586.24	3.30%	42,311	0	42,311	7,464	49,775
155	956 New Mexico Highlands University	102,280.10	0.37%	4,768	0	4,768	841	5,609
156	958 Western New Mexico University	90,081.70	0.33%	4,200	0	4,200	741	4,940
157	960 Eastern New Mexico University	176,978.98	0.64%	8,251	0	8,251	1,456	9,706
158	962 New Mexico Inst of Mining & Techr	173,421.69	0.63%	8,085	0	8,085	1,426	9,511
159	964 Northern New Mexico College	29,705.30	0.11%	1,385	0	1,385	244	1,629
160	966 Santa Fe Community College	63,804.83	0.23%	2,975	0	2,975	525	3,499
161	968 Central New Mexico Comm Colleg	247,539.36	0.90%	11,540	0	11,540	2,036	13,576
162	970 Luna Community College	17,062.61	0.06%	795	0	795	140	936
163	972 Mesalands Community College	9,696.80	0.04%	452	0	452	80	532
164	974 New Mexico Junior College	50,887.92	0.19%	2,372	0	2,372	419	2,791
165	976 San Juan College	100,494.47	0.37%	4,685	0	4,685	826	5,511
166	977 Clovis Community College	31,168.16	0.11%	1,453	0	1,453	256	1,709
167	978 New Mexico Military Institute	68,401.62	0.25%	3,189	0	3,189	563	3,751
168	979 NM Sch for the Visually Impaired	36,074.17	0.13%	1,682	0	1,682	297	1,978
169	980 NM Sch for the Deaf	24,597.77	0.09%	1,147	0	1,147	202	1,349
Subtotal		27,506,676.96	100.00%	1,282,343	0	1,282,343	226,190	1,508,534
Direct Bills						0		0
Total						$1,282,343		$1,508,534

Basis Units: Budget by Agy

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Board of Finance Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 341-541 DFA Finance Board	100	100.00%	$2,127	$0	$2,127	$90,885	$93,012
Subtotal	100	100.00%	2,127	0	2,127	90,885	93,012
Direct Bills					0		0
Total					$2,127		$93,012

Basis Units: Direct to DFA Board of Finance

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$514,677	$0	$514,677	$82,873	$597,550
Subtotal	100	100.00%	514,677	0	514,677	82,873	597,550
Direct Bills					0		0
Total					$514,677		$597,550

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
4	341-541 DFA - Policy & Budget	$214,455	$177	$0	$0	$214,632
5	341-542 DFA - Program Support	131,673	99	0	0	131,772
6	341-544 DFA - Financial Control	351,127	323	0	0	351,450
7	350-608 GSD Facilities Management	0	851	0	0	851
8	350-604 GSD Purchasing	0	146	0	0	146
9	378 Personnel Board	0	213	0	0	213
10	369 Commission on Public Records	0	154	0	0	154
11	305 Attorney General CS	0	2,309	0	0	2,309
12	394 State Treasurer	0	236	0	0	236
13	950 Higher Education Department	0	15,252	0	0	15,252
14	111 Legislative Council Service	0	345	0	0	345
15	112 Legislative Finance Committee	0	250	0	0	250
16	114 Senate Chief Clerk	0	98	0	0	98
17	115 House Chief Clerk	0	96	0	0	96
18	117 Legislative Education Study Comm	0	74	0	0	74
19	119 Legislative Building	0	239	0	0	239
22	208 NM Compilation Commission	0	87	0	0	87
23	210 Judicial Standards Commission	0	49	0	0	49
24	215 Court of Appeals	0	369	0	0	369
25	216 Supreme Court	0	364	0	0	364
26	218 Administrative Office of the Courts	0	3,639	0	0	3,639
28	231 Judicial District Court 1st	0	680	0	0	680
29	232 Judicial District Court 2nd	0	1,799	0	0	1,799
30	233 Judicial District Court 3rd	0	666	0	0	666
31	234 Judicial District Court 4th	0	254	0	0	254
32	235 Judicial District Court 5th	0	640	0	0	640
33	236 Judicial District Court 6th	0	334	0	0	334
34	237 Judicial District Court 7th	0	255	0	0	255
35	238 Judicial District Court 8th	0	293	0	0	293
36	239 Judicial District Court 9th	0	331	0	0	331
37	240 Judicial District Court 10th	0	103	0	0	103
38	241 Judicial District Court 11th	0	696	0	0	696
39	242 Judicial District Court 12th	0	312	0	0	312
40	243 Judicial District Court 13th	0	713	0	0	713
41	244 Bernalillo County Metropolitan Crt	0	1,655	0	0	1,655
42	251 Judicial District Attorney 1st	0	383	0	0	383
43	252 Judicial District Attorney 2nd	0	1,593	0	0	1,593
44	253 Judicial District Attorney 3rd	0	340	0	0	340
45	254 Judicial District Attorney 4th	0	204	0	0	204
46	255 Judicial District Attorney 5th	0	362	0	0	362
47	256 Judicial District Attorney 6th	0	208	0	0	208

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
48	257 Judicial District Attorney 7th	$0	$161	$0	$0	$161
49	258 Judicial District Attorney 8th	0	180	0	0	180
50	259 Judicial District Attorney 9th	0	201	0	0	201
51	260 Judicial District Attorney 10th	0	88	0	0	88
52	261 Judicial District Attorney 11th	0	319	0	0	319
53	262 Judicial District Attorney 12th	0	235	0	0	235
54	263 Judicial District Attorney 13th	0	374	0	0	374
55	264 Administrative Office of the DAs	0	173	0	0	173
56	265 Judicial District Attorney 11th Div I	0	171	0	0	171
58	308 State Auditor	0	224	0	0	224
59	333 Taxation and Revenue	0	6,120	0	0	6,120
60	337 Investment Council	0	3,276	0	0	3,276
61	340 Administrative Hearings Office	0	110	0	0	110
63	341-541 DFA Finance Board	0	0	93,012	0	93,012
64	341-543 DFA - Comm Dev & Local Gov	658,363	14,926	0	0	673,289
66	342 Public School Insurance Authority	0	25,468	0	0	25,468
67	343 Retiree Healthcare Authority	0	19,751	0	0	19,751
68	350-598 GSD Program Support	0	256	0	0	256
70	350-605 GSD Printing & Graphics	0	123	0	0	123
71	350-606 GSD Risk Management	0	29,627	0	0	29,627
72	350-609 GSD Aviation	0	48	0	0	48
73	350-609 GSD Motor Pool	0	434	0	0	434
74	350-609 GSD Surplus Property	0	42	0	0	42
75	352 Education Retirement Brd	0	1,626	0	0	1,626
76	354 Sentencing Commission	0	72	0	0	72
77	280 Public Defender (Prev Agy 355)	0	3,228	0	0	3,228
78	356 Governor	0	254	0	0	254
79	360 Lieutenant Governor	0	32	0	0	32
80	361 DoIT	0	4,284	0	0	4,284
81	366 Public Employees Retirement Assc	0	1,996	0	0	1,996
83	370 Secretary of State	0	1,346	0	0	1,346
85	379 Public Employees Labor Relations	0	14	0	0	14
88	404 Brd of Examiners - Architects	0	24	0	0	24
89	410 Department of Ethics	0	52	0	0	52
91	417 Border Authority	0	33	0	0	33
92	418 Tourism Department	0	1,725	0	0	1,725
93	419 Economic Development	0	5,250	0	0	5,250
94	420 Regulation and Licensing	0	2,403	0	0	2,403
95	430 Public Regulation Commission	0	775	0	0	775
96	440 Superintendent of Insurance	0	6,846	0	0	6,846
97	446 Brd of Medical Examiners	0	140	0	0	140

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
98	449 Board of Nursing	$0	$177	$0	$0	$177
99	460 NM State Fair	0	731	0	0	731
100	464 Brd of Licensure - Engineers	0	63	0	0	63
101	465 Gaming Control Brd	0	295	0	0	295
102	469 Racing Commission	0	224	0	0	224
103	479 Brd of Veterinary Medicine	0	50	0	0	50
105	491 Military Base Planning	0	13	0	0	13
106	495 Spaceport Authority	0	723	0	0	723
107	505 Dept of Cultural Affairs	0	3,211	0	0	3,211
108	508 Livestock Board	0	411	0	0	411
109	516 Dept of Game & Fish	0	2,543	0	0	2,543
110	521 Energy, Minerals & Natural Resour	0	6,475	0	0	6,475
111	522 Youth Conservation Corp	0	289	0	0	289
112	538 Intertribal Ceremonial Office	0	35	0	0	35
113	539 Commission on Public Lands	0	1,151	0	0	1,151
114	550 Office of State Engineer/ISC	0	4,008	0	0	4,008
117	601 Commission on Women	0	15	0	0	15
118	603 Office of African Amer Affairs	0	48	0	0	48
119	604 Comm for Deaf & Hearing Impaire	0	276	0	0	276
120	605 MLK Commission	0	18	0	0	18
121	606 Commission for the Blind	0	838	0	0	838
122	609 Indian Affairs	0	158	0	0	158
123	611 Early Childhood Education and Ca	0	42,567	0	0	42,567
124	624 Aging & Long Term Svcs	0	3,907	0	0	3,907
125	630 Human Services	0	591,791	0	0	591,791
126	631 Workforce Solutions	0	7,008	0	0	7,008
127	632 Workers Compensation Admin	0	679	0	0	679
129	644 Vocational Rehabilitation	0	2,800	0	0	2,800
130	645 Disability Commission	0	106	0	0	106
131	647 Developmental Disabilities Comm	0	433	0	0	433
132	662 Miners' Hospital	0	2,751	0	0	2,751
133	665 Dept of Health	0	62,968	0	0	62,968
134	667 Dept of Environment	0	8,129	0	0	8,129
135	668 Natural Resources Trustee	0	294	0	0	294
137	670 Veterans Services	0	355	0	0	355
138	690 Children, Youth & Families	0	18,059	0	0	18,059
139	705 Dept of Military Affairs	0	1,883	0	0	1,883
140	760 Parole Brd	0	31	0	0	31
141	765 Juvenile Parole Brd	0	0	0	0	0
142	770 Dept of Corrections	0	20,237	0	0	20,237
143	780 Crime Victims Reparations	0	1,695	0	0	1,695

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
144	790 Dept of Public Safety	$0	$8,957	$0	$0	$8,957
145	795 Homeland Security & Emergency M	0	8,563	0	0	8,563
146	805 Dept of Transportation	0	110,086	0	0	110,086
147	924 Public Education Department	0	204,891	0	0	204,891
150	940 Public School Facilities Authority	0	319	0	0	319
151	949 Education Trust Board	0	175	0	0	175
153	952 University of New Mexico	0	101,696	0	0	101,696
154	954 New Mexico State University	0	49,775	0	0	49,775
155	956 New Mexico Highlands University	0	5,609	0	0	5,609
156	958 Western New Mexico University	0	4,940	0	0	4,940
157	960 Eastern New Mexico University	0	9,706	0	0	9,706
158	962 New Mexico Inst of Mining & Techr	0	9,511	0	0	9,511
159	964 Northern New Mexico College	0	1,629	0	0	1,629
160	966 Santa Fe Community College	0	3,499	0	0	3,499
161	968 Central New Mexico Comm Colleg	0	13,576	0	0	13,576
162	970 Luna Community College	0	936	0	0	936
163	972 Mesalands Community College	0	532	0	0	532
164	974 New Mexico Junior College	0	2,791	0	0	2,791
165	976 San Juan College	0	5,511	0	0	5,511
166	977 Clovis Community College	0	1,709	0	0	1,709
167	978 New Mexico Military Institute	0	3,751	0	0	3,751
168	979 NM Sch for the Visually Impaired	0	1,978	0	0	1,978
169	980 NM Sch for the Deaf	0	1,349	0	0	1,349
171	999 Other	0	0	0	597,550	597,550
Total		$1,355,618	$1,508,534	$93,012	$597,550	$3,554,714

FY 2024 STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF FINANCE & ADMINISTRATION

PROGRAM SUPPORT DIVISION

NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. The Program Support Division of DFA provides other DFA programs with central direction and oversees agency management processes to ensure consistency, legal compliance and financial integrity; administers the Executive's exempt salary plan; and reviews and approves professional services contracts.

Costs have been identified and allocated as follows:

- Program Support – costs associated with administrative direction, supervision and support of DFA divisions have been allocated on the basis of FTE's supported by division.
- DFA IT Support – costs associated with information technology support for all DFA divisions have been allocated on the basis of FTE's supported by Division.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:5 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support	IT Support	Other Direct Cost
Personnel Costs						
Salaries	S1	895,988	0	580,723	309,442	5,822
Salary % Split			*.00%*	*64.81%*	*34.54%*	*.65%*
Benefits	P	392,917	0	286,409	103,955	2,553
Subtotal - Personnel Costs		1,288,905	0	867,132	413,397	8,375
Services & Supplies Cost						
Professional Fees	P	181,060	0	134,300	46,760	0
Transportation Expense	P	1,353	0	1,353	0	0
Supplies	P	(20,034)	0	565	(20,600)	0
Maintenance	P	57,638	0	4,297	53,341	0
Telecommunications	P	183	0	183	0	0
DOIT Services	P	74,395	0	658	73,737	0
Rental Expense	P	52,168	0	386	51,782	0
Other Operating	P	9,547	0	784	8,763	0
Capital	D	1,480	0	0	0	0
Subtotal - Services & Supplies		357,788	0	142,525	213,783	0
Department Cost Total		1,646,693	0	1,009,658	627,180	8,375
Adjustments to Cost						
Capital	D	(1,480)	0	0	0	0
Subtotal - Adjustments		(1,480)	0	0	0	0
Total Costs After Adjustments		1,645,213	0	1,009,658	627,180	8,375
General Admin Distribution			0	0	0	0
Grand Total		$1,645,213		$1,009,658	$627,180	$8,375

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

	Department	First Incoming	Second Incoming	Program Support	IT Support	Other Direct Cost
1	Bataan Memorial	$3,876	$0	$2,512	$1,339	$25
	Subtotal - Building Depreciation	3,876	0	2,512	1,339	25
2	DFA Depreciation	54,093	0	35,060	18,682	352
	Subtotal - Equipment Depreciation	54,093	0	35,060	18,682	352
4	DFA Secretary	110,291	21,382	85,342	45,475	856
4	Policy & Budget	85	15	64	34	1
	Subtotal - 341-541 DFA - Policy & Bud	110,375	21,397	85,406	45,509	856
5	Program Support	0	86,059	55,778	29,722	559
5	IT Support	0	64,585	41,860	22,305	420
	Subtotal - 341-542 DFA - Program Sup	0	150,644	97,638	52,027	979
6	Accounting	0	1,175	761	406	8
6	Payroll	0	1,202	779	415	8
6	Imaging	0	31,581	20,469	10,907	205
	Subtotal - 341-544 DFA - Financial Cor	0	33,958	22,009	11,728	221
7	Facilities Maintenance	0	1,481	960	511	10
	Subtotal - 350-608 GSD Facilities Mana	0	1,481	960	511	10
8	Purchasing	0	52	34	18	0
8	Contract Review	0	294	190	101	2
	Subtotal - 350-604 GSD Purchasing	0	346	224	119	2
9	Human Resources	0	1,917	1,243	662	12
9	Adjudication	0	360	233	124	2
	Subtotal - 378 Personnel Board	0	2,277	1,476	786	15
10	Admin Law	0	3,031	1,965	1,047	20
10	Records Mgt	0	13,534	8,772	4,674	88
	Subtotal - 369 Commission on Public R	0	16,566	10,737	5,721	108
11	Open Government Section	0	35,260	22,853	12,177	229

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

	Department	First Incoming	Second Incoming	Program Support	IT Support	Other Direct Cost
	Subtotal - 305 Attorney General CS	$0	$35,260	$22,853	$12,177	$229
12	Banking/Cash Mgmt	0	711	461	246	5
	Subtotal - 394 State Treasurer	0	711	461	246	5
Total Incoming		168,344	262,639	279,336	148,846	2,801
C. Total Allocated			$2,076,196	$1,288,994	$776,026	$11,176
				62.08%	37.38%	0.54%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Program Support Allocations

Dept:5 341-542 DFA - Program Support

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	35	14.96%	$167,337	$0	$167,337	$0	$167,337
5	341-542 DFA - Program Support	18	7.69%	86,059	0	86,059	0	86,059
6	341-544 DFA - Financial Control	48	20.51%	229,491	0	229,491	45,143	274,634
64	341-543 DFA - Comm Dev & Local Gov	90	38.46%	430,295	0	430,295	84,643	514,938
78	356 Governor	37	15.81%	176,899	0	176,899	34,798	211,697
79	360 Lieutenant Governor	6	2.56%	28,686	0	28,686	5,643	34,329
Subtotal		234	100.00%	1,118,768	0	1,118,768	170,226	1,288,994
Direct Bills						0		0
Total						$1,118,768		$1,288,994

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

IT Support Allocations

Dept:5 341-542 DFA - Program Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	35	18.32%	$125,582	$0	$125,582	$0	$125,582
5 341-542 DFA - Program Support	18	9.42%	64,585	0	64,585	0	64,585
6 341-544 DFA - Financial Control	48	25.13%	172,227	0	172,227	31,550	203,777
64 341-543 DFA - Comm Dev & Local Gov	90	47.12%	322,926	0	322,926	59,156	382,082
Subtotal	191	100.00%	685,320	0	685,320	90,706	776,026
Direct Bills					0		0
Total					$685,320		$776,026

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Direct Cost Allocations

Dept:5 341-542 DFA - Program Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$9,469	$0	$9,469	$1,707	$11,176
Subtotal	100	100.00%	9,469	0	9,469	1,707	11,176
Direct Bills					0		0
Total					$9,469		$11,176

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:5 341-542 DFA - Program Support

	Department	Program Support	IT Support	Other Direct Cost	Total
4	341-541 DFA - Policy & Budget	$167,337	$125,582	$0	$292,919
5	341-542 DFA - Program Support	86,059	64,585	0	150,644
6	341-544 DFA - Financial Control	274,634	203,777	0	478,411
64	341-543 DFA - Comm Dev & Local Gov	514,938	382,082	0	897,020
78	356 Governor	211,697	0	0	211,697
79	360 Lieutenant Governor	34,329	0	0	34,329
171	999 Other	0	0	11,176	11,176
Total		$1,288,994	$776,026	$11,176	$2,076,196

FY 2024 STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF FINANCE & ADMINISTRATION

FINANCIAL CONTROL DIVISION

NATURE AND EXTENT OF SERVICES

The Department of Finance and Administration (DFA) is charged with oversight in matters specified in statute concerning state and local government budget and financial operations. The Financial Control Division of DFA is responsible for determining the legality of and authority for proposed expenditures; centrally processing and recording transactions; assuring that sufficient cash and budget are available prior to the commitment of public funds; maintaining a central filing system for documents supporting financial transactions; issuing financial reports to state agencies; compiling and issuing the state's annual Comprehensive Annual Financial Report; and issuing state employee biweekly payroll.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Division have been allocated to Division activities based on assigned salaries supported.
- Accounting – costs associated with all accounting, pre audit and accounts payable functions and financial reporting have been allocated on the basis of total accounting transactions by department.
- Payroll – costs associated with the preparation and issuance of the biweekly payroll has been allocated on the basis of total FTE's by department with the exception of the State Fair, universities and educational institutions.
- Imaging Support – costs associated with imaging technology support for all DFA divisions have been allocated on the basis of FTE's supported by Division.
- Other Direct Costs – costs associated with Covid related work time has been directly allocated to Other.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:6 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Payroll	Imaging	Other Direct Costs
Personnel Costs							
Salaries	S1	3,008,176	230,399	1,871,547	719,389	180,922	5,920
Salary % Split			*7.66%*	*62.22%*	*23.91%*	*6.01%*	*.20%*
Benefits	P	1,266,905	97,033	788,209	302,973	76,196	2,493
Subtotal - Personnel Costs		4,275,081	327,432	2,659,756	1,022,362	257,117	8,413
Services & Supplies Cost							
Professional Fees	P	960,628	0	912,901	47,727	0	0
Supplies	P	25,733	1,971	16,006	6,209	1,547	0
DOIT Services	P	93,147	7,135	57,938	22,476	5,598	0
Rental Expense	P	(35,549)	(2,723)	(22,111)	(8,578)	(2,136)	0
Other Operating	P	24,916	1,909	15,498	6,012	1,497	0
Capital	D	852	0	0	0	0	0
Subtotal - Services & Supplies		1,069,727	8,292	980,231	73,847	6,506	0
Department Cost Total		5,344,807	335,723	3,639,987	1,096,209	263,623	8,413
Adjustments to Cost							
Capital	D	(852)	0	0	0	0	0
Subtotal - Adjustments		(852)	0	0	0	0	0
Total Costs After Adjustments		5,343,956	335,723	3,639,987	1,096,209	263,623	8,413
General Admin Distribution			(335,723)	226,196	86,946	21,866	716
Grand Total		$5,343,956		$3,866,183	$1,183,154	$285,489	$9,129

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:6 341-544 DFA - Financial Control

	Department	First Incoming	Second Incoming	Accounting	Payroll	Imaging	Other Direct Costs
1	Casita At Don Gaspar	$5,913	$0	$3,984	$1,531	$385	$13
1	Bataan Memorial	55,223	0	37,207	14,302	3,597	118
	Subtotal - Building Depreciation	61,136	0	41,191	15,833	3,982	130
2	DFA Depreciation	4,947	0	3,333	1,281	322	11
	Subtotal - Equipment Depreciation	4,947	0	3,333	1,281	322	11
4	DFA Secretary	294,109	57,018	236,574	90,935	22,870	748
4	Policy & Budget	274	48	217	84	21	1
	Subtotal - 341-541 DFA - Policy & Bud	294,383	57,066	236,792	91,019	22,891	749
5	Program Support	229,491	45,143	185,036	71,125	17,887	585
5	IT Support	172,227	31,550	137,296	52,774	13,272	434
	Subtotal - 341-542 DFA - Program Sup	401,718	76,693	322,332	123,899	31,160	1,020
6	Accounting	0	12,120	8,166	3,139	789	26
6	Payroll	0	3,204	2,159	830	209	7
6	Imaging	0	84,217	56,742	21,811	5,485	179
	Subtotal - 341-544 DFA - Financial Cor	0	99,541	67,067	25,779	6,483	212
7	Facilities Maintenance	0	21,100	14,216	5,464	1,374	45
	Subtotal - 350-608 GSD Facilities Mana	0	21,100	14,216	5,464	1,374	45
8	Purchasing	0	527	355	136	34	1
8	Contract Review	0	196	132	51	13	0
	Subtotal - 350-604 GSD Purchasing	0	722	487	187	47	2
9	Human Resources	0	5,113	3,445	1,324	333	11
9	Adjudication	0	959	646	248	62	2
	Subtotal - 378 Personnel Board	0	6,071	4,091	1,572	395	13
12	Banking/Cash Mgmt	0	7,342	4,947	1,901	478	16
	Subtotal - 394 State Treasurer	0	7,342	4,947	1,901	478	16
Total Incoming		762,185	268,536	694,455	266,936	67,133	2,197
C. Total Allocated			$6,374,676	$4,560,638	$1,450,091	$352,622	$11,326
				71.54%	22.75%	5.53%	0.18%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Accounting Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	4,800	0.05%	$2,394	$0	$2,394	$0	$2,394
5	341-542 DFA - Program Support	2,355	0.03%	1,175	0	1,175	0	1,175
6	341-544 DFA - Financial Control	24,297	0.28%	12,120	0	12,120	0	12,120
7	350-608 GSD Facilities Management	3,411	0.04%	1,701	0	1,701	71	1,772
8	350-604 GSD Purchasing	341	0.00%	170	0	170	7	177
9	378 Personnel Board	653	0.01%	326	0	326	14	339
10	369 Commission on Public Records	480	0.01%	239	0	239	10	249
11	305 Attorney General CS	2,906	0.03%	1,450	0	1,450	60	1,510
12	394 State Treasurer	770	0.01%	384	0	384	16	400
13	950 Higher Education Department	6,993	0.08%	3,488	0	3,488	145	3,633
14	111 Legislative Council Service	2,644	0.03%	1,319	0	1,319	55	1,374
15	112 Legislative Finance Committee	1,127	0.01%	562	0	562	23	585
16	114 Senate Chief Clerk	186	0.00%	93	0	93	4	97
17	115 House Chief Clerk	301	0.00%	150	0	150	6	156
18	117 Legislative Education Study Comm	551	0.01%	275	0	275	11	286
19	119 Legislative Building	2,031	0.02%	1,013	0	1,013	42	1,055
20	131 Legislature	4,521	0.05%	2,255	0	2,255	93	2,349
22	208 NM Compilation Commission	642	0.01%	320	0	320	13	334
23	210 Judicial Standards Commission	398	0.00%	199	0	199	8	207
24	215 Court of Appeals	1,121	0.01%	559	0	559	23	582
25	216 Supreme Court	1,765	0.02%	880	0	880	37	917
26	218 Administrative Office of the Courts	81,418	0.93%	40,613	0	40,613	1,684	42,297
28	231 Judicial District Court 1st	2,889	0.03%	1,441	0	1,441	60	1,501
29	232 Judicial District Court 2nd	4,787	0.05%	2,388	0	2,388	99	2,487
30	233 Judicial District Court 3rd	3,528	0.04%	1,760	0	1,760	73	1,833
31	234 Judicial District Court 4th	3,107	0.04%	1,550	0	1,550	64	1,614
32	235 Judicial District Court 5th	5,418	0.06%	2,703	0	2,703	112	2,815
33	236 Judicial District Court 6th	3,868	0.04%	1,929	0	1,929	80	2,009
34	237 Judicial District Court 7th	2,487	0.03%	1,241	0	1,241	51	1,292
35	238 Judicial District Court 8th	2,680	0.03%	1,337	0	1,337	55	1,392
36	239 Judicial District Court 9th	2,702	0.03%	1,348	0	1,348	56	1,404
37	240 Judicial District Court 10th	894	0.01%	446	0	446	18	464
38	241 Judicial District Court 11th	6,789	0.08%	3,386	0	3,386	140	3,527
39	242 Judicial District Court 12th	2,825	0.03%	1,409	0	1,409	58	1,468
40	243 Judicial District Court 13th	5,929	0.07%	2,958	0	2,958	123	3,080
41	244 Bernalillo County Metropolitan Crt	3,769	0.04%	1,880	0	1,880	78	1,958
42	251 Judicial District Attorney 1st	1,376	0.02%	686	0	686	28	715
43	252 Judicial District Attorney 2nd	3,377	0.04%	1,685	0	1,685	70	1,754
44	253 Judicial District Attorney 3rd	1,256	0.01%	627	0	627	26	652
45	254 Judicial District Attorney 4th	842	0.01%	420	0	420	17	437
46	255 Judicial District Attorney 5th	1,312	0.01%	654	0	654	27	682

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Accounting Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47	256 Judicial District Attorney 6th	1,221	0.01%	$609	$0	$609	$25	$634
48	257 Judicial District Attorney 7th	920	0.01%	459	0	459	19	478
49	258 Judicial District Attorney 8th	1,315	0.01%	656	0	656	27	683
50	259 Judicial District Attorney 9th	1,286	0.01%	641	0	641	27	668
51	260 Judicial District Attorney 10th	798	0.01%	398	0	398	17	415
52	261 Judicial District Attorney 11th	1,356	0.02%	676	0	676	28	704
53	262 Judicial District Attorney 12th	1,129	0.01%	563	0	563	23	587
54	263 Judicial District Attorney 13th	1,353	0.02%	675	0	675	28	703
55	264 Administrative Office of the DAs	2,423	0.03%	1,209	0	1,209	50	1,259
56	265 Judicial District Attorney 11th Div I	1,000	0.01%	499	0	499	21	520
58	308 State Auditor	404	0.00%	202	0	202	8	210
59	333 Taxation and Revenue	3,429,933	39.06%	1,710,923	0	1,710,923	70,933	1,781,857
60	337 Investment Council	1,317	0.01%	657	0	657	27	684
61	340 Administrative Hearings Office	449	0.01%	224	0	224	9	233
64	341-543 DFA - Comm Dev & Local Gov	2,528	0.03%	1,261	0	1,261	52	1,313
66	342 Public School Insurance Authority	907	0.01%	452	0	452	19	471
67	343 Retiree Healthcare Authority	6,691	0.08%	3,338	0	3,338	138	3,476
68	350-598 GSD Program Support	551	0.01%	275	0	275	11	286
70	350-605 GSD Printing & Graphics	253	0.00%	126	0	126	5	131
71	350-606 GSD Risk Management	71,185	0.81%	35,509	0	35,509	1,472	36,981
72	350-609 GSD Aviation	75	0.00%	37	0	37	2	39
73	350-609 GSD Motor Pool	595	0.01%	297	0	297	12	309
74	350-609 GSD Surplus Property	78	0.00%	39	0	39	2	41
75	352 Education Retirement Brd	1,255,474	14.30%	626,257	0	626,257	25,964	652,221
76	354 Sentencing Commission	78	0.00%	39	0	39	2	41
77	280 Public Defender (Prev Agy 355)	9,465	0.11%	4,721	0	4,721	196	4,917
78	356 Governor	513	0.01%	256	0	256	11	267
79	360 Lieutenant Governor	283	0.00%	141	0	141	6	147
80	361 DoIT	7,055	0.08%	3,519	0	3,519	146	3,665
81	366 Public Employees Retirement Assc	1,131,159	12.88%	564,246	0	564,246	23,393	587,639
83	370 Secretary of State	3,953	0.05%	1,972	0	1,972	82	2,054
85	379 Public Employees Labor Relations	82	0.00%	41	0	41	2	43
86	385 New Mexico Finance Authority	36	0.00%	18	0	18	1	19
88	404 Brd of Examiners - Architects	586	0.01%	292	0	292	12	304
89	410 Department of Ethics	321	0.00%	160	0	160	7	167
91	417 Border Authority	443	0.01%	221	0	221	9	230
92	418 Tourism Department	4,151	0.05%	2,071	0	2,071	86	2,156
93	419 Economic Development	3,019	0.03%	1,506	0	1,506	62	1,568
94	420 Regulation and Licensing	12,520	0.14%	6,245	0	6,245	259	6,504
95	430 Public Regulation Commission	1,923	0.02%	959	0	959	40	999
96	440 Superintendent of Insurance	10,599	0.12%	5,287	0	5,287	219	5,506

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Accounting Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	446 Brd of Medical Examiners	1,744	0.02%	$870	$0	$870	$36	$906
98	449 Board of Nursing	1,338	0.02%	667	0	667	28	695
99	460 NM State Fair	4,817	0.05%	2,403	0	2,403	100	2,502
100	464 Brd of Licensure - Engineers	961	0.01%	479	0	479	20	499
101	465 Gaming Control Brd	1,006	0.01%	502	0	502	21	523
102	469 Racing Commission	1,875	0.02%	935	0	935	39	974
103	479 Brd of Veterinary Medicine	730	0.01%	364	0	364	15	379
105	491 Military Base Planning	52	0.00%	26	0	26	1	27
106	495 Spaceport Authority	1,675	0.02%	836	0	836	35	870
107	505 Dept of Cultural Affairs	27,422	0.31%	13,679	0	13,679	567	14,246
108	508 Livestock Board	5,874	0.07%	2,930	0	2,930	121	3,052
109	516 Dept of Game & Fish	26,379	0.30%	13,158	0	13,158	546	13,704
110	521 Energy, Minerals & Natural Resour	24,211	0.28%	12,077	0	12,077	501	12,578
111	522 Youth Conservation Corp	436	0.00%	217	0	217	9	227
112	538 Intertribal Ceremonial Office	291	0.00%	145	0	145	6	151
113	539 Commission on Public Lands	7,387	0.08%	3,685	0	3,685	153	3,838
114	550 Office of State Engineer/ISC	8,051	0.09%	4,016	0	4,016	166	4,183
117	601 Commission on Women	35	0.00%	17	0	17	1	18
118	603 Office of African Amer Affairs	254	0.00%	127	0	127	5	132
119	604 Comm for Deaf & Hearing Impaire	584	0.01%	291	0	291	12	303
120	605 MLK Commission	272	0.00%	136	0	136	6	141
121	606 Commission for the Blind	5,369	0.06%	2,678	0	2,678	111	2,789
122	609 Indian Affairs	1,029	0.01%	513	0	513	21	535
123	611 Early Childhood Education and Ca	80,093	0.91%	39,952	0	39,952	1,656	41,608
124	624 Aging & Long Term Svcs	5,339	0.06%	2,663	0	2,663	110	2,774
125	630 Human Services	1,431,042	16.30%	713,834	0	713,834	29,595	743,429
126	631 Workforce Solutions	91,117	1.04%	45,451	0	45,451	1,884	47,335
127	632 Workers Compensation Admin	3,030	0.03%	1,511	0	1,511	63	1,574
129	644 Vocational Rehabilitation	134,994	1.54%	67,338	0	67,338	2,792	70,130
130	645 Disability Commission	827	0.01%	413	0	413	17	430
131	647 Developmental Disabilities Comm	2,953	0.03%	1,473	0	1,473	61	1,534
132	662 Miners' Hospital	13,335	0.15%	6,652	0	6,652	276	6,928
133	665 Dept of Health	84,754	0.97%	42,277	0	42,277	1,753	44,030
134	667 Dept of Environment	20,950	0.24%	10,450	0	10,450	433	10,884
135	668 Natural Resources Trustee	174	0.00%	87	0	87	4	90
137	670 Veterans Services	3,670	0.04%	1,831	0	1,831	76	1,907
138	690 Children, Youth & Families	147,769	1.68%	73,710	0	73,710	3,056	76,766
139	705 Dept of Military Affairs	19,500	0.22%	9,727	0	9,727	403	10,130
140	760 Parole Brd	497	0.01%	248	0	248	10	258
141	765 Juvenile Parole Brd	49	0.00%	24	0	24	1	25
142	770 Dept of Corrections	29,264	0.33%	14,598	0	14,598	605	15,203

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Accounting Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 780 Crime Victims Reparations	6,917	0.08%	$3,450	$0	$3,450	$143	$3,593
144 790 Dept of Public Safety	34,084	0.39%	17,002	0	17,002	705	17,707
145 795 Homeland Security & Emergency M	6,493	0.07%	3,239	0	3,239	134	3,373
146 805 Dept of Transportation	113,478	1.29%	56,605	0	56,605	2,347	58,952
147 924 Public Education Department	43,015	0.49%	21,457	0	21,457	890	22,346
150 940 Public School Facilities Authority	4,026	0.05%	2,008	0	2,008	83	2,092
151 949 Education Trust Board	843	0.01%	421	0	421	17	438
171 999 Other	207,141	2.36%	103,326	0	103,326	4,284	107,610
Subtotal	8,780,119	100.00%	4,379,710	0	4,379,710	180,928	4,560,638
Direct Bills					0		0
Total					$4,379,710		$4,560,638

Basis Units: Accounting Transactions

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Payroll Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	35	0.17%	$2,337	$0	$2,337	$0	$2,337
5	341-542 DFA - Program Support	18	0.09%	1,202	0	1,202	0	1,202
6	341-544 DFA - Financial Control	48	0.23%	3,204	0	3,204	0	3,204
7	350-608 GSD Facilities Management	129	0.62%	8,612	0	8,612	436	9,048
8	350-604 GSD Purchasing	21	0.10%	1,402	0	1,402	71	1,473
9	378 Personnel Board	37	0.18%	2,470	0	2,470	125	2,595
10	369 Commission on Public Records	29	0.14%	1,936	0	1,936	98	2,034
11	305 Attorney General CS	178	0.86%	11,883	0	11,883	602	12,484
12	394 State Treasurer	27	0.13%	1,802	0	1,802	91	1,894
13	950 Higher Education Department	41	0.20%	2,737	0	2,737	139	2,876
14	111 Legislative Council Service	50	0.24%	3,338	0	3,338	169	3,507
15	112 Legislative Finance Committee	39	0.19%	2,604	0	2,604	132	2,735
16	114 Senate Chief Clerk	13	0.06%	868	0	868	44	912
17	115 House Chief Clerk	13	0.06%	868	0	868	44	912
18	117 Legislative Education Study Comm	11	0.05%	734	0	734	37	772
19	119 Legislative Building	52	0.25%	3,471	0	3,471	176	3,647
22	208 NM Compilation Commission	5	0.02%	334	0	334	17	351
23	210 Judicial Standards Commission	7	0.03%	467	0	467	24	491
24	215 Court of Appeals	57	0.28%	3,805	0	3,805	193	3,998
25	216 Supreme Court	58	0.28%	3,872	0	3,872	196	4,068
26	218 Administrative Office of the Courts	175	0.85%	11,683	0	11,683	591	12,274
28	231 Judicial District Court 1st	115	0.56%	7,677	0	7,677	389	8,066
29	232 Judicial District Court 2nd	326	1.58%	21,763	0	21,763	1,102	22,865
30	233 Judicial District Court 3rd	127	0.61%	8,478	0	8,478	429	8,907
31	234 Judicial District Court 4th	45	0.22%	3,004	0	3,004	152	3,156
32	235 Judicial District Court 5th	120	0.58%	8,011	0	8,011	406	8,416
33	236 Judicial District Court 6th	63	0.30%	4,206	0	4,206	213	4,419
34	237 Judicial District Court 7th	41	0.20%	2,737	0	2,737	139	2,876
35	238 Judicial District Court 8th	54	0.26%	3,605	0	3,605	182	3,787
36	239 Judicial District Court 9th	65	0.31%	4,339	0	4,339	220	4,559
37	240 Judicial District Court 10th	19	0.09%	1,268	0	1,268	64	1,333
38	241 Judicial District Court 11th	130	0.63%	8,678	0	8,678	439	9,118
39	242 Judicial District Court 12th	59	0.29%	3,939	0	3,939	199	4,138
40	243 Judicial District Court 13th	130	0.63%	8,678	0	8,678	439	9,118
41	244 Bernalillo County Metropolitan Crt	293	1.42%	19,560	0	19,560	990	20,550
42	251 Judicial District Attorney 1st	73	0.35%	4,873	0	4,873	247	5,120
43	252 Judicial District Attorney 2nd	286	1.38%	19,093	0	19,093	967	20,059
44	253 Judicial District Attorney 3rd	65	0.31%	4,339	0	4,339	220	4,559
45	254 Judicial District Attorney 4th	36	0.17%	2,403	0	2,403	122	2,525
46	255 Judicial District Attorney 5th	77	0.37%	5,140	0	5,140	260	5,401
47	256 Judicial District Attorney 6th	33	0.16%	2,203	0	2,203	112	2,315

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Payroll Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	257 Judicial District Attorney 7th	30	0.15%	$2,003	$0	$2,003	$101	$2,104
49	258 Judicial District Attorney 8th	32	0.15%	2,136	0	2,136	108	2,244
50	259 Judicial District Attorney 9th	38	0.18%	2,537	0	2,537	128	2,665
51	260 Judicial District Attorney 10th	13	0.06%	868	0	868	44	912
52	261 Judicial District Attorney 11th	62	0.30%	4,139	0	4,139	210	4,348
53	262 Judicial District Attorney 12th	41	0.20%	2,737	0	2,737	139	2,876
54	263 Judicial District Attorney 13th	70	0.34%	4,673	0	4,673	237	4,910
55	264 Administrative Office of the DAs	12	0.06%	801	0	801	41	842
56	265 Judicial District Attorney 11th Div I	25	0.12%	1,669	0	1,669	84	1,753
58	308 State Auditor	27	0.13%	1,802	0	1,802	91	1,894
59	333 Taxation and Revenue	790	3.82%	52,738	0	52,738	2,670	55,408
60	337 Investment Council	23	0.11%	1,535	0	1,535	78	1,613
61	340 Administrative Hearings Office	16	0.08%	1,068	0	1,068	54	1,122
64	341-543 DFA - Comm Dev & Local Gov	90	0.44%	6,008	0	6,008	304	6,312
66	342 Public School Insurance Authority	9	0.04%	601	0	601	30	631
67	343 Retiree Healthcare Authority	24	0.12%	1,602	0	1,602	81	1,683
68	350-598 GSD Program Support	35	0.17%	2,337	0	2,337	118	2,455
70	350-605 GSD Printing & Graphics	6	0.03%	401	0	401	20	421
71	350-606 GSD Risk Management	50	0.24%	3,338	0	3,338	169	3,507
72	350-609 GSD Aviation	2	0.01%	134	0	134	7	140
73	350-609 GSD Motor Pool	19	0.09%	1,268	0	1,268	64	1,333
74	350-609 GSD Surplus Property	5	0.02%	334	0	334	17	351
75	352 Education Retirement Brd	85	0.41%	5,674	0	5,674	287	5,962
77	280 Public Defender (Prev Agy 355)	377	1.82%	25,168	0	25,168	1,274	26,442
78	356 Governor	31	0.15%	2,069	0	2,069	105	2,174
79	360 Lieutenant Governor	5	0.02%	334	0	334	17	351
80	361 DoIT	130	0.63%	8,678	0	8,678	439	9,118
81	366 Public Employees Retirement Assc	82	0.40%	5,474	0	5,474	277	5,751
83	370 Secretary of State	54	0.26%	3,605	0	3,605	182	3,787
85	379 Public Employees Labor Relations	2	0.01%	134	0	134	7	140
88	404 Brd of Examiners - Architects	2	0.01%	134	0	134	7	140
89	410 Department of Ethics	6	0.03%	401	0	401	20	421
91	417 Border Authority	4	0.02%	267	0	267	14	281
92	418 Tourism Department	50	0.24%	3,338	0	3,338	169	3,507
93	419 Economic Development	53	0.26%	3,538	0	3,538	179	3,717
94	420 Regulation and Licensing	286	1.38%	19,093	0	19,093	967	20,059
95	430 Public Regulation Commission	98	0.47%	6,542	0	6,542	331	6,873
96	440 Superintendent of Insurance	86	0.42%	5,741	0	5,741	291	6,032
97	446 Brd of Medical Examiners	14	0.07%	935	0	935	47	982
98	449 Board of Nursing	25	0.12%	1,669	0	1,669	84	1,753
99	460 NM State Fair	14	0.07%	935	0	935	47	982

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Payroll Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	464 Brd of Licensure - Engineers	7	0.03%	$467	$0	$467	$24	$491
101	465 Gaming Control Brd	34	0.16%	2,270	0	2,270	115	2,385
102	469 Racing Commission	17	0.08%	1,135	0	1,135	57	1,192
103	479 Brd of Veterinary Medicine	3	0.01%	200	0	200	10	210
106	495 Spaceport Authority	20	0.10%	1,335	0	1,335	68	1,403
107	505 Dept of Cultural Affairs	407	1.97%	27,170	0	27,170	1,375	28,546
108	508 Livestock Board	70	0.34%	4,673	0	4,673	237	4,910
109	516 Dept of Game & Fish	272	1.32%	18,158	0	18,158	919	19,077
110	521 Energy, Minerals & Natural Resour	425	2.06%	28,372	0	28,372	1,436	29,808
111	522 Youth Conservation Corp	1	0.00%	67	0	67	3	70
112	538 Intertribal Ceremonial Office	1	0.00%	67	0	67	3	70
113	539 Commission on Public Lands	166	0.80%	11,082	0	11,082	561	11,643
114	550 Office of State Engineer/ISC	261	1.26%	17,424	0	17,424	882	18,306
118	603 Office of African Amer Affairs	8	0.04%	534	0	534	27	561
119	604 Comm for Deaf & Hearing Impaire	12	0.06%	801	0	801	41	842
120	605 MLK Commission	2	0.01%	134	0	134	7	140
121	606 Commission for the Blind	53	0.26%	3,538	0	3,538	179	3,717
122	609 Indian Affairs	10	0.05%	668	0	668	34	701
123	611 Early Childhood Education and Ca	243	1.18%	16,222	0	16,222	821	17,043
124	624 Aging & Long Term Svcs	177	0.86%	11,816	0	11,816	598	12,414
125	630 Human Services	1,449	7.01%	96,732	0	96,732	4,897	101,628
126	631 Workforce Solutions	643	3.11%	42,925	0	42,925	2,173	45,098
127	632 Workers Compensation Admin	104	0.50%	6,943	0	6,943	351	7,294
129	644 Vocational Rehabilitation	275	1.33%	18,358	0	18,358	929	19,288
130	645 Disability Commission	9	0.04%	601	0	601	30	631
131	647 Developmental Disabilities Comm	17	0.08%	1,135	0	1,135	57	1,192
132	662 Miners' Hospital	201	0.97%	13,418	0	13,418	679	14,098
133	665 Dept of Health	2,794	13.51%	186,520	0	186,520	9,442	195,963
134	667 Dept of Environment	477	2.31%	31,843	0	31,843	1,612	33,455
135	668 Natural Resources Trustee	2	0.01%	134	0	134	7	140
137	670 Veterans Services	53	0.26%	3,538	0	3,538	179	3,717
138	690 Children, Youth & Families	1,611	7.79%	107,546	0	107,546	5,444	112,991
139	705 Dept of Military Affairs	123	0.59%	8,211	0	8,211	416	8,627
140	760 Parole Brd	5	0.02%	334	0	334	17	351
142	770 Dept of Corrections	1,704	8.24%	113,755	0	113,755	5,759	119,513
143	780 Crime Victims Reparations	21	0.10%	1,402	0	1,402	71	1,473
144	790 Dept of Public Safety	384	1.86%	25,635	0	25,635	1,298	26,933
145	795 Homeland Security & Emergency M	95	0.46%	6,342	0	6,342	321	6,663
146	805 Dept of Transportation	2,189	10.59%	146,132	0	146,132	7,398	153,530
147	924 Public Education Department	256	1.24%	17,090	0	17,090	865	17,955
150	940 Public School Facilities Authority	53	0.26%	3,538	0	3,538	179	3,717

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Payroll Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 949 Education Trust Board	3	0.01%	$200	$0	$200	$10	$210
Subtotal	20,680	100.00%	1,380,545	0	1,380,545	69,545	1,450,091
Direct Bills					0		0
Total					$1,380,545		$1,450,091

Basis Units: Total FTEs

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Imaging Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	35.00	18.32%	$61,408	$0	$61,408	$0	$61,408
5 341-542 DFA - Program Support	18.00	9.42%	31,581	0	31,581	0	31,581
6 341-544 DFA - Financial Control	48.00	25.13%	84,217	0	84,217	0	84,217
64 341-543 DFA - Comm Dev & Local Gov	90.00	47.12%	157,907	0	157,907	17,488	175,396
171 999 Other	0.01	0.01%	18	0	18	2	19
Subtotal	191.01	100.00%	335,132	0	335,132	17,490	352,622
Direct Bills					0		0
Total					$335,132		$352,622

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Direct Costs Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$10,753	$0	$10,753	$572	$11,326
Subtotal	100	100.00%	10,753	0	10,753	572	11,326
Direct Bills					0		0
Total					$10,753		$11,326

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Other Direct Costs	Total
4	341-541 DFA - Policy & Budget	$2,394	$2,337	$61,408	$0	$66,139
5	341-542 DFA - Program Support	1,175	1,202	31,581	0	33,958
6	341-544 DFA - Financial Control	12,120	3,204	84,217	0	99,541
7	350-608 GSD Facilities Management	1,772	9,048	0	0	10,820
8	350-604 GSD Purchasing	177	1,473	0	0	1,650
9	378 Personnel Board	339	2,595	0	0	2,934
10	369 Commission on Public Records	249	2,034	0	0	2,283
11	305 Attorney General CS	1,510	12,484	0	0	13,994
12	394 State Treasurer	400	1,894	0	0	2,294
13	950 Higher Education Department	3,633	2,876	0	0	6,508
14	111 Legislative Council Service	1,374	3,507	0	0	4,880
15	112 Legislative Finance Committee	585	2,735	0	0	3,321
16	114 Senate Chief Clerk	97	912	0	0	1,008
17	115 House Chief Clerk	156	912	0	0	1,068
18	117 Legislative Education Study Comm	286	772	0	0	1,058
19	119 Legislative Building	1,055	3,647	0	0	4,702
20	131 Legislature	2,349	0	0	0	2,349
22	208 NM Compilation Commission	334	351	0	0	684
23	210 Judicial Standards Commission	207	491	0	0	698
24	215 Court of Appeals	582	3,998	0	0	4,580
25	216 Supreme Court	917	4,068	0	0	4,985
26	218 Administrative Office of the Courts	42,297	12,274	0	0	54,571
28	231 Judicial District Court 1st	1,501	8,066	0	0	9,567
29	232 Judicial District Court 2nd	2,487	22,865	0	0	25,351
30	233 Judicial District Court 3rd	1,833	8,907	0	0	10,740
31	234 Judicial District Court 4th	1,614	3,156	0	0	4,770
32	235 Judicial District Court 5th	2,815	8,416	0	0	11,231
33	236 Judicial District Court 6th	2,009	4,419	0	0	6,428
34	237 Judicial District Court 7th	1,292	2,876	0	0	4,168
35	238 Judicial District Court 8th	1,392	3,787	0	0	5,180
36	239 Judicial District Court 9th	1,404	4,559	0	0	5,963
37	240 Judicial District Court 10th	464	1,333	0	0	1,797
38	241 Judicial District Court 11th	3,527	9,118	0	0	12,645
39	242 Judicial District Court 12th	1,468	4,138	0	0	5,606
40	243 Judicial District Court 13th	3,080	9,118	0	0	12,198
41	244 Bernalillo County Metropolitan Crt	1,958	20,550	0	0	22,508
42	251 Judicial District Attorney 1st	715	5,120	0	0	5,835
43	252 Judicial District Attorney 2nd	1,754	20,059	0	0	21,814
44	253 Judicial District Attorney 3rd	652	4,559	0	0	5,211
45	254 Judicial District Attorney 4th	437	2,525	0	0	2,962
46	255 Judicial District Attorney 5th	682	5,401	0	0	6,082

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Other Direct Costs	Total
47	256 Judicial District Attorney 6th	$634	$2,315	$0	$0	$2,949
48	257 Judicial District Attorney 7th	478	2,104	0	0	2,582
49	258 Judicial District Attorney 8th	683	2,244	0	0	2,928
50	259 Judicial District Attorney 9th	668	2,665	0	0	3,333
51	260 Judicial District Attorney 10th	415	912	0	0	1,326
52	261 Judicial District Attorney 11th	704	4,348	0	0	5,053
53	262 Judicial District Attorney 12th	587	2,876	0	0	3,462
54	263 Judicial District Attorney 13th	703	4,910	0	0	5,612
55	264 Administrative Office of the DAs	1,259	842	0	0	2,100
56	265 Judicial District Attorney 11th Div I	520	1,753	0	0	2,273
58	308 State Auditor	210	1,894	0	0	2,104
59	333 Taxation and Revenue	1,781,857	55,408	0	0	1,837,265
60	337 Investment Council	684	1,613	0	0	2,297
61	340 Administrative Hearings Office	233	1,122	0	0	1,355
64	341-543 DFA - Comm Dev & Local Gov	1,313	6,312	175,396	0	183,021
66	342 Public School Insurance Authority	471	631	0	0	1,102
67	343 Retiree Healthcare Authority	3,476	1,683	0	0	5,159
68	350-598 GSD Program Support	286	2,455	0	0	2,741
70	350-605 GSD Printing & Graphics	131	421	0	0	552
71	350-606 GSD Risk Management	36,981	3,507	0	0	40,488
72	350-609 GSD Aviation	39	140	0	0	179
73	350-609 GSD Motor Pool	309	1,333	0	0	1,642
74	350-609 GSD Surplus Property	41	351	0	0	391
75	352 Education Retirement Brd	652,221	5,962	0	0	658,183
76	354 Sentencing Commission	41	0	0	0	41
77	280 Public Defender (Prev Agy 355)	4,917	26,442	0	0	31,359
78	356 Governor	267	2,174	0	0	2,441
79	360 Lieutenant Governor	147	351	0	0	498
80	361 DoIT	3,665	9,118	0	0	12,783
81	366 Public Employees Retirement Assc	587,639	5,751	0	0	593,390
83	370 Secretary of State	2,054	3,787	0	0	5,841
85	379 Public Employees Labor Relations	43	140	0	0	183
86	385 New Mexico Finance Authority	19	0	0	0	19
88	404 Brd of Examiners - Architects	304	140	0	0	445
89	410 Department of Ethics	167	421	0	0	588
91	417 Border Authority	230	281	0	0	511
92	418 Tourism Department	2,156	3,507	0	0	5,663
93	419 Economic Development	1,568	3,717	0	0	5,286
94	420 Regulation and Licensing	6,504	20,059	0	0	26,563
95	430 Public Regulation Commission	999	6,873	0	0	7,872
96	440 Superintendent of Insurance	5,506	6,032	0	0	11,538

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Other Direct Costs	Total
97	446 Brd of Medical Examiners	$906	$982	$0	$0	$1,888
98	449 Board of Nursing	695	1,753	0	0	2,449
99	460 NM State Fair	2,502	982	0	0	3,484
100	464 Brd of Licensure - Engineers	499	491	0	0	990
101	465 Gaming Control Brd	523	2,385	0	0	2,907
102	469 Racing Commission	974	1,192	0	0	2,166
103	479 Brd of Veterinary Medicine	379	210	0	0	590
105	491 Military Base Planning	27	0	0	0	27
106	495 Spaceport Authority	870	1,403	0	0	2,273
107	505 Dept of Cultural Affairs	14,246	28,546	0	0	42,792
108	508 Livestock Board	3,052	4,910	0	0	7,961
109	516 Dept of Game & Fish	13,704	19,077	0	0	32,781
110	521 Energy, Minerals & Natural Resour	12,578	29,808	0	0	42,386
111	522 Youth Conservation Corp	227	70	0	0	297
112	538 Intertribal Ceremonial Office	151	70	0	0	221
113	539 Commission on Public Lands	3,838	11,643	0	0	15,480
114	550 Office of State Engineer/ISC	4,183	18,306	0	0	22,488
117	601 Commission on Women	18	0	0	0	18
118	603 Office of African Amer Affairs	132	561	0	0	693
119	604 Comm for Deaf & Hearing Impaire	303	842	0	0	1,145
120	605 MLK Commission	141	140	0	0	282
121	606 Commission for the Blind	2,789	3,717	0	0	6,506
122	609 Indian Affairs	535	701	0	0	1,236
123	611 Early Childhood Education and Ca	41,608	17,043	0	0	58,652
124	624 Aging & Long Term Svcs	2,774	12,414	0	0	15,188
125	630 Human Services	743,429	101,628	0	0	845,057
126	631 Workforce Solutions	47,335	45,098	0	0	92,434
127	632 Workers Compensation Admin	1,574	7,294	0	0	8,868
129	644 Vocational Rehabilitation	70,130	19,288	0	0	89,417
130	645 Disability Commission	430	631	0	0	1,061
131	647 Developmental Disabilities Comm	1,534	1,192	0	0	2,726
132	662 Miners' Hospital	6,928	14,098	0	0	21,025
133	665 Dept of Health	44,030	195,963	0	0	239,992
134	667 Dept of Environment	10,884	33,455	0	0	44,339
135	668 Natural Resources Trustee	90	140	0	0	231
137	670 Veterans Services	1,907	3,717	0	0	5,624
138	690 Children, Youth & Families	76,766	112,991	0	0	189,757
139	705 Dept of Military Affairs	10,130	8,627	0	0	18,757
140	760 Parole Brd	258	351	0	0	609
141	765 Juvenile Parole Brd	25	0	0	0	25
142	770 Dept of Corrections	15,203	119,513	0	0	134,716

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:6 341-544 DFA - Financial Control

Department	Accounting	Payroll	Imaging	Other Direct Costs	Total
143 780 Crime Victims Reparations	$3,593	$1,473	$0	$0	$5,066
144 790 Dept of Public Safety	17,707	26,933	0	0	44,639
145 795 Homeland Security & Emergency M	3,373	6,663	0	0	10,036
146 805 Dept of Transportation	58,952	153,530	0	0	212,482
147 924 Public Education Department	22,346	17,955	0	0	40,301
150 940 Public School Facilities Authority	2,092	3,717	0	0	5,809
151 949 Education Trust Board	438	210	0	0	648
171 999 Other	107,610	0	19	11,326	118,955
Total	$4,560,638	$1,450,091	$352,622	$11,326	$6,374,676

FY 2024 STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES DEPARTMENT

FACILITIES MANAGEMENT DIVISION

NATURE AND EXTENT OF SERVICES

The General Services Department (GSD) provides consolidated business functions and services to state and local government agencies. The Facilities Management Division of GSD maintains, cleans and operates buildings, improvements and grounds under the control of the department. The Division implements energy and water conservation measures and pays the utility costs for the buildings under its purview. The Division is also responsible for space management and the assignment of use or occupancy of state-owned buildings as well as the management of leased space.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Division have been allocated to Division activities based on assigned salaries supported.
- Facilities Maintenance – costs associated with all operation, maintenance, and custodial services have been allocated on the basis of square footage occupied by department.
- Lease Management – costs associated with the review, approval and management of lease agreements have been allocated on the basis of the number of leases by department.
- Other Direct Costs – costs associated with Covid related work time has been directly allocated to Other.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:7 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management	Other Direct Cost
Personnel Costs						
Salaries	S1	6,217,524	620,016	5,564,429	15,098	17,981
Salary % Split			*9.97%*	*89.50%*	*.24%*	*.29%*
Benefits	P	2,748,899	257,049	2,477,889	6,369	7,591
Subtotal - Personnel Costs		8,966,423	877,065	8,042,318	21,468	25,572
Services & Supplies Cost						
Professional Fees	P	350,898	156,679	194,219	0	0
Travel	P	4,293	4,293	0	0	0
Transportation	P	163,068	150,697	12,371	0	0
Furniture/Fixtures	P	50,824	319	50,505	0	0
Bld/Structure	P	268,881	4,648	264,233	0	0
Supplies	P	75,809	45,599	30,209	0	0
Maintenance	P	205,889	955	204,933	0	0
Telecomm	P	3,628	0	3,628	0	0
DOIT Services	P	344,846	0	344,846	0	0
Rental Expense	P	14,874	2,973	11,901	0	0
Utilities	P	2,984,329	356,283	2,628,045	0	0
Other Operating	P	1,536,922	21,416	1,515,506	0	0
Claims & Settlements	D	25,000	0	0	0	0
Capital	D	152	0	0	0	0
Debt Service Principal	D	5,401,621	0	0	0	0
Debt Service Interest	D	6,202,572	0	0	0	0
Subtotal - Services & Supplies		17,633,606	743,864	5,260,398	0	0
Department Cost Total		26,600,029	1,620,929	13,302,716	21,468	25,572
Adjustments to Cost						
Claims & Settlements	D	(25,000)	0	0	0	0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:7 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management	Other Direct Cost
Capital	D	(152)	0	0	0	0
Debt Service Principal	D	(5,401,621)	0	0	0	0
Debt Service Interest	D	(6,202,572)	0	0	0	0
Subtotal - Adjustments		(11,629,344)	0	0	0	0
Total Costs After Adjustments		14,970,685	1,620,929	13,302,716	21,468	25,572
General Admin Distribution			(1,620,929)	1,615,217	2,607	3,105
Grand Total		$14,970,685		$14,917,933	$24,074	$28,677

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:7 350-608 GSD Facilities Management

	Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management	Other Direct Cost
1	128 S Capitol	$420	$0	$419	$1	$1
1	Joseph Montoya	8,547	0	8,516	14	16
1	2542 Cerrillos	16,326	0	16,268	26	31
1	2641 Siringo Road	46,314	0	46,150	74	89
1	CSB Grounds	40,673	0	40,529	65	78
	Subtotal - Building Depreciation	112,278	0	111,883	181	215
3	GOB 2003 B	0	0	0	0	0
3	GOB 2009	(130)	0	(130)	(0)	(0)
3	STB 2005 B1	(4)	0	(4)	(0)	(0)
3	STB 2006 A	(0)	0	(0)	(0)	(0)
3	STB 2007 A	(8)	0	(8)	(0)	(0)
3	STB 2008 A1	(110)	0	(109)	(0)	(0)
3	STB 2009 A	(856)	0	(853)	(1)	(2)
3	STB 2010 A	(0)	0	(0)	(0)	(0)
3	STB 2010 D	(0)	0	(0)	(0)	(0)
3	STB 2012 A	165,167	0	164,585	266	316
3	STB 2011 A1	37,795	0	37,661	61	72
3	STB 2013A	(376)	0	(375)	(1)	(1)
3	STB 2014A	(51)	0	(51)	(0)	(0)
3	STB 2015A	394,846	0	393,454	635	756
3	STB 2016A	849,780	0	846,786	1,367	1,628
3	STB 2016D	20,896	0	20,822	34	40
3	STB 2018A	714,919	0	712,400	1,150	1,369
3	STB 2020 SA	412,226	0	410,773	663	790
3	STB 2021A	844,961	0	841,984	1,359	1,619
	Subtotal - Interest Expense	3,439,053	0	3,426,935	5,530	6,588
4	Policy & Budget	724	128	848	1	2
	Subtotal - 341-541 DFA - Policy & Bud	724	128	848	1	2
6	Accounting	1,701	71	1,766	3	3
6	Payroll	8,612	436	9,016	15	17
	Subtotal - 341-544 DFA - Financial Cor	10,313	506	10,782	17	21
7	Facilities Maintenance	0	144,094	143,586	232	276

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Expense%)

Dept:7 350-608 GSD Facilities Management

	Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management	Other Direct Cost
	Subtotal - 350-608 GSD Facilities Mana	$0	$144,094	$143,586	$232	$276
8	Purchasing	0	774	771	1	1
8	Contract Review	0	1,860	1,853	3	4
	Subtotal - 350-604 GSD Purchasing	0	2,634	2,624	4	5
9	Human Resources	0	13,740	13,692	22	26
9	Adjudication	0	3,595	3,582	6	7
9	Labor Relations	0	5,188	5,169	8	10
	Subtotal - 378 Personnel Board	0	22,523	22,443	36	43
12	Banking/Cash Mgmt	0	967	963	2	2
	Subtotal - 394 State Treasurer	0	967	963	2	2
Total Incoming		3,562,368	170,851	3,720,065	6,003	7,151
C. Total Allocated			$18,703,904	$18,637,998	$30,078	$35,828
				99.65%	0.16%	0.19%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Facilities Maintenance Allocations

Dept:7 350-608 GSD Facilities Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	3,948	0.03%	$5,234	$0	$5,234	$0	$5,234
5	341-542 DFA - Program Support	1,117	0.01%	1,481	0	1,481	0	1,481
6	341-544 DFA - Financial Control	15,915	0.11%	21,100	0	21,100	0	21,100
7	350-608 GSD Facilities Management	108,687	0.78%	144,094	0	144,094	0	144,094
9	378 Personnel Board	36,934	0.27%	48,966	0	48,966	456	49,422
10	369 Commission on Public Records	115,649	0.83%	153,324	0	153,324	1,427	154,750
11	305 Attorney General CS	36,769	0.26%	48,747	0	48,747	454	49,201
59	333 Taxation and Revenue	126,713	0.91%	167,992	0	167,992	1,563	169,555
61	340 Administrative Hearings Office	2,499	0.02%	3,313	0	3,313	31	3,344
64	341-543 DFA - Comm Dev & Local Gov	8,511	0.06%	11,284	0	11,284	105	11,389
68	350-598 GSD Program Support	24,654	0.18%	32,685	0	32,685	304	32,990
70	350-605 GSD Printing & Graphics	20,342	0.15%	26,969	0	26,969	251	27,220
71	350-606 GSD Risk Management	4,393	0.03%	5,824	0	5,824	54	5,878
73	350-609 GSD Motor Pool	7,105	0.05%	9,420	0	9,420	88	9,507
74	350-609 GSD Surplus Property	2,382	0.02%	3,158	0	3,158	29	3,187
78	356 Governor	140	0.00%	186	0	186	2	187
80	361 DoIT	62,581	0.45%	82,968	0	82,968	772	83,740
83	370 Secretary of State	2,385	0.02%	3,162	0	3,162	29	3,191
92	418 Tourism Department	13,336	0.10%	17,680	0	17,680	165	17,845
93	419 Economic Development	13,257	0.10%	17,576	0	17,576	164	17,739
94	420 Regulation and Licensing	61,954	0.44%	82,137	0	82,137	764	82,901
107	505 Dept of Cultural Affairs	19,101	0.14%	25,323	0	25,323	236	25,559
110	521 Energy, Minerals & Natural Resour	54,992	0.39%	72,907	0	72,907	678	73,585
114	550 Office of State Engineer/ISC	52,393	0.38%	69,461	0	69,461	646	70,107
121	606 Commission for the Blind	64,511	0.46%	85,527	0	85,527	796	86,322
122	609 Indian Affairs	3,851	0.03%	5,106	0	5,106	48	5,153
123	611 Early Childhood Education and Ca	21,170	0.15%	28,066	0	28,066	261	28,328
124	624 Aging & Long Term Svcs	18,047	0.13%	23,926	0	23,926	223	24,149
125	630 Human Services	145,289	1.04%	192,619	0	192,619	1,792	194,412
126	631 Workforce Solutions	256,454	1.84%	339,998	0	339,998	3,164	343,162
127	632 Workers Compensation Admin	45,305	0.33%	60,064	0	60,064	559	60,623
129	644 Vocational Rehabilitation	9,341	0.07%	12,384	0	12,384	115	12,499
130	645 Disability Commission	2,386	0.02%	3,163	0	3,163	29	3,193
133	665 Dept of Health	1,455,648	10.45%	1,929,850	0	1,929,850	17,958	1,947,808
134	667 Dept of Environment	51,618	0.37%	68,433	0	68,433	637	69,070
137	670 Veterans Services	11,122	0.08%	14,745	0	14,745	137	14,882
138	690 Children, Youth & Families	634,088	4.55%	840,653	0	840,653	7,823	848,476
142	770 Dept of Corrections	9,279,918	66.62%	12,303,009	0	12,303,009	114,484	12,417,493
144	790 Dept of Public Safety	543,322	3.90%	720,318	0	720,318	6,703	727,021
145	795 Homeland Security & Emergency M	2,915	0.02%	3,865	0	3,865	36	3,901
147	924 Public Education Department	34,782	0.25%	46,113	0	46,113	429	46,542

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Facilities Maintenance Allocations

Dept:7 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 940 Public School Facilities Authority	1,454	0.01%	$1,928	$0	$1,928	$18	$1,946
153 952 University of New Mexico	61,171	0.44%	81,098	0	81,098	755	81,853
154 954 New Mexico State University	22,303	0.16%	29,569	0	29,569	275	29,844
171 999 Other	469,408	3.37%	622,326	0	622,326	5,791	628,117
Subtotal	13,929,860	100.00%	18,467,749	0	18,467,749	170,249	18,637,998
Direct Bills					0		0
Total					$18,467,749		$18,637,998

Basis Units: Square Footage Maintained

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Lease Management Allocations

Dept:7 350-608 GSD Facilities Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	369 Commission on Public Records	1	0.27%	$81	$0	$81	$1	$81
11	305 Attorney General CS	4	1.08%	322	0	322	3	325
12	394 State Treasurer	1	0.27%	81	0	81	1	81
13	950 Higher Education Department	1	0.27%	81	0	81	1	81
26	218 Administrative Office of the Courts	1	0.27%	81	0	81	1	81
58	308 State Auditor	2	0.54%	161	0	161	1	163
59	333 Taxation and Revenue	34	9.19%	2,739	0	2,739	25	2,764
60	337 Investment Council	1	0.27%	81	0	81	1	81
61	340 Administrative Hearings Office	1	0.27%	81	0	81	1	81
67	343 Retiree Healthcare Authority	2	0.54%	161	0	161	1	163
72	350-609 GSD Aviation	1	0.27%	81	0	81	1	81
75	352 Education Retirement Brd	2	0.54%	161	0	161	1	163
80	361 DoIT	6	1.62%	483	0	483	4	488
81	366 Public Employees Retirement Assc	1	0.27%	81	0	81	1	81
85	379 Public Employees Labor Relations	1	0.27%	81	0	81	1	81
89	410 Department of Ethics	1	0.27%	81	0	81	1	81
93	419 Economic Development	1	0.27%	81	0	81	1	81
94	420 Regulation and Licensing	2	0.54%	161	0	161	1	163
96	440 Superintendent of Insurance	2	0.54%	161	0	161	1	163
97	446 Brd of Medical Examiners	1	0.27%	81	0	81	1	81
98	449 Board of Nursing	1	0.27%	81	0	81	1	81
101	465 Gaming Control Brd	1	0.27%	81	0	81	1	81
102	469 Racing Commission	1	0.27%	81	0	81	1	81
103	479 Brd of Veterinary Medicine	1	0.27%	81	0	81	1	81
106	495 Spaceport Authority	1	0.27%	81	0	81	1	81
107	505 Dept of Cultural Affairs	4	1.08%	322	0	322	3	325
108	508 Livestock Board	1	0.27%	81	0	81	1	81
109	516 Dept of Game & Fish	1	0.27%	81	0	81	1	81
110	521 Energy, Minerals & Natural Resour	5	1.35%	403	0	403	4	406
114	550 Office of State Engineer/ISC	6	1.62%	483	0	483	4	488
118	603 Office of African Amer Affairs	1	0.27%	81	0	81	1	81
119	604 Comm for Deaf & Hearing Impairec	2	0.54%	161	0	161	1	163
120	605 MLK Commission	1	0.27%	81	0	81	1	81
121	606 Commission for the Blind	4	1.08%	322	0	322	3	325
123	611 Early Childhood Education and Ca	15	4.05%	1,208	0	1,208	11	1,219
124	624 Aging & Long Term Svcs	11	2.97%	886	0	886	8	894
125	630 Human Services	40	10.81%	3,222	0	3,222	30	3,252
126	631 Workforce Solutions	1	0.27%	81	0	81	1	81
127	632 Workers Compensation Admin	4	1.08%	322	0	322	3	325
129	644 Vocational Rehabilitation	21	5.68%	1,692	0	1,692	16	1,707
130	645 Disability Commission	1	0.27%	81	0	81	1	81

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Lease Management Allocations

Dept:7 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 647 Developmental Disabilities Comm	1	0.27%	$81	$0	$81	$1	$81
133 665 Dept of Health	53	14.32%	4,269	0	4,269	39	4,308
134 667 Dept of Environment	27	7.30%	2,175	0	2,175	20	2,195
137 670 Veterans Services	6	1.62%	483	0	483	4	488
138 690 Children, Youth & Families	27	7.30%	2,175	0	2,175	20	2,195
142 770 Dept of Corrections	32	8.65%	2,578	0	2,578	24	2,601
143 780 Crime Victims Reparations	1	0.27%	81	0	81	1	81
144 790 Dept of Public Safety	27	7.30%	2,175	0	2,175	20	2,195
145 795 Homeland Security & Emergency M	1	0.27%	81	0	81	1	81
146 805 Dept of Transportation	5	1.35%	403	0	403	4	406
151 949 Education Trust Board	1	0.27%	81	0	81	1	81
Subtotal	370	100.00%	29,803	0	29,803	275	30,078
Direct Bills					0		0
Total					$29,803		$30,078

Basis Units: Leases Per Department

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Direct Cost Allocations

Dept:7 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$35,501	$0	$35,501	$327	$35,828
Subtotal	100	100.00%	35,501	0	35,501	327	35,828
Direct Bills					0		0
Total					$35,501		$35,828

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:7 350-608 GSD Facilities Management

	Department	Facilities Maintenance	Lease Management	Other Direct Cost	Total
4	341-541 DFA - Policy & Budget	$5,234	$0	$0	$5,234
5	341-542 DFA - Program Support	1,481	0	0	1,481
6	341-544 DFA - Financial Control	21,100	0	0	21,100
7	350-608 GSD Facilities Management	144,094	0	0	144,094
9	378 Personnel Board	49,422	0	0	49,422
10	369 Commission on Public Records	154,750	81	0	154,832
11	305 Attorney General CS	49,201	325	0	49,526
12	394 State Treasurer	0	81	0	81
13	950 Higher Education Department	0	81	0	81
26	218 Administrative Office of the Courts	0	81	0	81
58	308 State Auditor	0	163	0	163
59	333 Taxation and Revenue	169,555	2,764	0	172,319
60	337 Investment Council	0	81	0	81
61	340 Administrative Hearings Office	3,344	81	0	3,425
64	341-543 DFA - Comm Dev & Local Gov	11,389	0	0	11,389
67	343 Retiree Healthcare Authority	0	163	0	163
68	350-598 GSD Program Support	32,990	0	0	32,990
70	350-605 GSD Printing & Graphics	27,220	0	0	27,220
71	350-606 GSD Risk Management	5,878	0	0	5,878
72	350-609 GSD Aviation	0	81	0	81
73	350-609 GSD Motor Pool	9,507	0	0	9,507
74	350-609 GSD Surplus Property	3,187	0	0	3,187
75	352 Education Retirement Brd	0	163	0	163
78	356 Governor	187	0	0	187
80	361 DoIT	83,740	488	0	84,228
81	366 Public Employees Retirement Assc	0	81	0	81
83	370 Secretary of State	3,191	0	0	3,191
85	379 Public Employees Labor Relations	0	81	0	81
89	410 Department of Ethics	0	81	0	81
92	418 Tourism Department	17,845	0	0	17,845
93	419 Economic Development	17,739	81	0	17,821
94	420 Regulation and Licensing	82,901	163	0	83,063
96	440 Superintendent of Insurance	0	163	0	163
97	446 Brd of Medical Examiners	0	81	0	81
98	449 Board of Nursing	0	81	0	81
101	465 Gaming Control Brd	0	81	0	81
102	469 Racing Commission	0	81	0	81
103	479 Brd of Veterinary Medicine	0	81	0	81
106	495 Spaceport Authority	0	81	0	81
107	505 Dept of Cultural Affairs	25,559	325	0	25,884
108	508 Livestock Board	0	81	0	81

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:7 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Other Direct Cost	Total
109 516 Dept of Game & Fish	$0	$81	$0	$81
110 521 Energy, Minerals & Natural Resour	73,585	406	0	73,991
114 550 Office of State Engineer/ISC	70,107	488	0	70,595
118 603 Office of African Amer Affairs	0	81	0	81
119 604 Comm for Deaf & Hearing Impaire	0	163	0	163
120 605 MLK Commission	0	81	0	81
121 606 Commission for the Blind	86,322	325	0	86,648
122 609 Indian Affairs	5,153	0	0	5,153
123 611 Early Childhood Education and Ca	28,328	1,219	0	29,547
124 624 Aging & Long Term Svcs	24,149	894	0	25,043
125 630 Human Services	194,412	3,252	0	197,663
126 631 Workforce Solutions	343,162	81	0	343,243
127 632 Workers Compensation Admin	60,623	325	0	60,948
129 644 Vocational Rehabilitation	12,499	1,707	0	14,206
130 645 Disability Commission	3,193	81	0	3,274
131 647 Developmental Disabilities Comm	0	81	0	81
133 665 Dept of Health	1,947,808	4,308	0	1,952,116
134 667 Dept of Environment	69,070	2,195	0	71,265
137 670 Veterans Services	14,882	488	0	15,370
138 690 Children, Youth & Families	848,476	2,195	0	850,670
142 770 Dept of Corrections	12,417,493	2,601	0	12,420,094
143 780 Crime Victims Reparations	0	81	0	81
144 790 Dept of Public Safety	727,021	2,195	0	729,216
145 795 Homeland Security & Emergency M	3,901	81	0	3,982
146 805 Dept of Transportation	0	406	0	406
147 924 Public Education Department	46,542	0	0	46,542
150 940 Public School Facilities Authority	1,946	0	0	1,946
151 949 Education Trust Board	0	81	0	81
153 952 University of New Mexico	81,853	0	0	81,853
154 954 New Mexico State University	29,844	0	0	29,844
171 999 Other	628,117	0	35,828	663,945
Total	$18,637,998	$30,078	$35,828	$18,703,904

FY 2024 STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES DEPARTMENT

PURCHASING DIVISION

NATURE AND EXTENT OF SERVICES

The General Services Department (GSD) provides consolidated business functions and services to state and local government agencies. The Purchasing Division of GSD is responsible for the procurement of services, including construction and items of tangible personal property, for all state agencies except those excluded from the requirements of the Procurement Code. The Division solicits bids and negotiates statewide contracts establishing consistent uniform pricing on goods and services available to all state agencies and local governments.

Costs have been identified and allocated as follows:

- Purchasing – costs associated with establishing statewide contracts for the procurement of goods and services have been allocated on the basis of purchase voucher transactions by department.
- Contract Review – costs associated with the review and approval of professional service contracts have been allocated on the basis of the number of contracts and amendments by department.
- Other Purchasing Services – costs associated with services provided to agencies under contractual arrangements have been allocated directly to Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:8 350-604 GSD Purchasing

Description		Amount	General Admin	Purchasing	Contract Review	Other Direct Cost
Personnel Costs						
Salaries	S1	1,566,660	0	402,888	111,147	1,052,625
Salary % Split			*.00%*	*25.72%*	*7.09%*	*67.19%*
Benefits	P	572,600	0	152,093	41,953	378,555
Subtotal - Personnel Costs		2,139,260	0	554,980	153,100	1,431,180
Services & Supplies Cost						
Professional Fees	P	20,603	0	0	0	20,603
Transportation Expense	P	249	0	0	0	249
Furn & Fixtures	P	1,308	0	1,025	283	0
Supplies	P	8,732	0	19	5	8,708
Maintenance	P	94,599	0	0	0	94,599
DOIT Services	P	69,776	0	1,872	516	67,389
Rental Expense	P	2,142	0	1,679	463	0
Other Operating	P	21,688	0	0	0	21,688
Capital	D	303,650	0	0	0	0
Deduct Direct Cost	P	(1,644,416)	0	0	0	(1,644,416)
Subtotal - Services & Supplies		(1,121,669)	0	4,594	1,267	(1,431,180)
Department Cost Total		1,017,592	0	559,575	154,367	0
Adjustments to Cost						
Capital	D	(303,650)	0	0	0	0
Subtotal - Adjustments		(303,650)	0	0	0	0
Total Costs After Adjustments		713,942	0	559,575	154,367	0
General Admin Distribution			0	0	0	0
Grand Total		$713,942		$559,575	$154,367	$0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:8 350-604 GSD Purchasing

	Department	First Incoming	Second Incoming	Purchasing	Contract Review	Other Direct Cost
1	Joseph Montoya	$5,133	$0	$1,320	$364	$3,449
	Subtotal - Building Depreciation	5,133	0	1,320	364	3,449
4	Policy & Budget	124	22	37	10	98
	Subtotal - 341-541 DFA - Policy & Bud	124	22	37	10	98
6	Accounting	170	7	46	13	119
6	Payroll	1,402	71	379	104	990
	Subtotal - 341-544 DFA - Financial Cor	1,572	78	424	117	1,109
8	Purchasing	0	78	20	6	52
8	Contract Review	0	294	76	21	197
	Subtotal - 350-604 GSD Purchasing	0	372	96	26	250
9	Human Resources	0	2,237	575	159	1,503
9	Adjudication	0	599	154	43	403
9	Labor Relations	0	819	211	58	550
	Subtotal - 378 Personnel Board	0	3,655	940	259	2,456
12	Banking/Cash Mgmt	0	97	25	7	65
	Subtotal - 394 State Treasurer	0	97	25	7	65
Total Incoming		6,829	4,224	2,842	784	7,426
C. Total Allocated			$724,994	$562,417	$155,151	$7,426
				77.58%	21.40%	1.02%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	16	0.02%	$104	$0	$104	$0	$104
5	341-542 DFA - Program Support	8	0.01%	52	0	52	0	52
6	341-544 DFA - Financial Control	81	0.09%	527	0	527	0	527
7	350-608 GSD Facilities Management	119	0.14%	774	0	774	0	774
8	350-604 GSD Purchasing	12	0.01%	78	0	78	0	78
9	378 Personnel Board	70	0.08%	455	0	455	1	456
10	369 Commission on Public Records	75	0.09%	488	0	488	1	489
11	305 Attorney General CS	289	0.33%	1,879	0	1,879	4	1,883
12	394 State Treasurer	91	0.11%	592	0	592	1	593
13	950 Higher Education Department	826	0.96%	5,371	0	5,371	10	5,381
14	111 Legislative Council Service	28	0.03%	182	0	182	0	182
15	112 Legislative Finance Committee	86	0.10%	559	0	559	1	560
16	114 Senate Chief Clerk	3	0.00%	20	0	20	0	20
17	115 House Chief Clerk	13	0.02%	85	0	85	0	85
18	117 Legislative Education Study Comm	32	0.04%	208	0	208	0	208
19	119 Legislative Building	36	0.04%	234	0	234	0	235
22	208 NM Compilation Commission	64	0.07%	416	0	416	1	417
23	210 Judicial Standards Commission	51	0.06%	332	0	332	1	332
24	215 Court of Appeals	133	0.15%	865	0	865	2	866
25	216 Supreme Court	295	0.34%	1,918	0	1,918	4	1,922
26	218 Administrative Office of the Courts	1,738	2.01%	11,301	0	11,301	22	11,323
28	231 Judicial District Court 1st	184	0.21%	1,196	0	1,196	2	1,199
29	232 Judicial District Court 2nd	702	0.81%	4,565	0	4,565	9	4,574
30	233 Judicial District Court 3rd	508	0.59%	3,303	0	3,303	6	3,310
31	234 Judicial District Court 4th	344	0.40%	2,237	0	2,237	4	2,241
32	235 Judicial District Court 5th	694	0.80%	4,513	0	4,513	9	4,521
33	236 Judicial District Court 6th	389	0.45%	2,529	0	2,529	5	2,534
34	237 Judicial District Court 7th	250	0.29%	1,626	0	1,626	3	1,629
35	238 Judicial District Court 8th	427	0.49%	2,777	0	2,777	5	2,782
36	239 Judicial District Court 9th	290	0.34%	1,886	0	1,886	4	1,889
37	240 Judicial District Court 10th	92	0.11%	598	0	598	1	599
38	241 Judicial District Court 11th	514	0.60%	3,342	0	3,342	6	3,349
39	242 Judicial District Court 12th	215	0.25%	1,398	0	1,398	3	1,401
40	243 Judicial District Court 13th	959	1.11%	6,236	0	6,236	12	6,248
41	244 Bernalillo County Metropolitan Crt	511	0.59%	3,323	0	3,323	6	3,329
42	251 Judicial District Attorney 1st	208	0.24%	1,352	0	1,352	3	1,355
43	252 Judicial District Attorney 2nd	646	0.75%	4,201	0	4,201	8	4,209
44	253 Judicial District Attorney 3rd	171	0.20%	1,112	0	1,112	2	1,114
45	254 Judicial District Attorney 4th	128	0.15%	832	0	832	2	834
46	255 Judicial District Attorney 5th	279	0.32%	1,814	0	1,814	4	1,818
47	256 Judicial District Attorney 6th	307	0.36%	1,996	0	1,996	4	2,000

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	257 Judicial District Attorney 7th	62	0.07%	$403	$0	$403	$1	$404
49	258 Judicial District Attorney 8th	145	0.17%	943	0	943	2	945
50	259 Judicial District Attorney 9th	311	0.36%	2,022	0	2,022	4	2,026
51	260 Judicial District Attorney 10th	85	0.10%	553	0	553	1	554
52	261 Judicial District Attorney 11th	236	0.27%	1,535	0	1,535	3	1,538
53	262 Judicial District Attorney 12th	155	0.18%	1,008	0	1,008	2	1,010
54	263 Judicial District Attorney 13th	271	0.31%	1,762	0	1,762	3	1,766
55	264 Administrative Office of the DAs	269	0.31%	1,749	0	1,749	3	1,753
56	265 Judicial District Attorney 11th Div I	143	0.17%	930	0	930	2	932
58	308 State Auditor	60	0.07%	390	0	390	1	391
59	333 Taxation and Revenue	986	1.14%	6,411	0	6,411	12	6,424
60	337 Investment Council	81	0.09%	527	0	527	1	528
61	340 Administrative Hearings Office	59	0.07%	384	0	384	1	384
64	341-543 DFA - Comm Dev & Local Gov	8	0.01%	52	0	52	0	52
66	342 Public School Insurance Authority	68	0.08%	442	0	442	1	443
67	343 Retiree Healthcare Authority	101	0.12%	657	0	657	1	658
68	350-598 GSD Program Support	19	0.02%	124	0	124	0	124
70	350-605 GSD Printing & Graphics	9	0.01%	59	0	59	0	59
71	350-606 GSD Risk Management	2,488	2.88%	16,178	0	16,178	31	16,209
72	350-609 GSD Aviation	3	0.00%	20	0	20	0	20
73	350-609 GSD Motor Pool	21	0.02%	137	0	137	0	137
74	350-609 GSD Surplus Property	3	0.00%	20	0	20	0	20
75	352 Education Retirement Brd	235	0.27%	1,528	0	1,528	3	1,531
76	354 Sentencing Commission	8	0.01%	52	0	52	0	52
77	280 Public Defender (Prev Agy 355)	300	0.35%	1,951	0	1,951	4	1,954
78	356 Governor	20	0.02%	130	0	130	0	130
79	360 Lieutenant Governor	31	0.04%	202	0	202	0	202
80	361 DoIT	481	0.56%	3,128	0	3,128	6	3,134
81	366 Public Employees Retirement Assc	182	0.21%	1,183	0	1,183	2	1,186
83	370 Secretary of State	158	0.18%	1,027	0	1,027	2	1,029
85	379 Public Employees Labor Relations	15	0.02%	98	0	98	0	98
88	404 Brd of Examiners - Architects	29	0.03%	189	0	189	0	189
89	410 Department of Ethics	49	0.06%	319	0	319	1	319
91	417 Border Authority	40	0.05%	260	0	260	1	261
92	418 Tourism Department	211	0.24%	1,372	0	1,372	3	1,375
93	419 Economic Development	600	0.70%	3,901	0	3,901	8	3,909
94	420 Regulation and Licensing	709	0.82%	4,610	0	4,610	9	4,619
95	430 Public Regulation Commission	218	0.25%	1,418	0	1,418	3	1,420
96	440 Superintendent of Insurance	425	0.49%	2,764	0	2,764	5	2,769
97	446 Brd of Medical Examiners	73	0.08%	475	0	475	1	476
98	449 Board of Nursing	93	0.11%	605	0	605	1	606

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	460 NM State Fair	733	0.85%	$4,766	$0	$4,766	$9	$4,775
100	464 Brd of Licensure - Engineers	78	0.09%	507	0	507	1	508
101	465 Gaming Control Brd	83	0.10%	540	0	540	1	541
102	469 Racing Commission	130	0.15%	845	0	845	2	847
103	479 Brd of Veterinary Medicine	56	0.06%	364	0	364	1	365
105	491 Military Base Planning	5	0.01%	33	0	33	0	33
106	495 Spaceport Authority	151	0.17%	982	0	982	2	984
107	505 Dept of Cultural Affairs	2,597	3.01%	16,887	0	16,887	33	16,919
108	508 Livestock Board	281	0.33%	1,827	0	1,827	4	1,831
109	516 Dept of Game & Fish	4,204	4.87%	27,336	0	27,336	53	27,389
110	521 Energy, Minerals & Natural Resour	2,604	3.02%	16,932	0	16,932	33	16,965
111	522 Youth Conservation Corp	89	0.10%	579	0	579	1	580
112	538 Intertribal Ceremonial Office	37	0.04%	241	0	241	0	241
113	539 Commission on Public Lands	523	0.61%	3,401	0	3,401	7	3,407
114	550 Office of State Engineer/ISC	1,083	1.25%	7,042	0	7,042	14	7,056
117	601 Commission on Women	9	0.01%	59	0	59	0	59
118	603 Office of African Amer Affairs	54	0.06%	351	0	351	1	352
119	604 Comm for Deaf & Hearing Impaire	69	0.08%	449	0	449	1	450
120	605 MLK Commission	64	0.07%	416	0	416	1	417
121	606 Commission for the Blind	290	0.34%	1,886	0	1,886	4	1,889
122	609 Indian Affairs	160	0.19%	1,040	0	1,040	2	1,042
123	611 Early Childhood Education and Ca	956	1.11%	6,216	0	6,216	12	6,228
124	624 Aging & Long Term Svcs	565	0.65%	3,674	0	3,674	7	3,681
125	630 Human Services	1,565	1.81%	10,176	0	10,176	20	10,196
126	631 Workforce Solutions	956	1.11%	6,216	0	6,216	12	6,228
127	632 Workers Compensation Admin	416	0.48%	2,705	0	2,705	5	2,710
129	644 Vocational Rehabilitation	526	0.61%	3,420	0	3,420	7	3,427
130	645 Disability Commission	96	0.11%	624	0	624	1	625
131	647 Developmental Disabilities Comm	200	0.23%	1,300	0	1,300	3	1,303
132	662 Miners' Hospital	800	0.93%	5,202	0	5,202	10	5,212
133	665 Dept of Health	7,138	8.27%	46,414	0	46,414	90	46,504
134	667 Dept of Environment	1,772	2.05%	11,522	0	11,522	22	11,545
135	668 Natural Resources Trustee	20	0.02%	130	0	130	0	130
137	670 Veterans Services	414	0.48%	2,692	0	2,692	5	2,697
138	690 Children, Youth & Families	2,445	2.83%	15,898	0	15,898	31	15,929
139	705 Dept of Military Affairs	987	1.14%	6,418	0	6,418	12	6,430
140	760 Parole Brd	19	0.02%	124	0	124	0	124
142	770 Dept of Corrections	4,160	4.82%	27,050	0	27,050	52	27,102
143	780 Crime Victims Reparations	230	0.27%	1,496	0	1,496	3	1,498
144	790 Dept of Public Safety	2,574	2.98%	16,737	0	16,737	32	16,770
145	795 Homeland Security & Emergency M	1,067	1.24%	6,938	0	6,938	13	6,951

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 805 Dept of Transportation	18,870	21.86%	$122,700	$0	$122,700	$238	$122,938
147 924 Public Education Department	4,603	5.33%	29,930	0	29,930	58	29,989
150 940 Public School Facilities Authority	533	0.62%	3,466	0	3,466	7	3,472
151 949 Education Trust Board	82	0.09%	533	0	533	1	534
171 999 Other	689	0.80%	4,480	0	4,480	9	4,489
Subtotal	86,327	100.00%	561,331	0	561,331	1,086	562,417
Direct Bills					0		0
Total					$561,331		$562,417

Basis Units: Purchase Vouchers

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Contract Review Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	4	0.25%	$392	$0	$392	$0	$392
5	341-542 DFA - Program Support	3	0.19%	294	0	294	0	294
6	341-544 DFA - Financial Control	2	0.13%	196	0	196	0	196
7	350-608 GSD Facilities Management	19	1.20%	1,860	0	1,860	0	1,860
8	350-604 GSD Purchasing	3	0.19%	294	0	294	0	294
9	378 Personnel Board	3	0.19%	294	0	294	1	294
10	369 Commission on Public Records	1	0.06%	98	0	98	0	98
11	305 Attorney General CS	25	1.58%	2,447	0	2,447	5	2,452
12	394 State Treasurer	10	0.63%	979	0	979	2	981
13	950 Higher Education Department	18	1.14%	1,762	0	1,762	3	1,765
58	308 State Auditor	1	0.06%	98	0	98	0	98
59	333 Taxation and Revenue	21	1.33%	2,056	0	2,056	4	2,060
61	340 Administrative Hearings Office	1	0.06%	98	0	98	0	98
64	341-543 DFA - Comm Dev & Local Gov	55	3.48%	5,384	0	5,384	11	5,394
67	343 Retiree Healthcare Authority	12	0.76%	1,175	0	1,175	2	1,177
68	350-598 GSD Program Support	7	0.44%	685	0	685	1	687
71	350-606 GSD Risk Management	52	3.29%	5,090	0	5,090	10	5,100
75	352 Education Retirement Brd	18	1.14%	1,762	0	1,762	3	1,765
76	354 Sentencing Commission	1	0.06%	98	0	98	0	98
78	356 Governor	3	0.19%	294	0	294	1	294
79	360 Lieutenant Governor	1	0.06%	98	0	98	0	98
80	361 DoIT	27	1.71%	2,643	0	2,643	5	2,648
81	366 Public Employees Retirement Assc	16	1.01%	1,566	0	1,566	3	1,569
83	370 Secretary of State	14	0.88%	1,370	0	1,370	3	1,373
88	404 Brd of Examiners - Architects	5	0.32%	489	0	489	1	490
89	410 Department of Ethics	2	0.13%	196	0	196	0	196
91	417 Border Authority	3	0.19%	294	0	294	1	294
92	418 Tourism Department	10	0.63%	979	0	979	2	981
93	419 Economic Development	43	2.72%	4,209	0	4,209	8	4,217
94	420 Regulation and Licensing	32	2.02%	3,132	0	3,132	6	3,138
95	430 Public Regulation Commission	18	1.14%	1,762	0	1,762	3	1,765
96	440 Superintendent of Insurance	32	2.02%	3,132	0	3,132	6	3,138
97	446 Brd of Medical Examiners	23	1.45%	2,251	0	2,251	4	2,256
98	449 Board of Nursing	2	0.13%	196	0	196	0	196
99	460 NM State Fair	19	1.20%	1,860	0	1,860	4	1,863
100	464 Brd of Licensure - Engineers	9	0.57%	881	0	881	2	883
101	465 Gaming Control Brd	5	0.32%	489	0	489	1	490
102	469 Racing Commission	6	0.38%	587	0	587	1	588
103	479 Brd of Veterinary Medicine	4	0.25%	392	0	392	1	392
106	495 Spaceport Authority	8	0.51%	783	0	783	2	785
107	505 Dept of Cultural Affairs	27	1.71%	2,643	0	2,643	5	2,648

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Contract Review Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108	508 Livestock Board	4	0.25%	$392	$0	$392	$1	$392
109	516 Dept of Game & Fish	44	2.78%	4,307	0	4,307	9	4,315
110	521 Energy, Minerals & Natural Resour	36	2.28%	3,524	0	3,524	7	3,531
112	538 Intertribal Ceremonial Office	4	0.25%	392	0	392	1	392
113	539 Commission on Public Lands	38	2.40%	3,720	0	3,720	7	3,727
114	550 Office of State Engineer/ISC	21	1.33%	2,056	0	2,056	4	2,060
118	603 Office of African Amer Affairs	1	0.06%	98	0	98	0	98
119	604 Comm for Deaf & Hearing Impaire	1	0.06%	98	0	98	0	98
120	605 MLK Commission	4	0.25%	392	0	392	1	392
121	606 Commission for the Blind	4	0.25%	392	0	392	1	392
122	609 Indian Affairs	16	1.01%	1,566	0	1,566	3	1,569
123	611 Early Childhood Education and Ca	38	2.40%	3,720	0	3,720	7	3,727
124	624 Aging & Long Term Svcs	32	2.02%	3,132	0	3,132	6	3,138
125	630 Human Services	45	2.84%	4,405	0	4,405	9	4,413
126	631 Workforce Solutions	18	1.14%	1,762	0	1,762	3	1,765
127	632 Workers Compensation Admin	4	0.25%	392	0	392	1	392
129	644 Vocational Rehabilitation	15	0.95%	1,468	0	1,468	3	1,471
130	645 Disability Commission	3	0.19%	294	0	294	1	294
131	647 Developmental Disabilities Comm	84	5.31%	8,222	0	8,222	16	8,238
132	662 Miners' Hospital	12	0.76%	1,175	0	1,175	2	1,177
133	665 Dept of Health	248	15.68%	24,275	0	24,275	48	24,323
134	667 Dept of Environment	39	2.47%	3,817	0	3,817	8	3,825
135	668 Natural Resources Trustee	5	0.32%	489	0	489	1	490
137	670 Veterans Services	1	0.06%	98	0	98	0	98
138	690 Children, Youth & Families	139	8.79%	13,606	0	13,606	27	13,633
139	705 Dept of Military Affairs	15	0.95%	1,468	0	1,468	3	1,471
141	765 Juvenile Parole Brd	1	0.06%	98	0	98	0	98
142	770 Dept of Corrections	12	0.76%	1,175	0	1,175	2	1,177
143	780 Crime Victims Reparations	3	0.19%	294	0	294	1	294
144	790 Dept of Public Safety	26	1.64%	2,545	0	2,545	5	2,550
145	795 Homeland Security & Emergency M	8	0.51%	783	0	783	2	785
147	924 Public Education Department	85	5.37%	8,320	0	8,320	16	8,337
151	949 Education Trust Board	11	0.70%	1,077	0	1,077	2	1,079

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Contract Review Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,582	100.00%	154,852	0	154,852	300	155,151
Direct Bills					0		0
Total					$154,852		$155,151

Basis Units: Contracts by Agency

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Direct Cost Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 999 Other	100	100.00%	$4,588	$0	$4,588	$2,838	$7,426
Subtotal	100	100.00%	4,588	0	4,588	2,838	7,426
Direct Bills					0		0
Total					$4,588		$7,426

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:8 350-604 GSD Purchasing

	Department	Purchasing	Contract Review	Other Direct Cost	Total
4	341-541 DFA - Policy & Budget	$104	$392	$0	$496
5	341-542 DFA - Program Support	52	294	0	346
6	341-544 DFA - Financial Control	527	196	0	722
7	350-608 GSD Facilities Management	774	1,860	0	2,634
8	350-604 GSD Purchasing	78	294	0	372
9	378 Personnel Board	456	294	0	750
10	369 Commission on Public Records	489	98	0	587
11	305 Attorney General CS	1,883	2,452	0	4,335
12	394 State Treasurer	593	981	0	1,574
13	950 Higher Education Department	5,381	1,765	0	7,147
14	111 Legislative Council Service	182	0	0	182
15	112 Legislative Finance Committee	560	0	0	560
16	114 Senate Chief Clerk	20	0	0	20
17	115 House Chief Clerk	85	0	0	85
18	117 Legislative Education Study Comm	208	0	0	208
19	119 Legislative Building	235	0	0	235
22	208 NM Compilation Commission	417	0	0	417
23	210 Judicial Standards Commission	332	0	0	332
24	215 Court of Appeals	866	0	0	866
25	216 Supreme Court	1,922	0	0	1,922
26	218 Administrative Office of the Courts	11,323	0	0	11,323
28	231 Judicial District Court 1st	1,199	0	0	1,199
29	232 Judicial District Court 2nd	4,574	0	0	4,574
30	233 Judicial District Court 3rd	3,310	0	0	3,310
31	234 Judicial District Court 4th	2,241	0	0	2,241
32	235 Judicial District Court 5th	4,521	0	0	4,521
33	236 Judicial District Court 6th	2,534	0	0	2,534
34	237 Judicial District Court 7th	1,629	0	0	1,629
35	238 Judicial District Court 8th	2,782	0	0	2,782
36	239 Judicial District Court 9th	1,889	0	0	1,889
37	240 Judicial District Court 10th	599	0	0	599
38	241 Judicial District Court 11th	3,349	0	0	3,349
39	242 Judicial District Court 12th	1,401	0	0	1,401
40	243 Judicial District Court 13th	6,248	0	0	6,248
41	244 Bernalillo County Metropolitan Crt	3,329	0	0	3,329
42	251 Judicial District Attorney 1st	1,355	0	0	1,355
43	252 Judicial District Attorney 2nd	4,209	0	0	4,209
44	253 Judicial District Attorney 3rd	1,114	0	0	1,114
45	254 Judicial District Attorney 4th	834	0	0	834
46	255 Judicial District Attorney 5th	1,818	0	0	1,818
47	256 Judicial District Attorney 6th	2,000	0	0	2,000

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:8 350-604 GSD Purchasing

	Department	Purchasing	Contract Review	Other Direct Cost	Total
48	257 Judicial District Attorney 7th	$404	$0	$0	$404
49	258 Judicial District Attorney 8th	945	0	0	945
50	259 Judicial District Attorney 9th	2,026	0	0	2,026
51	260 Judicial District Attorney 10th	554	0	0	554
52	261 Judicial District Attorney 11th	1,538	0	0	1,538
53	262 Judicial District Attorney 12th	1,010	0	0	1,010
54	263 Judicial District Attorney 13th	1,766	0	0	1,766
55	264 Administrative Office of the DAs	1,753	0	0	1,753
56	265 Judicial District Attorney 11th Div I	932	0	0	932
58	308 State Auditor	391	98	0	489
59	333 Taxation and Revenue	6,424	2,060	0	8,483
60	337 Investment Council	528	0	0	528
61	340 Administrative Hearings Office	384	98	0	482
64	341-543 DFA - Comm Dev & Local Gov	52	5,394	0	5,446
66	342 Public School Insurance Authority	443	0	0	443
67	343 Retiree Healthcare Authority	658	1,177	0	1,835
68	350-598 GSD Program Support	124	687	0	810
70	350-605 GSD Printing & Graphics	59	0	0	59
71	350-606 GSD Risk Management	16,209	5,100	0	21,309
72	350-609 GSD Aviation	20	0	0	20
73	350-609 GSD Motor Pool	137	0	0	137
74	350-609 GSD Surplus Property	20	0	0	20
75	352 Education Retirement Brd	1,531	1,765	0	3,296
76	354 Sentencing Commission	52	98	0	150
77	280 Public Defender (Prev Agy 355)	1,954	0	0	1,954
78	356 Governor	130	294	0	425
79	360 Lieutenant Governor	202	98	0	300
80	361 DoIT	3,134	2,648	0	5,782
81	366 Public Employees Retirement Assc	1,186	1,569	0	2,755
83	370 Secretary of State	1,029	1,373	0	2,402
85	379 Public Employees Labor Relations	98	0	0	98
88	404 Brd of Examiners - Architects	189	490	0	679
89	410 Department of Ethics	319	196	0	515
91	417 Border Authority	261	294	0	555
92	418 Tourism Department	1,375	981	0	2,355
93	419 Economic Development	3,909	4,217	0	8,126
94	420 Regulation and Licensing	4,619	3,138	0	7,758
95	430 Public Regulation Commission	1,420	1,765	0	3,186
96	440 Superintendent of Insurance	2,769	3,138	0	5,907
97	446 Brd of Medical Examiners	476	2,256	0	2,731
98	449 Board of Nursing	606	196	0	802

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:8 350-604 GSD Purchasing

	Department	Purchasing	Contract Review	Other Direct Cost	Total
99	460 NM State Fair	$4,775	$1,863	$0	$6,639
100	464 Brd of Licensure - Engineers	508	883	0	1,391
101	465 Gaming Control Brd	541	490	0	1,031
102	469 Racing Commission	847	588	0	1,435
103	479 Brd of Veterinary Medicine	365	392	0	757
105	491 Military Base Planning	33	0	0	33
106	495 Spaceport Authority	984	785	0	1,768
107	505 Dept of Cultural Affairs	16,919	2,648	0	19,568
108	508 Livestock Board	1,831	392	0	2,223
109	516 Dept of Game & Fish	27,389	4,315	0	31,704
110	521 Energy, Minerals & Natural Resour	16,965	3,531	0	20,496
111	522 Youth Conservation Corp	580	0	0	580
112	538 Intertribal Ceremonial Office	241	392	0	633
113	539 Commission on Public Lands	3,407	3,727	0	7,134
114	550 Office of State Engineer/ISC	7,056	2,060	0	9,115
117	601 Commission on Women	59	0	0	59
118	603 Office of African Amer Affairs	352	98	0	450
119	604 Comm for Deaf & Hearing Impaired	450	98	0	548
120	605 MLK Commission	417	392	0	809
121	606 Commission for the Blind	1,889	392	0	2,282
122	609 Indian Affairs	1,042	1,569	0	2,612
123	611 Early Childhood Education and Ca	6,228	3,727	0	9,955
124	624 Aging & Long Term Svcs	3,681	3,138	0	6,819
125	630 Human Services	10,196	4,413	0	14,609
126	631 Workforce Solutions	6,228	1,765	0	7,994
127	632 Workers Compensation Admin	2,710	392	0	3,103
129	644 Vocational Rehabilitation	3,427	1,471	0	4,898
130	645 Disability Commission	625	294	0	920
131	647 Developmental Disabilities Comm	1,303	8,238	0	9,541
132	662 Miners' Hospital	5,212	1,177	0	6,389
133	665 Dept of Health	46,504	24,323	0	70,827
134	667 Dept of Environment	11,545	3,825	0	15,370
135	668 Natural Resources Trustee	130	490	0	621
137	670 Veterans Services	2,697	98	0	2,795
138	690 Children, Youth & Families	15,929	13,633	0	29,562
139	705 Dept of Military Affairs	6,430	1,471	0	7,901
140	760 Parole Brd	124	0	0	124
141	765 Juvenile Parole Brd	0	98	0	98
142	770 Dept of Corrections	27,102	1,177	0	28,279
143	780 Crime Victims Reparations	1,498	294	0	1,793
144	790 Dept of Public Safety	16,770	2,550	0	19,320

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:8 350-604 GSD Purchasing

	Department	Purchasing	Contract Review	Other Direct Cost	Total
145	795 Homeland Security & Emergency M	$6,951	$785	$0	$7,736
146	805 Dept of Transportation	122,938	0	0	122,938
147	924 Public Education Department	29,989	8,337	0	38,325
150	940 Public School Facilities Authority	3,472	0	0	3,472
151	949 Education Trust Board	534	1,079	0	1,613
171	999 Other	4,489	0	7,426	11,915
Total		$562,417	$155,151	$7,426	$724,994

FY 2024 STATEWIDE COST ALLOCATION PLAN

STATE PERSONNEL BOARD

NATURE AND EXTENT OF SERVICES

The State Personnel Office (SPO) manages daily operations and administrative functions for the State Personnel Board. The Board is composed of five members appointed by the Governor and confirmed by the Senate who serve staggered terms of five years each. The Board promulgates rules to provide a classification plan; a compensation plan; competitive entrance and promotional testing policies; hours of work; holiday and leave; disciplinary procedures and right of appeal policies. SPO has four major program functions: line authority, classification and compensation, training and development, and adjudication. SPO is also responsible for facilitating and negotiating the collective bargaining agreements with organized labor due under the Collective Bargaining Act.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the SPO have been allocated to SPO activities based on assigned salaries supported.
- Human Resources – costs associated with developing and implementing policies and procedures relating to employee classification, compensation, human resources administration and training have been allocated on the basis of budgeted FTEs by department.
- Adjudication – costs associated with hearings and rulings provided in grievance proceedings have been allocated on the basis of the number of classified employees by department.
- Labor Relations – costs associated with facilitating and negotiating the collective bargaining agreements with organized labor have been allocated on the basis of represented employees by department.
- Other Personnel – costs associated with covid related work time and specialized services provided to agencies under contractual arrangements have been allocated directly to Personnel - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:9 378 Personnel Board

Description		Amount	General Admin	Human Resources	Adjudication	Labor Relations	Other Direct Cost
Personnel Costs							
Salaries	S1	2,428,788	573,766	1,040,007	236,576	389,274	189,164
Salary % Split			*23.62%*	*42.82%*	*9.74%*	*16.03%*	*7.79%*
Benefits	P	977,514	284,345	402,641	87,457	132,779	70,294
Subtotal - Personnel Costs		3,406,302	858,111	1,442,648	324,033	522,053	259,458
Services & Supplies Cost							
Professional Fees	P	39,833	23,969	0	5,966	95	9,803
Travel	P	41	41	0	0	0	0
Brd and Comm Expense	P	1,496	589	0	0	0	907
Transportation	P	5,791	307	0	0	0	5,484
Building/Structure	P	873	827	0	0	0	46
Supplies	P	11,960	8,534	1,211	105	4	2,106
Maintenance	P	234	234	0	0	0	0
Telecomm	P	17,727	5,035	0	0	0	12,693
DoIT Services	P	153,331	153,331	0	0	0	0
Rental Expense	P	7,350	5,515	0	0	0	1,836
Other Operating	P	82,145	55,058	1,076	313	694	25,004
Claims & Settlements	P	22,500	0	0	0	0	22,500
Depreciation	P	7,078	0	0	0	0	7,078
Deduct Direct Costs	P	(346,913)	0	0	0	0	(346,913)
Subtotal - Services & Supplies		3,447	253,441	2,287	6,383	793	(259,458)
Department Cost Total		3,409,749	1,111,552	1,444,935	330,416	522,846	(0)
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,409,749	1,111,552	1,444,935	330,416	522,846	(0)
General Admin Distribution			(1,111,552)	623,185	141,759	233,258	113,350
Grand Total		$3,409,749		$2,068,120	$472,175	$756,104	$113,350

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:9 378 Personnel Board

	Department	First Incoming	Second Incoming	Human Resources	Adjudication	Labor Relations	Other Direct Cost
1	State Library	$11,697	$0	$6,558	$1,492	$2,455	$1,193
1	Willie Ortiz	175,021	0	98,124	22,321	36,728	17,848
1	Childrens Wellness Center	565	0	316	72	118	58
	Subtotal - Building Depreciation	187,282	0	104,999	23,885	39,301	19,098
4	Policy & Budget	181	32	119	27	45	22
	Subtotal - 341-541 DFA - Policy & Bud	181	32	119	27	45	22
6	Accounting	326	14	190	43	71	35
6	Payroll	2,470	125	1,455	331	545	265
	Subtotal - 341-544 DFA - Financial Cor	2,796	139	1,645	374	616	299
7	Facilities Maintenance	48,966	456	27,708	6,303	10,371	5,040
	Subtotal - 350-608 GSD Facilities Mana	48,966	456	27,708	6,303	10,371	5,040
8	Purchasing	455	1	256	58	96	47
8	Contract Review	294	1	165	38	62	30
	Subtotal - 350-604 GSD Purchasing	749	1	421	96	157	77
9	Human Resources	0	3,941	2,209	503	827	402
9	Adjudication	0	959	537	122	201	98
	Subtotal - 378 Personnel Board	0	4,900	2,747	625	1,028	500
10	Admin Law	0	3,031	1,700	387	636	309
10	Records Mgt	0	26,790	15,020	3,417	5,622	2,732
	Subtotal - 369 Commission on Public R	0	29,821	16,719	3,803	6,258	3,041
11	Open Government Section	0	23,038	12,916	2,938	4,835	2,349
	Subtotal - 305 Attorney General CS	0	23,038	12,916	2,938	4,835	2,349
12	Banking/Cash Mgmt	0	169	95	22	36	17
	Subtotal - 394 State Treasurer	0	169	95	22	36	17
Total Incoming		239,974	58,556	167,369	38,072	62,646	30,442
C. Total Allocated			$3,708,278	$2,235,489	$510,248	$818,750	$143,792
				60.28%	13.76%	22.08%	3.88%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Human Resources Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	35	0.17%	$3,728	$0	$3,728	$0	$3,728
5	341-542 DFA - Program Support	18	0.09%	1,917	0	1,917	0	1,917
6	341-544 DFA - Financial Control	48	0.23%	5,113	0	5,113	0	5,113
7	350-608 GSD Facilities Management	129	0.62%	13,740	0	13,740	0	13,740
8	350-604 GSD Purchasing	21	0.10%	2,237	0	2,237	0	2,237
9	378 Personnel Board	37	0.18%	3,941	0	3,941	0	3,941
10	369 Commission on Public Records	29	0.14%	3,089	0	3,089	47	3,136
11	305 Attorney General CS	178	0.86%	18,959	0	18,959	287	19,246
12	394 State Treasurer	27	0.13%	2,876	0	2,876	43	2,919
13	950 Higher Education Department	41	0.20%	4,367	0	4,367	66	4,433
14	111 Legislative Council Service	50	0.24%	5,326	0	5,326	80	5,406
15	112 Legislative Finance Committee	39	0.19%	4,154	0	4,154	63	4,217
16	114 Senate Chief Clerk	13	0.06%	1,385	0	1,385	21	1,406
17	115 House Chief Clerk	13	0.06%	1,385	0	1,385	21	1,406
18	117 Legislative Education Study Comm	11	0.05%	1,172	0	1,172	18	1,189
19	119 Legislative Building	52	0.25%	5,539	0	5,539	84	5,622
22	208 NM Compilation Commission	5	0.02%	533	0	533	8	541
23	210 Judicial Standards Commission	7	0.03%	746	0	746	11	757
24	215 Court of Appeals	57	0.28%	6,071	0	6,071	92	6,163
25	216 Supreme Court	58	0.28%	6,178	0	6,178	93	6,271
26	218 Administrative Office of the Courts	175	0.85%	18,640	0	18,640	282	18,921
28	231 Judicial District Court 1st	115	0.56%	12,249	0	12,249	185	12,434
29	232 Judicial District Court 2nd	326	1.58%	34,723	0	34,723	525	35,248
30	233 Judicial District Court 3rd	127	0.61%	13,527	0	13,527	204	13,731
31	234 Judicial District Court 4th	45	0.22%	4,793	0	4,793	72	4,865
32	235 Judicial District Court 5th	120	0.58%	12,781	0	12,781	193	12,975
33	236 Judicial District Court 6th	63	0.30%	6,710	0	6,710	101	6,812
34	237 Judicial District Court 7th	41	0.20%	4,367	0	4,367	66	4,433
35	238 Judicial District Court 8th	54	0.26%	5,752	0	5,752	87	5,839
36	239 Judicial District Court 9th	65	0.31%	6,923	0	6,923	105	7,028
37	240 Judicial District Court 10th	19	0.09%	2,024	0	2,024	31	2,054
38	241 Judicial District Court 11th	130	0.63%	13,847	0	13,847	209	14,056
39	242 Judicial District Court 12th	59	0.29%	6,284	0	6,284	95	6,379
40	243 Judicial District Court 13th	130	0.63%	13,847	0	13,847	209	14,056
41	244 Bernalillo County Metropolitan Crt	293	1.42%	31,208	0	31,208	472	31,680
42	251 Judicial District Attorney 1st	73	0.35%	7,775	0	7,775	118	7,893
43	252 Judicial District Attorney 2nd	286	1.38%	30,462	0	30,462	460	30,923
44	253 Judicial District Attorney 3rd	65	0.31%	6,923	0	6,923	105	7,028
45	254 Judicial District Attorney 4th	36	0.17%	3,834	0	3,834	58	3,892
46	255 Judicial District Attorney 5th	77	0.37%	8,201	0	8,201	124	8,325
47	256 Judicial District Attorney 6th	33	0.16%	3,515	0	3,515	53	3,568

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Human Resources Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	257 Judicial District Attorney 7th	30	0.15%	$3,195	$0	$3,195	$48	$3,244
49	258 Judicial District Attorney 8th	32	0.15%	3,408	0	3,408	52	3,460
50	259 Judicial District Attorney 9th	38	0.18%	4,047	0	4,047	61	4,109
51	260 Judicial District Attorney 10th	13	0.06%	1,385	0	1,385	21	1,406
52	261 Judicial District Attorney 11th	62	0.30%	6,604	0	6,604	100	6,704
53	262 Judicial District Attorney 12th	41	0.20%	4,367	0	4,367	66	4,433
54	263 Judicial District Attorney 13th	70	0.34%	7,456	0	7,456	113	7,569
55	264 Administrative Office of the DAs	12	0.06%	1,278	0	1,278	19	1,297
56	265 Judicial District Attorney 11th Div I	25	0.12%	2,663	0	2,663	40	2,703
58	308 State Auditor	27	0.13%	2,876	0	2,876	43	2,919
59	333 Taxation and Revenue	790	3.82%	84,144	0	84,144	1,272	85,416
60	337 Investment Council	23	0.11%	2,450	0	2,450	37	2,487
61	340 Administrative Hearings Office	16	0.08%	1,704	0	1,704	26	1,730
64	341-543 DFA - Comm Dev & Local Gov	90	0.44%	9,586	0	9,586	145	9,731
66	342 Public School Insurance Authority	9	0.04%	959	0	959	14	973
67	343 Retiree Healthcare Authority	24	0.12%	2,556	0	2,556	39	2,595
68	350-598 GSD Program Support	35	0.17%	3,728	0	3,728	56	3,784
70	350-605 GSD Printing & Graphics	6	0.03%	639	0	639	10	649
71	350-606 GSD Risk Management	50	0.24%	5,326	0	5,326	80	5,406
72	350-609 GSD Aviation	2	0.01%	213	0	213	3	216
73	350-609 GSD Motor Pool	19	0.09%	2,024	0	2,024	31	2,054
74	350-609 GSD Surplus Property	5	0.02%	533	0	533	8	541
75	352 Education Retirement Brd	85	0.41%	9,053	0	9,053	137	9,190
77	280 Public Defender (Prev Agy 355)	377	1.82%	40,155	0	40,155	607	40,762
78	356 Governor	31	0.15%	3,302	0	3,302	50	3,352
79	360 Lieutenant Governor	5	0.02%	533	0	533	8	541
80	361 DoIT	130	0.63%	13,847	0	13,847	209	14,056
81	366 Public Employees Retirement Assc	82	0.40%	8,734	0	8,734	132	8,866
83	370 Secretary of State	54	0.26%	5,752	0	5,752	87	5,839
85	379 Public Employees Labor Relations	2	0.01%	213	0	213	3	216
88	404 Brd of Examiners - Architects	2	0.01%	213	0	213	3	216
89	410 Department of Ethics	6	0.03%	639	0	639	10	649
91	417 Border Authority	4	0.02%	426	0	426	6	432
92	418 Tourism Department	50	0.24%	5,326	0	5,326	80	5,406
93	419 Economic Development	53	0.26%	5,645	0	5,645	85	5,730
94	420 Regulation and Licensing	286	1.38%	30,462	0	30,462	460	30,923
95	430 Public Regulation Commission	98	0.47%	10,438	0	10,438	158	10,596
96	440 Superintendent of Insurance	86	0.42%	9,160	0	9,160	138	9,298
97	446 Brd of Medical Examiners	14	0.07%	1,491	0	1,491	23	1,514
98	449 Board of Nursing	25	0.12%	2,663	0	2,663	40	2,703
99	460 NM State Fair	14	0.07%	1,491	0	1,491	23	1,514

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Human Resources Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	464 Brd of Licensure - Engineers	7	0.03%	$746	$0	$746	$11	$757
101	465 Gaming Control Brd	34	0.16%	3,621	0	3,621	55	3,676
102	469 Racing Commission	17	0.08%	1,811	0	1,811	27	1,838
103	479 Brd of Veterinary Medicine	3	0.01%	320	0	320	5	324
106	495 Spaceport Authority	20	0.10%	2,130	0	2,130	32	2,162
107	505 Dept of Cultural Affairs	407	1.97%	43,350	0	43,350	655	44,005
108	508 Livestock Board	70	0.34%	7,456	0	7,456	113	7,569
109	516 Dept of Game & Fish	272	1.32%	28,971	0	28,971	438	29,409
110	521 Energy, Minerals & Natural Resour	425	2.06%	45,267	0	45,267	684	45,952
111	522 Youth Conservation Corp	1	0.00%	107	0	107	2	108
112	538 Intertribal Ceremonial Office	1	0.00%	107	0	107	2	108
113	539 Commission on Public Lands	166	0.80%	17,681	0	17,681	267	17,948
114	550 Office of State Engineer/ISC	261	1.26%	27,800	0	27,800	420	28,220
118	603 Office of African Amer Affairs	8	0.04%	852	0	852	13	865
119	604 Comm for Deaf & Hearing Impaire	12	0.06%	1,278	0	1,278	19	1,297
120	605 MLK Commission	2	0.01%	213	0	213	3	216
121	606 Commission for the Blind	53	0.26%	5,645	0	5,645	85	5,730
122	609 Indian Affairs	10	0.05%	1,065	0	1,065	16	1,081
123	611 Early Childhood Education and Ca	243	1.18%	25,882	0	25,882	391	26,274
124	624 Aging & Long Term Svcs	177	0.86%	18,853	0	18,853	285	19,138
125	630 Human Services	1,449	7.01%	154,335	0	154,335	2,333	156,668
126	631 Workforce Solutions	643	3.11%	68,487	0	68,487	1,035	69,522
127	632 Workers Compensation Admin	104	0.50%	11,077	0	11,077	167	11,245
129	644 Vocational Rehabilitation	275	1.33%	29,291	0	29,291	443	29,733
130	645 Disability Commission	9	0.04%	959	0	959	14	973
131	647 Developmental Disabilities Comm	17	0.08%	1,811	0	1,811	27	1,838
132	662 Miners' Hospital	201	0.97%	21,409	0	21,409	324	21,732
133	665 Dept of Health	2,794	13.51%	297,593	0	297,593	4,498	302,091
134	667 Dept of Environment	477	2.31%	50,806	0	50,806	768	51,574
135	668 Natural Resources Trustee	2	0.01%	213	0	213	3	216
137	670 Veterans Services	53	0.26%	5,645	0	5,645	85	5,730
138	690 Children, Youth & Families	1,611	7.79%	171,590	0	171,590	2,594	174,184
139	705 Dept of Military Affairs	123	0.59%	13,101	0	13,101	198	13,299
140	760 Parole Brd	5	0.02%	533	0	533	8	541
142	770 Dept of Corrections	1,704	8.24%	181,496	0	181,496	2,743	184,239
143	780 Crime Victims Reparations	21	0.10%	2,237	0	2,237	34	2,271
144	790 Dept of Public Safety	384	1.86%	40,900	0	40,900	618	41,519
145	795 Homeland Security & Emergency M	95	0.46%	10,119	0	10,119	153	10,272
146	805 Dept of Transportation	2,189	10.59%	233,154	0	233,154	3,524	236,678
147	924 Public Education Department	256	1.24%	27,267	0	27,267	412	27,679
150	940 Public School Facilities Authority	53	0.26%	5,645	0	5,645	85	5,730

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Human Resources Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 949 Education Trust Board	3	0.01%	$320	$0	$320	$5	$324
Subtotal	20,680	100.00%	2,202,660	0	2,202,660	32,829	2,235,489
Direct Bills					0		0
Total					$2,202,660		$2,235,489

Basis Units: Total FTEs

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Adjudication Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	22	0.13%	$659	$0	$659	$0	$659
5	341-542 DFA - Program Support	12	0.07%	360	0	360	0	360
6	341-544 DFA - Financial Control	32	0.19%	959	0	959	0	959
7	350-608 GSD Facilities Management	120	0.72%	3,595	0	3,595	0	3,595
8	350-604 GSD Purchasing	20	0.12%	599	0	599	0	599
9	378 Personnel Board	32	0.19%	959	0	959	0	959
10	369 Commission on Public Records	28	0.17%	839	0	839	13	852
11	305 Attorney General CS	163	0.97%	4,883	0	4,883	74	4,957
12	394 State Treasurer	21	0.13%	629	0	629	9	639
13	950 Higher Education Department	35	0.21%	1,049	0	1,049	16	1,064
58	308 State Auditor	23	0.14%	689	0	689	10	699
59	333 Taxation and Revenue	780	4.65%	23,368	0	23,368	352	23,720
60	337 Investment Council	13	0.08%	389	0	389	6	395
61	340 Administrative Hearings Office	15	0.09%	449	0	449	7	456
64	341-543 DFA - Comm Dev & Local Gov	59	0.35%	1,768	0	1,768	27	1,794
66	342 Public School Insurance Authority	7	0.04%	210	0	210	3	213
67	343 Retiree Healthcare Authority	21	0.13%	629	0	629	9	639
68	350-598 GSD Program Support	33	0.20%	989	0	989	15	1,004
70	350-605 GSD Printing & Graphics	5	0.03%	150	0	150	2	152
71	350-606 GSD Risk Management	46	0.27%	1,378	0	1,378	21	1,399
72	350-609 GSD Aviation	2	0.01%	60	0	60	1	61
73	350-609 GSD Motor Pool	18	0.11%	539	0	539	8	547
74	350-609 GSD Surplus Property	5	0.03%	150	0	150	2	152
75	352 Education Retirement Brd	70	0.42%	2,097	0	2,097	32	2,129
80	361 DoIT	122	0.73%	3,655	0	3,655	55	3,710
81	366 Public Employees Retirement Assc	69	0.41%	2,067	0	2,067	31	2,098
83	370 Secretary of State	46	0.27%	1,378	0	1,378	21	1,399
88	404 Brd of Examiners - Architects	1	0.01%	30	0	30	0	30
89	410 Department of Ethics	2	0.01%	60	0	60	1	61
91	417 Border Authority	2	0.01%	60	0	60	1	61
92	418 Tourism Department	40	0.24%	1,198	0	1,198	18	1,216
93	419 Economic Development	42	0.25%	1,258	0	1,258	19	1,277
94	420 Regulation and Licensing	273	1.63%	8,179	0	8,179	123	8,302
95	430 Public Regulation Commission	83	0.49%	2,487	0	2,487	37	2,524
96	440 Superintendent of Insurance	81	0.48%	2,427	0	2,427	37	2,463
97	446 Brd of Medical Examiners	12	0.07%	360	0	360	5	365
98	449 Board of Nursing	24	0.14%	719	0	719	11	730
99	460 NM State Fair	12	0.07%	360	0	360	5	365
100	464 Brd of Licensure - Engineers	6	0.04%	180	0	180	3	182
101	465 Gaming Control Brd	29	0.17%	869	0	869	13	882
102	469 Racing Commission	9	0.05%	270	0	270	4	274

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Adjudication Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 479 Brd of Veterinary Medicine	2	0.01%	$60	$0	$60	$1	$61
106 495 Spaceport Authority	17	0.10%	509	0	509	8	517
107 505 Dept of Cultural Affairs	390	2.32%	11,684	0	11,684	176	11,860
108 508 Livestock Board	69	0.41%	2,067	0	2,067	31	2,098
109 516 Dept of Game & Fish	270	1.61%	8,089	0	8,089	122	8,211
110 521 Energy, Minerals & Natural Resour	417	2.48%	12,493	0	12,493	188	12,681
111 522 Youth Conservation Corp	1	0.01%	30	0	30	0	30
113 539 Commission on Public Lands	146	0.87%	4,374	0	4,374	66	4,440
114 550 Office of State Engineer/ISC	256	1.53%	7,670	0	7,670	116	7,785
118 603 Office of African Amer Affairs	7	0.04%	210	0	210	3	213
119 604 Comm for Deaf & Hearing Impaire	11	0.07%	330	0	330	5	335
121 606 Commission for the Blind	52	0.31%	1,558	0	1,558	23	1,581
122 609 Indian Affairs	6	0.04%	180	0	180	3	182
123 611 Early Childhood Education and Ca	235	1.40%	7,040	0	7,040	106	7,147
124 624 Aging & Long Term Svcs	167	1.00%	5,003	0	5,003	75	5,079
125 630 Human Services	1,439	8.57%	43,112	0	43,112	650	43,761
126 631 Workforce Solutions	622	3.71%	18,635	0	18,635	281	18,916
127 632 Workers Compensation Admin	95	0.57%	2,846	0	2,846	43	2,889
129 644 Vocational Rehabilitation	274	1.63%	8,209	0	8,209	124	8,333
130 645 Disability Commission	7	0.04%	210	0	210	3	213
131 647 Developmental Disabilities Comm	15	0.09%	449	0	449	7	456
132 662 Miners' Hospital	200	1.19%	5,992	0	5,992	90	6,082
133 665 Dept of Health	2,788	16.61%	83,527	0	83,527	1,258	84,785
134 667 Dept of Environment	466	2.78%	13,961	0	13,961	210	14,171
135 668 Natural Resources Trustee	1	0.01%	30	0	30	0	30
137 670 Veterans Services	51	0.30%	1,528	0	1,528	23	1,551
138 690 Children, Youth & Families	1,601	9.54%	47,965	0	47,965	723	48,688
139 705 Dept of Military Affairs	120	0.72%	3,595	0	3,595	54	3,649
140 760 Parole Brd	4	0.02%	120	0	120	2	122
142 770 Dept of Corrections	1,700	10.13%	50,931	0	50,931	767	51,698
143 780 Crime Victims Reparations	20	0.12%	599	0	599	9	608
144 790 Dept of Public Safety	378	2.25%	11,325	0	11,325	171	11,495
145 795 Homeland Security & Emergency M	87	0.52%	2,606	0	2,606	39	2,646
146 805 Dept of Transportation	2,184	13.01%	65,431	0	65,431	986	66,417
147 924 Public Education Department	248	1.48%	7,430	0	7,430	112	7,542
151 949 Education Trust Board	1	0.01%	30	0	30	0	30

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Adjudication Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	16,782	100.00%	502,780	0	502,780	7,468	510,248
Direct Bills					0		0
Total					$502,780		$510,248

Basis Units: Classified Positions

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Labor Relations Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	57	0.64%	$5,188	$0	$5,188	$0	$5,188
8	350-604 GSD Purchasing	9	0.10%	819	0	819	0	819
12	394 State Treasurer	11	0.12%	1,001	0	1,001	15	1,017
59	333 Taxation and Revenue	461	5.20%	41,957	0	41,957	644	42,601
61	340 Administrative Hearings Office	2	0.02%	182	0	182	3	185
68	350-598 GSD Program Support	16	0.18%	1,456	0	1,456	22	1,479
70	350-605 GSD Printing & Graphics	3	0.03%	273	0	273	4	277
71	350-606 GSD Risk Management	22	0.25%	2,002	0	2,002	31	2,033
72	350-609 GSD Aviation	1	0.01%	91	0	91	1	92
73	350-609 GSD Motor Pool	8	0.09%	728	0	728	11	739
74	350-609 GSD Surplus Property	2	0.02%	182	0	182	3	185
77	280 Public Defender (Prev Agy 355)	377	4.25%	34,312	0	34,312	527	34,838
80	361 DoIT	57	0.64%	5,188	0	5,188	80	5,267
94	420 Regulation and Licensing	84	0.95%	7,645	0	7,645	117	7,762
95	430 Public Regulation Commission	20	0.23%	1,820	0	1,820	28	1,848
96	440 Superintendent of Insurance	36	0.41%	3,276	0	3,276	50	3,327
99	460 NM State Fair	3	0.03%	273	0	273	4	277
107	505 Dept of Cultural Affairs	266	3.00%	24,209	0	24,209	372	24,581
118	603 Office of African Amer Affairs	3	0.03%	273	0	273	4	277
121	606 Commission for the Blind	35	0.39%	3,185	0	3,185	49	3,234
123	611 Early Childhood Education and Ca	115	1.30%	10,466	0	10,466	161	10,627
124	624 Aging & Long Term Svcs	69	0.78%	6,280	0	6,280	96	6,376
125	630 Human Services	890	10.04%	81,001	0	81,001	1,243	82,245
126	631 Workforce Solutions	428	4.83%	38,953	0	38,953	598	39,551
127	632 Workers Compensation Admin	54	0.61%	4,915	0	4,915	75	4,990
129	644 Vocational Rehabilitation	168	1.90%	15,290	0	15,290	235	15,525
132	662 Miners' Hospital	120	1.35%	10,922	0	10,922	168	11,089
133	665 Dept of Health	1,714	19.34%	155,996	0	155,996	2,395	158,390
134	667 Dept of Environment	291	3.28%	26,485	0	26,485	407	26,891
138	690 Children, Youth & Families	985	11.12%	89,647	0	89,647	1,376	91,024
142	770 Dept of Corrections	1,314	14.83%	119,591	0	119,591	1,836	121,426
145	795 Homeland Security & Emergency M	27	0.30%	2,457	0	2,457	38	2,495
146	805 Dept of Transportation	1,049	11.84%	95,472	0	95,472	1,466	96,938
147	924 Public Education Department	164	1.85%	14,926	0	14,926	229	15,155

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Labor Relations Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	8,861	100.00%	806,462	0	806,462	12,288	818,750
Direct Bills					0		0
Total					$806,462		$818,750

Basis Units: Represented Employees

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Direct Cost Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 378 Personnel Other	100	100.00%	$137,821	$0	$137,821	$5,971	$143,792
Subtotal	100	100.00%	137,821	0	137,821	5,971	143,792
Direct Bills					0		0
Total					$137,821		$143,792

Basis Units: Direct Allocation to SPO Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:9 378 Personnel Board

	Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
4	341-541 DFA - Policy & Budget	$3,728	$659	$0	$0	$4,387
5	341-542 DFA - Program Support	1,917	360	0	0	2,277
6	341-544 DFA - Financial Control	5,113	959	0	0	6,071
7	350-608 GSD Facilities Management	13,740	3,595	5,188	0	22,523
8	350-604 GSD Purchasing	2,237	599	819	0	3,655
9	378 Personnel Board	3,941	959	0	0	4,900
10	369 Commission on Public Records	3,136	852	0	0	3,987
11	305 Attorney General CS	19,246	4,957	0	0	24,203
12	394 State Treasurer	2,919	639	1,017	0	4,574
13	950 Higher Education Department	4,433	1,064	0	0	5,497
14	111 Legislative Council Service	5,406	0	0	0	5,406
15	112 Legislative Finance Committee	4,217	0	0	0	4,217
16	114 Senate Chief Clerk	1,406	0	0	0	1,406
17	115 House Chief Clerk	1,406	0	0	0	1,406
18	117 Legislative Education Study Comm	1,189	0	0	0	1,189
19	119 Legislative Building	5,622	0	0	0	5,622
22	208 NM Compilation Commission	541	0	0	0	541
23	210 Judicial Standards Commission	757	0	0	0	757
24	215 Court of Appeals	6,163	0	0	0	6,163
25	216 Supreme Court	6,271	0	0	0	6,271
26	218 Administrative Office of the Courts	18,921	0	0	0	18,921
28	231 Judicial District Court 1st	12,434	0	0	0	12,434
29	232 Judicial District Court 2nd	35,248	0	0	0	35,248
30	233 Judicial District Court 3rd	13,731	0	0	0	13,731
31	234 Judicial District Court 4th	4,865	0	0	0	4,865
32	235 Judicial District Court 5th	12,975	0	0	0	12,975
33	236 Judicial District Court 6th	6,812	0	0	0	6,812
34	237 Judicial District Court 7th	4,433	0	0	0	4,433
35	238 Judicial District Court 8th	5,839	0	0	0	5,839
36	239 Judicial District Court 9th	7,028	0	0	0	7,028
37	240 Judicial District Court 10th	2,054	0	0	0	2,054
38	241 Judicial District Court 11th	14,056	0	0	0	14,056
39	242 Judicial District Court 12th	6,379	0	0	0	6,379
40	243 Judicial District Court 13th	14,056	0	0	0	14,056
41	244 Bernalillo County Metropolitan Crt	31,680	0	0	0	31,680
42	251 Judicial District Attorney 1st	7,893	0	0	0	7,893
43	252 Judicial District Attorney 2nd	30,923	0	0	0	30,923
44	253 Judicial District Attorney 3rd	7,028	0	0	0	7,028
45	254 Judicial District Attorney 4th	3,892	0	0	0	3,892
46	255 Judicial District Attorney 5th	8,325	0	0	0	8,325
47	256 Judicial District Attorney 6th	3,568	0	0	0	3,568

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:9 378 Personnel Board

	Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
48	257 Judicial District Attorney 7th	$3,244	$0	$0	$0	$3,244
49	258 Judicial District Attorney 8th	3,460	0	0	0	3,460
50	259 Judicial District Attorney 9th	4,109	0	0	0	4,109
51	260 Judicial District Attorney 10th	1,406	0	0	0	1,406
52	261 Judicial District Attorney 11th	6,704	0	0	0	6,704
53	262 Judicial District Attorney 12th	4,433	0	0	0	4,433
54	263 Judicial District Attorney 13th	7,569	0	0	0	7,569
55	264 Administrative Office of the DAs	1,297	0	0	0	1,297
56	265 Judicial District Attorney 11th Div I	2,703	0	0	0	2,703
58	308 State Auditor	2,919	699	0	0	3,619
59	333 Taxation and Revenue	85,416	23,720	42,601	0	151,737
60	337 Investment Council	2,487	395	0	0	2,882
61	340 Administrative Hearings Office	1,730	456	185	0	2,371
64	341-543 DFA - Comm Dev & Local Gov	9,731	1,794	0	0	11,525
66	342 Public School Insurance Authority	973	213	0	0	1,186
67	343 Retiree Healthcare Authority	2,595	639	0	0	3,234
68	350-598 GSD Program Support	3,784	1,004	1,479	0	6,266
70	350-605 GSD Printing & Graphics	649	152	277	0	1,078
71	350-606 GSD Risk Management	5,406	1,399	2,033	0	8,838
72	350-609 GSD Aviation	216	61	92	0	369
73	350-609 GSD Motor Pool	2,054	547	739	0	3,341
74	350-609 GSD Surplus Property	541	152	185	0	877
75	352 Education Retirement Brd	9,190	2,129	0	0	11,319
77	280 Public Defender (Prev Agy 355)	40,762	0	34,838	0	75,600
78	356 Governor	3,352	0	0	0	3,352
79	360 Lieutenant Governor	541	0	0	0	541
80	361 DoIT	14,056	3,710	5,267	0	23,033
81	366 Public Employees Retirement Assc	8,866	2,098	0	0	10,964
83	370 Secretary of State	5,839	1,399	0	0	7,237
84	378 Personnel Other	0	0	0	143,792	143,792
85	379 Public Employees Labor Relations	216	0	0	0	216
88	404 Brd of Examiners - Architects	216	30	0	0	247
89	410 Department of Ethics	649	61	0	0	710
91	417 Border Authority	432	61	0	0	493
92	418 Tourism Department	5,406	1,216	0	0	6,623
93	419 Economic Development	5,730	1,277	0	0	7,008
94	420 Regulation and Licensing	30,923	8,302	7,762	0	46,987
95	430 Public Regulation Commission	10,596	2,524	1,848	0	14,968
96	440 Superintendent of Insurance	9,298	2,463	3,327	0	15,088
97	446 Brd of Medical Examiners	1,514	365	0	0	1,879
98	449 Board of Nursing	2,703	730	0	0	3,433

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:9 378 Personnel Board

	Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
99	460 NM State Fair	$1,514	$365	$277	$0	$2,156
100	464 Brd of Licensure - Engineers	757	182	0	0	939
101	465 Gaming Control Brd	3,676	882	0	0	4,558
102	469 Racing Commission	1,838	274	0	0	2,112
103	479 Brd of Veterinary Medicine	324	61	0	0	385
106	495 Spaceport Authority	2,162	517	0	0	2,679
107	505 Dept of Cultural Affairs	44,005	11,860	24,581	0	80,447
108	508 Livestock Board	7,569	2,098	0	0	9,667
109	516 Dept of Game & Fish	29,409	8,211	0	0	37,620
110	521 Energy, Minerals & Natural Resour	45,952	12,681	0	0	58,633
111	522 Youth Conservation Corp	108	30	0	0	139
112	538 Intertribal Ceremonial Office	108	0	0	0	108
113	539 Commission on Public Lands	17,948	4,440	0	0	22,388
114	550 Office of State Engineer/ISC	28,220	7,785	0	0	36,005
118	603 Office of African Amer Affairs	865	213	277	0	1,355
119	604 Comm for Deaf & Hearing Impaire	1,297	335	0	0	1,632
120	605 MLK Commission	216	0	0	0	216
121	606 Commission for the Blind	5,730	1,581	3,234	0	10,546
122	609 Indian Affairs	1,081	182	0	0	1,264
123	611 Early Childhood Education and Ca	26,274	7,147	10,627	0	44,047
124	624 Aging & Long Term Svcs	19,138	5,079	6,376	0	30,592
125	630 Human Services	156,668	43,761	82,245	0	282,674
126	631 Workforce Solutions	69,522	18,916	39,551	0	127,989
127	632 Workers Compensation Admin	11,245	2,889	4,990	0	19,124
129	644 Vocational Rehabilitation	29,733	8,333	15,525	0	53,591
130	645 Disability Commission	973	213	0	0	1,186
131	647 Developmental Disabilities Comm	1,838	456	0	0	2,294
132	662 Miners' Hospital	21,732	6,082	11,089	0	38,904
133	665 Dept of Health	302,091	84,785	158,390	0	545,267
134	667 Dept of Environment	51,574	14,171	26,891	0	92,637
135	668 Natural Resources Trustee	216	30	0	0	247
137	670 Veterans Services	5,730	1,551	0	0	7,281
138	690 Children, Youth & Families	174,184	48,688	91,024	0	313,895
139	705 Dept of Military Affairs	13,299	3,649	0	0	16,948
140	760 Parole Brd	541	122	0	0	662
142	770 Dept of Corrections	184,239	51,698	121,426	0	357,364
143	780 Crime Victims Reparations	2,271	608	0	0	2,879
144	790 Dept of Public Safety	41,519	11,495	0	0	53,014
145	795 Homeland Security & Emergency M	10,272	2,646	2,495	0	15,412
146	805 Dept of Transportation	236,678	66,417	96,938	0	400,033
147	924 Public Education Department	27,679	7,542	15,155	0	50,376

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:9 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
150 940 Public School Facilities Authority	$5,730	$0	$0	$0	$5,730
151 949 Education Trust Board	324	30	0	0	355
Total	$2,235,489	$510,248	$818,750	$143,792	$3,708,278

FY 2024 STATEWIDE COST ALLOCATION PLAN

COMMISSION ON PUBLIC RECORDS

NATURE AND EXTENT OF SERVICES

The State Commission of Public Records provides access to and preservation of public records through its appointed State Records Administrator. The Administrator is responsible for managing the State Records Center and Archives (SRCA) and for developing and implementing a program for the efficient and economical management of the State's public records, regardless of their physical form.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Commission have been allocated to Commission activities based on assigned salaries supported.
- Administrative Law – costs associated with publishing rules, notices and other required publications in accordance with New Mexico administrative law have been allocated on the basis of the number of rules, notices and documents published by department.
- Records Management – costs associated with storage, retrieval and destruction of records according to approved retention schedules and policies have been allocated by the number of records inventory transactions by department.
- Historical and Other Services – costs associated with the historical preservation and archives have been allocated directly to Commission on Public Records - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:10 369 Commission on Public Records

Description		Amount	General Admin	Admin Law	Records Mgt	Historical & Other
Personnel Costs						
Salaries	S1	1,588,921	524,621	172,627	443,920	447,753
Salary % Split			*33.02%*	*10.86%*	*27.94%*	*28.18%*
Benefits	P	643,148	198,069	71,509	201,306	172,264
Subtotal - Personnel Costs		2,232,069	722,690	244,136	645,226	620,016
Services & Supplies Cost						
Professional Fees	P	49,808	25,256	0	0	24,551
Transportation Expense	P	20	0	0	0	20
Furn/Fixtures/Eqp	P	18	0	0	0	18
Building/Structure	P	71,927	0	0	0	71,927
Supplies	P	29,134	12,990	0	542	15,601
Maintenance	P	32,331	23,549	0	0	8,782
Telecommunications	P	1,045	0	0	0	1,045
DoIT Services	P	57,758	10,983	0	0	46,775
Rental Expense	P	779	0	0	36,559	(35,780)
Other Operating	P	13,087	2,750	0	3,079	7,258
Grants	P	10,037	0	0	0	10,037
Lease Principal & Interest	D	73,423	0	0	0	0
Deduct Direct Costs	P	(770,251)	0	0	0	(770,251)
Subtotal - Services & Supplies		(430,884)	75,529	0	40,180	(620,016)
Department Cost Total		1,801,185	798,219	244,136	685,407	(0)
Adjustments to Cost						
Lease Principal & Interest	D	(73,423)	0	0	0	0
Subtotal - Adjustments		(73,423)	0	0	0	0
Total Costs After Adjustments		1,727,762	798,219	244,136	685,407	(0)
General Admin Distribution			(798,219)	129,469	332,938	335,812
Grand Total		$1,727,762		$373,605	$1,018,344	$335,812

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:10 369 Commission on Public Records

	Department	First Incoming	Second Incoming	Admin Law	Records Mgt	Historical & Other
1	State Library	$425,520	$0	$69,018	$177,485	$179,017
1	Los Lunas Campus	1,471	0	239	614	619
	Subtotal - Building Depreciation	426,992	0	69,257	178,099	179,636
4	Policy & Budget	131	23	25	64	65
	Subtotal - 341-541 DFA - Policy & Bud	131	23	25	64	65
6	Accounting	239	10	40	104	105
6	Payroll	1,936	98	330	848	856
	Subtotal - 341-544 DFA - Financial Cor	2,175	108	370	952	961
7	Facilities Maintenance	153,324	1,427	25,100	64,546	65,104
7	Lease Management	81	1	13	34	34
	Subtotal - 350-608 GSD Facilities Mana	153,404	1,427	25,113	64,580	65,138
8	Purchasing	488	1	79	204	206
8	Contract Review	98	0	16	41	41
	Subtotal - 350-604 GSD Purchasing	586	1	95	245	247
9	Human Resources	3,089	47	509	1,308	1,319
9	Adjudication	839	13	138	355	358
	Subtotal - 378 Personnel Board	3,928	59	647	1,663	1,677
10	Admin Law	0	3,031	492	1,264	1,275
10	Records Mgt	0	1,150	186	480	484
	Subtotal - 369 Commission on Public R	0	4,181	678	1,744	1,759
11	Open Government Section	0	55,281	8,966	23,058	23,257
	Subtotal - 305 Attorney General CS	0	55,281	8,966	23,058	23,257
12	Banking/Cash Mgmt	0	98	16	41	41
	Subtotal - 394 State Treasurer	0	98	16	41	41
Total Incoming		587,215	61,179	105,168	270,446	272,781
C. Total Allocated			$2,376,156	$478,773	$1,288,790	$608,593
				20.15%	54.24%	25.61%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Admin Law Allocations

Dept:10 369 Commission on Public Records

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	341-542 DFA - Program Support	3	0.65%	$3,031	$0	$3,031	$0	$3,031
9	378 Personnel Board	3	0.65%	3,031	0	3,031	0	3,031
10	369 Commission on Public Records	3	0.65%	3,031	0	3,031	0	3,031
13	950 Higher Education Department	9	1.94%	9,094	0	9,094	196	9,290
58	308 State Auditor	4	0.86%	4,042	0	4,042	87	4,129
59	333 Taxation and Revenue	13	2.80%	13,136	0	13,136	284	13,419
61	340 Administrative Hearings Office	3	0.65%	3,031	0	3,031	65	3,097
64	341-543 DFA - Comm Dev & Local Gov	2	0.43%	2,021	0	2,021	44	2,065
75	352 Education Retirement Brd	4	0.86%	4,042	0	4,042	87	4,129
78	356 Governor	18	3.88%	18,188	0	18,188	393	18,581
83	370 Secretary of State	3	0.65%	3,031	0	3,031	65	3,097
89	410 Department of Ethics	4	0.86%	4,042	0	4,042	87	4,129
93	419 Economic Development	3	0.65%	3,031	0	3,031	65	3,097
94	420 Regulation and Licensing	73	15.73%	73,763	0	73,763	1,592	75,355
96	440 Superintendent of Insurance	52	11.21%	52,544	0	52,544	1,134	53,678
98	449 Board of Nursing	2	0.43%	2,021	0	2,021	44	2,065
101	465 Gaming Control Brd	29	6.25%	29,303	0	29,303	632	29,936
102	469 Racing Commission	6	1.29%	6,063	0	6,063	131	6,194
103	479 Brd of Veterinary Medicine	3	0.65%	3,031	0	3,031	65	3,097
108	508 Livestock Board	6	1.29%	6,063	0	6,063	131	6,194
109	516 Dept of Game & Fish	15	3.23%	15,157	0	15,157	327	15,484
110	521 Energy, Minerals & Natural Resour	15	3.23%	15,157	0	15,157	327	15,484
113	539 Commission on Public Lands	1	0.22%	1,010	0	1,010	22	1,032
123	611 Early Childhood Education and Ca	3	0.65%	3,031	0	3,031	65	3,097
125	630 Human Services	51	10.99%	51,533	0	51,533	1,112	52,645
126	631 Workforce Solutions	15	3.23%	15,157	0	15,157	327	15,484
133	665 Dept of Health	54	11.64%	54,564	0	54,564	1,178	55,742
134	667 Dept of Environment	14	3.02%	14,146	0	14,146	305	14,452
138	690 Children, Youth & Families	11	2.37%	11,115	0	11,115	240	11,355
144	790 Dept of Public Safety	2	0.43%	2,021	0	2,021	44	2,065
146	805 Dept of Transportation	8	1.72%	8,084	0	8,084	174	8,258
147	924 Public Education Department	26	5.60%	26,272	0	26,272	567	26,839
154	954 New Mexico State University	1	0.22%	1,010	0	1,010	22	1,032
171	999 Other	5	1.08%	5,052	0	5,052	109	5,161

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Admin Law Allocations

Dept:10 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	464	100.00%	468,850	0	468,850	9,923	478,773
Direct Bills					0		0
Total					$468,850		$478,773

Basis Units: Notices & Rules Published

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Records Mgt Allocations

Dept:10 369 Commission on Public Records

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	341-542 DFA - Program Support	777	1.07%	$13,534	$0	$13,534	$0	$13,534
9	378 Personnel Board	1,538	2.12%	26,790	0	26,790	0	26,790
10	369 Commission on Public Records	66	0.09%	1,150	0	1,150	0	1,150
11	305 Attorney General CS	2,891	3.99%	50,357	0	50,357	1,052	51,409
12	394 State Treasurer	7	0.01%	122	0	122	3	124
13	950 Higher Education Department	65	0.09%	1,132	0	1,132	24	1,156
14	111 Legislative Council Service	3,650	5.03%	63,578	0	63,578	1,328	64,906
15	112 Legislative Finance Committee	570	0.79%	9,929	0	9,929	207	10,136
18	117 Legislative Education Study Comm	7	0.01%	122	0	122	3	124
19	119 Legislative Building	9	0.01%	157	0	157	3	160
20	131 Legislature	22	0.03%	383	0	383	8	391
23	210 Judicial Standards Commission	1	0.00%	17	0	17	0	18
24	215 Court of Appeals	79	0.11%	1,376	0	1,376	29	1,405
25	216 Supreme Court	304	0.42%	5,295	0	5,295	111	5,406
28	231 Judicial District Court 1st	48	0.07%	836	0	836	17	854
41	244 Bernalillo County Metropolitan Crt	1,657	2.28%	28,863	0	28,863	603	29,466
42	251 Judicial District Attorney 1st	6,505	8.97%	113,309	0	113,309	2,366	115,675
55	264 Administrative Office of the DAs	7	0.01%	122	0	122	3	124
58	308 State Auditor	75	0.10%	1,306	0	1,306	27	1,334
59	333 Taxation and Revenue	758	1.05%	13,203	0	13,203	276	13,479
60	337 Investment Council	70	0.10%	1,219	0	1,219	25	1,245
61	340 Administrative Hearings Office	94	0.13%	1,637	0	1,637	34	1,672
66	342 Public School Insurance Authority	136	0.19%	2,369	0	2,369	49	2,418
67	343 Retiree Healthcare Authority	15	0.02%	261	0	261	5	267
68	350-598 GSD Program Support	1,347	1.86%	23,463	0	23,463	490	23,953
75	352 Education Retirement Brd	467	0.64%	8,135	0	8,135	170	8,304
77	280 Public Defender (Prev Agy 355)	1,157	1.60%	20,153	0	20,153	421	20,574
78	356 Governor	162	0.22%	2,822	0	2,822	59	2,881
79	360 Lieutenant Governor	23	0.03%	401	0	401	8	409
80	361 DoIT	25	0.03%	435	0	435	9	445
81	366 Public Employees Retirement Assc	1,471	2.03%	25,623	0	25,623	535	26,158
83	370 Secretary of State	1,043	1.44%	18,168	0	18,168	379	18,547
85	379 Public Employees Labor Relations	9	0.01%	157	0	157	3	160
88	404 Brd of Examiners - Architects	78	0.11%	1,359	0	1,359	28	1,387
93	419 Economic Development	16	0.02%	279	0	279	6	285
94	420 Regulation and Licensing	2,742	3.78%	47,762	0	47,762	998	48,760
95	430 Public Regulation Commission	2,272	3.13%	39,575	0	39,575	827	40,402
96	440 Superintendent of Insurance	1,635	2.25%	28,480	0	28,480	595	29,074
97	446 Brd of Medical Examiners	666	0.92%	11,601	0	11,601	242	11,843
98	449 Board of Nursing	504	0.69%	8,779	0	8,779	183	8,962
100	464 Brd of Licensure - Engineers	26	0.04%	453	0	453	9	462

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Records Mgt Allocations

Dept:10 369 Commission on Public Records

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101	465 Gaming Control Brd	10	0.01%	$174	$0	$174	$4	$178
103	479 Brd of Veterinary Medicine	5	0.01%	87	0	87	2	89
107	505 Dept of Cultural Affairs	60	0.08%	1,045	0	1,045	22	1,067
108	508 Livestock Board	65	0.09%	1,132	0	1,132	24	1,156
109	516 Dept of Game & Fish	1	0.00%	17	0	17	0	18
110	521 Energy, Minerals & Natural Resour	556	0.77%	9,685	0	9,685	202	9,887
111	522 Youth Conservation Corp	16	0.02%	279	0	279	6	285
113	539 Commission on Public Lands	269	0.37%	4,686	0	4,686	98	4,783
114	550 Office of State Engineer/ISC	330	0.46%	5,748	0	5,748	120	5,868
117	601 Commission on Women	67	0.09%	1,167	0	1,167	24	1,191
122	609 Indian Affairs	2	0.00%	35	0	35	1	36
124	624 Aging & Long Term Svcs	374	0.52%	6,515	0	6,515	136	6,651
125	630 Human Services	3,818	5.26%	66,505	0	66,505	1,389	67,893
127	632 Workers Compensation Admin	108	0.15%	1,881	0	1,881	39	1,921
128	635 Workforce Trng & Develpment	839	1.16%	14,614	0	14,614	305	14,919
129	644 Vocational Rehabilitation	38	0.05%	662	0	662	14	676
131	647 Developmental Disabilities Comm	18	0.02%	314	0	314	7	320
133	665 Dept of Health	3,651	5.03%	63,596	0	63,596	1,328	64,924
134	667 Dept of Environment	2,692	3.71%	46,891	0	46,891	979	47,870
136	669 Health Policy Commission	33	0.05%	575	0	575	12	587
138	690 Children, Youth & Families	6,411	8.84%	111,671	0	111,671	2,332	114,003
139	705 Dept of Military Affairs	1,105	1.52%	19,248	0	19,248	402	19,650
140	760 Parole Brd	1,521	2.10%	26,494	0	26,494	553	27,047
141	765 Juvenile Parole Brd	19	0.03%	331	0	331	7	338
142	770 Dept of Corrections	14,859	20.49%	258,824	0	258,824	5,406	264,230
143	780 Crime Victims Reparations	1,125	1.55%	19,596	0	19,596	409	20,005
144	790 Dept of Public Safety	247	0.34%	4,302	0	4,302	90	4,392
146	805 Dept of Transportation	219	0.30%	3,815	0	3,815	80	3,894
147	924 Public Education Department	602	0.83%	10,486	0	10,486	219	10,705
150	940 Public School Facilities Authority	146	0.20%	2,543	0	2,543	53	2,596
168	979 NM Sch for the Visually Impaired	62	0.09%	1,080	0	1,080	23	1,103
169	980 NM Sch for the Deaf	82	0.11%	1,428	0	1,428	30	1,458
171	999 Other	180	0.25%	3,135	0	3,135	65	3,201

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Records Mgt Allocations

Dept:10 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	72,524	100.00%	1,263,272	0	1,263,272	25,518	1,288,790
Direct Bills					0		0
Total					$1,263,272		$1,288,790

Basis Units: Storage & Micrographic Inventory

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Historical & Other Allocations

Dept:10 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 369 CPR - Other	100	100.00%	$582,855	$0	$582,855	$25,738	$608,593
Subtotal	100	100.00%	582,855	0	582,855	25,738	608,593
Direct Bills					0		0
Total					$582,855		$608,593

Basis Units: Direct to CPR Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:10 369 Commission on Public Records

	Department	Admin Law	Records Mgt	Historical & Other	Total
5	341-542 DFA - Program Support	$3,031	$13,534	$0	$16,566
9	378 Personnel Board	3,031	26,790	0	29,821
10	369 Commission on Public Records	3,031	1,150	0	4,181
11	305 Attorney General CS	0	51,409	0	51,409
12	394 State Treasurer	0	124	0	124
13	950 Higher Education Department	9,290	1,156	0	10,446
14	111 Legislative Council Service	0	64,906	0	64,906
15	112 Legislative Finance Committee	0	10,136	0	10,136
18	117 Legislative Education Study Comm	0	124	0	124
19	119 Legislative Building	0	160	0	160
20	131 Legislature	0	391	0	391
23	210 Judicial Standards Commission	0	18	0	18
24	215 Court of Appeals	0	1,405	0	1,405
25	216 Supreme Court	0	5,406	0	5,406
28	231 Judicial District Court 1st	0	854	0	854
41	244 Bernalillo County Metropolitan Crt	0	29,466	0	29,466
42	251 Judicial District Attorney 1st	0	115,675	0	115,675
55	264 Administrative Office of the DAs	0	124	0	124
58	308 State Auditor	4,129	1,334	0	5,463
59	333 Taxation and Revenue	13,419	13,479	0	26,899
60	337 Investment Council	0	1,245	0	1,245
61	340 Administrative Hearings Office	3,097	1,672	0	4,768
64	341-543 DFA - Comm Dev & Local Gov	2,065	0	0	2,065
66	342 Public School Insurance Authority	0	2,418	0	2,418
67	343 Retiree Healthcare Authority	0	267	0	267
68	350-598 GSD Program Support	0	23,953	0	23,953
75	352 Education Retirement Brd	4,129	8,304	0	12,433
77	280 Public Defender (Prev Agy 355)	0	20,574	0	20,574
78	356 Governor	18,581	2,881	0	21,461
79	360 Lieutenant Governor	0	409	0	409
80	361 DoIT	0	445	0	445
81	366 Public Employees Retirement Assc	0	26,158	0	26,158
82	369 CPR - Other	0	0	608,593	608,593
83	370 Secretary of State	3,097	18,547	0	21,644
85	379 Public Employees Labor Relations	0	160	0	160
88	404 Brd of Examiners - Architects	0	1,387	0	1,387
89	410 Department of Ethics	4,129	0	0	4,129
93	419 Economic Development	3,097	285	0	3,381
94	420 Regulation and Licensing	75,355	48,760	0	124,115
95	430 Public Regulation Commission	0	40,402	0	40,402
96	440 Superintendent of Insurance	53,678	29,074	0	82,752

Allocation Summary

Dept:10 369 Commission on Public Records

	Department	Admin Law	Records Mgt	Historical & Other	Total
97	446 Brd of Medical Examiners	$0	$11,843	$0	$11,843
98	449 Board of Nursing	2,065	8,962	0	11,027
100	464 Brd of Licensure - Engineers	0	462	0	462
101	465 Gaming Control Brd	29,936	178	0	30,113
102	469 Racing Commission	6,194	0	0	6,194
103	479 Brd of Veterinary Medicine	3,097	89	0	3,186
107	505 Dept of Cultural Affairs	0	1,067	0	1,067
108	508 Livestock Board	6,194	1,156	0	7,349
109	516 Dept of Game & Fish	15,484	18	0	15,502
110	521 Energy, Minerals & Natural Resour	15,484	9,887	0	25,371
111	522 Youth Conservation Corp	0	285	0	285
113	539 Commission on Public Lands	1,032	4,783	0	5,816
114	550 Office of State Engineer/ISC	0	5,868	0	5,868
117	601 Commission on Women	0	1,191	0	1,191
122	609 Indian Affairs	0	36	0	36
123	611 Early Childhood Education and Ca	3,097	0	0	3,097
124	624 Aging & Long Term Svcs	0	6,651	0	6,651
125	630 Human Services	52,645	67,893	0	120,539
126	631 Workforce Solutions	15,484	0	0	15,484
127	632 Workers Compensation Admin	0	1,921	0	1,921
128	635 Workforce Trng & Develpment	0	14,919	0	14,919
129	644 Vocational Rehabilitation	0	676	0	676
131	647 Developmental Disabilities Comm	0	320	0	320
133	665 Dept of Health	55,742	64,924	0	120,666
134	667 Dept of Environment	14,452	47,870	0	62,322
136	669 Health Policy Commission	0	587	0	587
138	690 Children, Youth & Families	11,355	114,003	0	125,358
139	705 Dept of Military Affairs	0	19,650	0	19,650
140	760 Parole Brd	0	27,047	0	27,047
141	765 Juvenile Parole Brd	0	338	0	338
142	770 Dept of Corrections	0	264,230	0	264,230
143	780 Crime Victims Reparations	0	20,005	0	20,005
144	790 Dept of Public Safety	2,065	4,392	0	6,457
146	805 Dept of Transportation	8,258	3,894	0	12,152
147	924 Public Education Department	26,839	10,705	0	37,544
150	940 Public School Facilities Authority	0	2,596	0	2,596
154	954 New Mexico State University	1,032	0	0	1,032
168	979 NM Sch for the Visually Impaired	0	1,103	0	1,103
169	980 NM Sch for the Deaf	0	1,458	0	1,458
171	999 Other	5,161	3,201	0	8,362

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:10 369 Commission on Public Records

Department	Admin Law	Records Mgt	Historical & Other	Total
Total	$478,773	$1,288,790	$608,593	$2,376,156

FY 2024 STATEWIDE COST ALLOCATION PLAN

ATTORNEY GENERAL – OPEN GOVERNMENT SECTION

NATURE AND EXTENT OF SERVICES

The Attorney General is the chief law enforcement officer for the state, is a guardian of the public interest, and serves as a consumer advocate. The duties and responsibilities of the Attorney General's Office stem from statutory authority and include a broad range of legal service and assistance as well as prosecution, enforcement and investigation. The Attorney General's Open Government Section within the Civil Division provides legal advice and representation to state agencies, boards and commissions and researches and drafts Attorney General Opinions and advisory letters. The section also conducts Sunshine Law seminars to teach state and local bodies their duties under the law and to provide the public with an understanding of what they should expect from their government.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of AG divisions have been allocated on the basis of salaries supported by division.
- Open Government Section – costs associated with services provided to state departments and boards and commissions have been allocated on the basis of attorney salaries assigned by department.
- All Other Divisions– costs associated with all other activities and functions of the office have been directly allocated to the Attorney General. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:11 305 Attorney General CS

Description		Amount	General Admin	Open Government Section	Other Divisions
Personnel Costs					
Salaries	S1	13,800,400	2,487,782	1,005,322	10,307,297
Salary % Split			*18.03%*	*7.28%*	*74.69%*
Benefits	P	5,140,288	1,075,249	337,645	3,727,395
Subtotal - Personnel Costs		18,940,689	3,563,031	1,342,966	14,034,691
Services & Supplies Cost					
Professional Fees	P	2,885,762	535,781	23,675	2,326,307
Travel	P	171,602	11,383	286	159,933
Transportation	P	271,696	175,584	0	96,112
Furn/Fixtures/Eqp	P	13,370	13,370	0	0
Bld/Structures	P	769	710	0	59
Supplies	P	231,840	114,474	35	117,331
Maintenance	P	196,004	125,542	0	70,461
Telecommunications	P	262,830	212,675	0	50,155
DOIT Services	P	80,300	69,861	0	10,439
Rental Expense	P	139,471	(8,504)	0	147,976
Other Operating	P	2,063,423	230,657	1,170	1,831,596
Grants	P	122,952	0	0	122,952
Legal Settlements	D	227,367	0	0	0
Deduct Direct Costs	P	(18,968,013)	0	0	(18,968,013)
Subtotal - Services & Supplies		(12,300,627)	1,481,531	25,166	(14,034,691)
Department Cost Total		6,640,061	5,044,562	1,368,132	0
Adjustments to Cost					
Legal Settlements	D	(227,367)	0	0	0
Subtotal - Adjustments		(227,367)	0	0	0
Total Costs After Adjustments		6,412,694	5,044,562	1,368,132	0
General Admin Distribution			(5,044,562)	448,296	4,596,266
Grand Total		$6,412,694		$1,816,428	$4,596,266

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:11 305 Attorney General CS

	Department	First Incoming	Second Incoming	Open Government Section	Other Divisions
1	Villagra	$363,839	$0	$32,333	$331,506
	Subtotal - Building Depreciation	363,839	0	32,333	331,506
4	Policy & Budget	1,963	346	205	2,104
	Subtotal - 341-541 DFA - Policy & Budg	1,963	346	205	2,104
6	Accounting	1,450	60	134	1,376
6	Payroll	11,883	602	1,109	11,375
	Subtotal - 341-544 DFA - Financial Cor	13,332	662	1,244	12,750
7	Facilities Maintenance	48,747	454	4,372	44,828
7	Lease Management	322	3	29	296
	Subtotal - 350-608 GSD Facilities Mana	49,069	457	4,401	45,125
8	Purchasing	1,879	4	167	1,716
8	Contract Review	2,447	5	218	2,234
	Subtotal - 350-604 GSD Purchasing	4,326	8	385	3,950
9	Human Resources	18,959	287	1,710	17,535
9	Adjudication	4,883	74	441	4,516
	Subtotal - 378 Personnel Board	23,842	360	2,151	22,052
10	Records Mgt	50,357	1,052	4,569	46,841
	Subtotal - 369 Commission on Public R	50,357	1,052	4,569	46,841
12	Banking/Cash Mgmt	0	599	53	546
	Subtotal - 394 State Treasurer	0	599	53	546
Total Incoming		506,730	3,484	45,341	464,873
C. Total Allocated			$6,922,908	$1,861,770	$5,061,138
				26.89%	73.11%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Open Government Section Allocations

Dept:11 305 Attorney General CS

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	341-542 DFA - Program Support	19,042.74	1.89%	$35,260	$0	$35,260	$0	$35,260
9	378 Personnel Board	12,442.17	1.24%	23,038	0	23,038	0	23,038
10	369 Commission on Public Records	29,855.44	2.97%	55,281	0	55,281	0	55,281
12	394 State Treasurer	19,042.74	1.89%	35,260	0	35,260	6	35,266
59	333 Taxation and Revenue	11,197.95	1.11%	20,734	0	20,734	4	20,738
78	356 Governor	28,439.24	2.83%	52,658	0	52,658	9	52,668
85	379 Public Employees Labor Relations	19,042.74	1.89%	35,260	0	35,260	6	35,266
88	404 Brd of Examiners - Architects	13,664.47	1.36%	25,301	0	25,301	4	25,306
91	417 Border Authority	13,997.44	1.39%	25,918	0	25,918	5	25,922
94	420 Regulation and Licensing	334,270.19	33.25%	618,937	0	618,937	110	619,047
98	449 Board of Nursing	14,927.72	1.48%	27,640	0	27,640	5	27,645
100	464 Brd of Licensure - Engineers	12,442.17	1.24%	23,038	0	23,038	4	23,042
102	469 Racing Commission	11,197.95	1.11%	20,734	0	20,734	4	20,738
107	505 Dept of Cultural Affairs	99,804.56	9.93%	184,799	0	184,799	33	184,832
109	516 Dept of Game & Fish	12,442.17	1.24%	23,038	0	23,038	4	23,042
110	521 Energy, Minerals & Natural Resour	62,947.91	6.26%	116,555	0	116,555	21	116,575
119	604 Comm for Deaf & Hearing Impaire	11,197.95	1.11%	20,734	0	20,734	4	20,738
120	605 MLK Commission	11,197.95	1.11%	20,734	0	20,734	4	20,738
121	606 Commission for the Blind	14,927.72	1.48%	27,640	0	27,640	5	27,645
122	609 Indian Affairs	11,197.95	1.11%	20,734	0	20,734	4	20,738
126	631 Workforce Solutions	30,924.79	3.08%	57,261	0	57,261	10	57,271
130	645 Disability Commission	11,197.95	1.11%	20,734	0	20,734	4	20,738
131	647 Developmental Disabilities Comm	11,197.95	1.11%	20,734	0	20,734	4	20,738
134	667 Dept of Environment	29,994.51	2.98%	55,538	0	55,538	10	55,548
138	690 Children, Youth & Families	15,997.07	1.59%	29,620	0	29,620	5	29,626
140	760 Parole Brd	12,442.17	1.24%	23,038	0	23,038	4	23,042
143	780 Crime Victims Reparations	11,197.95	1.11%	20,734	0	20,734	4	20,738
145	795 Homeland Security & Emergency M	19,042.74	1.89%	35,260	0	35,260	6	35,266
169	980 NM Sch for the Deaf	11,197.95	1.11%	20,734	0	20,734	4	20,738
171	999 Other	88,849.31	8.84%	164,514	0	164,514	29	164,543
Subtotal		1,005,321.56	100.00%	1,861,460	0	1,861,460	310	1,861,770
Direct Bills						0		0
Total						$1,861,460		$1,861,770

Basis Units: Assigned Staff Salaries

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Divisions Allocations

Dept:11 305 Attorney General CS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 305 Attorney General	100	100.00%	$5,057,964	$0	$5,057,964	$3,175	$5,061,138
Subtotal	100	100.00%	5,057,964	0	5,057,964	3,175	5,061,138
Direct Bills					0		0
Total					$5,057,964		$5,061,138

Basis Units: Direct Allocation to Attorney General

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:11 305 Attorney General CS

	Department	Open Government Section	Other Divisions	Total
5	341-542 DFA - Program Support	$35,260	$0	$35,260
9	378 Personnel Board	23,038	0	23,038
10	369 Commission on Public Records	55,281	0	55,281
12	394 State Treasurer	35,266	0	35,266
57	305 Attorney General	0	5,061,138	5,061,138
59	333 Taxation and Revenue	20,738	0	20,738
78	356 Governor	52,668	0	52,668
85	379 Public Employees Labor Relations	35,266	0	35,266
88	404 Brd of Examiners - Architects	25,306	0	25,306
91	417 Border Authority	25,922	0	25,922
94	420 Regulation and Licensing	619,047	0	619,047
98	449 Board of Nursing	27,645	0	27,645
100	464 Brd of Licensure - Engineers	23,042	0	23,042
102	469 Racing Commission	20,738	0	20,738
107	505 Dept of Cultural Affairs	184,832	0	184,832
109	516 Dept of Game & Fish	23,042	0	23,042
110	521 Energy, Minerals & Natural Resour	116,575	0	116,575
119	604 Comm for Deaf & Hearing Impaired	20,738	0	20,738
120	605 MLK Commission	20,738	0	20,738
121	606 Commission for the Blind	27,645	0	27,645
122	609 Indian Affairs	20,738	0	20,738
126	631 Workforce Solutions	57,271	0	57,271
130	645 Disability Commission	20,738	0	20,738
131	647 Developmental Disabilities Comm	20,738	0	20,738
134	667 Dept of Environment	55,548	0	55,548
138	690 Children, Youth & Families	29,626	0	29,626
140	760 Parole Brd	23,042	0	23,042
143	780 Crime Victims Reparations	20,738	0	20,738
145	795 Homeland Security & Emergency M	35,266	0	35,266
169	980 NM Sch for the Deaf	20,738	0	20,738
171	999 Other	164,543	0	164,543
Total		$1,861,770	$5,061,138	$6,922,908

FY 2024 STATEWIDE COST ALLOCATION PLAN

STATE TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is entrusted with receiving, keeping and disbursing all State monies, unless otherwise provided by law. The mission of the agency is to promote and protect the financial interests of the citizens and agencies of New Mexico through prudent financial decisions and actions that involve State monies. The State Treasurer processes warrants and accounts for cash receipts and disbursements by state agencies. As authorized by law, the State Treasurer invests funds not immediately required for the operation of state government in income-earning securities and contracts to enhance General Fund investment revenue while ensuring safety of the funds. The agency also manages the Local Government Investment Pool, a short-term investment fund that provides an investment alternative for local government entities and Indian tribes and pueblos.

Costs have been identified and allocated as follows:

- General Administration – costs associated with administrative direction, supervision and support of the Agency have been allocated to Agency activities based on assigned salaries supported.
- Banking and Cash Management - costs associated with warrant processing and cash management functions have been allocated on the basis of the number of warrants processed by department.
- Other - costs associated with investment activities with bond proceeds and local government funds have been allocated directly to State Treasure - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:12 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Personnel Costs					
Salaries	S1	2,263,608	757,501	971,654	534,453
Salary % Split			*33.46%*	*42.93%*	*23.61%*
Benefits	P	830,702	297,650	362,518	170,534
Subtotal - Personnel Costs		3,094,310	1,055,151	1,334,172	704,987
Services & Supplies Cost					
Professional Fees	P	355,515	355,515	0	0
Travel	P	11,103	11,103	0	0
Transportation Exp	P	10,719	10,719	0	0
Bld/Structure	P	3,501	3,501	0	0
Supplies	P	41,811	41,811	0	0
Maintenance	P	282,204	282,204	0	0
Telecomm	P	3,125	3,125	0	0
DOIT Services	P	74,269	74,269	0	0
Rental Expense	P	12,349	12,349	0	0
Other Operating	P	992,335	41,544	0	950,790
Deduct Direct Cost	P	(1,655,777)	0	0	(1,655,777)
Subtotal - Services & Supplies		131,153	836,140	0	(704,987)
Department Cost Total		3,225,463	1,891,291	1,334,172	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		3,225,463	1,891,291	1,334,172	0
General Admin Distribution			(1,891,291)	1,220,153	671,139
Grand Total		$3,225,463		$2,554,325	$671,139

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Salary%)

Dept:12 394 State Treasurer

	Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
4	Policy & Budget	$200	$35	$152	$84
	Subtotal - 341-541 DFA - Policy & Bud	200	35	152	84
6	Accounting	384	16	258	142
6	Payroll	1,802	91	1,222	672
	Subtotal - 341-544 DFA - Financial Cor	2,187	107	1,480	814
7	Lease Management	81	1	52	29
	Subtotal - 350-608 GSD Facilities Mana	81	1	52	29
8	Purchasing	592	1	382	210
8	Contract Review	979	2	633	348
	Subtotal - 350-604 GSD Purchasing	1,571	3	1,015	558
9	Human Resources	2,876	43	1,883	1,036
9	Adjudication	629	9	412	227
9	Labor Relations	1,001	15	656	361
	Subtotal - 378 Personnel Board	4,506	68	2,951	1,623
10	Records Mgt	122	3	80	44
	Subtotal - 369 Commission on Public R	122	3	80	44
11	Open Government Section	35,260	6	22,752	12,514
	Subtotal - 305 Attorney General CS	35,260	6	22,752	12,514
12	Banking/Cash Mgmt	0	167	108	59
	Subtotal - 394 State Treasurer	0	167	108	59
Total Incoming		43,926	390	28,590	15,726
C. Total Allocated			$3,269,779	$2,582,915	$686,865
				78.99%	21.01%

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	341-541 DFA - Policy & Budget	2,408	0.06%	$1,451	$0	$1,451	$0	$1,451
5	341-542 DFA - Program Support	1,181	0.03%	711	0	711	0	711
6	341-544 DFA - Financial Control	12,188	0.28%	7,342	0	7,342	0	7,342
7	350-608 GSD Facilities Management	1,605	0.04%	967	0	967	0	967
8	350-604 GSD Purchasing	161	0.00%	97	0	97	0	97
9	378 Personnel Board	281	0.01%	169	0	169	0	169
10	369 Commission on Public Records	163	0.00%	98	0	98	0	98
11	305 Attorney General CS	995	0.02%	599	0	599	0	599
12	394 State Treasurer	277	0.01%	167	0	167	0	167
13	950 Higher Education Department	2,811	0.07%	1,693	0	1,693	0	1,694
14	111 Legislative Council Service	1,289	0.03%	777	0	777	0	777
15	112 Legislative Finance Committee	528	0.01%	318	0	318	0	318
16	114 Senate Chief Clerk	88	0.00%	53	0	53	0	53
17	115 House Chief Clerk	144	0.00%	87	0	87	0	87
18	117 Legislative Education Study Comm	274	0.01%	165	0	165	0	165
19	119 Legislative Building	990	0.02%	596	0	596	0	596
20	131 Legislature	2,259	0.05%	1,361	0	1,361	0	1,361
22	208 NM Compilation Commission	285	0.01%	172	0	172	0	172
23	210 Judicial Standards Commission	170	0.00%	102	0	102	0	102
24	215 Court of Appeals	410	0.01%	247	0	247	0	247
25	216 Supreme Court	634	0.01%	382	0	382	0	382
26	218 Administrative Office of the Courts	38,782	0.90%	23,363	0	23,363	2	23,365
28	231 Judicial District Court 1st	944	0.02%	569	0	569	0	569
29	232 Judicial District Court 2nd	1,712	0.04%	1,031	0	1,031	0	1,031
30	233 Judicial District Court 3rd	1,206	0.03%	727	0	727	0	727
31	234 Judicial District Court 4th	967	0.02%	583	0	583	0	583
32	235 Judicial District Court 5th	1,667	0.04%	1,004	0	1,004	0	1,004
33	236 Judicial District Court 6th	1,095	0.03%	660	0	660	0	660
34	237 Judicial District Court 7th	791	0.02%	477	0	477	0	477
35	238 Judicial District Court 8th	927	0.02%	558	0	558	0	558
36	239 Judicial District Court 9th	798	0.02%	481	0	481	0	481
37	240 Judicial District Court 10th	289	0.01%	174	0	174	0	174
38	241 Judicial District Court 11th	2,556	0.06%	1,540	0	1,540	0	1,540
39	242 Judicial District Court 12th	773	0.02%	466	0	466	0	466
40	243 Judicial District Court 13th	1,693	0.04%	1,020	0	1,020	0	1,020
41	244 Bernalillo County Metropolitan Crt	1,557	0.04%	938	0	938	0	938
42	251 Judicial District Attorney 1st	509	0.01%	307	0	307	0	307
43	252 Judicial District Attorney 2nd	1,323	0.03%	797	0	797	0	797
44	253 Judicial District Attorney 3rd	533	0.01%	321	0	321	0	321
45	254 Judicial District Attorney 4th	360	0.01%	217	0	217	0	217
46	255 Judicial District Attorney 5th	513	0.01%	309	0	309	0	309

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47	256 Judicial District Attorney 6th	438	0.01%	$264	$0	$264	$0	$264
48	257 Judicial District Attorney 7th	423	0.01%	255	0	255	0	255
49	258 Judicial District Attorney 8th	568	0.01%	342	0	342	0	342
50	259 Judicial District Attorney 9th	472	0.01%	284	0	284	0	284
51	260 Judicial District Attorney 10th	354	0.01%	213	0	213	0	213
52	261 Judicial District Attorney 11th	550	0.01%	331	0	331	0	331
53	262 Judicial District Attorney 12th	480	0.01%	289	0	289	0	289
54	263 Judicial District Attorney 13th	522	0.01%	314	0	314	0	314
55	264 Administrative Office of the DAs	900	0.02%	542	0	542	0	542
56	265 Judicial District Attorney 11th Div I	404	0.01%	243	0	243	0	243
58	308 State Auditor	164	0.00%	99	0	99	0	99
59	333 Taxation and Revenue	1,704,467	39.76%	1,026,787	0	1,026,787	101	1,026,888
60	337 Investment Council	587	0.01%	354	0	354	0	354
61	340 Administrative Hearings Office	190	0.00%	114	0	114	0	114
64	341-543 DFA - Comm Dev & Local Gov	1,268	0.03%	764	0	764	0	764
66	342 Public School Insurance Authority	402	0.01%	242	0	242	0	242
67	343 Retiree Healthcare Authority	1,496	0.03%	901	0	901	0	901
68	350-598 GSD Program Support	259	0.01%	156	0	156	0	156
70	350-605 GSD Printing & Graphics	119	0.00%	72	0	72	0	72
71	350-606 GSD Risk Management	33,497	0.78%	20,179	0	20,179	2	20,181
72	350-609 GSD Aviation	35	0.00%	21	0	21	0	21
73	350-609 GSD Motor Pool	280	0.01%	169	0	169	0	169
74	350-609 GSD Surplus Property	37	0.00%	22	0	22	0	22
75	352 Education Retirement Brd	627,323	14.63%	377,905	0	377,905	37	377,942
76	354 Sentencing Commission	37	0.00%	22	0	22	0	22
77	280 Public Defender (Prev Agy 355)	3,794	0.09%	2,286	0	2,286	0	2,286
78	356 Governor	228	0.01%	137	0	137	0	137
79	360 Lieutenant Governor	122	0.00%	73	0	73	0	74
80	361 DoIT	3,034	0.07%	1,828	0	1,828	0	1,828
81	366 Public Employees Retirement Assc	564,970	13.18%	340,343	0	340,343	33	340,377
83	370 Secretary of State	837	0.02%	504	0	504	0	504
85	379 Public Employees Labor Relations	34	0.00%	20	0	20	0	20
88	404 Brd of Examiners - Architects	114	0.00%	69	0	69	0	69
89	410 Department of Ethics	134	0.00%	81	0	81	0	81
91	417 Border Authority	163	0.00%	98	0	98	0	98
92	418 Tourism Department	1,163	0.03%	701	0	701	0	701
93	419 Economic Development	1,202	0.03%	724	0	724	0	724
94	420 Regulation and Licensing	2,600	0.06%	1,566	0	1,566	0	1,566
95	430 Public Regulation Commission	783	0.02%	472	0	472	0	472
96	440 Superintendent of Insurance	1,464	0.03%	882	0	882	0	882
97	446 Brd of Medical Examiners	354	0.01%	213	0	213	0	213

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	449 Board of Nursing	309	0.01%	$186	$0	$186	$0	$186
99	460 NM State Fair	1,613	0.04%	972	0	972	0	972
100	464 Brd of Licensure - Engineers	283	0.01%	170	0	170	0	170
101	465 Gaming Control Brd	353	0.01%	213	0	213	0	213
102	469 Racing Commission	438	0.01%	264	0	264	0	264
103	479 Brd of Veterinary Medicine	244	0.01%	147	0	147	0	147
105	491 Military Base Planning	29	0.00%	17	0	17	0	17
106	495 Spaceport Authority	617	0.01%	372	0	372	0	372
107	505 Dept of Cultural Affairs	8,468	0.20%	5,101	0	5,101	0	5,102
108	508 Livestock Board	1,335	0.03%	804	0	804	0	804
109	516 Dept of Game & Fish	9,879	0.23%	5,951	0	5,951	1	5,952
110	521 Energy, Minerals & Natural Resour	10,471	0.24%	6,308	0	6,308	1	6,308
111	522 Youth Conservation Corp	168	0.00%	101	0	101	0	101
112	538 Intertribal Ceremonial Office	114	0.00%	69	0	69	0	69
113	539 Commission on Public Lands	2,221	0.05%	1,338	0	1,338	0	1,338
114	550 Office of State Engineer/ISC	2,805	0.07%	1,690	0	1,690	0	1,690
117	601 Commission on Women	12	0.00%	7	0	7	0	7
118	603 Office of African Amer Affairs	101	0.00%	61	0	61	0	61
119	604 Comm for Deaf & Hearing Impaire	255	0.01%	154	0	154	0	154
120	605 MLK Commission	101	0.00%	61	0	61	0	61
121	606 Commission for the Blind	2,421	0.06%	1,458	0	1,458	0	1,459
122	609 Indian Affairs	410	0.01%	247	0	247	0	247
123	611 Early Childhood Education and Ca	39,092	0.91%	23,549	0	23,549	2	23,552
124	624 Aging & Long Term Svcs	2,307	0.05%	1,390	0	1,390	0	1,390
125	630 Human Services	713,456	16.64%	429,793	0	429,793	42	429,835
126	631 Workforce Solutions	44,196	1.03%	26,624	0	26,624	3	26,627
127	632 Workers Compensation Admin	1,203	0.03%	725	0	725	0	725
129	644 Vocational Rehabilitation	67,278	1.57%	40,529	0	40,529	4	40,533
130	645 Disability Commission	357	0.01%	215	0	215	0	215
131	647 Developmental Disabilities Comm	1,323	0.03%	797	0	797	0	797
132	662 Miners' Hospital	6,250	0.15%	3,765	0	3,765	0	3,765
133	665 Dept of Health	33,105	0.77%	19,943	0	19,943	2	19,945
134	667 Dept of Environment	6,171	0.14%	3,717	0	3,717	0	3,718
135	668 Natural Resources Trustee	76	0.00%	46	0	46	0	46
137	670 Veterans Services	1,512	0.04%	911	0	911	0	911
138	690 Children, Youth & Families	71,327	1.66%	42,968	0	42,968	4	42,972
139	705 Dept of Military Affairs	8,990	0.21%	5,416	0	5,416	1	5,416
140	760 Parole Brd	235	0.01%	142	0	142	0	142
141	765 Juvenile Parole Brd	28	0.00%	17	0	17	0	17
142	770 Dept of Corrections	12,171	0.28%	7,332	0	7,332	1	7,333
143	780 Crime Victims Reparations	3,177	0.07%	1,914	0	1,914	0	1,914

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 790 Dept of Public Safety	14,456	0.34%	$8,708	$0	$8,708	$1	$8,709
145 795 Homeland Security & Emergency M	2,443	0.06%	1,472	0	1,472	0	1,472
146 805 Dept of Transportation	46,611	1.09%	28,079	0	28,079	3	28,082
147 924 Public Education Department	18,435	0.43%	11,105	0	11,105	1	11,107
150 940 Public School Facilities Authority	1,688	0.04%	1,017	0	1,017	0	1,017
151 949 Education Trust Board	379	0.01%	228	0	228	0	228
171 999 Other	103,904	2.42%	62,593	0	62,593	6	62,599
Subtotal	4,287,221	100.00%	2,582,663	0	2,582,663	252	2,582,915
Direct Bills					0		0
Total					$2,582,663		$2,582,915

Basis Units: Warrants by State Agency

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Allocations

Dept:12 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 394 State Treasurer Other	100	100.00%	$686,726	$0	$686,726	$139	$686,865
Subtotal	100	100.00%	686,726	0	686,726	139	686,865
Direct Bills					0		0
Total					$686,726		$686,865

Basis Units: Direct Allocation to State Treasurer - Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:12 394 State Treasurer

	Department	Banking/Cash Mgmt	Other	Total
4	341-541 DFA - Policy & Budget	$1,451	$0	$1,451
5	341-542 DFA - Program Support	711	0	711
6	341-544 DFA - Financial Control	7,342	0	7,342
7	350-608 GSD Facilities Management	967	0	967
8	350-604 GSD Purchasing	97	0	97
9	378 Personnel Board	169	0	169
10	369 Commission on Public Records	98	0	98
11	305 Attorney General CS	599	0	599
12	394 State Treasurer	167	0	167
13	950 Higher Education Department	1,694	0	1,694
14	111 Legislative Council Service	777	0	777
15	112 Legislative Finance Committee	318	0	318
16	114 Senate Chief Clerk	53	0	53
17	115 House Chief Clerk	87	0	87
18	117 Legislative Education Study Comm	165	0	165
19	119 Legislative Building	596	0	596
20	131 Legislature	1,361	0	1,361
22	208 NM Compilation Commission	172	0	172
23	210 Judicial Standards Commission	102	0	102
24	215 Court of Appeals	247	0	247
25	216 Supreme Court	382	0	382
26	218 Administrative Office of the Courts	23,365	0	23,365
28	231 Judicial District Court 1st	569	0	569
29	232 Judicial District Court 2nd	1,031	0	1,031
30	233 Judicial District Court 3rd	727	0	727
31	234 Judicial District Court 4th	583	0	583
32	235 Judicial District Court 5th	1,004	0	1,004
33	236 Judicial District Court 6th	660	0	660
34	237 Judicial District Court 7th	477	0	477
35	238 Judicial District Court 8th	558	0	558
36	239 Judicial District Court 9th	481	0	481
37	240 Judicial District Court 10th	174	0	174
38	241 Judicial District Court 11th	1,540	0	1,540
39	242 Judicial District Court 12th	466	0	466
40	243 Judicial District Court 13th	1,020	0	1,020
41	244 Bernalillo County Metropolitan Crt	938	0	938
42	251 Judicial District Attorney 1st	307	0	307
43	252 Judicial District Attorney 2nd	797	0	797
44	253 Judicial District Attorney 3rd	321	0	321
45	254 Judicial District Attorney 4th	217	0	217
46	255 Judicial District Attorney 5th	309	0	309

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:12 394 State Treasurer

	Department	Banking/Cash Mgmt	Other	Total
47	256 Judicial District Attorney 6th	$264	$0	$264
48	257 Judicial District Attorney 7th	255	0	255
49	258 Judicial District Attorney 8th	342	0	342
50	259 Judicial District Attorney 9th	284	0	284
51	260 Judicial District Attorney 10th	213	0	213
52	261 Judicial District Attorney 11th	331	0	331
53	262 Judicial District Attorney 12th	289	0	289
54	263 Judicial District Attorney 13th	314	0	314
55	264 Administrative Office of the DAs	542	0	542
56	265 Judicial District Attorney 11th Div I	243	0	243
58	308 State Auditor	99	0	99
59	333 Taxation and Revenue	1,026,888	0	1,026,888
60	337 Investment Council	354	0	354
61	340 Administrative Hearings Office	114	0	114
64	341-543 DFA - Comm Dev & Local Gov	764	0	764
66	342 Public School Insurance Authority	242	0	242
67	343 Retiree Healthcare Authority	901	0	901
68	350-598 GSD Program Support	156	0	156
70	350-605 GSD Printing & Graphics	72	0	72
71	350-606 GSD Risk Management	20,181	0	20,181
72	350-609 GSD Aviation	21	0	21
73	350-609 GSD Motor Pool	169	0	169
74	350-609 GSD Surplus Property	22	0	22
75	352 Education Retirement Brd	377,942	0	377,942
76	354 Sentencing Commission	22	0	22
77	280 Public Defender (Prev Agy 355)	2,286	0	2,286
78	356 Governor	137	0	137
79	360 Lieutenant Governor	74	0	74
80	361 DoIT	1,828	0	1,828
81	366 Public Employees Retirement Assc	340,377	0	340,377
83	370 Secretary of State	504	0	504
85	379 Public Employees Labor Relations	20	0	20
87	394 State Treasurer Other	0	686,865	686,865
88	404 Brd of Examiners - Architects	69	0	69
89	410 Department of Ethics	81	0	81
91	417 Border Authority	98	0	98
92	418 Tourism Department	701	0	701
93	419 Economic Development	724	0	724
94	420 Regulation and Licensing	1,566	0	1,566
95	430 Public Regulation Commission	472	0	472
96	440 Superintendent of Insurance	882	0	882

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:12 394 State Treasurer

	Department	Banking/Cash Mgmt	Other	Total
97	446 Brd of Medical Examiners	$213	$0	$213
98	449 Board of Nursing	186	0	186
99	460 NM State Fair	972	0	972
100	464 Brd of Licensure - Engineers	170	0	170
101	465 Gaming Control Brd	213	0	213
102	469 Racing Commission	264	0	264
103	479 Brd of Veterinary Medicine	147	0	147
105	491 Military Base Planning	17	0	17
106	495 Spaceport Authority	372	0	372
107	505 Dept of Cultural Affairs	5,102	0	5,102
108	508 Livestock Board	804	0	804
109	516 Dept of Game & Fish	5,952	0	5,952
110	521 Energy, Minerals & Natural Resour	6,308	0	6,308
111	522 Youth Conservation Corp	101	0	101
112	538 Intertribal Ceremonial Office	69	0	69
113	539 Commission on Public Lands	1,338	0	1,338
114	550 Office of State Engineer/ISC	1,690	0	1,690
117	601 Commission on Women	7	0	7
118	603 Office of African Amer Affairs	61	0	61
119	604 Comm for Deaf & Hearing Impaired	154	0	154
120	605 MLK Commission	61	0	61
121	606 Commission for the Blind	1,459	0	1,459
122	609 Indian Affairs	247	0	247
123	611 Early Childhood Education and Ca	23,552	0	23,552
124	624 Aging & Long Term Svcs	1,390	0	1,390
125	630 Human Services	429,835	0	429,835
126	631 Workforce Solutions	26,627	0	26,627
127	632 Workers Compensation Admin	725	0	725
129	644 Vocational Rehabilitation	40,533	0	40,533
130	645 Disability Commission	215	0	215
131	647 Developmental Disabilities Comm	797	0	797
132	662 Miners' Hospital	3,765	0	3,765
133	665 Dept of Health	19,945	0	19,945
134	667 Dept of Environment	3,718	0	3,718
135	668 Natural Resources Trustee	46	0	46
137	670 Veterans Services	911	0	911
138	690 Children, Youth & Families	42,972	0	42,972
139	705 Dept of Military Affairs	5,416	0	5,416
140	760 Parole Brd	142	0	142
141	765 Juvenile Parole Brd	17	0	17
142	770 Dept of Corrections	7,333	0	7,333

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:12 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
143 780 Crime Victims Reparations	$1,914	$0	$1,914
144 790 Dept of Public Safety	8,709	0	8,709
145 795 Homeland Security & Emergency M	1,472	0	1,472
146 805 Dept of Transportation	28,082	0	28,082
147 924 Public Education Department	11,107	0	11,107
150 940 Public School Facilities Authority	1,017	0	1,017
151 949 Education Trust Board	228	0	228
171 999 Other	62,599	0	62,599
Total	$2,582,915	$686,865	$3,269,779

FY 2024 STATEWIDE COST ALLOCATION PLAN

HIGHER EDUCATION DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Higher Education Department is the coordinating agency for the system of public higher education in New Mexico. The Agency provides policy and financial oversight over higher education institutions and administers financial aid programs. The Agency sets statewide policy and goals for higher education; reviews new and expanded programs within individual institutions; administers the process for changes in college districts and creation of new campuses; coordinates budget development for and allocates funds to the institutions; approves capital projects and sources of financing; and performs research and policy analysis.

Costs have been identified and allocated as follows:

- Policy Development and Institutional Financial Oversight – costs associated with statewide planning and oversight to ensure statewide coordination of policy goals have been allocated on the basis of total budget by higher educational institution.

- Other – costs associated with direct higher education programs have been allocated directly to Higher Education - Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:13 950 Higher Education Department

Description		Amount	General Admin	Policy & Oversight	Other Higher Ed
Personnel Costs					
Salaries	S1	2,279,525	0	2,247,532	31,993
Salary % Split			*.00%*	*98.60%*	*1.40%*
Benefits	P	817,882	0	811,598	6,284
Subtotal - Personnel Costs		3,097,407	0	3,059,130	38,277
Services & Supplies Cost					
Professional Fees	P	596,146	0	164,147	431,999
Travel	P	12,749	0	12,719	29
Brd/Comm Expense	P	2,014	0	2,014	0
Transportation	P	937	0	937	0
Supplies	P	35,494	0	35,494	0
Maintenance	P	69,111	0	52,261	16,849
Telecomm	P	1,694	0	1,694	0
DoIT Services	P	106,403	0	99,518	6,885
Rental Expense	P	46,989	0	23,513	23,476
Other Operating	P	62,837	0	62,837	0
Grants	P	8,242,341	0	0	8,242,341
Deduct Direct Costs	P	(8,759,856)	0	0	(8,759,856)
Subtotal - Services & Supplies		416,856	0	455,134	(38,277)
Department Cost Total		3,514,264	0	3,514,264	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		3,514,264	0	3,514,264	0
General Admin Distribution			0	0	0
Grand Total		$3,514,264		$3,514,264	$0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Custom%)

Dept:13 950 Higher Education Department

	Department	First Incoming	Second Incoming	Policy & Oversight	Other Higher Ed
3	GOB 2001	$0	$0	$0	$0
3	GOB 2003	0	0	0	0
3	GOB 2003 B	0	0	0	0
3	GOB 2005	0	0	0	0
3	GOB 2007	(128)	0	(128)	0
3	GOB 2008A REF	0	0	0	0
3	GOB 2009	(661)	0	(661)	0
3	STB 2006 A	(0)	0	(0)	0
3	STB 2007 A	(1)	0	(1)	0
3	STB 2008 A1	(6)	0	(6)	0
3	STB 2010 D	(0)	0	(0)	0
3	GOB 2011	(567)	0	(567)	0
3	STB 2020 SA	8,336	0	8,336	0
3	GOB 2021	933,638	0	933,638	0
3	STB 2021A	164,959	0	164,959	0
	Subtotal - Interest Expense	1,105,569	0	1,105,569	0
4	Policy & Budget	12,965	2,287	15,252	0
	Subtotal - 341-541 DFA - Policy & Bud	12,965	2,287	15,252	0
6	Accounting	3,488	145	3,633	0
6	Payroll	2,737	139	2,876	0
	Subtotal - 341-544 DFA - Financial Cor	6,225	283	6,508	0
7	Lease Management	81	1	81	0
	Subtotal - 350-608 GSD Facilities Mana	81	1	81	0
8	Purchasing	5,371	10	5,381	0
8	Contract Review	1,762	3	1,765	0
	Subtotal - 350-604 GSD Purchasing	7,133	14	7,147	0
9	Human Resources	4,367	66	4,433	0
9	Adjudication	1,049	16	1,064	0
	Subtotal - 378 Personnel Board	5,416	82	5,497	0
10	Admin Law	9,094	196	9,290	0

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

B. Incoming Costs - (Default Spread Custom%)

Dept:13 950 Higher Education Department

Department	First Incoming	Second Incoming	Policy & Oversight	Other Higher Ed
10 Records Mgt	$1,132	$24	$1,156	$0
Subtotal - 369 Commission on Public R	10,226	220	10,446	0
12 Banking/Cash Mgmt	1,693	0	1,694	0
Subtotal - 394 State Treasurer	1,693	0	1,694	0
Total Incoming	1,149,308	2,887	1,152,195	0
C. Total Allocated		$4,666,459	$4,666,459	$0
			100.00%	

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Policy & Oversight Allocations

Dept:13 950 Higher Education Department

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
153	952 University of New Mexico	1,854,288.16	47.26%	$2,204,111	$0	$2,204,111	$1,364	$2,205,476
154	954 New Mexico State University	907,586.24	23.13%	1,078,808	0	1,078,808	668	1,079,476
155	956 New Mexico Highlands University	102,280.10	2.61%	121,576	0	121,576	75	121,651
156	958 Western New Mexico University	90,081.70	2.30%	107,076	0	107,076	66	107,142
157	960 Eastern New Mexico University	176,978.98	4.51%	210,367	0	210,367	130	210,497
158	962 New Mexico Inst of Mining & Techr	173,421.69	4.42%	206,139	0	206,139	128	206,266
159	964 Northern New Mexico College	29,705.30	0.76%	35,309	0	35,309	22	35,331
160	966 Santa Fe Community College	63,804.83	1.63%	75,842	0	75,842	47	75,889
161	968 Central New Mexico Comm Colleg	247,539.36	6.31%	294,239	0	294,239	182	294,421
162	970 Luna Community College	17,062.61	0.43%	20,282	0	20,282	13	20,294
163	972 Mesalands Community College	9,696.80	0.25%	11,526	0	11,526	7	11,533
164	974 New Mexico Junior College	50,887.92	1.30%	60,488	0	60,488	37	60,526
165	976 San Juan College	100,494.47	2.56%	119,453	0	119,453	74	119,527
166	977 Clovis Community College	31,168.16	0.79%	37,048	0	37,048	23	37,071
167	978 New Mexico Military Institute	68,401.62	1.74%	81,306	0	81,306	50	81,356
Subtotal		3,923,397.95	100.00%	4,663,572	0	4,663,572	2,887	4,666,459
Direct Bills						0		0
Total						$4,663,572		$4,666,459

Basis Units: Budget By Institution

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Other Higher Ed Allocations

Dept:13 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 950 Higher Education Other	100	100.00%	$0	$0	$0	$0	$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Direct to Higher Education Other

STATE OF NEW MEXICO
FY 2024 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:13 950 Higher Education Department

	Department	Policy & Oversight	Other Higher Ed	Total
153	952 University of New Mexico	$2,205,476	$0	$2,205,476
154	954 New Mexico State University	1,079,476	0	1,079,476
155	956 New Mexico Highlands University	121,651	0	121,651
156	958 Western New Mexico University	107,142	0	107,142
157	960 Eastern New Mexico University	210,497	0	210,497
158	962 New Mexico Inst of Mining & Techr	206,266	0	206,266
159	964 Northern New Mexico College	35,331	0	35,331
160	966 Santa Fe Community College	75,889	0	75,889
161	968 Central New Mexico Comm Colleg	294,421	0	294,421
162	970 Luna Community College	20,294	0	20,294
163	972 Mesalands Community College	11,533	0	11,533
164	974 New Mexico Junior College	60,526	0	60,526
165	976 San Juan College	119,527	0	119,527
166	977 Clovis Community College	37,071	0	37,071
167	978 New Mexico Military Institute	81,356	0	81,356
Total		$4,666,459	$0	$4,666,459

The End