STATE OF NEW MEXICO

STATEWIDE COST ALLOCATION PLAN

SECTION I: ALLOCATED COSTS

Based on Actual Expenditures
For the Fiscal Year Ended June 30, 2023

MGT CONSULTING

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SECTION I: INTRODUCTION

The FY 2025 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, 2023 (FY 2023); 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, 2025 (FY 2025). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2023 (FY 2023) and allocation data incurred by the central services during FY 2023. The FY 2025 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 2025 Fixed Costs***. A schedule providing a summary of the FY 2025 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 2023 costs to the approved fixed costs for FY 2023 (based on Actual FY 2021).
- ***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 2025 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2024 and ending June 30, 2025 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: _____

Name of Official: Mark Melhoff

Title: Acting State Controller

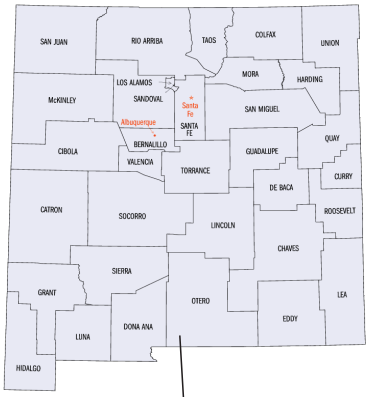
Date of Execution: 3.29.2024

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 2025 FIXED COSTS

SECTION IV: FY 2025 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, 2025 (FY 2025). FY 2025 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2023 (FY 2023) allocated using FY 2023 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2023 (based on FY 2021 actual expenditures and data) to allocations based on FY 2023 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 2023 carry forward adjustment and FY 2025 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2025

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 2025 fixed cost for each budget account.
- ***Central Services***. A column is provided for each central service with the FY 2025 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 2023 carry forward adjustment and FY 2025 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 2023 Actual)***. The amount of FY 2023 actual costs allocated to each budget account based on FY 2023 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 2023 Proposed)***. The amount of FY 2023 costs allocated to each budget account in the FY 2023 SWCAP. These costs are the FY 2023 fixed costs less any carry forward adjustment in the FY 2023 fixed costs (FY 2021 actual costs).
- ***Carry Forward***. The amount of FY 2023 carry forward adjustment to be included in determining each budget account's FY 2025 fixed costs. The amount is calculated by deducting the FY 2023 Proposed costs from the FY 2023 Actual costs.
- ***Fixed Allocation (FY 2025 Fixed Costs)***. The FY 2025 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 2023 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 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	215 Court of Appeals	216 Supreme Court
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(1)	-	-	-	-	-	-	-	-	-	5,450	(84)
341-541 DFA - Policy & Budget	1,171	755	299	288	221	687	-	-	232	143	1,125	1,104
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,518	6,625	2,551	3,205	3,431	10,778	(25,664)	-	1,119	1,636	11,343	11,637
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	1,451	-	-	-
350-604 GSD Purchasing	173	75	28	(16)	(143)	78	-	-	176	309	72	543
378 Personnel Board	9,460	4,695	1,861	2,267	2,668	8,169	(39,757)	-	809	1,212	8,653	8,873
369 Commission on Public Records	(22,048)	(3,512)	-	-	(45)	(58)	(142)	-	263,892	1,777	(511)	(1,738)
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	609	219	43	63	115	315	960	-	121	111	152	310
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-	-
Total	$ 1,883	$ 8,857	$ 4,781	$ 5,806	$ 6,247	$ 19,968	$ (64,603)	$ -	$ 267,799	$ 5,188	$ 26,284	$ 20,646

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	12,120	8,260	33,628	18,260	3,939	(7,167)	0	67	9	(351)	507
341-541 DFA - Policy & Budget	10,499	954	2,056	5,177	2,037	842	1,915	1,007	722	889	890
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	84,364	-	27,231	73,698	26,068	10,661	25,586	12,836	9,630	11,639	12,396
350-608 GSD Facilities Management	2,901	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	7,433	-	168	2,310	1,104	985	628	(261)	528	840	321
378 Personnel Board	35,885	-	20,863	57,921	19,972	8,366	19,366	9,863	7,439	8,973	8,979
369 Commission on Public Records	-	-	(954)	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	36,076	-	366	805	398	200	815	394	251	380	456
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 189,278	$ 9,213	$ 83,358	$ 158,171	$ 53,518	$ 13,886	$ 48,310	$ 23,906	$ 18,578	$ 22,371	$ 23,549

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(5,226)	-	(27)	49,225	3,192	14,430	(1,731)	-	601	-
341-541 DFA - Policy & Budget	302	2,126	983	2,146	4,691	1,315	4,692	945	587	1,080	607
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	4,334	28,510	15,398	26,040	58,344	15,421	63,177	13,239	7,831	15,010	7,877
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	(373)	902	353	2,156	1,027	784	2,053	418	685	215	(12)
378 Personnel Board	3,475	21,746	6,898	17,693	45,900	11,886	49,675	10,348	5,983	11,644	6,145
369 Commission on Public Records	-	-	-	-	(6,974)	(129,285)	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	92	803	338	770	587	256	737	167	215	165	132
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 7,830	$ 48,862	$ 23,970	$ 48,778	$ 152,800	$ (96,430)	$ 134,765	$ 23,387	$ 15,301	$ 28,715	$ 14,749

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor
Building Depreciation	-	-	-	-	-	(62)	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	780	-	-	0	3,006	-	-	-
341-541 DFA - Policy & Budget	474	526	597	263	961	679	1,063	499	498	-	813
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,697	7,399	7,090	2,747	12,486	9,255	13,268	3,045	4,313	-	6,960
350-608 GSD Facilities Management	-	-	-	-	-	(403)	-	-	-	-	1,655
350-604 GSD Purchasing	(19)	104	(443)	70	441	476	(761)	390	92	-	85
378 Personnel Board	5,255	5,740	5,339	2,102	9,622	6,955	10,192	2,506	3,076	-	6,823
369 Commission on Public Records	-	-	-	-	-	-	-	81,141	-	19,428	1,688
305 Attorney General CS	-	-	-	-	-	-	-	-	-	4,972,711	-
394 State Treasurer	131	220	214	128	214	295	132	201	176	-	23
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 12,537	$ 13,989	$ 12,797	$ 6,090	$ 23,725	$ 17,195	$ 23,894	$ 90,787	$ 8,154	$ 4,992,139	$ 18,048

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Finance Board	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
Building Depreciation	1,080,548	-	4,382	-	29,532	-	-	-	242,744	-	44,302
Equipment Depreciation	-	-	-	-	771,919	-	-	-	-	-	-
Interest Expense	28,563	-	-	-	5,340,420	-	-	-	-	-	-
341-541 DFA - Policy & Budget	16,813	9,473	325	292,176	1,145,838	-	67,174	55,176	769	-	349
341-542 DFA - Program Support	-	-	-	-	1,080,353	-	-	-	-	-	-
341-544 DFA - Financial Control	3,579,133	4,743	3,354	-	198,574	65,824	2,244	5,048	5,761	-	1,057
350-608 GSD Facilities Management	119,007	4,556	(1,522)	(2,615)	(17,149)	-	-	3,310	3,667	-	(41,886)
350-604 GSD Purchasing	3,346	186	(29)	-	2,471	4,104	274	643	(158)	-	(2)
378 Personnel Board	177,226	4,018	3,114	-	9,540	-	1,878	4,159	6,698	-	1,227
369 Commission on Public Records	568,960	(372)	(3,485)	-	-	-	(1,630)	(97)	(26,771)	-	-
305 Attorney General CS	53,022	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,697,521	233	99	-	2,065	46,743	241	721	53	-	24
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 8,324,140	$ 22,836	$ 6,239	$ 289,561	$ 8,563,563	$ 116,671	$ 70,181	$ 68,961	$ 232,764	$ -	$ 5,072

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	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
Building Depreciation	48,786	-	2,600	(32,525)	-	-	-	88,783	-	356,544	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	112,060	-
341-541 DFA - Policy & Budget	99,225	186	1,188	111	4,250	318	9,421	815	88	14,158	5,333
341-542 DFA - Program Support	-	-	-	-	-	-	-	412,031	69,362	-	-
341-544 DFA - Financial Control	13,835	393	2,474	1,155	45,127	25	77,470	5,935	990	28,206	107,067
350-608 GSD Facilities Management	(21,532)	1,451	(21,399)	(31,364)	3,310	-	-	110	-	(72,655)	1,655
350-604 GSD Purchasing	2,585	(200)	(737)	(108)	1,118	109	1,391	466	180	9,969	13
378 Personnel Board	10,611	524	2,912	1,404	17,685	-	81,788	4,289	728	30,244	16,666
369 Commission on Public Records	-	-	-	-	(4,454)	-	(8,327)	(5,123)	(149)	3,272	(8,479)
305 Attorney General CS	-	-	-	-	(23,790)	-	-	(6,461)	-	-	(17,988)
394 State Treasurer	11,139	(1)	(132)	(4)	163,473	15	1,402	129	38	1,350	194,032
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 164,649	$ 2,353	$ (13,094)	$ (61,331)	$ 206,720	$ 466	$ 163,146	$ 500,974	$ 71,237	$ 483,147	$ 298,300

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	369 CPR - Other	370 Secretary of State	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	417 Border Authority	418 Tourism Department	419 Economic Development
Building Depreciation	-	6,430	-	-	-	-	-	-	-	69,089	59,910
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	287,985	-	-	877,440	-	-	-	(50,312)	(0)	(313,041)
341-541 DFA - Policy & Budget	-	2,671	-	39	-	-	76	193	85	6,244	16,955
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	11,749	-	390	2	-	891	1,565	883	11,136	13,980
350-608 GSD Facilities Management	-	601	-	1,451	-	-	-	1,655	-	11,158	10,399
350-604 GSD Purchasing	-	161	-	103	-	-	45	695	127	3,378	6,856
378 Personnel Board	-	11,092	22,189	323	-	-	800	1,382	749	9,648	12,559
369 Commission on Public Records	720,354	133,516	-	6,809	1,717	-	(504)	3,890	-	-	6,663
305 Attorney General CS	-	-	-	(4,441)	38,401	-	(3,822)	-	(1,433)	-	-
394 State Treasurer	-	129	-	1	-	687,477	62	68	76	749	912
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 720,354	$ 454,334	$ 22,189	$ 4,673	$ 917,560	$ 687,477	$ (2,453)	$ 9,447	$ (49,824)	$ 111,401	$ (184,808)

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	490 Cumbres & Toltec Railroad Comm
Building Depreciation	675,275	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(1)	-	-	-	123,234	-	-	-	-	79,351
341-541 DFA - Policy & Budget	7,808	(6,457)	18,864	422	572	2,236	193	1,365	683	66	-
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	63,467	15,701	20,462	3,362	4,678	7,506	1,748	7,761	3,966	456	-
350-608 GSD Facilities Management	48,729	2,684	28,974	1,655	1,655	-	-	1,655	1,655	1,655	-
350-604 GSD Purchasing	3,598	(4,558)	5,183	1,419	801	735	1,421	636	1,328	(166)	-
378 Personnel Board	73,900	16,776	26,867	3,274	4,342	5,721	1,342	6,941	3,044	587	-
369 Commission on Public Records	255,987	162,188	(20,281)	8,032	16,872	-	14,208	(34,096)	(5,324)	(3,553)	-
305 Attorney General CS	776,878	9,674	(21,712)	-	(20,768)	-	(1,459)	-	73,715	9,674	-
394 State Treasurer	1,614	(774)	590	265	163	612	227	297	271	(53)	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 1,907,255	$ 195,233	$ 58,947	$ 18,428	$ 8,316	$ 140,045	$ 17,680	$ (15,441)	$ 79,338	$ 8,668	$ 79,351

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	550 Office of State Engineer/ISC	551 Interstate Stream Commission
Building Depreciation	-	-	61,110	-	-	178,010	-	-	-	350,886	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	145	209,824	540,852	-	7,513	92,421	-	-	-	1,323,004	254,010
341-541 DFA - Policy & Budget	44	1,695	7,746	1,548	9,532	18,702	780	92	3,437	10,662	-
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	159	5,014	104,812	13,919	60,416	150,073	551	200	34,964	60,439	-
350-608 GSD Facilities Management	-	1,655	15,408	1,655	1,655	46,486	(1,246)	5,045	-	45,936	-
350-604 GSD Purchasing	(141)	4,798	10,791	590	13,157	7,298	3,440	195	2,715	14,145	-
378 Personnel Board	162	4,367	124,805	13,811	54,523	126,527	442	-	33,189	60,195	-
369 Commission on Public Records	-	858	14,294	(6,334)	4,937	13,441	71	-	25,888	138,128	-
305 Attorney General CS	-	-	37,087	-	1,361	166,723	-	-	-	-	-
394 State Treasurer	(11)	260	3,961	407	5,000	4,059	130	123	859	1,416	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 357	$ 228,471	$ 920,865	$ 25,596	$ 158,094	$ 803,740	$ 4,168	$ 5,655	$ 101,052	$ 2,004,811	$ 254,010

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	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	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin
Building Depreciation	-	-	-	-	76,357	15,028	109,927	39,294	280,811	427,457	362,934
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	764,865	-	(94,074)	-	-	-
341-541 DFA - Policy & Budget	17	154	514	48	2,849	560	106,231	10,890	1,732,813	5,835	1,977
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	157	2,205	2,098	224	17,446	3,405	(9,097)	45,136	113,377	132,485	21,529
350-608 GSD Facilities Management	-	1,655	3,310	1,655	97,806	3,019	145,129	(7,461)	272,291	362,690	6,272
350-604 GSD Purchasing	285	442	70	242	1,070	2,062	4,480	6,542	8,532	3,237	3,331
378 Personnel Board	121	2,747	1,904	81	18,073	2,860	62,179	46,459	335,122	189,157	24,332
369 Commission on Public Records	(433)	-	-	-	-	(13)	8,497	1,189	(54,416)	8,722	22,570
305 Attorney General CS	-	-	24,670	(4,432)	(1,420)	22,539	-	-	-	63,058	-
394 State Treasurer	16	45	93	77	1,740	281	(22,999)	852	81,093	(5,198)	710
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ 163	$ 7,249	$ 32,659	$ (2,105)	$ 213,922	$ 814,606	$ 404,347	$ 48,827	$ 2,769,622	$ 1,187,441	$ 443,654

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	635 Workforce Trng & Develpment	644 Vocational Rehabilitation	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
Building Depreciation	-	(39,318)	14,300	-	-	6,398,143	314,771	-	-	(255,581)	1,925,309
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	44,043	2,178,225	-	-	45,224	31,987
341-541 DFA - Policy & Budget	-	7,766	299	1,361	8,115	135,787	27,066	857	-	1,149	51,171
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	81,915	2,013	3,879	37,576	513,714	100,933	1,130	-	14,111	300,470
350-608 GSD Facilities Management	-	(39,779)	2,313	1,655	-	1,889,229	63,892	-	-	(41,923)	784,782
350-604 GSD Purchasing	-	6,487	(394)	(7,421)	(421)	13,847	8,552	676	-	1,121	9,595
378 Personnel Board	-	74,588	1,756	4,280	45,675	620,505	119,607	1,183	-	13,378	370,702
369 Commission on Public Records	(16,675)	(460)	-	3,317	-	(45,552)	(5,417)	-	(213)	-	(40,515)
305 Attorney General CS	-	-	24,670	(4,432)	-	-	118,832	-	-	-	(2,639)
394 State Treasurer	-	33,834	146	41	958	8,216	2,548	76	-	897	10,433
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-	-
Total	$ (16,675)	$ 125,033	$ 45,102	$ 2,681	$ 91,903	$ 9,577,932	$ 2,929,009	$ 3,922	$ (213)	$ (221,624)	$ 3,441,295

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	705 Dept of Military Affairs	760 Parole Brd	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	940 Public School Facilities Authority
Building Depreciation	-	-	-	4,399,939	-	1,279,211	(73,793)	-	226,634	9,684
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	81,224	-	-	338,105	-	480,950	(19,880)	1,383,638	530,144	782,860
341-541 DFA - Policy & Budget	5,227	93	1	53,126	4,404	27,030	47,107	326,797	600,641	986
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	26,996	629	26	336,107	5,238	249,396	23,708	422,182	61,267	11,723
350-608 GSD Facilities Management	-	-	-	18,306,023	1,655	(1,287,935)	10,359	8,276	35,850	3,915
350-604 GSD Purchasing	4,299	117	(202)	10,141	2,460	7,046	5,970	15,526	12,176	294
378 Personnel Board	24,258	511	-	403,036	4,980	232,454	26,782	490,670	70,546	8,731
369 Commission on Public Records	(21,962)	(490)	(123)	(43,420)	(7,275)	(283)	4,292	60,865	7,079	(944)
305 Attorney General CS	-	25,621	-	-	24,670	48,273	(33,389)	-	-	38,401
394 State Treasurer	3,400	81	23	5,028	993	5,544	1,843	17,260	7,651	897
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	$ 123,443	$ 26,561	$ (275)	$ 23,808,084	$ 37,126	$ 1,041,687	$ (7,000)	$ 2,725,214	$ 1,551,988	$ 856,547

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	949 Education Trust Board	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
Building Depreciation	-	-	869,936	406,033	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(456,467)	888,999	497,208	170,810	274,821	379,529	222,889	(13,306)	(0)
341-541 DFA - Policy & Budget	526	-	296,109	140,629	18,392	17,902	21,271	32,182	4,181	8,981
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	730	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	1,655	-	(21,604)	21,324	-	-	-	-	-	-
350-604 GSD Purchasing	(292)	-	-	-	-	-	-	-	-	-
378 Personnel Board	536	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	-	9,127	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	158	-	-	-	-	-	-	-	-	-
950 Higher Education Department	-	(0)	3,134,659	1,569,882	207,158	201,690	238,287	357,115	44,059	94,635
Total	$ 3,314	$ (456,467)	$ 5,168,100	$ 2,644,203	$ 396,360	$ 494,414	$ 639,086	$ 612,186	$ 34,934	$ 103,616

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENTS

Department / Budget Account	968 Central New Mexico Comm College	970 Luna Community College	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	999 Other	Total
Building Depreciation	-	-	-	-	-	-	-	-	-	2,222,230	22,275,650
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	771,919
Interest Expense	(1)	(1)	-	-	(7)	-	65,931	(12,336)	168,305	1,360,763	19,146,808
341-541 DFA - Policy & Budget	34,844	2,402	1,365	7,163	14,146	4,387	8,977	5,383	3,567	(527,779)	5,143,799
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	(4,547)	1,557,199
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	(16,797)	7,916,298
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	1,134,786	21,923,910
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	29,614	277,850
378 Personnel Board	-	-	-	-	-	-	-	-	-	-	4,647,022
369 Commission on Public Records	-	-	-	-	-	-	-	(401)	(530)	127,667	2,187,966
305 Attorney General CS	-	-	-	-	-	-	-	-	24,670	262,067	6,668,532
394 State Treasurer	-	-	-	-	-	-	-	-	-	-	4,033,924
950 Higher Education Department	367,150	25,307	14,382	75,477	149,053	46,229	92,065	-	-	-	6,617,149
Total	$ 401,994	$ 27,708	$ 15,747	$ 82,640	$ 163,193	$ 50,616	$ 166,973	$ (7,354)	$ 196,013	$ 4,588,005	$ 103,168,026

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

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	110,555	-	-	110,555
8	350-604 GSD Purchasing	5,136	-	-	5,136
9	378 Personnel Board	187,282	-	-	187,282
10	369 Commission on Public Records	427,011	-	-	427,011
11	305 Attorney General CS	363,839	-	-	363,839
	Subtotal Central Service Agencies	1,172,534	-	-	1,172,534
53	262 Judicial District Attorney 12th	-	62	(62)	(62)
59	333 Taxation and Revenue	1,124,274	1,168,000	(43,726)	1,080,548
61	340 Administrative Hearings Office	8,836	13,291	(4,454)	4,382
64	341-543 DFA - Comm Dev & Local Govt	29,532	-	-	29,532
68	350-598 GSD Program Support	131,443	20,142	111,301	242,744
70	350-605 GSD Printing & Graphics	52,001	59,700	(7,699)	44,302
71	350-606 GSD Risk Management	55,596	62,407	(6,811)	48,786
73	350-609 GSD Motor Pool	30,810	59,020	(28,210)	2,600
74	350-609 GSD Surplus Property	6,089	44,704	(38,615)	(32,525)
78	356 Governor	87,934	87,085	849	88,783
80	361 DoIT	412,715	468,887	(56,171)	356,544
83	370 Secretary of State	8,276	10,121	(1,846)	6,430
92	418 Tourism Department	56,575	44,062	12,513	69,089
93	419 Economic Development	52,778	45,645	7,132	59,910
94	420 Regulation and Licensing	683,391	691,507	(8,116)	675,275
107	505 Dept of Cultural Affairs	66,458	71,807	(5,349)	61,110
110	521 Energy, Minerals & Natural Resources	180,279	182,548	(2,269)	178,010
114	550 Office of State Engineer/ISC	342,839	334,792	8,047	350,886
121	606 Commission for the Blind	81,461	86,564	(5,103)	76,357
122	609 Indian Affairs	14,250	13,472	778	15,028
123	611 Early Childhood Education and Care	109,927	-	-	109,927
124	624 Aging & Long Term Svcs	199,910	360,525	(160,615)	39,294
125	630 Human Services	250,152	219,493	30,659	280,811
126	631 Workforce Solutions	313,530	199,604	113,927	427,457
127	632 Workers Compensation Admin	352,960	342,986	9,974	362,934
129	644 Vocational Rehabilitation	45,562	130,443	(84,881)	(39,318)
130	645 Disability Commission	12,966	11,633	1,333	14,300
133	665 Dept of Health	5,799,398	5,200,653	598,745	6,398,143
134	667 Dept of Environment	314,118	313,465	653	314,771
137	670 Veterans Services	60,412	376,406	(315,993)	(255,581)
138	690 Children, Youth & Families	2,006,942	2,088,575	(81,633)	1,925,309
142	770 Dept of Corrections	5,218,298	6,036,656	(818,358)	4,399,939
144	790 Dept of Public Safety	1,734,365	2,189,518	(455,154)	1,279,211
145	795 Homeland Security & Emergency Mgmnt	1,795	77,383	(75,588)	(73,793)
147	924 Public Education Department	220,623	214,612	6,011	226,634
150	940 Public School Facilities Authority	7,094	4,504	2,590	9,684

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
153	952 University of New Mexico	1,131,343	1,392,750	(261,407)	869,936
154	954 New Mexico State University	406,033	406,033	0	406,033
171	999 Other	1,892,415	1,562,599	329,816	2,222,230
	Subtotal Recieving Agencies	23,503,382	24,591,655	(1,227,732)	22,275,650
	Total	24,675,916	24,591,655	(1,227,732)	23,448,184

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

Equipment Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	478,614	-	-	478,614
5	341-542 DFA - Program Support	213,342	-	-	213,342
6	341-544 DFA - Financial Control	41,255	-	-	41,255
	Subtotal Central Service Agencies	733,211	-	-	733,211
64	341-543 DFA - Comm Dev & Local Govt	394,488	17,057	377,431	771,919
	Subtotal Recieving Agencies	394,488	17,057	377,431	771,919
	Total	1,127,699	17,057	377,431	1,505,130

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
7	350-608 GSD Facilities Management	1,936,992	-	-	1,936,992
13	950 Higher Education Department	519,746	-	-	519,746
	Subtotal Central Service Agencies	2,456,738	-	-	2,456,738
14	111 Legislative Council Service	(1)	(1)	0	(1)
24	215 Court of Appeals	2,710	(30)	2,740	5,450
25	216 Supreme Court	(84)	-	-	(84)
26	218 Administrative Office of the Courts	56,399	100,677	(44,279)	12,120
27	219 Supreme Crt Building Commission	21,118	33,976	(12,858)	8,260
28	231 Judicial District Court 1st	36,098	38,567	(2,470)	33,628
29	232 Judicial District Court 2nd	27,047	35,834	(8,787)	18,260
30	233 Judicial District Court 3rd	1,991	42	1,948	3,939
31	234 Judicial District Court 4th	(3,559)	49	(3,608)	(7,167)
32	235 Judicial District Court 5th	-	(0)	0	0
33	236 Judicial District Court 6th	-	(67)	67	67
34	237 Judicial District Court 7th	-	(9)	9	9
35	238 Judicial District Court 8th	(93)	164	(258)	(351)
36	239 Judicial District Court 9th	264	21	243	507
38	241 Judicial District Court 11th	(2,511)	203	(2,714)	(5,226)
40	243 Judicial District Court 13th	-	27	(27)	(27)
41	244 Bernalillo County Metropolitan Crt	60,124	71,023	(10,899)	49,225
42	251 Judicial District Attorney 1st	3,762	4,331	(570)	3,192
43	252 Judicial District Attorney 2nd	18,222	22,015	(3,793)	14,430
44	253 Judicial District Attorney 3rd	(1,731)	-	-	(1,731)
46	255 Judicial District Attorney 5th	759	917	(158)	601
51	260 Judicial District Attorney 10th	609	438	171	780
54	263 Judicial District Attorney 13th	(0)	(0)	0	0
55	264 Administrative Office of the DAs	3,796	4,586	(790)	3,006
59	333 Taxation and Revenue	22,768	16,973	5,795	28,563
64	341-543 DFA - Comm Dev & Local Govt	3,868,868	2,397,316	1,471,552	5,340,420
80	361 DoIT	477,860	843,660	(365,800)	112,060
83	370 Secretary of State	236,202	184,419	51,783	287,985
86	385 New Mexico Finance Authority	597,087	316,734	280,353	877,440
91	417 Border Authority	(6,990)	36,332	(43,322)	(50,312)
92	418 Tourism Department	(0)	(0)	(0)	(0)
93	419 Economic Development	(57,364)	198,314	(255,677)	(313,041)
95	430 Public Regulation Commission	(2)	(3)	1	(1)
99	460 NM State Fair	181,215	239,195	(57,980)	123,234
104	490 Cumbres & Toltec Railroad Comm	92,575	105,799	(13,224)	79,351
105	491 Military Base Planning	(12)	(168)	157	145
106	495 Spaceport Authority	495,273	780,722	(285,449)	209,824
107	505 Dept of Cultural Affairs	693,012	845,172	(152,160)	540,852
109	516 Dept of Game & Fish	3,675	(162)	3,837	7,513
110	521 Energy, Minerals & Natural Resources	152,082	211,743	(59,661)	92,421
114	550 Office of State Engineer/ISC	1,086,297	849,589	236,708	1,323,004
115	551 Interstate Stream Commission	204,122	154,234	49,888	254,010

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
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Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
122	609 Indian Affairs	838,353	911,841	(73,488)	764,865
124	624 Aging & Long Term Svcs	(15,185)	63,704	(78,889)	(94,074)
133	665 Dept of Health	27,584	11,125	16,459	44,043
134	667 Dept of Environment	2,021,371	1,864,517	156,854	2,178,225
137	670 Veterans Services	27,594	9,964	17,630	45,224
138	690 Children, Youth & Families	25,122	18,258	6,865	31,987
139	705 Dept of Military Affairs	186,637	292,050	(105,413)	81,224
142	770 Dept of Corrections	291,586	245,067	46,519	338,105
144	790 Dept of Public Safety	625,176	769,402	(144,226)	480,950
145	795 Homeland Security & Emergency Mgmnt	(1,344)	17,193	(18,536)	(19,880)
146	805 Dept of Transportation	2,958,302	4,532,965	(1,574,664)	1,383,638
147	924 Public Education Department	1,782,835	3,035,525	(1,252,690)	530,144
150	940 Public School Facilities Authority	1,470,184	2,157,508	(687,324)	782,860
152	950 Higher Education Other	1,891,035	4,238,538	(2,347,502)	(456,467)
153	952 University of New Mexico	2,592,253	4,295,507	(1,703,254)	888,999
154	954 New Mexico State University	2,014,368	3,531,529	(1,517,161)	497,208
155	956 New Mexico Highlands University	444,934	719,059	(274,124)	170,810
156	958 Western New Mexico University	500,879	726,937	(226,058)	274,821
157	960 Eastern New Mexico University	1,040,742	1,701,956	(661,214)	379,529
158	962 New Mexico Inst of Mining & Technol	937,072	1,651,255	(714,183)	222,889
159	964 Northern New Mexico College	94,612	202,531	(107,919)	(13,306)
160	966 Santa Fe Community College	(0)	(0)	(0)	(0)
161	968 Central New Mexico Comm College	(0)	(0)	(0)	(1)
162	970 Luna Community College	(0)	(0)	(0)	(1)
165	976 San Juan College	(4)	(1)	(3)	(7)
167	978 New Mexico Military Institute	371,670	677,408	(305,738)	65,931
168	979 NM Sch for the Visually Impaired	12,424	37,185	(24,760)	(12,336)
169	980 NM Sch for the Deaf	330,466	492,627	(162,161)	168,305
171	999 Other	1,525,999	1,691,235	(165,236)	1,360,763
	Subtotal Recieving Agencies	30,266,254	41,387,516	(11,119,446)	19,146,808
	Total	32,722,992	41,387,516	(11,119,446)	21,603,546

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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	339,535	-	-	339,535
5	341-542 DFA - Program Support	232,676	-	-	232,676
6	341-544 DFA - Financial Control	574,944	-	-	574,944
7	350-608 GSD Facilities Management	1,650	-	-	1,650
8	350-604 GSD Purchasing	425	-	-	425
9	378 Personnel Board	408	-	-	408
10	369 Commission on Public Records	291	-	-	291
11	305 Attorney General CS	4,533	-	-	4,533
12	394 State Treasurer	437	-	-	437
13	950 Higher Education Department	41,732	-	-	41,732
	Subtotal Central Service Agencies	1,196,632	-	-	1,196,632
14	111 Legislative Council Service	738	305	433	1,171
15	112 Legislative Finance Committee	486	218	268	755
16	114 Senate Chief Clerk	188	76	112	299
17	115 House Chief Clerk	181	74	107	288
18	117 Legislative Education Study Committee	145	69	76	221
19	119 Legislative Building	450	212	237	687
22	208 NM Compilation Commission	154	76	78	232
23	210 Judicial Standards Commission	93	43	50	143
24	215 Court of Appeals	724	324	401	1,125
25	216 Supreme Court	706	309	398	1,104
26	218 Administrative Office of the Courts	6,660	2,822	3,839	10,499
27	219 Supreme Crt Building Commission	558	162	396	954
28	231 Judicial District Court 1st	1,315	573	742	2,056
29	232 Judicial District Court 2nd	3,351	1,526	1,825	5,177
30	233 Judicial District Court 3rd	1,303	568	735	2,037
31	234 Judicial District Court 4th	527	211	315	842
32	235 Judicial District Court 5th	1,236	556	679	1,915
33	236 Judicial District Court 6th	643	280	363	1,007
34	237 Judicial District Court 7th	472	222	250	722
35	238 Judicial District Court 8th	568	248	320	889
36	239 Judicial District Court 9th	588	286	302	890
37	240 Judicial District Court 10th	196	90	106	302
38	241 Judicial District Court 11th	1,352	578	774	2,126
39	242 Judicial District Court 12th	627	271	356	983
40	243 Judicial District Court 13th	1,371	597	775	2,146
41	244 Bernalillo County Metropolitan Crt	3,061	1,431	1,630	4,691
42	251 Judicial District Attorney 1st	826	337	489	1,315
43	252 Judicial District Attorney 2nd	3,022	1,352	1,670	4,692
44	253 Judicial District Attorney 3rd	623	300	323	945
45	254 Judicial District Attorney 4th	382	176	205	587
46	255 Judicial District Attorney 5th	700	319	381	1,080
47	256 Judicial District Attorney 6th	394	180	214	607
48	257 Judicial District Attorney 7th	308	142	166	474
49	258 Judicial District Attorney 8th	342	159	184	526

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	259 Judicial District Attorney 9th	387	176	210	597
51	260 Judicial District Attorney 10th	170	77	93	263
52	261 Judicial District Attorney 11th	614	267	347	961
53	262 Judicial District Attorney 12th	444	210	234	679
54	263 Judicial District Attorney 13th	701	339	362	1,063
55	264 Administrative Office of the DAs	326	154	173	499
56	265 Judicial District Attorney 11th Div II	325	153	172	498
58	308 State Auditor	505	196	309	813
59	333 Taxation and Revenue	10,884	4,955	5,929	16,813
60	337 Investment Council	6,169	2,866	3,303	9,473
61	340 Administrative Hearings Office	213	100	113	325
63	341-541 DFA Finance Board	196,118	100,060	96,058	292,176
64	341-543 DFA - Comm Dev & Local Govt	867,521	589,204	278,317	1,145,838
66	342 Public School Insurance Authority	43,849	20,525	23,325	67,174
67	343 Retiree Healthcare Authority	36,492	17,807	18,684	55,176
68	350-598 GSD Program Support	498	226	272	769
70	350-605 GSD Printing & Graphics	225	100	125	349
71	350-606 GSD Risk Management	61,586	23,947	37,639	99,225
72	350-609 GSD Aviation	112	39	74	186
73	350-609 GSD Motor Pool	791	394	397	1,188
74	350-609 GSD Surplus Property	75	40	36	111
75	352 Education Retirement Brd	2,941	1,632	1,309	4,250
76	354 Sentencing Commission	194	71	123	318
77	280 Public Defender (Prev Agy 355)	6,107	2,794	3,313	9,421
78	356 Governor	516	217	299	815
79	360 Lieutenant Governor	58	28	30	88
80	361 DoIT	9,002	3,846	5,156	14,158
81	366 Public Employees Retirement Assoc	3,711	2,088	1,623	5,333
83	370 Secretary of State	1,760	850	911	2,671
85	379 Public Employees Labor Relations Board	25	12	13	39
88	404 Brd of Examiners - Architects	48	21	27	76
89	410 Department of Ethics	120	47	73	193
91	417 Border Authority	55	25	30	85
92	418 Tourism Department	3,709	1,173	2,535	6,244
93	419 Economic Development	11,006	5,057	5,949	16,955
94	420 Regulation and Licensing	4,887	1,966	2,921	7,808
95	430 Public Regulation Commission	1,346	9,149	(7,803)	(6,457)
96	440 Superintendent of Insurance	11,206	3,548	7,658	18,864
97	446 Brd of Medical Examiners	268	115	153	422
98	449 Board of Nursing	364	156	208	572
99	460 NM State Fair	1,529	822	707	2,236
100	464 Brd of Licensure - Engineers	125	57	68	193
101	465 Gaming Control Brd	817	270	548	1,365
102	469 Racing Commission	446	208	237	683
103	479 Brd of Veterinary Medicine	45	23	21	66
105	491 Military Base Planning	28	12	16	44

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
106	495 Spaceport Authority	1,152	609	543	1,695
107	505 Dept of Cultural Affairs	4,997	2,248	2,749	7,746
108	508 Livestock Board	951	354	597	1,548
109	516 Dept of Game & Fish	5,910	2,287	3,622	9,532
110	521 Energy, Minerals & Natural Resources	11,453	4,205	7,249	18,702
111	522 Youth Conservation Corp	496	213	283	780
112	538 Intertribal Ceremonial Office	50	8	42	92
113	539 Commission on Public Lands	2,318	1,199	1,119	3,437
114	550 Office of State Engineer/ISC	6,815	2,969	3,847	10,662
117	601 Commission on Women	17	-	-	17
118	603 Office of African Amer Affairs	102	51	52	154
119	604 Comm for Deaf & Hearing Impaired	419	325	94	514
120	605 MLK Commission	32	17	15	48
121	606 Commission for the Blind	1,768	687	1,081	2,849
122	609 Indian Affairs	387	214	173	560
123	611 Early Childhood Education and Care	64,497	22,763	41,734	106,231
124	624 Aging & Long Term Svcs	7,226	3,563	3,663	10,890
125	630 Human Services	1,102,422	472,031	630,391	1,732,813
126	631 Workforce Solutions	13,195	20,555	(7,360)	5,835
127	632 Workers Compensation Admin	1,296	614	682	1,977
129	644 Vocational Rehabilitation	5,118	2,470	2,648	7,766
130	645 Disability Commission	199	98	101	299
131	647 Developmental Disabilities Comm	855	350	505	1,361
132	662 Miners' Hospital	5,109	2,103	3,006	8,115
133	665 Dept of Health	86,288	36,789	49,499	135,787
134	667 Dept of Environment	16,984	6,903	10,081	27,066
135	668 Natural Resources Trustee	491	126	366	857
137	670 Veterans Services	725	301	424	1,149
138	690 Children, Youth & Families	33,892	16,613	17,279	51,171
139	705 Dept of Military Affairs	3,338	1,450	1,888	5,227
140	760 Parole Brd	61	29	32	93
141	765 Juvenile Parole Brd	1	0	0	1
142	770 Dept of Corrections	35,580	18,033	17,546	53,126
143	780 Crime Victims Reparations	2,952	1,500	1,452	4,404
144	790 Dept of Public Safety	17,587	8,144	9,443	27,030
145	795 Homeland Security & Emergency Mgmnt	24,359	1,611	22,748	47,107
146	805 Dept of Transportation	208,620	90,442	118,177	326,797
147	924 Public Education Department	382,838	165,035	217,803	600,641
150	940 Public School Facilities Authority	622	259	364	986
151	949 Education Trust Board	339	153	187	526
153	952 University of New Mexico	198,758	101,407	97,351	296,109
154	954 New Mexico State University	88,484	36,338	52,146	140,629
155	956 New Mexico Highlands University	11,439	4,485	6,954	18,392
156	958 Western New Mexico University	11,130	4,358	6,772	17,902
157	960 Eastern New Mexico University	13,322	5,374	7,948	21,271
158	962 New Mexico Inst of Mining & Technol	20,404	8,627	11,777	32,182

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
159	964 Northern New Mexico College	2,822	1,462	1,360	4,181
160	966 Santa Fe Community College	6,061	3,140	2,921	8,981
161	968 Central New Mexico Comm College	23,514	12,183	11,331	34,844
162	970 Luna Community College	1,621	840	781	2,402
163	972 Mesalands Community College	921	477	444	1,365
164	974 New Mexico Junior College	4,834	2,505	2,329	7,163
165	976 San Juan College	9,546	4,946	4,600	14,146
166	977 Clovis Community College	2,961	1,534	1,427	4,387
167	978 New Mexico Military Institute	6,241	3,506	2,735	8,977
168	979 NM Sch for the Visually Impaired	3,546	1,709	1,837	5,383
169	980 NM Sch for the Deaf	2,389	1,211	1,178	3,567
171	999 Other	0	527,779	(527,779)	(527,779)
	Subtotal Recieving Agencies	3,782,065	2,420,314	1,361,734	5,143,799
	Total	4,978,697	2,420,314	1,361,734	6,340,431

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341-542 DFA - Program Support

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	401,022	-	-	401,022
5	341-542 DFA - Program Support	227,246	-	-	227,246
6	341-544 DFA - Financial Control	701,017	-	-	701,017
	Subtotal Central Service Agencies	1,329,285	-	-	1,329,285
64	341-543 DFA - Comm Dev & Local Govt	1,001,452	922,552	78,900	1,080,353
78	356 Governor	282,649	153,267	129,382	412,031
79	360 Lieutenant Governor	47,108	24,854	22,254	69,362
171	999 Other	-	4,547	(4,547)	(4,547)
	Subtotal Recieving Agencies	1,331,210	1,105,220	225,989	1,557,199
	Total	2,660,495	1,105,220	225,989	2,886,484

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CALCULATION OF FIXED COSTS
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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	74,403	-	-	74,403
5	341-542 DFA - Program Support	42,075	-	-	42,075
6	341-544 DFA - Financial Control	104,079	-	-	104,079
7	350-608 GSD Facilities Management	17,207	-	-	17,207
8	350-604 GSD Purchasing	2,896	-	-	2,896
9	378 Personnel Board	5,184	-	-	5,184
10	369 Commission on Public Records	4,055	-	-	4,055
11	305 Attorney General CS	24,623	-	-	24,623
12	394 State Treasurer	3,583	-	-	3,583
13	950 Higher Education Department	8,328	-	-	8,328
	Subtotal Central Service Agencies	286,434	-	-	286,434
14	111 Legislative Council Service	8,404	4,291	4,114	12,518
15	112 Legislative Finance Committee	4,755	2,886	1,869	6,625
16	114 Senate Chief Clerk	1,753	956	798	2,551
17	115 House Chief Clerk	2,315	1,424	890	3,205
18	117 Legislative Education Study Committee	2,251	1,070	1,180	3,431
19	119 Legislative Building	7,514	4,251	3,263	10,778
20	131 Legislature	2,475	30,614	(28,139)	(25,664)
22	208 NM Compilation Commission	881	643	238	1,119
23	210 Judicial Standards Commission	1,064	492	572	1,636
24	215 Court of Appeals	7,563	3,783	3,780	11,343
25	216 Supreme Court	7,648	3,659	3,989	11,637
26	218 Administrative Office of the Courts	65,047	45,730	19,317	84,364
28	231 Judicial District Court 1st	18,086	8,941	9,145	27,231
29	232 Judicial District Court 2nd	46,968	20,237	26,731	73,698
30	233 Judicial District Court 3rd	17,379	8,690	8,689	26,068
31	234 Judicial District Court 4th	7,392	4,122	3,269	10,661
32	235 Judicial District Court 5th	17,685	9,784	7,901	25,586
33	236 Judicial District Court 6th	9,153	5,471	3,682	12,836
34	237 Judicial District Court 7th	6,850	4,071	2,780	9,630
35	238 Judicial District Court 8th	8,018	4,398	3,621	11,639
36	239 Judicial District Court 9th	8,724	5,052	3,672	12,396
37	240 Judicial District Court 10th	2,942	1,550	1,392	4,334
38	241 Judicial District Court 11th	19,114	9,718	9,396	28,510
39	242 Judicial District Court 12th	8,422	1,447	6,975	15,398
40	243 Judicial District Court 13th	19,608	13,177	6,431	26,040
41	244 Bernalillo County Metropolitan Crt	37,497	16,650	20,847	58,344
42	251 Judicial District Attorney 1st	10,143	4,864	5,278	15,421
43	252 Judicial District Attorney 2nd	39,888	16,599	23,289	63,177
44	253 Judicial District Attorney 3rd	8,574	3,909	4,665	13,239
45	254 Judicial District Attorney 4th	5,222	2,614	2,609	7,831
46	255 Judicial District Attorney 5th	9,900	4,789	5,110	15,010
47	256 Judicial District Attorney 6th	5,326	2,775	2,551	7,877
48	257 Judicial District Attorney 7th	4,425	2,152	2,272	6,697
49	258 Judicial District Attorney 8th	4,978	2,557	2,421	7,399

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	259 Judicial District Attorney 9th	4,962	2,834	2,128	7,090
51	260 Judicial District Attorney 10th	1,959	1,171	788	2,747
52	261 Judicial District Attorney 11th	8,196	3,906	4,290	12,486
53	262 Judicial District Attorney 12th	6,170	3,085	3,085	9,255
54	263 Judicial District Attorney 13th	9,139	5,010	4,129	13,268
55	264 Administrative Office of the DAs	2,693	2,342	352	3,045
56	265 Judicial District Attorney 11th Div II	3,162	2,012	1,150	4,313
58	308 State Auditor	4,676	2,392	2,284	6,960
59	333 Taxation and Revenue	2,409,739	1,240,345	1,169,394	3,579,133
60	337 Investment Council	3,601	2,460	1,142	4,743
61	340 Administrative Hearings Office	2,250	1,146	1,104	3,354
64	341-543 DFA - Comm Dev & Local Govt	175,273	151,973	23,301	198,574
65	341-544 DFA Financial Control Other	65,824	-	-	65,824
66	342 Public School Insurance Authority	1,645	1,046	599	2,244
67	343 Retiree Healthcare Authority	5,364	5,679	(316)	5,048
68	350-598 GSD Program Support	4,093	2,425	1,668	5,761
70	350-605 GSD Printing & Graphics	863	669	194	1,057
71	350-606 GSD Risk Management	29,772	45,708	(15,937)	13,835
72	350-609 GSD Aviation	286	178	108	393
73	350-609 GSD Motor Pool	2,243	2,011	231	2,474
74	350-609 GSD Surplus Property	804	453	351	1,155
75	352 Education Retirement Brd	386,288	727,449	(341,161)	45,127
76	354 Sentencing Commission	27	30	(3)	25
77	280 Public Defender (Prev Agy 355)	53,994	30,518	23,476	77,470
78	356 Governor	4,079	2,222	1,856	5,935
79	360 Lieutenant Governor	727	464	263	990
80	361 DoIT	20,731	13,255	7,476	28,206
81	366 Public Employees Retirement Assoc	380,809	654,551	(273,742)	107,067
83	370 Secretary of State	8,615	5,482	3,133	11,749
85	379 Public Employees Labor Relations Board	295	201	95	390
86	385 New Mexico Finance Authority	10	18	(8)	2
88	404 Brd of Examiners - Architects	729	567	162	891
89	410 Department of Ethics	1,033	501	532	1,565
91	417 Border Authority	675	468	208	883
92	418 Tourism Department	8,190	5,243	2,946	11,136
93	419 Economic Development	9,256	4,533	4,723	13,980
94	420 Regulation and Licensing	42,995	22,524	20,471	63,467
95	430 Public Regulation Commission	14,200	12,699	1,501	15,701
96	440 Superintendent of Insurance	16,473	12,484	3,989	20,462
97	446 Brd of Medical Examiners	2,674	1,987	687	3,362
98	449 Board of Nursing	3,305	1,931	1,373	4,678
99	460 NM State Fair	5,551	3,596	1,955	7,506
100	464 Brd of Licensure - Engineers	1,240	733	508	1,748
101	465 Gaming Control Brd	5,517	3,273	2,244	7,761
102	469 Racing Commission	2,960	1,954	1,006	3,966
103	479 Brd of Veterinary Medicine	517	578	(61)	456

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
105	491 Military Base Planning	140	120	19	159
106	495 Spaceport Authority	3,725	2,436	1,289	5,014
107	505 Dept of Cultural Affairs	71,501	38,190	33,311	104,812
108	508 Livestock Board	10,832	7,746	3,087	13,919
109	516 Dept of Game & Fish	45,238	30,061	15,178	60,416
110	521 Energy, Minerals & Natural Resources	103,696	57,318	46,377	150,073
111	522 Youth Conservation Corp	498	445	53	551
112	538 Intertribal Ceremonial Office	126	51	75	200
113	539 Commission on Public Lands	24,572	14,180	10,392	34,964
114	550 Office of State Engineer/ISC	41,222	22,005	19,217	60,439
117	601 Commission on Women	157	-	-	157
118	603 Office of African Amer Affairs	1,409	612	797	2,205
119	604 Comm for Deaf & Hearing Impaired	1,611	1,124	487	2,098
120	605 MLK Commission	222	221	1	224
121	606 Commission for the Blind	12,549	7,652	4,897	17,446
122	609 Indian Affairs	2,578	1,751	827	3,405
123	611 Early Childhood Education and Care	53,258	115,612	(62,354)	(9,097)
124	624 Aging & Long Term Svcs	32,105	19,074	13,031	45,136
125	630 Human Services	620,686	1,127,994	(507,309)	113,377
126	631 Workforce Solutions	113,994	95,504	18,490	132,485
127	632 Workers Compensation Admin	14,769	8,009	6,760	21,529
129	644 Vocational Rehabilitation	80,483	79,050	1,432	81,915
130	645 Disability Commission	1,679	1,345	334	2,013
131	647 Developmental Disabilities Comm	3,070	2,262	809	3,879
132	662 Miners' Hospital	30,697	23,817	6,880	37,576
133	665 Dept of Health	393,376	273,038	120,338	513,714
134	667 Dept of Environment	73,859	46,785	27,074	100,933
135	668 Natural Resources Trustee	758	385	372	1,130
137	670 Veterans Services	9,759	5,407	4,352	14,111
138	690 Children, Youth & Families	258,095	215,720	42,375	300,470
139	705 Dept of Military Affairs	22,464	17,932	4,532	26,996
140	760 Parole Brd	691	752	(61)	629
141	765 Juvenile Parole Brd	18	9	8	26
142	770 Dept of Corrections	244,581	153,056	91,525	336,107
143	780 Crime Victims Reparations	5,663	6,088	(425)	5,238
144	790 Dept of Public Safety	147,612	45,828	101,784	249,396
145	795 Homeland Security & Emergency Mgmnt	15,014	6,321	8,693	23,708
146	805 Dept of Transportation	315,378	208,575	106,804	422,182
147	924 Public Education Department	49,388	37,509	11,879	61,267
150	940 Public School Facilities Authority	8,433	5,143	3,290	11,723
151	949 Education Trust Board	683	635	47	730
171	999 Other	27	16,851	(16,824)	(16,797)
	Subtotal Recieving Agencies	6,958,182	5,934,085	958,116	7,916,298
	Total	7,244,615	5,934,085	958,116	8,202,732

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350-608 GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	40,626	-	-	40,626
7	350-608 GSD Facilities Management	239,783	-	-	239,783
9	378 Personnel Board	44,362	-	-	44,362
10	369 Commission on Public Records	138,911	-	-	138,911
11	305 Attorney General CS	48,516	-	-	48,516
12	394 State Treasurer	1,451	-	-	1,451
13	950 Higher Education Department	1,451	-	-	1,451
	Subtotal Central Service Agencies	515,100	-	-	515,100
22	208 NM Compilation Commission	1,451	-	-	1,451
26	218 Administrative Office of the Courts	2,901	-	-	2,901
53	262 Judicial District Attorney 12th	-	403	(403)	(403)
58	308 State Auditor	1,451	1,246	205	1,655
59	333 Taxation and Revenue	200,070	281,134	(81,064)	119,007
60	337 Investment Council	2,901	1,246	1,655	4,556
61	340 Administrative Hearings Office	4,453	10,428	(5,975)	(1,522)
63	341-541 DFA Finance Board	-	2,615	(2,615)	(2,615)
64	341-543 DFA - Comm Dev & Local Govt	-	17,149	(17,149)	(17,149)
67	343 Retiree Healthcare Authority	2,901	2,492	409	3,310
68	350-598 GSD Program Support	6,931	10,195	(3,264)	3,667
70	350-605 GSD Printing & Graphics	-	41,886	(41,886)	(41,886)
71	350-606 GSD Risk Management	5,028	31,588	(26,560)	(21,532)
72	350-609 GSD Aviation	1,451	-	-	1,451
73	350-609 GSD Motor Pool	3,917	29,233	(25,316)	(21,399)
74	350-609 GSD Surplus Property	-	31,364	(31,364)	(31,364)
75	352 Education Retirement Brd	2,901	2,492	409	3,310
78	356 Governor	168	227	(58)	110
80	361 DoIT	85,323	243,301	(157,978)	(72,655)
81	366 Public Employees Retirement Assoc	1,451	1,246	205	1,655
83	370 Secretary of State	2,865	5,129	(2,264)	601
85	379 Public Employees Labor Relations Board	1,451	-	-	1,451
89	410 Department of Ethics	1,451	1,246	205	1,655
92	418 Tourism Department	17,469	23,780	(6,311)	11,158
93	419 Economic Development	17,374	24,350	(6,975)	10,399
94	420 Regulation and Licensing	78,767	108,806	(30,038)	48,729
95	430 Public Regulation Commission	2,684	-	-	2,684
96	440 Superintendent of Insurance	15,733	2,492	13,241	28,974
97	446 Brd of Medical Examiners	1,451	1,246	205	1,655
98	449 Board of Nursing	1,451	1,246	205	1,655
101	465 Gaming Control Brd	1,451	1,246	205	1,655
102	469 Racing Commission	1,451	1,246	205	1,655
103	479 Brd of Veterinary Medicine	1,451	1,246	205	1,655
106	495 Spaceport Authority	1,451	1,246	205	1,655
107	505 Dept of Cultural Affairs	28,745	42,082	(13,337)	15,408
108	508 Livestock Board	1,451	1,246	205	1,655
109	516 Dept of Game & Fish	1,451	1,246	205	1,655
110	521 Energy, Minerals & Natural Resources	73,307	100,127	(26,821)	46,486

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

350-608 GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
111	522 Youth Conservation Corp	-	1,246	(1,246)	(1,246)
112	538 Intertribal Ceremonial Office	5,045	-	-	5,045
114	550 Office of State Engineer/ISC	71,635	97,333	(25,699)	45,936
118	603 Office of African Amer Affairs	1,451	1,246	205	1,655
119	604 Comm for Deaf & Hearing Impaired	2,901	2,492	409	3,310
120	605 MLK Commission	1,451	1,246	205	1,655
121	606 Commission for the Blind	83,332	68,859	14,474	97,806
122	609 Indian Affairs	4,626	6,233	(1,607)	3,019
123	611 Early Childhood Education and Care	81,910	18,690	63,220	145,129
124	624 Aging & Long Term Svcs	43,436	94,333	(50,897)	(7,461)
125	630 Human Services	231,087	189,883	41,204	272,291
126	631 Workforce Solutions	314,439	266,188	48,251	362,690
127	632 Workers Compensation Admin	60,220	114,169	(53,948)	6,272
129	644 Vocational Rehabilitation	41,683	123,145	(81,462)	(39,779)
130	645 Disability Commission	4,317	6,322	(2,004)	2,313
131	647 Developmental Disabilities Comm	1,451	1,246	205	1,655
133	665 Dept of Health	1,993,911	2,098,592	(104,682)	1,889,229
134	667 Dept of Environment	105,519	147,145	(41,627)	63,892
137	670 Veterans Services	11,605	65,132	(53,527)	(41,923)
138	690 Children, Youth & Families	863,253	941,724	(78,471)	784,782
142	770 Dept of Corrections	11,345,315	4,384,607	6,960,708	18,306,023
143	780 Crime Victims Reparations	1,451	1,246	205	1,655
144	790 Dept of Public Safety	741,159	2,770,253	(2,029,094)	(1,287,935)
145	795 Homeland Security & Emergency Mgmnt	5,802	1,246	4,556	10,359
146	805 Dept of Transportation	7,253	6,230	1,023	8,276
147	924 Public Education Department	46,130	56,410	(10,280)	35,850
150	940 Public School Facilities Authority	3,197	2,479	718	3,915
151	949 Education Trust Board	1,451	1,246	205	1,655
153	952 University of New Mexico	75,042	171,688	(96,646)	(21,604)
154	954 New Mexico State University	28,710	36,097	(7,386)	21,324
171	999 Other	1,908,443	2,682,100	(773,657)	1,134,786
	Subtotal Recieving Agencies	18,661,971	15,385,050	3,261,939	21,923,910
	Total	19,177,071	15,385,050	3,261,939	22,439,010

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	437	-	-	437
5	341-542 DFA - Program Support	174	-	-	174
6	341-544 DFA - Financial Control	285	-	-	285
7	350-608 GSD Facilities Management	1,942	-	-	1,942
8	350-604 GSD Purchasing	73	-	-	73
9	378 Personnel Board	563	-	-	563
10	369 Commission on Public Records	427	-	-	427
11	305 Attorney General CS	2,828	-	-	2,828
12	394 State Treasurer	1,632	-	-	1,632
13	950 Higher Education Department	5,743	-	-	5,743
	Subtotal Central Service Agencies	14,104	-	-	14,104
14	111 Legislative Council Service	145	118	27	173
15	112 Legislative Finance Committee	269	464	(194)	75
16	114 Senate Chief Clerk	26	24	2	28
17	115 House Chief Clerk	47	110	(63)	(16)
18	117 Legislative Education Study Committee	184	511	(327)	(143)
19	119 Legislative Building	141	204	(63)	78
22	208 NM Compilation Commission	312	448	(136)	176
23	210 Judicial Standards Commission	308	306	1	309
24	215 Court of Appeals	590	1,108	(518)	72
25	216 Supreme Court	1,073	1,603	(530)	543
26	218 Administrative Office of the Courts	8,772	10,112	(1,339)	7,433
28	231 Judicial District Court 1st	791	1,414	(623)	168
29	232 Judicial District Court 2nd	3,296	4,282	(986)	2,310
30	233 Judicial District Court 3rd	2,155	3,206	(1,051)	1,104
31	234 Judicial District Court 4th	1,663	2,341	(678)	985
32	235 Judicial District Court 5th	3,052	5,476	(2,424)	628
33	236 Judicial District Court 6th	1,492	3,245	(1,753)	(261)
34	237 Judicial District Court 7th	1,218	1,909	(691)	528
35	238 Judicial District Court 8th	2,129	3,418	(1,289)	840
36	239 Judicial District Court 9th	1,206	2,090	(884)	321
37	240 Judicial District Court 10th	363	1,100	(737)	(373)
38	241 Judicial District Court 11th	2,125	3,347	(1,222)	902
39	242 Judicial District Court 12th	966	1,579	(613)	353
40	243 Judicial District Court 13th	4,335	6,513	(2,179)	2,156
41	244 Bernalillo County Metropolitan Crt	2,214	3,402	(1,188)	1,027
42	251 Judicial District Attorney 1st	1,154	1,524	(370)	784
43	252 Judicial District Attorney 2nd	2,779	3,504	(725)	2,053
44	253 Judicial District Attorney 3rd	787	1,155	(368)	418
45	254 Judicial District Attorney 4th	1,073	1,461	(388)	685
46	255 Judicial District Attorney 5th	1,180	2,145	(965)	215
47	256 Judicial District Attorney 6th	1,137	2,286	(1,149)	(12)
48	257 Judicial District Attorney 7th	269	558	(289)	(19)
49	258 Judicial District Attorney 8th	594	1,084	(490)	104
50	259 Judicial District Attorney 9th	1,146	2,734	(1,589)	(443)

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
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350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
51	260 Judicial District Attorney 10th	432	794	(362)	70
52	261 Judicial District Attorney 11th	876	1,312	(436)	441
53	262 Judicial District Attorney 12th	710	943	(233)	476
54	263 Judicial District Attorney 13th	876	2,514	(1,638)	(761)
55	264 Administrative Office of the DAs	1,193	1,996	(803)	390
56	265 Judicial District Attorney 11th Div II	517	943	(426)	92
58	308 State Auditor	516	947	(431)	85
59	333 Taxation and Revenue	7,670	11,995	(4,325)	3,346
60	337 Investment Council	521	855	(335)	186
61	340 Administrative Hearings Office	342	712	(370)	(29)
64	341-543 DFA - Comm Dev & Local Govt	3,709	4,948	(1,238)	2,471
65	341-544 DFA Financial Control Other	4,104	-	-	4,104
66	342 Public School Insurance Authority	380	487	(107)	274
67	343 Retiree Healthcare Authority	1,091	1,540	(449)	643
68	350-598 GSD Program Support	404	966	(562)	(158)
70	350-605 GSD Printing & Graphics	34	71	(37)	(2)
71	350-606 GSD Risk Management	12,906	23,227	(10,321)	2,585
72	350-609 GSD Aviation	13	226	(213)	(200)
73	350-609 GSD Motor Pool	68	874	(806)	(737)
74	350-609 GSD Surplus Property	9	125	(116)	(108)
75	352 Education Retirement Brd	2,599	4,079	(1,481)	1,118
76	354 Sentencing Commission	141	172	(31)	109
77	280 Public Defender (Prev Agy 355)	1,552	1,713	(161)	1,391
78	356 Governor	362	258	104	466
79	360 Lieutenant Governor	243	305	(63)	180
80	361 DoIT	7,914	5,860	2,055	9,969
81	366 Public Employees Retirement Assoc	1,254	2,495	(1,241)	13
83	370 Secretary of State	1,599	3,037	(1,438)	161
85	379 Public Employees Labor Relations Boar	243	383	(140)	103
88	404 Brd of Examiners - Architects	315	586	(271)	45
89	410 Department of Ethics	664	633	31	695
91	417 Border Authority	298	469	(171)	127
92	418 Tourism Department	3,190	3,002	188	3,378
93	419 Economic Development	7,170	7,485	(315)	6,856
94	420 Regulation and Licensing	5,078	6,559	(1,481)	3,598
95	430 Public Regulation Commission	2,199	8,956	(6,757)	(4,558)
96	440 Superintendent of Insurance	5,518	5,852	(334)	5,183
97	446 Brd of Medical Examiners	1,685	1,952	(267)	1,419
98	449 Board of Nursing	734	667	67	801
99	460 NM State Fair	2,901	5,067	(2,166)	735
100	464 Brd of Licensure - Engineers	895	368	526	1,421
101	465 Gaming Control Brd	819	1,003	(183)	636
102	469 Racing Commission	1,542	1,757	(215)	1,328
103	479 Brd of Veterinary Medicine	324	814	(490)	(166)
105	491 Military Base Planning	89	320	(231)	(141)
106	495 Spaceport Authority	3,235	1,672	1,563	4,798

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2020

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
107	505 Dept of Cultural Affairs	14,314	17,837	(3,523)	10,791
108	508 Livestock Board	1,464	2,338	(874)	590
109	516 Dept of Game & Fish	23,087	33,016	(9,930)	13,157
110	521 Energy, Minerals & Natural Resources	15,309	23,319	(8,011)	7,298
111	522 Youth Conservation Corp	2,172	904	1,268	3,440
112	538 Intertribal Ceremonial Office	320	445	(125)	195
113	539 Commission on Public Lands	4,312	5,908	(1,597)	2,715
114	550 Office of State Engineer/ISC	11,758	9,372	2,386	14,145
117	601 Commission on Women	285	-	-	285
118	603 Office of African Amer Affairs	554	667	(112)	442
119	604 Comm for Deaf & Hearing Impaired	333	596	(263)	70
120	605 MLK Commission	375	509	(133)	242
121	606 Commission for the Blind	1,882	2,694	(812)	1,070
122	609 Indian Affairs	2,632	3,202	(570)	2,062
123	611 Early Childhood Education and Care	7,753	11,026	(3,273)	4,480
124	624 Aging & Long Term Svcs	6,705	6,869	(163)	6,542
125	630 Human Services	11,835	15,139	(3,303)	8,532
126	631 Workforce Solutions	5,996	8,756	(2,760)	3,237
127	632 Workers Compensation Admin	3,187	3,043	144	3,331
129	644 Vocational Rehabilitation	5,773	5,059	714	6,487
130	645 Disability Commission	461	1,316	(855)	(394)
131	647 Developmental Disabilities Comm	1,568	10,557	(8,989)	(7,421)
132	662 Miners' Hospital	3,469	7,359	(3,890)	(421)
133	665 Dept of Health	49,268	84,688	(35,420)	13,847
134	667 Dept of Environment	11,144	13,735	(2,591)	8,552
135	668 Natural Resources Trustee	451	227	225	676
137	670 Veterans Services	1,884	2,646	(762)	1,121
138	690 Children, Youth & Families	21,037	32,478	(11,441)	9,595
139	705 Dept of Military Affairs	6,452	8,604	(2,153)	4,299
140	760 Parole Brd	234	352	(117)	117
141	765 Juvenile Parole Brd	-	202	(202)	(202)
142	770 Dept of Corrections	21,878	33,614	(11,736)	10,141
143	780 Crime Victims Reparations	2,489	2,517	(28)	2,460
144	790 Dept of Public Safety	13,896	20,746	(6,850)	7,046
145	795 Homeland Security & Emergency Mgmr	5,195	4,420	775	5,970
146	805 Dept of Transportation	81,799	148,073	(66,273)	15,526
147	924 Public Education Department	23,877	35,578	(11,701)	12,176
150	940 Public School Facilities Authority	2,813	5,332	(2,519)	294
151	949 Education Trust Board	1,592	3,476	(1,884)	(292)
171	999 Other	47,911	66,209	(18,297)	29,614
	Subtotal Recieving Agencies	555,394	828,549	(277,544)	277,850
	Total	569,497	828,549	(277,544)	291,953

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	4,463	-	-	4,463
5	341-542 DFA - Program Support	2,519	-	-	2,519
6	341-544 DFA - Financial Control	6,222	-	-	6,222
7	350-608 GSD Facilities Management	23,717	-	-	23,717
8	350-604 GSD Purchasing	3,998	-	-	3,998
9	378 Personnel Board	5,680	-	-	5,680
10	369 Commission on Public Records	4,606	-	-	4,606
11	305 Attorney General CS	26,406	-	-	26,406
12	394 State Treasurer	4,516	-	-	4,516
13	950 Higher Education Department	6,415	-	-	6,415
	Subtotal Central Service Agencies	88,543	-	-	88,543
14	111 Legislative Council Service	7,019	4,579	2,440	9,460
15	112 Legislative Finance Committee	4,115	3,535	580	4,695
16	114 Senate Chief Clerk	1,573	1,285	288	1,861
17	115 House Chief Clerk	2,057	1,848	210	2,267
18	117 Legislative Education Study Committee	1,936	1,205	731	2,668
19	119 Legislative Building	6,414	4,659	1,755	8,169
20	131 Legislature	847	41,452	(40,604)	(39,757)
22	208 NM Compilation Commission	605	402	203	809
23	210 Judicial Standards Commission	847	482	365	1,212
24	215 Court of Appeals	6,656	4,659	1,997	8,653
25	216 Supreme Court	6,565	4,258	2,308	8,873
26	218 Administrative Office of the Courts	25,172	14,460	10,713	35,885
28	231 Judicial District Court 1st	15,854	10,845	5,009	20,863
29	232 Judicial District Court 2nd	42,055	26,188	15,866	57,921
30	233 Judicial District Court 3rd	15,007	10,042	4,965	19,972
31	234 Judicial District Court 4th	5,991	3,615	2,376	8,366
32	235 Judicial District Court 5th	14,583	9,801	4,782	19,366
33	236 Judicial District Court 6th	7,261	4,659	2,602	9,863
34	237 Judicial District Court 7th	5,567	3,695	1,872	7,439
35	238 Judicial District Court 8th	6,535	4,097	2,438	8,973
36	239 Judicial District Court 9th	7,140	5,302	1,838	8,979
37	240 Judicial District Court 10th	2,420	1,366	1,055	3,475
38	241 Judicial District Court 11th	15,854	9,961	5,893	21,746
39	242 Judicial District Court 12th	6,898	-	-	6,898
40	243 Judicial District Court 13th	16,277	14,862	1,416	17,693
41	244 Bernalillo County Metropolitan Crt	33,674	21,449	12,225	45,900
42	251 Judicial District Attorney 1st	8,956	6,025	2,931	11,886
43	252 Judicial District Attorney 2nd	36,004	22,332	13,671	49,675
44	253 Judicial District Attorney 3rd	7,624	4,900	2,724	10,348
45	254 Judicial District Attorney 4th	4,478	2,972	1,505	5,983
46	255 Judicial District Attorney 5th	8,835	6,025	2,810	11,644
47	256 Judicial District Attorney 6th	4,599	3,053	1,546	6,145
48	257 Judicial District Attorney 7th	3,873	2,490	1,382	5,255
49	258 Judicial District Attorney 8th	4,236	2,731	1,504	5,740

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	259 Judicial District Attorney 9th	4,236	3,133	1,103	5,339
51	260 Judicial District Attorney 10th	1,573	1,044	529	2,102
52	261 Judicial District Attorney 11th	7,261	4,900	2,361	9,622
53	262 Judicial District Attorney 12th	5,325	3,695	1,630	6,955
54	263 Judicial District Attorney 13th	8,108	6,025	2,083	10,192
55	264 Administrative Office of the DAs	1,815	1,125	691	2,506
56	265 Judicial District Attorney 11th Div II	2,662	2,249	413	3,076
58	308 State Auditor	5,245	3,666	1,579	6,823
59	333 Taxation and Revenue	162,706	148,185	14,521	177,226
60	337 Investment Council	3,375	2,733	642	4,018
61	340 Administrative Hearings Office	2,441	1,768	673	3,114
64	341-543 DFA - Comm Dev & Local Govt	9,044	8,548	496	9,540
66	342 Public School Insurance Authority	1,446	1,013	433	1,878
67	343 Retiree Healthcare Authority	3,302	2,444	857	4,159
68	350-598 GSD Program Support	5,764	4,831	934	6,698
70	350-605 GSD Printing & Graphics	1,183	1,140	44	1,227
71	350-606 GSD Risk Management	9,041	7,471	1,570	10,611
72	350-609 GSD Aviation	394	265	130	524
73	350-609 GSD Motor Pool	3,037	3,162	(125)	2,912
74	350-609 GSD Surplus Property	1,183	963	221	1,404
75	352 Education Retirement Brd	12,661	7,638	5,024	17,685
77	280 Public Defender (Prev Agy 355)	71,769	61,751	10,019	81,788
78	356 Governor	3,631	2,972	658	4,289
79	360 Lieutenant Governor	605	482	123	728
80	361 DoIT	26,100	21,955	4,144	30,244
81	366 Public Employees Retirement Assoc	12,554	8,442	4,112	16,666
83	370 Secretary of State	8,513	5,934	2,579	11,092
84	378 Personnel Other	102,142	182,095	(79,953)	22,189
85	379 Public Employees Labor Relations Board	242	161	81	323
88	404 Brd of Examiners - Architects	585	370	215	800
89	410 Department of Ethics	948	514	434	1,382
91	417 Border Authority	551	354	198	749
92	418 Tourism Department	7,397	5,145	2,251	9,648
93	419 Economic Development	8,997	5,435	3,562	12,559
94	420 Regulation and Licensing	55,054	36,208	18,846	73,900
95	430 Public Regulation Commission	18,015	19,255	(1,239)	16,776
96	440 Superintendent of Insurance	19,506	12,144	7,361	26,867
97	446 Brd of Medical Examiners	2,441	1,608	833	3,274
98	449 Board of Nursing	3,369	2,396	973	4,342
99	460 NM State Fair	4,532	3,343	1,189	5,721
100	464 Brd of Licensure - Engineers	1,049	756	293	1,342
101	465 Gaming Control Brd	5,931	4,921	1,010	6,941
102	469 Racing Commission	2,503	1,961	541	3,044
103	479 Brd of Veterinary Medicine	430	273	157	587
105	491 Military Base Planning	121	80	41	162
106	495 Spaceport Authority	3,510	2,653	857	4,367

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
107	505 Dept of Cultural Affairs	97,741	70,677	27,064	124,805
108	508 Livestock Board	10,604	7,398	3,207	13,811
109	516 Dept of Game & Fish	42,580	30,636	11,943	54,523
110	521 Energy, Minerals & Natural Resources	101,297	76,068	25,230	126,527
111	522 Youth Conservation Corp	309	177	132	442
113	539 Commission on Public Lands	25,575	17,961	7,614	33,189
114	550 Office of State Engineer/ISC	45,335	30,475	14,860	60,195
117	601 Commission on Women	121	-	-	121
118	603 Office of African Amer Affairs	1,887	1,027	860	2,747
119	604 Comm for Deaf & Hearing Impaired	1,668	1,431	236	1,904
120	605 MLK Commission	121	161	(40)	81
121	606 Commission for the Blind	15,071	12,069	3,002	18,073
122	609 Indian Affairs	2,306	1,753	554	2,860
123	611 Early Childhood Education and Care	49,061	35,943	13,118	62,179
124	624 Aging & Long Term Svcs	40,186	33,913	6,273	46,459
125	630 Human Services	310,981	286,840	24,141	335,122
126	631 Workforce Solutions	156,270	123,383	32,887	189,157
127	632 Workers Compensation Admin	20,449	16,567	3,882	24,332
129	644 Vocational Rehabilitation	59,255	43,922	15,333	74,588
130	645 Disability Commission	1,634	1,512	122	1,756
131	647 Developmental Disabilities Comm	2,992	1,705	1,288	4,280
132	662 Miners' Hospital	43,622	41,569	2,053	45,675
133	665 Dept of Health	596,746	572,987	23,759	620,505
134	667 Dept of Environment	107,163	94,718	12,445	119,607
135	668 Natural Resources Trustee	825	466	358	1,183
137	670 Veterans Services	9,985	6,593	3,392	13,378
138	690 Children, Youth & Families	335,127	299,552	35,575	370,702
139	705 Dept of Military Affairs	19,816	15,374	4,442	24,258
140	760 Parole Brd	585	659	(74)	511
142	770 Dept of Corrections	390,582	378,127	12,454	403,036
143	780 Crime Victims Reparations	3,833	2,686	1,147	4,980
144	790 Dept of Public Safety	139,988	47,522	92,466	232,454
145	795 Homeland Security & Emergency Mgmnt	16,913	7,043	9,869	26,782
146	805 Dept of Transportation	417,913	345,155	72,757	490,670
147	924 Public Education Department	55,983	41,421	14,563	70,546
150	940 Public School Facilities Authority	6,414	4,097	2,317	8,731
151	949 Education Trust Board	397	257	140	536
	Subtotal Recieving Agencies	4,081,162	3,508,283	565,860	4,647,022
	Total	4,169,705	3,508,283	565,860	4,735,565

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

369 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	9,095	-	-	9,095
7	350-608 GSD Facilities Management	9,996	-	-	9,996
9	378 Personnel Board	17,629	-	-	17,629
10	369 Commission on Public Records	1,262	-	-	1,262
12	394 State Treasurer	905	-	-	905
13	950 Higher Education Department	12,332	-	-	12,332
	Subtotal Central Service Agencies	51,220	-	-	51,220
14	111 Legislative Council Service	25,247	72,543	(47,295)	(22,048)
15	112 Legislative Finance Committee	3,908	11,329	(7,420)	(3,512)
18	117 Legislative Education Study Committee	47	139	(92)	(45)
19	119 Legislative Building	60	179	(119)	(58)
20	131 Legislature	147	437	(290)	(142)
22	208 NM Compilation Commission	263,892	-	-	263,892
23	210 Judicial Standards Commission	898	20	878	1,777
24	215 Court of Appeals	530	1,570	(1,040)	(511)
25	216 Supreme Court	2,152	6,042	(3,890)	(1,738)
28	231 Judicial District Court 1st	-	954	(954)	(954)
41	244 Bernalillo County Metropolitan Crt	12,979	32,932	(19,953)	(6,974)
42	251 Judicial District Attorney 1st	-	129,285	(129,285)	(129,285)
55	264 Administrative Office of the DAs	40,640	139	40,501	81,141
57	305 Attorney General	19,428	-	-	19,428
58	308 State Auditor	3,936	6,185	(2,248)	1,688
59	333 Taxation and Revenue	299,640	30,320	269,320	568,960
60	337 Investment Council	510	1,391	(882)	(372)
61	340 Administrative Hearings Office	952	5,389	(4,437)	(3,485)
66	342 Public School Insurance Authority	536	2,703	(2,167)	(1,630)
67	343 Retiree Healthcare Authority	101	298	(198)	(97)
68	350-598 GSD Program Support	-	26,771	(26,771)	(26,771)
75	352 Education Retirement Brd	4,761	13,975	(9,215)	(4,454)
77	280 Public Defender (Prev Agy 355)	7,334	22,995	(15,661)	(8,327)
78	356 Governor	9,610	24,342	(14,733)	(5,123)
79	360 Lieutenant Governor	154	457	(303)	(149)
80	361 DoIT	1,884	497	1,387	3,272
81	366 Public Employees Retirement Assoc	10,378	29,236	(18,857)	(8,479)
82	369 CPR - Other	697,705	675,057	22,649	720,354
83	370 Secretary of State	78,883	24,250	54,633	133,516
85	379 Public Employees Labor Relations Board	3,494	179	3,315	6,809
86	385 New Mexico Finance Authority	1,717	-	-	1,717
88	404 Brd of Examiners - Architects	523	1,550	(1,027)	(504)
89	410 Department of Ethics	4,292	4,694	(402)	3,890
93	419 Economic Development	5,251	3,838	1,412	6,663
94	420 Regulation and Licensing	198,074	140,161	57,913	255,987
95	430 Public Regulation Commission	103,672	45,155	58,516	162,188
96	440 Superintendent of Insurance	36,618	93,516	(56,898)	(20,281)
97	446 Brd of Medical Examiners	10,634	13,237	(2,602)	8,032

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

369 Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
98	449 Board of Nursing	14,618	12,364	2,254	16,872
100	464 Brd of Licensure - Engineers	7,363	517	6,846	14,208
101	465 Gaming Control Brd	67	34,230	(34,163)	(34,096)
102	469 Racing Commission	858	7,041	(6,183)	(5,324)
103	479 Brd of Veterinary Medicine	34	3,620	(3,586)	(3,553)
106	495 Spaceport Authority	858	-	-	858
107	505 Dept of Cultural Affairs	7,743	1,192	6,551	14,294
108	508 Livestock Board	999	8,333	(7,334)	(6,334)
109	516 Dept of Game & Fish	11,279	17,622	(6,343)	4,937
110	521 Energy, Minerals & Natural Resources	21,047	28,653	(7,606)	13,441
111	522 Youth Conservation Corp	194	318	(124)	71
113	539 Commission on Public Lands	16,204	6,520	9,684	25,888
114	550 Office of State Engineer/ISC	72,344	6,559	65,785	138,128
117	601 Commission on Women	449	1,332	(882)	(433)
122	609 Indian Affairs	13	40	(26)	(13)
123	611 Early Childhood Education and Care	6,009	3,520	2,488	8,497
124	624 Aging & Long Term Svcs	4,311	7,433	(3,122)	1,189
125	630 Human Services	40,657	135,729	(95,073)	(54,416)
126	631 Workforce Solutions	13,162	17,602	(4,440)	8,722
127	632 Workers Compensation Admin	12,358	2,146	10,212	22,570
128	635 Workforce Trng & Develpment	-	16,675	(16,675)	(16,675)
129	644 Vocational Rehabilitation	147	755	(608)	(460)
131	647 Developmental Disabilities Comm	1,837	358	1,480	3,317
133	665 Dept of Health	45,189	135,931	(90,742)	(45,552)
134	667 Dept of Environment	32,257	69,932	(37,674)	(5,417)
136	669 Health Policy Commission	221	656	(435)	(213)
138	690 Children, Youth & Families	49,905	140,325	(90,420)	(40,515)
139	705 Dept of Military Affairs	-	21,962	(21,962)	(21,962)
140	760 Parole Brd	14,870	30,229	(15,360)	(490)
141	765 Juvenile Parole Brd	127	378	(250)	(123)
142	770 Dept of Corrections	125,949	295,319	(169,369)	(43,420)
143	780 Crime Victims Reparations	7,542	22,359	(14,817)	(7,275)
144	790 Dept of Public Safety	3,487	7,256	(3,769)	(283)
145	795 Homeland Security & Emergency Mgmnt	4,292	-	-	4,292
146	805 Dept of Transportation	37,303	13,740	23,562	60,865
147	924 Public Education Department	24,777	42,475	(17,698)	7,079
150	940 Public School Facilities Authority	979	2,902	(1,923)	(944)
154	954 New Mexico State University	5,150	1,173	3,977	9,127
168	979 NM Sch for the Visually Impaired	416	1,232	(817)	(401)
169	980 NM Sch for the Deaf	550	1,630	(1,080)	(530)
171	999 Other	68,556	9,445	59,111	127,667
	Subtotal Recieving Agencies	2,504,710	2,531,267	(316,744)	2,187,966
	Total	2,555,930	2,531,267	(316,744)	2,239,186

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

305 Attorney General

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	38,394	-	-	38,394
9	378 Personnel Board	47,054	-	-	47,054
10	369 Commission on Public Records	9,673	-	-	9,673
12	394 State Treasurer	9,674	-	-	9,674
	Subtotal Central Service Agencies	104,795	-	-	104,795
57	305 Attorney General	5,722,443	6,472,176	(749,733)	4,972,711
59	333 Taxation and Revenue	38,401	23,780	14,621	53,022
75	352 Education Retirement Brd	-	23,790	(23,790)	(23,790)
78	356 Governor	19,349	45,158	(25,810)	(6,461)
81	366 Public Employees Retirement Assoc	-	17,988	(17,988)	(17,988)
85	379 Public Employees Labor Relations Board	9,674	23,790	(14,116)	(4,441)
86	385 New Mexico Finance Authority	38,401	-	-	38,401
88	404 Brd of Examiners - Architects	9,674	23,171	(13,496)	(3,822)
91	417 Border Authority	9,674	20,781	(11,107)	(1,433)
94	420 Regulation and Licensing	703,688	630,499	73,189	776,878
95	430 Public Regulation Commission	9,674	-	-	9,674
96	440 Superintendent of Insurance	9,674	41,061	(31,386)	(21,712)
98	449 Board of Nursing	-	20,768	(20,768)	(20,768)
100	464 Brd of Licensure - Engineers	9,674	20,808	(11,133)	(1,459)
102	469 Racing Commission	47,062	20,409	26,653	73,715
103	479 Brd of Veterinary Medicine	9,674	-	-	9,674
107	505 Dept of Cultural Affairs	126,578	216,070	(89,491)	37,087
109	516 Dept of Game & Fish	9,674	17,988	(8,313)	1,361
110	521 Energy, Minerals & Natural Resources	142,199	117,676	24,523	166,723
119	604 Comm for Deaf & Hearing Impaired	22,539	20,409	2,131	24,670
120	605 MLK Commission	9,674	23,780	(14,106)	(4,432)
121	606 Commission for the Blind	9,674	20,768	(11,094)	(1,420)
122	609 Indian Affairs	22,539	-	-	22,539
126	631 Workforce Solutions	79,276	95,493	(16,218)	63,058
130	645 Disability Commission	22,539	20,409	2,131	24,670
131	647 Developmental Disabilities Comm	9,674	23,780	(14,106)	(4,432)
134	667 Dept of Environment	80,801	42,769	38,032	118,832
138	690 Children, Youth & Families	9,674	21,988	(12,313)	(2,639)
140	760 Parole Brd	25,005	24,390	615	25,621
143	780 Crime Victims Reparations	22,539	20,409	2,131	24,670
144	790 Dept of Public Safety	35,722	23,171	12,551	48,273
145	795 Homeland Security & Emergency Mgmnt	9,674	52,738	(43,063)	(33,389)
150	940 Public School Facilities Authority	38,401	-	-	38,401
169	980 NM Sch for the Deaf	22,539	20,409	2,131	24,670
171	999 Other	212,673	163,279	49,394	262,067
	Subtotal Recieving Agencies	7,548,462	8,309,702	(879,930)	6,668,532
	Total	7,653,257	8,309,702	(879,930)	6,773,327

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	374	-	-	374
5	341-542 DFA - Program Support	148	-	-	148
6	341-544 DFA - Financial Control	462	-	-	462
7	350-608 GSD Facilities Management	633	-	-	633
8	350-604 GSD Purchasing	110	-	-	110
9	378 Personnel Board	147	-	-	147
10	369 Commission on Public Records	75	-	-	75
11	305 Attorney General CS	715	-	-	715
12	394 State Treasurer	170	-	-	170
13	950 Higher Education Department	1,645	-	-	1,645
	Subtotal Central Service Agencies	4,479	-	-	4,479
14	111 Legislative Council Service	600	591	9	609
15	112 Legislative Finance Committee	218	216	2	219
16	114 Senate Chief Clerk	42	41	1	43
17	115 House Chief Clerk	71	78	(8)	63
18	117 Legislative Education Study Committee	105	94	10	115
19	119 Legislative Building	422	529	(107)	315
20	131 Legislature	1,112	1,263	(151)	960
22	208 NM Compilation Commission	146	172	(25)	121
23	210 Judicial Standards Commission	91	70	20	111
24	215 Court of Appeals	203	253	(51)	152
25	216 Supreme Court	308	306	2	310
26	218 Administrative Office of the Courts	27,063	18,049	9,013	36,076
28	231 Judicial District Court 1st	445	524	(79)	366
29	232 Judicial District Court 2nd	868	930	(63)	805
30	233 Judicial District Court 3rd	541	684	(143)	398
31	234 Judicial District Court 4th	367	534	(167)	200
32	235 Judicial District Court 5th	897	979	(82)	815
33	236 Judicial District Court 6th	580	765	(185)	394
34	237 Judicial District Court 7th	396	541	(145)	251
35	238 Judicial District Court 8th	496	611	(115)	380
36	239 Judicial District Court 9th	446	436	10	456
37	240 Judicial District Court 10th	153	214	(61)	92
38	241 Judicial District Court 11th	947	1,090	(144)	803
39	242 Judicial District Court 12th	379	420	(41)	338
40	243 Judicial District Court 13th	845	919	(75)	770
41	244 Bernalillo County Metropolitan Crt	744	900	(156)	587
42	251 Judicial District Attorney 1st	282	309	(26)	256
43	252 Judicial District Attorney 2nd	643	549	94	737
44	253 Judicial District Attorney 3rd	209	252	(42)	167
45	254 Judicial District Attorney 4th	229	243	(14)	215
46	255 Judicial District Attorney 5th	216	268	(52)	165
47	256 Judicial District Attorney 6th	200	269	(68)	132
48	257 Judicial District Attorney 7th	173	215	(42)	131
49	258 Judicial District Attorney 8th	269	318	(49)	220

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
50	259 Judicial District Attorney 9th	232	250	(18)	214
51	260 Judicial District Attorney 10th	166	204	(38)	128
52	261 Judicial District Attorney 11th	220	227	(6)	214
53	262 Judicial District Attorney 12th	273	251	22	295
54	263 Judicial District Attorney 13th	247	362	(115)	132
55	264 Administrative Office of the DAs	392	583	(191)	201
56	265 Judicial District Attorney 11th Div II	187	198	(11)	176
58	308 State Auditor	68	113	(45)	23
59	333 Taxation and Revenue	1,654,940	612,359	1,042,581	2,697,521
60	337 Investment Council	307	380	(74)	233
61	340 Administrative Hearings Office	99	99	0	99
64	341-543 DFA - Comm Dev & Local Govt	3,587	5,108	(1,521)	2,065
65	341-544 DFA Financial Control Other	46,743	-	-	46,743
66	342 Public School Insurance Authority	220	198	21	241
67	343 Retiree Healthcare Authority	914	1,107	(193)	721
68	350-598 GSD Program Support	126	200	(74)	53
70	350-605 GSD Printing & Graphics	56	88	(32)	24
71	350-606 GSD Risk Management	16,164	21,190	(5,025)	11,139
72	350-609 GSD Aviation	17	35	(18)	(1)
73	350-609 GSD Motor Pool	108	348	(240)	(132)
74	350-609 GSD Surplus Property	16	35	(20)	(4)
75	352 Education Retirement Brd	269,892	376,311	(106,419)	163,473
76	354 Sentencing Commission	11	8	3	15
77	280 Public Defender (Prev Agy 355)	1,896	2,391	(494)	1,402
78	356 Governor	111	93	18	129
79	360 Lieutenant Governor	50	62	(12)	38
80	361 DoIT	1,586	1,821	(236)	1,350
81	366 Public Employees Retirement Assoc	266,033	338,035	(72,001)	194,032
83	370 Secretary of State	306	483	(177)	129
85	379 Public Employees Labor Relations Board	20	39	(19)	1
87	394 State Treasurer Other	778,107	868,737	(90,630)	687,477
88	404 Brd of Examiners - Architects	71	81	(9)	62
89	410 Department of Ethics	72	77	(5)	68
91	417 Border Authority	89	102	(13)	76
92	418 Tourism Department	711	672	38	749
93	419 Economic Development	745	577	167	912
94	420 Regulation and Licensing	1,536	1,458	78	1,614
95	430 Public Regulation Commission	361	1,495	(1,135)	(774)
96	440 Superintendent of Insurance	548	506	42	590
97	446 Brd of Medical Examiners	251	238	13	265
98	449 Board of Nursing	141	118	23	163
99	460 NM State Fair	668	723	(55)	612
100	464 Brd of Licensure - Engineers	162	98	65	227
101	465 Gaming Control Brd	228	160	68	297
102	469 Racing Commission	238	204	33	271
103	479 Brd of Veterinary Medicine	52	157	(105)	(53)

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
105	491 Military Base Planning	6	24	(18)	(11)
106	495 Spaceport Authority	324	388	(64)	260
107	505 Dept of Cultural Affairs	4,197	4,432	(235)	3,961
108	508 Livestock Board	582	758	(175)	407
109	516 Dept of Game & Fish	5,010	5,021	(11)	5,000
110	521 Energy, Minerals & Natural Resources	5,269	6,480	(1,210)	4,059
111	522 Youth Conservation Corp	134	138	(4)	130
112	538 Intertribal Ceremonial Office	70	17	53	123
113	539 Commission on Public Lands	1,018	1,178	(160)	859
114	550 Office of State Engineer/ISC	1,536	1,656	(120)	1,416
117	601 Commission on Women	16	-	-	16
118	603 Office of African Amer Affairs	54	62	(8)	45
119	604 Comm for Deaf & Hearing Impaired	115	137	(22)	93
120	605 MLK Commission	57	36	20	77
121	606 Commission for the Blind	1,495	1,250	245	1,740
122	609 Indian Affairs	299	317	(18)	281
123	611 Early Childhood Education and Care	14,136	51,270	(37,135)	(22,999)
124	624 Aging & Long Term Svcs	1,240	1,628	(388)	852
125	630 Human Services	304,962	528,832	(223,870)	81,093
126	631 Workforce Solutions	8,188	21,575	(13,387)	(5,198)
127	632 Workers Compensation Admin	637	563	73	710
129	644 Vocational Rehabilitation	32,285	30,735	1,549	33,834
130	645 Disability Commission	172	198	(26)	146
131	647 Developmental Disabilities Comm	322	603	(281)	41
132	662 Miners' Hospital	2,376	3,795	(1,419)	958
133	665 Dept of Health	14,620	21,025	(6,404)	8,216
134	667 Dept of Environment	2,899	3,249	(350)	2,548
135	668 Natural Resources Trustee	64	51	12	76
137	670 Veterans Services	791	685	106	897
138	690 Children, Youth & Families	32,050	53,668	(21,617)	10,433
139	705 Dept of Military Affairs	3,817	4,234	(417)	3,400
140	760 Parole Brd	129	177	(48)	81
141	765 Juvenile Parole Brd	13	2	10	23
142	770 Dept of Corrections	6,040	7,052	(1,012)	5,028
143	780 Crime Victims Reparations	1,643	2,292	(649)	993
144	790 Dept of Public Safety	6,984	8,424	(1,440)	5,544
145	795 Homeland Security & Emergency Mgmnt	1,412	982	430	1,843
146	805 Dept of Transportation	22,695	28,131	(5,436)	17,260
147	924 Public Education Department	8,596	9,541	(945)	7,651
150	940 Public School Facilities Authority	957	1,017	(60)	897
151	949 Education Trust Board	188	217	(29)	158
	Subtotal Recieving Agencies	3,577,070	3,073,457	456,854	4,033,924
	Total	3,581,550	3,073,457	456,854	4,038,404

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2025

950 Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
152	950 Higher Education Other	(0)	-	-	(0)
153	952 University of New Mexico	2,571,359	2,008,059	563,300	3,134,659
154	954 New Mexico State University	1,144,725	719,567	425,158	1,569,882
155	956 New Mexico Highlands University	147,984	88,810	59,174	207,158
156	958 Western New Mexico University	143,990	86,289	57,700	201,690
157	960 Eastern New Mexico University	172,353	106,419	65,934	238,287
158	962 New Mexico Inst of Mining & Technol	263,974	170,832	93,142	357,115
159	964 Northern New Mexico College	36,505	28,951	7,554	44,059
160	966 Santa Fe Community College	78,410	62,185	16,225	94,635
161	968 Central New Mexico Comm College	304,203	241,256	62,947	367,150
162	970 Luna Community College	20,968	16,629	4,339	25,307
163	972 Mesalands Community College	11,916	9,451	2,466	14,382
164	974 New Mexico Junior College	62,537	49,596	12,940	75,477
165	976 San Juan College	123,498	97,943	25,555	149,053
166	977 Clovis Community College	38,303	30,377	7,926	46,229
167	978 New Mexico Military Institute	80,745	69,424	11,321	92,065
	Subtotal Recieving Agencies	5,201,469	3,785,789	1,415,680	6,617,149
	Total	5,201,469	3,785,789	1,415,680	6,617,149

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 2025 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	$4,664,238	$1,850,323	$5,755,948	$53,366,925
Cost Adjustments							
Depreciation from State Financial Records	24,675,916	1,127,699					
Interest Expense			32,722,992				
Disallowed Costs							
Other Equip. > $5,000						(733)	
Depreciation/Amortization							(30,577,531)
Lease Interest							(557)
Legal Settlements							
Debt Service - Principle & Interest Expense							(5,954,241)
Unallocated Costs							
DFA - Board of Finance				(550,255)			
DFA - Other				(447,835)			
GSD - Purchasing Other							
SPO - Personnel Other							
CPR - Historical & Other							
Attorney General - Other							
State Treasurer - Other							
Higher Education - Other							
Total Allocated Costs	$24,675,916	$1,127,699	$32,722,992	$3,666,149	$1,850,323	$5,755,215	$16,834,596
Software Reconciliation							
Total Per SWCAP Summary Schedule							

STATE OF NEW MEXICO
FY 2025 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	$3,955,188	$4,033,818	$2,931,293	$138,241,418	$6,394,511	$113,414,568	$334,608,228
Cost Adjustments							
Depreciation from State Financial Records							25,803,615
Interest Expense							32,722,992
Disallowed Costs							
Other Equip. > $5,000							(733)
Depreciation/Amortization				(787,331)		(314,284)	(31,679,145)
Lease Interest				(112,553)		(1,876)	(114,987)
Legal Settlements				(291,515)			(291,515)
Debt Service - Principle & Interest Expense							(5,954,241)
Unallocated Costs							
DFA - Board of Finance							(550,255)
DFA - Other							(447,835)
GSD - Purchasing Other	(3,398,327)						(3,398,327)
SPO - Personnel Other		(172,422)					(172,422)
CPR - Historical & Other			(961,674)				(961,674)
Attorney General - Other				(129,868,223)			(129,868,223)
State Treasurer - Other					(2,835,329)		(2,835,329)
Higher Education - Other						(108,494,330)	(108,494,330)
Total Allocated Costs	$556,861	$3,861,396	$1,969,619	$7,181,795	$3,559,182	$4,604,078	$108,365,819
Software Reconciliation							1
Total Per SWCAP Summary Schedule							$108,365,820

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 2023. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2023 (FY 2023). Statistics used to allocate costs are from full years' FY 2023 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 2025 STATEWIDE COST ALLOCATION PLAN

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STATE OF NEW MEXICO
FY 2025 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	(1)	0	0	0	0	0	0	0	0	0
4	341-541 DFA - Policy & Budget	738	486	188	181	145	450	0	0	154	93
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	8,404	4,755	1,753	2,315	2,251	7,514	2,475	0	881	1,064
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	1,451	0
8	350-604 GSD Purchasing	145	269	26	47	184	141	0	0	312	308
9	378 Personnel Board	7,019	4,115	1,573	2,057	1,936	6,414	847	0	605	847
10	369 Commission on Public Records	25,247	3,908	0	0	47	60	147	0	263,892	898
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	600	218	42	71	105	422	1,112	0	146	91
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$42,154	$13,752	$3,581	$4,670	$4,667	$15,001	$4,582	$0	$267,441	$3,301

STATE OF NEW MEXICO
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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	2,710	(84)	56,399	21,118	36,098	27,047	1,991	(3,559)	0	0
4	341-541 DFA - Policy & Budget	724	706	6,660	558	1,315	3,351	1,303	527	1,236	643
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	7,563	7,648	65,047	0	18,086	46,968	17,379	7,392	17,685	9,153
7	350-608 GSD Facilities Management	0	0	2,901	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	590	1,073	8,772	0	791	3,296	2,155	1,663	3,052	1,492
9	378 Personnel Board	6,656	6,565	25,172	0	15,854	42,055	15,007	5,991	14,583	7,261
10	369 Commission on Public Records	530	2,152	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	203	308	27,063	0	445	868	541	367	897	580
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$18,976	$18,369	$192,015	$21,675	$72,588	$123,584	$38,375	$12,380	$37,453	$19,130

STATE OF NEW MEXICO
FY 2025 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	0	(93)	264	0	(2,511)	0	0	60,124	3,762	18,222
4	341-541 DFA - Policy & Budget	472	568	588	196	1,352	627	1,371	3,061	826	3,022
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	6,850	8,018	8,724	2,942	19,114	8,422	19,608	37,497	10,143	39,888
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	1,218	2,129	1,206	363	2,125	966	4,335	2,214	1,154	2,779
9	378 Personnel Board	5,567	6,535	7,140	2,420	15,854	6,898	16,277	33,674	8,956	36,004
10	369 Commission on Public Records	0	0	0	0	0	0	0	12,979	0	0
11	305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
12	394 State Treasurer	396	496	446	153	947	379	845	744	282	643
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$14,504	$17,653	$18,368	$6,074	$36,880	$17,293	$42,437	$150,294	$25,122	$100,558

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	(1,731)	0	759	0	0	0	0	609	0	0
4	341-541 DFA - Policy & Budget	623	382	700	394	308	342	387	170	614	444
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	8,574	5,222	9,900	5,326	4,425	4,978	4,962	1,959	8,196	6,170
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8	350-604 GSD Purchasing	787	1,073	1,180	1,137	269	594	1,146	432	876	710
9	378 Personnel Board	7,624	4,478	8,835	4,599	3,873	4,236	4,236	1,573	7,261	5,325
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	209	229	216	200	173	269	232	166	220	273
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$16,086	$11,384	$21,589	$11,656	$9,047	$10,419	$10,962	$4,909	$17,169	$12,922

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	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	$1,124,274	$0	$8,836	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	(0)	3,796	0	0	0	22,768	0	0	0	0
4	341-541 DFA - Policy & Budget	701	326	325	0	505	10,884	6,169	213	0	196,118
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	9,139	2,693	3,162	0	4,676	2,409,739	3,601	2,250	0	0
7	350-608 GSD Facilities Management	0	0	0	0	1,451	200,070	2,901	4,453	0	0
8	350-604 GSD Purchasing	876	1,193	517	0	516	7,670	521	342	0	0
9	378 Personnel Board	8,108	1,815	2,662	0	5,245	162,706	3,375	2,441	0	0
10	369 Commission on Public Records	0	40,640	0	19,428	3,936	299,640	510	952	0	0
11	305 Attorney General CS	0	0	0	5,722,443	0	38,401	0	0	0	0
12	394 State Treasurer	247	392	187	0	68	1,654,940	307	99	0	0
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$19,072	$50,856	$6,854	$5,741,872	$16,396	$5,931,093	$17,384	$19,585	$0	$196,118

STATE OF NEW MEXICO
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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	$131,443	$0	$52,001	$55,596	$0	$30,810
2	Equipment Depreciation	394,488	0	0	0	0	0	0	0	0	0
3	Interest Expense	3,868,868	0	0	0	0	0	0	0	0	0
4	341-541 DFA - Policy & Budget	867,521	0	43,849	36,492	498	0	225	61,586	112	791
5	341-542 DFA - Program Support	1,001,452	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	175,273	65,824	1,645	5,364	4,093	0	863	29,772	286	2,243
7	350-608 GSD Facilities Management	0	0	0	2,901	6,931	0	0	5,028	1,451	3,917
8	350-604 GSD Purchasing	3,709	4,104	380	1,091	404	0	34	12,906	13	68
9	378 Personnel Board	9,044	0	1,446	3,302	5,764	0	1,183	9,041	394	3,037
10	369 Commission on Public Records	0	0	536	101	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	3,587	46,743	220	914	126	0	56	16,164	17	108
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$6,353,475	$116,671	$48,076	$50,164	$149,259	$0	$54,363	$190,094	$2,273	$40,974

STATE OF NEW MEXICO
FY 2025 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	$87,934	$0	$412,715	$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	477,860	0	0	236,202
4	341-541 DFA - Policy & Budget	75	2,941	194	6,107	516	58	9,002	3,711	0	1,760
5	341-542 DFA - Program Support	0	0	0	0	282,649	47,108	0	0	0	0
6	341-544 DFA - Financial Control	804	386,288	27	53,994	4,079	727	20,731	380,809	0	8,615
7	350-608 GSD Facilities Management	0	2,901	0	0	168	0	85,323	1,451	0	2,865
8	350-604 GSD Purchasing	9	2,599	141	1,552	362	243	7,914	1,254	0	1,599
9	378 Personnel Board	1,183	12,661	0	71,769	3,631	605	26,100	12,554	0	8,513
10	369 Commission on Public Records	0	4,761	0	7,334	9,610	154	1,884	10,378	697,705	78,883
11	305 Attorney General CS	0	0	0	0	19,349	0	0	0	0	0
12	394 State Treasurer	16	269,892	11	1,896	111	50	1,586	266,033	0	306
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$8,176	$682,043	$374	$142,654	$408,408	$48,946	$1,043,114	$676,190	$697,705	$347,019

STATE OF NEW MEXICO
FY 2025 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	$56,575	$52,778
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	0	0	597,087	0	0	0	0	(6,990)	(0)	(57,364)
4	341-541 DFA - Policy & Budget	0	25	0	0	48	120	0	55	3,709	11,006
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	295	10	0	729	1,033	0	675	8,190	9,256
7	350-608 GSD Facilities Management	0	1,451	0	0	0	1,451	0	0	17,469	17,374
8	350-604 GSD Purchasing	0	243	0	0	315	664	0	298	3,190	7,170
9	378 Personnel Board	102,142	242	0	0	585	948	0	551	7,397	8,997
10	369 Commission on Public Records	0	3,494	1,717	0	523	4,292	0	0	0	5,251
11	305 Attorney General CS	0	9,674	38,401	0	9,674	0	0	9,674	0	0
12	394 State Treasurer	0	20	0	778,107	71	72	0	89	711	745
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$102,142	$15,444	$637,214	$778,107	$11,947	$8,580	$0	$4,354	$97,240	$55,214

STATE OF NEW MEXICO
FY 2025 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	(2)	0	0	0	181,215	0	0	0	0
4	341-541 DFA - Policy & Budget	4,887	1,346	11,206	268	364	1,529	125	817	446	45
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	42,995	14,200	16,473	2,674	3,305	5,551	1,240	5,517	2,960	517
7	350-608 GSD Facilities Management	78,767	2,684	15,733	1,451	1,451	0	0	1,451	1,451	1,451
8	350-604 GSD Purchasing	5,078	2,199	5,518	1,685	734	2,901	895	819	1,542	324
9	378 Personnel Board	55,054	18,015	19,506	2,441	3,369	4,532	1,049	5,931	2,503	430
10	369 Commission on Public Records	198,074	103,672	36,618	10,634	14,618	0	7,363	67	858	34
11	305 Attorney General CS	703,688	9,674	9,674	0	0	0	9,674	0	47,062	9,674
12	394 State Treasurer	1,536	361	548	251	141	668	162	228	238	52
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$1,773,471	$152,149	$115,275	$19,405	$23,981	$196,395	$20,508	$14,830	$57,059	$12,527

STATE OF NEW MEXICO
FY 2025 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	92,575	(12)	495,273	693,012	0	3,675	152,082	0	0	0
4	341-541 DFA - Policy & Budget	0	28	1,152	4,997	951	5,910	11,453	496	50	2,318
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	0	140	3,725	71,501	10,832	45,238	103,696	498	126	24,572
7	350-608 GSD Facilities Management	0	0	1,451	28,745	1,451	1,451	73,307	0	5,045	0
8	350-604 GSD Purchasing	0	89	3,235	14,314	1,464	23,087	15,309	2,172	320	4,312
9	378 Personnel Board	0	121	3,510	97,741	10,604	42,580	101,297	309	0	25,575
10	369 Commission on Public Records	0	0	858	7,743	999	11,279	21,047	194	0	16,204
11	305 Attorney General CS	0	0	0	126,578	0	9,674	142,199	0	0	0
12	394 State Treasurer	0	6	324	4,197	582	5,010	5,269	134	70	1,018
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$92,575	$373	$509,528	$1,115,287	$26,884	$147,905	$805,938	$3,804	$5,611	$74,000

STATE OF NEW MEXICO
FY 2025 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	$342,839	$0	$0	$0	$0	$0	$0	$81,461	$14,250	$109,927
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	1,086,297	204,122	0	0	0	0	0	0	838,353	0
4	341-541 DFA - Policy & Budget	6,815	0	0	17	102	419	32	1,768	387	64,497
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	41,222	0	0	157	1,409	1,611	222	12,549	2,578	53,258
7	350-608 GSD Facilities Management	71,635	0	0	0	1,451	2,901	1,451	83,332	4,626	81,910
8	350-604 GSD Purchasing	11,758	0	0	285	554	333	375	1,882	2,632	7,753
9	378 Personnel Board	45,335	0	0	121	1,887	1,668	121	15,071	2,306	49,061
10	369 Commission on Public Records	72,344	0	0	449	0	0	0	0	13	6,009
11	305 Attorney General CS	0	0	0	0	0	22,539	9,674	9,674	22,539	0
12	394 State Treasurer	1,536	0	0	16	54	115	57	1,495	299	14,136
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$1,679,781	$204,122	$0	$1,045	$5,457	$29,587	$11,933	$207,232	$887,984	$386,549

STATE OF NEW MEXICO
FY 2025 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	$250,152	$313,530	$352,960	$0	$45,562	$12,966	$0	$0	$5,799,398
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	(15,185)	0	0	0	0	0	0	0	0	27,584
4	341-541 DFA - Policy & Budget	7,226	1,102,422	13,195	1,296	0	5,118	199	855	5,109	86,288
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	32,105	620,686	113,994	14,769	0	80,483	1,679	3,070	30,697	393,376
7	350-608 GSD Facilities Management	43,436	231,087	314,439	60,220	0	41,683	4,317	1,451	0	1,993,911
8	350-604 GSD Purchasing	6,705	11,835	5,996	3,187	0	5,773	461	1,568	3,469	49,268
9	378 Personnel Board	40,186	310,981	156,270	20,449	0	59,255	1,634	2,992	43,622	596,746
10	369 Commission on Public Records	4,311	40,657	13,162	12,358	0	147	0	1,837	0	45,189
11	305 Attorney General CS	0	0	79,276	0	0	0	22,539	9,674	0	0
12	394 State Treasurer	1,240	304,962	8,188	637	0	32,285	172	322	2,376	14,620
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$319,934	$2,872,782	$1,018,051	$465,876	$0	$270,306	$43,967	$21,770	$85,273	$9,006,379

STATE OF NEW MEXICO
FY 2025 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	$314,118	$0	$0	$60,412	$2,006,942	$0	$0	$0	$5,218,298	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Interest Expense	2,021,371	0	0	27,594	25,122	186,637	0	0	291,586	0
4	341-541 DFA - Policy & Budget	16,984	491	0	725	33,892	3,338	61	1	35,580	2,952
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	73,859	758	0	9,759	258,095	22,464	691	18	244,581	5,663
7	350-608 GSD Facilities Management	105,519	0	0	11,605	863,253	0	0	0	11,345,315	1,451
8	350-604 GSD Purchasing	11,144	451	0	1,884	21,037	6,452	234	0	21,878	2,489
9	378 Personnel Board	107,163	825	0	9,985	335,127	19,816	585	0	390,582	3,833
10	369 Commission on Public Records	32,257	0	221	0	49,905	0	14,870	127	125,949	7,542
11	305 Attorney General CS	80,801	0	0	0	9,674	0	25,005	0	0	22,539
12	394 State Treasurer	2,899	64	0	791	32,050	3,817	129	13	6,040	1,643
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$2,766,113	$2,589	$221	$122,755	$3,635,098	$242,524	$41,574	$159	$17,679,807	$48,111

STATE OF NEW MEXICO
FY 2025 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	$1,734,365	$1,795	$0	$220,623	$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	625,176	(1,344)	2,958,302	1,782,835	0	0	1,470,184	0	1,891,035	2,592,253
4	341-541 DFA - Policy & Budget	17,587	24,359	208,620	382,838	0	0	622	339	0	198,758
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6	341-544 DFA - Financial Control	147,612	15,014	315,378	49,388	0	0	8,433	683	0	0
7	350-608 GSD Facilities Management	741,159	5,802	7,253	46,130	0	0	3,197	1,451	0	75,042
8	350-604 GSD Purchasing	13,896	5,195	81,799	23,877	0	0	2,813	1,592	0	0
9	378 Personnel Board	139,988	16,913	417,913	55,983	0	0	6,414	397	0	0
10	369 Commission on Public Records	3,487	4,292	37,303	24,777	0	0	979	0	0	0
11	305 Attorney General CS	35,722	9,674	0	0	0	0	38,401	0	0	0
12	394 State Treasurer	6,984	1,412	22,695	8,596	0	0	957	188	0	0
13	950 Higher Education Department	0	0	0	0	0	0	0	0	(0)	2,571,359
Total Current Allocations		$3,465,975	$83,114	$4,049,263	$2,595,047	$0	$0	$1,539,094	$4,649	$1,891,035	$6,568,756

STATE OF NEW MEXICO
FY 2025 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	2,014,368	444,934	500,879	1,040,742	937,072	94,612	(0)	(0)	(0)	0
4	341-541 DFA - Policy & Budget	88,484	11,439	11,130	13,322	20,404	2,822	6,061	23,514	1,621	921
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	28,710	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	5,150	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	1,144,725	147,984	143,990	172,353	263,974	36,505	78,410	304,203	20,968	11,916
Total Current Allocations		$3,687,470	$604,357	$655,999	$1,226,418	$1,221,450	$133,939	$84,471	$327,717	$22,589	$12,838

STATE OF NEW MEXICO
FY 2025 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	$1,892,415	$23,503,382
2	Equipment Depreciation	0	0	0	0	0	0	0	0	394,488
3	Interest Expense	0	(4)	0	371,670	12,424	330,466	0	1,525,999	30,266,254
4	341-541 DFA - Policy & Budget	4,834	9,546	2,961	6,241	3,546	2,389	0	0	3,782,065
5	341-542 DFA - Program Support	0	0	0	0	0	0	0	0	1,331,210
6	341-544 DFA - Financial Control	0	0	0	0	0	0	0	27	6,958,182
7	350-608 GSD Facilities Management	0	0	0	0	0	0	0	1,908,443	18,661,971
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	47,911	555,394
9	378 Personnel Board	0	0	0	0	0	0	0	0	4,081,162
10	369 Commission on Public Records	0	0	0	0	416	550	0	68,556	2,504,710
11	305 Attorney General CS	0	0	0	0	0	22,539	0	212,673	7,548,462
12	394 State Treasurer	0	0	0	0	0	0	0	0	3,577,070
13	950 Higher Education Department	62,537	123,498	38,303	80,745	0	0	0	0	5,201,469
Total Current Allocations		$67,370	$133,041	$41,263	$458,656	$16,386	$355,945	$0	$5,656,025	$108,365,820

FY 2025 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 2023 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 2025 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	24,675,916	0	220,623	58,836	25,172	420	363,839	245,522	26,424
Subtotal - Services & Supplies		24,675,916	0	220,623	58,836	25,172	420	363,839	245,522	26,424
Department Cost Total		24,675,916	0	220,623	58,836	25,172	420	363,839	245,522	26,424
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		24,675,916	0	220,623	58,836	25,172	420	363,839	245,522	26,424
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916		$220,623	$58,836	$25,172	$420	$363,839	$245,522	$26,424

STATE OF NEW MEXICO
FY 2025 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	24,675,916	87,934	776,287	5,240,397	905	698,557	355,693	372,861	828,379
Subtotal - Services & Supplies		24,675,916	87,934	776,287	5,240,397	905	698,557	355,693	372,861	828,379
Department Cost Total		24,675,916	87,934	776,287	5,240,397	905	698,557	355,693	372,861	828,379
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		24,675,916	87,934	776,287	5,240,397	905	698,557	355,693	372,861	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916	$87,934	$776,287	$5,240,397	$905	$698,557	$355,693	$372,861	$828,379

STATE OF NEW MEXICO
FY 2025 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	24,675,916	0	207,623	40,160	868,120	14,662	93,141	439,851	104,404
Subtotal - Services & Supplies		24,675,916	0	207,623	40,160	868,120	14,662	93,141	439,851	104,404
Department Cost Total		24,675,916	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		24,675,916	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		$24,675,916	$0	$207,623	$40,160	$868,120	$14,662	$93,141	$439,851	$104,404

STATE OF NEW MEXICO
FY 2025 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	24,675,916	46,718	175,021	325,668	211,354	0	109,589	377,908	106,841
Subtotal - Services & Supplies		24,675,916	46,718	175,021	325,668	211,354	0	109,589	377,908	106,841
Department Cost Total		24,675,916	46,718	175,021	325,668	211,354	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		24,675,916	46,718	175,021	325,668	211,354	0	109,589	377,908	106,841
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916	$46,718	$175,021	$325,668	$211,354	$0	$109,589	$377,908	$106,841

STATE OF NEW MEXICO
FY 2025 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	24,675,916	24,246	808,195	31,956	728,950	14,307	602,977	0	66,340
Subtotal - Services & Supplies		24,675,916	24,246	808,195	31,956	728,950	14,307	602,977	0	66,340
Department Cost Total		24,675,916	24,246	808,195	31,956	728,950	14,307	602,977	0	66,340
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		24,675,916	24,246	808,195	31,956	728,950	14,307	602,977	0	66,340
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916	$24,246	$808,195	$31,956	$728,950	$14,307	$602,977	$0	$66,340

STATE OF NEW MEXICO
FY 2025 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	24,675,916	85,141	268,675	12,866	549,792	3,363	1,362,875	62,316	4,261
Subtotal - Services & Supplies		24,675,916	85,141	268,675	12,866	549,792	3,363	1,362,875	62,316	4,261
Department Cost Total		24,675,916	85,141	268,675	12,866	549,792	3,363	1,362,875	62,316	4,261
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		24,675,916	85,141	268,675	12,866	549,792	3,363	1,362,875	62,316	4,261
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916	$85,141	$268,675	$12,866	$549,792	$3,363	$1,362,875	$62,316	$4,261

STATE OF NEW MEXICO
FY 2025 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	24,675,916	2,024,543	68,651	174,002	81,461	9,340	84,062	40,663	363,587
Subtotal - Services & Supplies		24,675,916	2,024,543	68,651	174,002	81,461	9,340	84,062	40,663	363,587
Department Cost Total		24,675,916	2,024,543	68,651	174,002	81,461	9,340	84,062	40,663	363,587
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		24,675,916	2,024,543	68,651	174,002	81,461	9,340	84,062	40,663	363,587
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916	$2,024,543	$68,651	$174,002	$81,461	$9,340	$84,062	$40,663	$363,587

STATE OF NEW MEXICO
FY 2025 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	24,675,916	5,936	141,114	0	13,444	31,228	0	268,023	3,582,255
Subtotal - Services & Supplies		24,675,916	5,936	141,114	0	13,444	31,228	0	268,023	3,582,255
Department Cost Total		24,675,916	5,936	141,114	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		24,675,916	5,936	141,114	0	13,444	31,228	0	268,023	3,582,255
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$24,675,916	$5,936	$141,114	$0	$13,444	$31,228	$0	$268,023	$3,582,255

STATE OF NEW MEXICO
FY 2025 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	24,675,916	26,621	135,321	35,666	367,822	77,383	95,625
Subtotal - Services & Supplies		24,675,916	26,621	135,321	35,666	367,822	77,383	95,625
Department Cost Total		24,675,916	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		24,675,916	26,621	135,321	35,666	367,822	77,383	95,625
General Admin Distribution			0	0	0	0	0	0
Grand Total		$24,675,916	$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 2025 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%	$220,623	$0	$220,623	$0	$220,623
Subtotal	100	100.00%	220,623	0	220,623	0	220,623
Direct Bills					0		0
Total					$220,623		$220,623

Basis Units: Direct Allocation to Public Education

STATE OF NEW MEXICO
FY 2025 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%	$45,870	$0	$45,870	$0	$45,870
130 645 Disability Commission	2,386	22.04%	12,966	0	12,966	0	12,966
Subtotal	10,827	100.00%	58,836	0	58,836	0	58,836
Direct Bills					0		0
Total					$58,836		$58,836

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2025 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%	$10,705	$0	$10,705	$0	$10,705
114 550 Office of State Engineer/ISC	4,710	40.92%	10,301	0	10,301	0	10,301
137 670 Veterans Services	1,905	16.55%	4,166	0	4,166	0	4,166
Subtotal	11,510	100.00%	25,172	0	25,172	0	25,172
Direct Bills					0		0
Total					$25,172		$25,172

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2025 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 2025 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 2025 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%	$245,522	$0	$245,522	$0	$245,522
Subtotal	100	100.00%	245,522	0	245,522	0	245,522
Direct Bills					0		0
Total					$245,522		$245,522

Basis Units: Direct Allocation to State Engineer

STATE OF NEW MEXICO
FY 2025 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 2025 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%	$87,934	$0	$87,934	$0	$87,934
Subtotal	100	100.00%	87,934	0	87,934	0	87,934
Direct Bills					0		0
Total					$87,934		$87,934

Basis Units: Direct Allocation to Governor

STATE OF NEW MEXICO
FY 2025 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%	$40,653	$0	$40,653	$0	$40,653
144 790 Dept of Public Safety	192,862	94.76%	735,634	0	735,634	0	735,634
Subtotal	203,520	100.00%	776,287	0	776,287	0	776,287
Direct Bills					0		0
Total					$776,287		$776,287

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2025 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%	$5,123,520	$0	$5,123,520	$0	$5,123,520
144 790 Dept of Public Safety	4,650	0.05%	2,590	0	2,590	0	2,590
171 999 Other	205,168	2.18%	114,287	0	114,287	0	114,287
Subtotal	9,407,586	100.00%	5,240,397	0	5,240,397	0	5,240,397
Direct Bills					0		0
Total					$5,240,397		$5,240,397

Basis Units: Direct Allocation to Dept of Corrections

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 2025 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 2025 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%	$355,693	$0	$355,693	$0	$355,693
Subtotal	45,063	100.00%	355,693	0	355,693	0	355,693
Direct Bills					0		0
Total					$355,693		$355,693

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2025 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%	$8,551	$0	$8,551	$0	$8,551
8	350-604 GSD Purchasing	1,290	1.38%	5,136	0	5,136	0	5,136
59	333 Taxation and Revenue	41,903	44.74%	166,821	0	166,821	0	166,821
68	350-598 GSD Program Support	17,256	18.42%	68,698	0	68,698	0	68,698
71	350-606 GSD Risk Management	13,965	14.91%	55,596	0	55,596	0	55,596
93	419 Economic Development	13,257	14.15%	52,778	0	52,778	0	52,778
133	665 Dept of Health	193	0.21%	768	0	768	0	768
134	667 Dept of Environment	3,645	3.89%	14,511	0	14,511	0	14,511
Subtotal		93,657	100.00%	372,861	0	372,861	0	372,861
Direct Bills						0		0
Total						$372,861		$372,861

Basis Units: Square Footage Occupied

STATE OF NEW MEXICO
FY 2025 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 2025 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 2025 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 Resou	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

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 2025 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

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 2025 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 2025 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 2025 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 2025 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%	$46,718	$0	$46,718	$0	$46,718
Subtotal	100	100.00%	46,718	0	46,718	0	46,718
Direct Bills					0		0
Total					$46,718		$46,718

Basis Units: Direct Allocation to Dept of Public Safety

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 2025 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
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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%	$207,799	$0	$207,799	$0	$207,799
129 644 Vocational Rehabilitation	1,450	1.68%	3,555	0	3,555	0	3,555
Subtotal	86,218	100.00%	211,354	0	211,354	0	211,354
Direct Bills					0		0
Total					$211,354		$211,354

Basis Units: Direct Allocation to Dept of Workforce Solutions

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
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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%	105,732	0	105,732	0	105,732
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
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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
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George Maloof Allocations **Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 350-609 GSD Motor Pool	220	1.05%	$1,118	$0	$1,118	$0	$1,118
123 611 Early Childhood Education and Ca	20,810	98.95%	105,723	0	105,723	0	105,723
Subtotal	21,030	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 2025 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 2025 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%	$808,195	$0	$808,195	$0	$808,195
Subtotal	127,754	100.00%	808,195	0	808,195	0	808,195
Direct Bills					0		0
Total					$808,195		$808,195

Basis Units: Square Footage Occupied

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

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	231,544	71.58%	$521,814	$0	$521,814	$0	$521,814
171 999 Other	91,912	28.42%	207,136	0	207,136	0	207,136
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

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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%	$14,307	$0	$14,307	$0	$14,307
Subtotal	100	100.00%	14,307	0	14,307	0	14,307
Direct Bills					0		0
Total					$14,307		$14,307

Basis Units: Direct Allocation to DoIT

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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

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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%	$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

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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%	$10,789	$0	$10,789	$0	$10,789
61 340 Administrative Hearings Office	237	0.70%	466	0	466	0	466
137 670 Veterans Services	999	2.96%	1,965	0	1,965	0	1,965
144 790 Dept of Public Safety	27,005	80.07%	53,120	0	53,120	0	53,120
Subtotal	33,726	100.00%	66,340	0	66,340	0	66,340
Direct Bills					0		0
Total					$66,340		$66,340

Basis Units: Square Footage Occupied

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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%	$57,035	$0	$57,035	$0	$57,035
127 632 Workers Compensation Admin	4,515	10.83%	9,224	0	9,224	0	9,224
129 644 Vocational Rehabilitation	3,836	9.20%	7,837	0	7,837	0	7,837
134 667 Dept of Environment	4,667	11.20%	9,534	0	9,534	0	9,534
137 670 Veterans Services	740	1.78%	1,512	0	1,512	0	1,512
Subtotal	41,677	100.00%	85,141	0	85,141	0	85,141
Direct Bills					0		0
Total					$85,141		$85,141

Basis Units: Square Footage Occupied

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%	$268,675	$0	$268,675	$0	$268,675
Subtotal	100	100.00%	268,675	0	268,675	0	268,675
Direct Bills					0		0
Total					$268,675		$268,675

Basis Units: Direct Allocation to Dept of Public Safety

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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 Resou	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

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

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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

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%	$1,362,875	$0	$1,362,875	$0	$1,362,875
Subtotal	426,367	100.00%	1,362,875	0	1,362,875	0	1,362,875
Direct Bills					0		0
Total					$1,362,875		$1,362,875

Basis Units: Square Footage Occupied

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FY 2025 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
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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

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%	$2,024,543	$0	$2,024,543	$0	$2,024,543
Subtotal	100	100.00%	2,024,543	0	2,024,543	0	2,024,543
Direct Bills					0		0
Total					$2,024,543		$2,024,543

Basis Units: Direct Allocation to Dept of Health

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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

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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%	$1,490	$0	$1,490	$0	$1,490
114 550 Office of State Engineer/ISC	3,660	2.21%	3,847	0	3,847	0	3,847
133 665 Dept of Health	87,215	52.68%	91,669	0	91,669	0	91,669
142 770 Dept of Corrections	59,769	36.10%	62,821	0	62,821	0	62,821
144 790 Dept of Public Safety	5,905	3.57%	6,207	0	6,207	0	6,207
171 999 Other	7,580	4.58%	7,967	0	7,967	0	7,967
Subtotal	165,547	100.00%	174,002	0	174,002	0	174,002
Direct Bills					0		0
Total					$174,002		$174,002

Basis Units: Square Footage Occupied

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%	$81,461	$0	$81,461	$0	$81,461
Subtotal	100	100.00%	81,461	0	81,461	0	81,461
Direct Bills					0		0
Total					$81,461		$81,461

Basis Units: Direct Allocation to Commission for the Blind

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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%	$278	$0	$278	$0	$278
144 790 Dept of Public Safety	12,701	97.03%	9,062	0	9,062	0	9,062
Subtotal	13,090	100.00%	9,340	0	9,340	0	9,340
Direct Bills					0		0
Total					$9,340		$9,340

Basis Units: Square Footage Occupied

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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

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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

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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%	$358,763	$0	$358,763	$0	$358,763
144 790 Dept of Public Safety	2,400	1.19%	4,337	0	4,337	0	4,337
171 999 Other	270	0.13%	488	0	488	0	488
Subtotal	201,210	100.00%	363,587	0	363,587	0	363,587
Direct Bills					0		0
Total					$363,587		$363,587

Basis Units: Square Footage Occupied

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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 Resou	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

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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%	$38,944	$0	$38,944	$0	$38,944
137 670 Veterans Services	3,666	25.60%	36,126	0	36,126	0	36,126
171 999 Other	6,702	46.80%	66,044	0	66,044	0	66,044
Subtotal	14,320	100.00%	141,114	0	141,114	0	141,114
Direct Bills					0		0
Total					$141,114		$141,114

Basis Units: Square Footage Occupied

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

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

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

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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

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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

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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

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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

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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

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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

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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

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
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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

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	87,934	0	0
80	361 DoIT	0	0	0	0	0	0	0	0	40,653	0
83	370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92	418 Tourism Department	0	45,870	10,705	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 Resou	0	0	0	0	0	0	0	0	0	0
114	550 Office of State Engineer/ISC	0	0	10,301	0	0	245,522	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	12,966	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	4,166	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	5,123,520
144	790 Dept of Public Safety	0	0	0	0	0	0	7,475	0	735,634	2,590
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	$220,623	$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	114,287
Total	$220,623	$58,836	$25,172	$420	$363,839	$245,522	$26,424	$87,934	$776,287	$5,240,397

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	8,551	0	0	0	0	0	0
8	350-604 GSD Purchasing	0	0	0	5,136	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	166,821	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	68,698	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	55,596	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	355,693	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	52,778	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 Resou	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	14,511	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

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	$355,693	$372,861	$828,379	$0	$207,623	$40,160	$868,120	$14,662

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 Resou	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	207,799	0	105,732	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	3,555	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	46,718	0	0	0	0	0	0
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	1,795	0

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	$46,718	$175,021	$325,668	$211,354	$0	$109,589	$377,908

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	10,789	0
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	466	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	1,118	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	14,307	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 Resou	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	105,723	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	57,035
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	9,224
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	7,837
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	9,534
137	670 Veterans Services	0	0	0	0	0	0	0	0	1,965	1,512
138	690 Children, Youth & Families	0	0	808,195	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	521,814	0	0	0	53,120	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	207,136	0	0	0	0	0
Total	$106,841	$24,246	$808,195	$31,956	$728,950	$14,307	$602,977	$0	$66,340	$85,141

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	1,490
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 Resou	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	3,847
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	2,024,543	0	91,669
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	62,821
144	790 Dept of Public Safety	268,675	1,220	0	0	0	0	0	0	0	6,207
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2025 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	1,362,875	62,316	0	0	0	7,967
Total	$268,675	$12,866	$549,792	$3,363	$1,362,875	$62,316	$4,261	$2,024,543	$68,651	$174,002

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	38,944	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 Resou	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	81,461	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	358,763	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	278	0	0	0	0	36,126	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	9,062	0	0	4,337	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 2025 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	488	0	66,044	0	0	31,228
Total	$81,461	$9,340	$84,062	$40,663	$363,587	$5,936	$141,114	$0	$13,444	$31,228

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	110,555
8	350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	5,136
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	427,011
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	1,124,274
61	340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	8,836
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	131,443
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	55,596
73	350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	54	30,810
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	87,934
80	361 DoIT	0	0	0	0	0	0	0	0	0	412,715
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	56,575
93	419 Economic Development	0	0	0	0	0	0	0	0	0	52,778
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 Resou	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	342,839
121	606 Commission for the Blind	0	0	0	0	0	0	0	0	0	81,461
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	109,927
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	250,152
126	631 Workforce Solutions	0	0	0	0	0	0	0	0	0	313,530
127	632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	352,960
129	644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	45,562
130	645 Disability Commission	0	0	0	0	0	0	0	0	0	12,966
133	665 Dept of Health	0	0	2,062,587	0	72,883	0	0	0	0	5,799,398
134	667 Dept of Environment	0	0	0	0	0	0	0	0	0	314,118
137	670 Veterans Services	0	10,423	0	0	0	0	0	0	0	60,412
138	690 Children, Youth & Families	0	0	0	26,621	0	0	348,438	0	94,876	2,006,942
142	770 Dept of Corrections	0	0	0	0	0	0	0	0	0	5,218,298
144	790 Dept of Public Safety	0	0	0	0	0	0	0	77,383	131	1,734,365
145	795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	1,795

STATE OF NEW MEXICO
FY 2025 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	$220,623
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	1,892,415
Total	$0	$268,023	$3,582,255	$26,621	$135,321	$35,666	$367,822	$77,383	$95,625	$24,675,916

FY 2025 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 2023 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).

STATE OF NEW MEXICO
FY 2025 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 2023 Depreciation DFA	P	1,127,699	0	1,127,699
Subtotal - Services & Supplies		1,127,699	0	1,127,699
Department Cost Total		1,127,699	0	1,127,699
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,127,699	0	1,127,699
General Admin Distribution			0	0
Grand Total		$1,127,699		$1,127,699

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

DFA Depreciation Allocations **Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	478,614	42.44%	$478,614	$0	$478,614	$0	$478,614
5 341-542 DFA - Program Support	213,342	18.92%	213,342	0	213,342	0	213,342
6 341-544 DFA - Financial Control	41,255	3.66%	41,255	0	41,255	0	41,255
64 341-543 DFA - Comm Dev & Local Gov	394,488	34.98%	394,488	0	394,488	0	394,488
Subtotal	1,127,699	100.00%	1,127,699	0	1,127,699	0	1,127,699
Direct Bills					0		0
Total					$1,127,699		$1,127,699

Basis Units: Deprec by Division

Allocation Summary

Dept:2 Equipment Depreciation

	Department	DFA Depreciation	Total
4	341-541 DFA - Policy & Budget	$478,614	$478,614
5	341-542 DFA - Program Support	213,342	213,342
6	341-544 DFA - Financial Control	41,255	41,255
64	341-543 DFA - Comm Dev & Local Gov	394,488	394,488
Total		$1,127,699	$1,127,699

FY 2025 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 2023 has been allocated on the basis of the amount of bonds sold by department for each issue.

STATE OF NEW MEXICO
FY 2025 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	32,722,992	0	0	0	0	0	(3,066)	0	(22,152)
Subtotal - Services & Supplies		32,722,992	0	0	0	0	0	(3,066)	0	(22,152)
Department Cost Total		32,722,992	0	0	0	0	0	(3,066)	0	(22,152)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		32,722,992	0	0	0	0	0	(3,066)	0	(22,152)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$32,722,992		$0	$0	$0	$0	$(3,066)	$0	$(22,152)

STATE OF NEW MEXICO
FY 2025 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	32,722,992	0	0	0	0	(379)	0	0	0
Subtotal - Services & Supplies		32,722,992	0	0	0	0	(379)	0	0	0
Department Cost Total		32,722,992	0	0	0	0	(379)	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		32,722,992	0	0	0	0	(379)	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$32,722,992	$0	$0	$0	$0	$(379)	$0	$0	$0

STATE OF NEW MEXICO
FY 2025 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	32,722,992	(1,814)	0	0	0	0	0	(48,021)	189,756
Subtotal - Services & Supplies		32,722,992	(1,814)	0	0	0	0	0	(48,021)	189,756
Department Cost Total		32,722,992	(1,814)	0	0	0	0	0	(48,021)	189,756
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		32,722,992	(1,814)	0	0	0	0	0	(48,021)	189,756
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$32,722,992	$(1,814)	$0	$0	$0	$0	$0	$(48,021)	$189,756

STATE OF NEW MEXICO
FY 2025 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	32,722,992	(142)	(2,456)	(3,954)	0	(13,927)	1,495,242	2,904,506	6,072,299
Subtotal - Services & Supplies		32,722,992	(142)	(2,456)	(3,954)	0	(13,927)	1,495,242	2,904,506	6,072,299
Department Cost Total		32,722,992	(142)	(2,456)	(3,954)	0	(13,927)	1,495,242	2,904,506	6,072,299
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		32,722,992	(142)	(2,456)	(3,954)	0	(13,927)	1,495,242	2,904,506	6,072,299
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$32,722,992	$(142)	$(2,456)	$(3,954)	$0	$(13,927)	$1,495,242	$2,904,506	$6,072,299

STATE OF NEW MEXICO
FY 2025 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	32,722,992	(37,299)	1,206,025	(8,825)	4,022,220	2,620,677	2,130,485	4,209,794	1,893,383
Subtotal - Services & Supplies		32,722,992	(37,299)	1,206,025	(8,825)	4,022,220	2,620,677	2,130,485	4,209,794	1,893,383
Department Cost Total		32,722,992	(37,299)	1,206,025	(8,825)	4,022,220	2,620,677	2,130,485	4,209,794	1,893,383
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		32,722,992	(37,299)	1,206,025	(8,825)	4,022,220	2,620,677	2,130,485	4,209,794	1,893,383
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$32,722,992	$(37,299)	$1,206,025	$(8,825)	$4,022,220	$2,620,677	$2,130,485	$4,209,794	$1,893,383

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:3 Interest Expense

Description		Amount	STB 2020 SA	GOB 2021	STB 2021A	STB 2022A	STB 2022B	GOB 2023
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								
Net Interest Expense	P	32,722,992	2,847,316	2,143,694	7,265,421	(848,294)	(3,652,635)	(1,634,862)
Subtotal - Services & Supplies		32,722,992	2,847,316	2,143,694	7,265,421	(848,294)	(3,652,635)	(1,634,862)
Department Cost Total		32,722,992	2,847,316	2,143,694	7,265,421	(848,294)	(3,652,635)	(1,634,862)
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		32,722,992	2,847,316	2,143,694	7,265,421	(848,294)	(3,652,635)	(1,634,862)
General Admin Distribution			0	0	0	0	0	0
Grand Total		$32,722,992	$2,847,316	$2,143,694	$7,265,421	$(848,294)	$(3,652,635)	$(1,634,862)

B. Incoming Costs - (Default Spread Custom%)

Dept:3 Interest Expense

No Indirect Costs

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STATE OF NEW MEXICO
FY 2025 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 & Techı	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 2025 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 & Techı	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 2025 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 & Techı	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 2025 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 2025 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%	$(555)	$0	$(555)	$0	$(555)
107	505 Dept of Cultural Affairs	3,000,000	2.10%	(64)	0	(64)	0	(64)
124	624 Aging & Long Term Svcs	15,804,983	11.07%	(339)	0	(339)	0	(339)
147	924 Public Education Department	3,000,000	2.10%	(64)	0	(64)	0	(64)
153	952 University of New Mexico	18,500,000	12.96%	(397)	0	(397)	0	(397)
154	954 New Mexico State University	22,900,000	16.04%	(492)	0	(492)	0	(492)
155	956 New Mexico Highlands University	11,000,000	7.70%	(236)	0	(236)	0	(236)
156	958 Western New Mexico University	7,000,000	4.90%	(150)	0	(150)	0	(150)
157	960 Eastern New Mexico University	11,550,000	8.09%	(248)	0	(248)	0	(248)
158	962 New Mexico Inst of Mining & Techı	7,500,000	5.25%	(161)	0	(161)	0	(161)
159	964 Northern New Mexico College	3,300,000	2.31%	(71)	0	(71)	0	(71)
167	978 New Mexico Military Institute	3,400,000	2.38%	(73)	0	(73)	0	(73)
168	979 NM Sch for the Visually Impaired	3,000,000	2.10%	(64)	0	(64)	0	(64)
169	980 NM Sch for the Deaf	7,000,000	4.90%	(150)	0	(150)	0	(150)
Subtotal		142,799,983	100.00%	(3,066)	0	(3,066)	0	(3,066)
Direct Bills						0		0
Total						$(3,066)		$(3,066)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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 & Techı	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 2025 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%	$(991)	$0	$(991)	$0	$(991)
13	950 Higher Education Department	50,700,000	22.69%	(5,027)	0	(5,027)	0	(5,027)
107	505 Dept of Cultural Affairs	5,000,000	2.24%	(496)	0	(496)	0	(496)
122	609 Indian Affairs	3,000,000	1.34%	(297)	0	(297)	0	(297)
124	624 Aging & Long Term Svcs	14,700,000	6.58%	(1,457)	0	(1,457)	0	(1,457)
133	665 Dept of Health	4,328,000	1.94%	(429)	0	(429)	0	(429)
147	924 Public Education Department	3,000,000	1.34%	(297)	0	(297)	0	(297)
153	952 University of New Mexico	42,700,000	19.11%	(4,234)	0	(4,234)	0	(4,234)
154	954 New Mexico State University	33,200,000	14.86%	(3,292)	0	(3,292)	0	(3,292)
155	956 New Mexico Highlands University	10,800,000	4.83%	(1,071)	0	(1,071)	0	(1,071)
156	958 Western New Mexico University	8,000,000	3.58%	(793)	0	(793)	0	(793)
157	960 Eastern New Mexico University	16,000,000	7.16%	(1,586)	0	(1,586)	0	(1,586)
158	962 New Mexico Inst of Mining & Techı	8,000,000	3.58%	(793)	0	(793)	0	(793)
159	964 Northern New Mexico College	6,000,000	2.69%	(595)	0	(595)	0	(595)
167	978 New Mexico Military Institute	5,000,000	2.24%	(496)	0	(496)	0	(496)
169	980 NM Sch for the Deaf	3,000,000	1.34%	(297)	0	(297)	0	(297)
Subtotal		223,428,000	100.00%	(22,152)	0	(22,152)	0	(22,152)
Direct Bills						0		0
Total						$(22,152)		$(22,152)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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

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%	$0	$0	$0	$0	$0
Subtotal	10,022,753	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 2025 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 2025 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%	0	0	0	0	0
93	419 Economic Development	100,000	0.11%	0	0	0	0	0
107	505 Dept of Cultural Affairs	550,000	0.63%	0	0	0	0	0
114	550 Office of State Engineer/ISC	2,800,000	3.20%	0	0	0	0	0
115	551 Interstate Stream Commission	10,000,000	11.42%	0	0	0	0	0
122	609 Indian Affairs	6,603,236	7.54%	0	0	0	0	0
124	624 Aging & Long Term Svcs	4,278,060	4.89%	0	0	0	0	0
133	665 Dept of Health	150,000	0.17%	0	0	0	0	0
134	667 Dept of Environment	14,358,860	16.40%	0	0	0	0	0
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%	0	0	0	0	0
147	924 Public Education Department	10,192,400	11.64%	0	0	0	0	0
153	952 University of New Mexico	100,000	0.11%	0	0	0	0	0
Subtotal		87,571,381	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 2025 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%	$(33)	$0	$(33)	$0	$(33)
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%	(65)	0	(65)	0	(65)
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%	(1)	0	(1)	0	(1)
107	505 Dept of Cultural Affairs	4,540,560	2.99%	(11)	0	(11)	0	(11)
109	516 Dept of Game & Fish	1,400,000	0.92%	(3)	0	(3)	0	(3)
110	521 Energy, Minerals & Natural Resou	75,000	0.05%	(0)	0	(0)	0	(0)
114	550 Office of State Engineer/ISC	5,379,810	3.54%	(13)	0	(13)	0	(13)
122	609 Indian Affairs	3,752,430	2.47%	(9)	0	(9)	0	(9)
124	624 Aging & Long Term Svcs	1,248,110	0.82%	(3)	0	(3)	0	(3)
133	665 Dept of Health	587,500	0.39%	(1)	0	(1)	0	(1)
134	667 Dept of Environment	5,873,741	3.87%	(15)	0	(15)	0	(15)
139	705 Dept of Military Affairs	2,098,810	1.38%	(5)	0	(5)	0	(5)
144	790 Dept of Public Safety	3,600,000	2.37%	(9)	0	(9)	0	(9)
146	805 Dept of Transportation	9,491,910	6.25%	(24)	0	(24)	0	(24)
147	924 Public Education Department	15,474,110	10.19%	(39)	0	(39)	0	(39)
150	940 Public School Facilities Authority	48,595,746	32.00%	(121)	0	(121)	0	(121)
153	952 University of New Mexico	6,003,750	3.95%	(15)	0	(15)	0	(15)
154	954 New Mexico State University	647,500	0.43%	(2)	0	(2)	0	(2)
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%	(1)	0	(1)	0	(1)
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%	(4)	0	(4)	0	(4)
167	978 New Mexico Military Institute	213,000	0.14%	(1)	0	(1)	0	(1)
Subtotal		151,844,813	100.00%	(379)	0	(379)	0	(379)
Direct Bills						0		0
Total						$(379)		$(379)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$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 2025 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%	0	0	0	0	0
110	521 Energy, Minerals & Natural Resour	4,480,000	3.27%	0	0	0	0	0
114	550 Office of State Engineer/ISC	9,550,000	6.97%	0	0	0	0	0
115	551 Interstate Stream Commission	545,000	0.40%	0	0	0	0	0
122	609 Indian Affairs	7,792,500	5.69%	0	0	0	0	0
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%	0	0	0	0	0
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%	0	0	0	0	0
147	924 Public Education Department	17,917,200	13.09%	0	0	0	0	0
153	952 University of New Mexico	18,115,000	13.23%	0	0	0	0	0
154	954 New Mexico State University	4,958,000	3.62%	0	0	0	0	0
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%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$0	$0	$0	$0	$0
13	950 Higher Education Department	1,600,000	1.17%	0	0	0	0	0
24	215 Court of Appeals	7,800,000	5.72%	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	10,389,545	7.62%	0	0	0	0	0
99	460 NM State Fair	7,650,000	5.61%	0	0	0	0	0
107	505 Dept of Cultural Affairs	3,449,348	2.53%	0	0	0	0	0
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%	0	0	0	0	0
124	624 Aging & Long Term Svcs	1,597,653	1.17%	0	0	0	0	0
133	665 Dept of Health	1,823,000	1.34%	0	0	0	0	0
134	667 Dept of Environment	13,713,172	10.06%	0	0	0	0	0
146	805 Dept of Transportation	20,685,000	15.17%	0	0	0	0	0
150	940 Public School Facilities Authority	19,721,169	14.46%	0	0	0	0	0
153	952 University of New Mexico	15,144,128	11.11%	0	0	0	0	0
155	956 New Mexico Highlands University	2,000,000	1.47%	0	0	0	0	0
157	960 Eastern New Mexico University	800,000	0.59%	0	0	0	0	0
158	962 New Mexico Inst of Mining & Techn	2,000,000	1.47%	0	0	0	0	0
168	979 NM Sch for the Visually Impaired	5,500,000	4.03%	0	0	0	0	0
171	999 Other	1,521,764	1.12%	0	0	0	0	0
Subtotal		136,371,000	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 2025 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%	$(520)	$0	$(520)	$0	$(520)
13	950 Higher Education Department	2,612,000	1.70%	(31)	0	(31)	0	(31)
14	111 Legislative Council Service	75,000	0.05%	(1)	0	(1)	0	(1)
24	215 Court of Appeals	6,000,000	3.91%	(71)	0	(71)	0	(71)
64	341-543 DFA - Comm Dev & Local Gov	24,274,000	15.81%	(287)	0	(287)	0	(287)
95	430 Public Regulation Commission	200,000	0.13%	(2)	0	(2)	0	(2)
105	491 Military Base Planning	1,000,000	0.65%	(12)	0	(12)	0	(12)
107	505 Dept of Cultural Affairs	6,234,447	4.06%	(74)	0	(74)	0	(74)
110	521 Energy, Minerals & Natural Resour	4,740,000	3.09%	(56)	0	(56)	0	(56)
114	550 Office of State Engineer/ISC	3,730,000	2.43%	(44)	0	(44)	0	(44)
122	609 Indian Affairs	11,145,000	7.26%	(132)	0	(132)	0	(132)
124	624 Aging & Long Term Svcs	325,000	0.21%	(4)	0	(4)	0	(4)
134	667 Dept of Environment	12,698,198	8.27%	(150)	0	(150)	0	(150)
139	705 Dept of Military Affairs	2,500,000	1.63%	(30)	0	(30)	0	(30)
146	805 Dept of Transportation	10,968,000	7.14%	(130)	0	(130)	0	(130)
147	924 Public Education Department	7,903,000	5.15%	(93)	0	(93)	0	(93)
153	952 University of New Mexico	7,605,500	4.95%	(90)	0	(90)	0	(90)
154	954 New Mexico State University	4,800,000	3.13%	(57)	0	(57)	0	(57)
157	960 Eastern New Mexico University	800,000	0.52%	(9)	0	(9)	0	(9)
158	962 New Mexico Inst of Mining & Techn	300,000	0.20%	(4)	0	(4)	0	(4)
168	979 NM Sch for the Visually Impaired	1,600,000	1.04%	(19)	0	(19)	0	(19)
Subtotal		153,565,145	100.00%	(1,814)	0	(1,814)	0	(1,814)
Direct Bills						0		0
Total						$(1,814)		$(1,814)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$0	$0	$0	$0	$0
Subtotal	47,029,364	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

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

STATE OF NEW MEXICO
FY 2025 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%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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 Resou	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%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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 2025 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 Resou	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 & Techn	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%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$(4,875)	$0	$(4,875)	$0	$(4,875)
107 505 Dept of Cultural Affairs	3,000,000	15.23%	(7,313)	0	(7,313)	0	(7,313)
124 624 Aging & Long Term Svcs	7,700,000	39.09%	(18,770)	0	(18,770)	0	(18,770)
147 924 Public Education Department	7,000,000	35.53%	(17,063)	0	(17,063)	0	(17,063)
Subtotal	19,700,000	100.00%	(48,021)	0	(48,021)	0	(48,021)
Direct Bills					0		0
Total					$(48,021)		$(48,021)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$53,450	$0	$53,450	$0	$53,450
64	341-543 DFA - Comm Dev & Local Gov	16,095,394	22.90%	43,450	0	43,450	0	43,450
80	361 DoIT	3,145,000	4.47%	8,490	0	8,490	0	8,490
107	505 Dept of Cultural Affairs	750,000	1.07%	2,025	0	2,025	0	2,025
114	550 Office of State Engineer/ISC	200,000	0.28%	540	0	540	0	540
115	551 Interstate Stream Commission	623,000	0.89%	1,682	0	1,682	0	1,682
122	609 Indian Affairs	1,333,000	1.90%	3,598	0	3,598	0	3,598
124	624 Aging & Long Term Svcs	2,000,000	2.85%	5,399	0	5,399	0	5,399
134	667 Dept of Environment	6,668,016	9.49%	18,000	0	18,000	0	18,000
146	805 Dept of Transportation	4,305,051	6.12%	11,621	0	11,621	0	11,621
147	924 Public Education Department	6,907,500	9.83%	18,647	0	18,647	0	18,647
153	952 University of New Mexico	1,874,000	2.67%	5,059	0	5,059	0	5,059
154	954 New Mexico State University	6,042,000	8.60%	16,310	0	16,310	0	16,310
155	956 New Mexico Highlands University	60,000	0.09%	162	0	162	0	162
156	958 Western New Mexico University	490,000	0.70%	1,323	0	1,323	0	1,323
Subtotal		70,292,961	100.00%	189,756	0	189,756	0	189,756
Direct Bills						0		0
Total						$189,756		$189,756

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$(99)	$0	$(99)	$0	$(99)
26	218 Administrative Office of the Courts	1,032,000	2.03%	(3)	0	(3)	0	(3)
27	219 Supreme Crt Building Commission	700,000	1.37%	(2)	0	(2)	0	(2)
64	341-543 DFA - Comm Dev & Local Gov	2,000,000	3.93%	(6)	0	(6)	0	(6)
83	370 Secretary of State	500,000	0.98%	(1)	0	(1)	0	(1)
93	419 Economic Development	1,000,000	1.96%	(3)	0	(3)	0	(3)
104	490 Cumbres & Toltec Railroad Comm	1,500,000	2.94%	(4)	0	(4)	0	(4)
107	505 Dept of Cultural Affairs	1,000,000	1.96%	(3)	0	(3)	0	(3)
110	521 Energy, Minerals & Natural Resour	500,000	0.98%	(1)	0	(1)	0	(1)
124	624 Aging & Long Term Svcs	3,861,000	7.58%	(11)	0	(11)	0	(11)
134	667 Dept of Environment	1,850,000	3.63%	(5)	0	(5)	0	(5)
139	705 Dept of Military Affairs	1,600,000	3.14%	(4)	0	(4)	0	(4)
Subtotal		50,943,000	100.00%	(142)	0	(142)	0	(142)
Direct Bills						0		0
Total						$(142)		$(142)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$(65)	$0	$(65)	$0	$(65)
122 609 Indian Affairs	3,100,000	2.23%	(55)	0	(55)	0	(55)
147 924 Public Education Department	3,000,000	2.15%	(53)	0	(53)	0	(53)
152 950 Higher Education Other	24,800,000	17.80%	(437)	0	(437)	0	(437)
153 952 University of New Mexico	24,500,000	17.59%	(432)	0	(432)	0	(432)
154 954 New Mexico State University	24,000,000	17.23%	(423)	0	(423)	0	(423)
155 956 New Mexico Highlands University	6,000,000	4.31%	(106)	0	(106)	0	(106)
156 958 Western New Mexico University	4,000,000	2.87%	(71)	0	(71)	0	(71)
157 960 Eastern New Mexico University	11,000,000	7.90%	(194)	0	(194)	0	(194)
158 962 New Mexico Inst of Mining & Techı	18,000,000	12.92%	(317)	0	(317)	0	(317)
159 964 Northern New Mexico College	2,000,000	1.44%	(35)	0	(35)	0	(35)
167 978 New Mexico Military Institute	5,000,000	3.59%	(88)	0	(88)	0	(88)
171 999 Other	10,200,500	7.32%	(180)	0	(180)	0	(180)
Subtotal	139,300,500	100.00%	(2,456)	0	(2,456)	0	(2,456)
Direct Bills					0		0
Total					$(2,456)		$(2,456)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$(957)	$0	$(957)	$0	$(957)
26	218 Administrative Office of the Courts	1,000,000	0.58%	(23)	0	(23)	0	(23)
27	219 Supreme Crt Building Commission	300,000	0.17%	(7)	0	(7)	0	(7)
29	232 Judicial District Court 2nd	326,100	0.19%	(7)	0	(7)	0	(7)
41	244 Bernalillo County Metropolitan Crt	369,000	0.21%	(8)	0	(8)	0	(8)
59	333 Taxation and Revenue	1,500,000	0.86%	(34)	0	(34)	0	(34)
64	341-543 DFA - Comm Dev & Local Gov	22,188,405	12.78%	(505)	0	(505)	0	(505)
83	370 Secretary of State	7,000,000	4.03%	(159)	0	(159)	0	(159)
91	417 Border Authority	350,000	0.20%	(8)	0	(8)	0	(8)
93	419 Economic Development	500,000	0.29%	(11)	0	(11)	0	(11)
99	460 NM State Fair	119,000	0.07%	(3)	0	(3)	0	(3)
104	490 Cumbres & Toltec Railroad Comm	850,000	0.49%	(19)	0	(19)	0	(19)
106	495 Spaceport Authority	3,000,000	1.73%	(68)	0	(68)	0	(68)
107	505 Dept of Cultural Affairs	6,117,336	3.52%	(139)	0	(139)	0	(139)
109	516 Dept of Game & Fish	1,500,000	0.86%	(34)	0	(34)	0	(34)
114	550 Office of State Engineer/ISC	5,325,000	3.07%	(121)	0	(121)	0	(121)
115	551 Interstate Stream Commission	583,288	0.34%	(13)	0	(13)	0	(13)
122	609 Indian Affairs	5,480,042	3.16%	(125)	0	(125)	0	(125)
133	665 Dept of Health	900,000	0.52%	(20)	0	(20)	0	(20)
134	667 Dept of Environment	10,679,050	6.15%	(243)	0	(243)	0	(243)
139	705 Dept of Military Affairs	500,000	0.29%	(11)	0	(11)	0	(11)
146	805 Dept of Transportation	7,057,400	4.07%	(161)	0	(161)	0	(161)
147	924 Public Education Department	11,662,825	6.72%	(266)	0	(266)	0	(266)
152	950 Higher Education Other	7,605,728	4.38%	(173)	0	(173)	0	(173)
153	952 University of New Mexico	9,990,234	5.75%	(228)	0	(228)	0	(228)
154	954 New Mexico State University	5,397,790	3.11%	(123)	0	(123)	0	(123)
155	956 New Mexico Highlands University	2,465,000	1.42%	(56)	0	(56)	0	(56)
156	958 Western New Mexico University	2,869,500	1.65%	(65)	0	(65)	0	(65)
157	960 Eastern New Mexico University	4,728,000	2.72%	(108)	0	(108)	0	(108)
158	962 New Mexico Inst of Mining & Tech	6,335,000	3.65%	(144)	0	(144)	0	(144)
159	964 Northern New Mexico College	900,000	0.52%	(20)	0	(20)	0	(20)
171	999 Other	3,997,292	2.30%	(91)	0	(91)	0	(91)
Subtotal		173,595,990	100.00%	(3,954)	0	(3,954)	0	(3,954)
Direct Bills						0		0
Total						$(3,954)		$(3,954)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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 2025 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%	$(168)	$0	$(168)	$0	$(168)
28	231 Judicial District Court 1st	50,000	0.03%	(4)	0	(4)	0	(4)
29	232 Judicial District Court 2nd	90,000	0.05%	(8)	0	(8)	0	(8)
51	260 Judicial District Attorney 10th	39,000	0.02%	(3)	0	(3)	0	(3)
64	341-543 DFA - Comm Dev & Local Gov	26,631,300	16.04%	(2,234)	0	(2,234)	0	(2,234)
80	361 DoIT	5,000,000	3.01%	(419)	0	(419)	0	(419)
83	370 Secretary of State	6,000,000	3.61%	(503)	0	(503)	0	(503)
99	460 NM State Fair	1,083,000	0.65%	(91)	0	(91)	0	(91)
104	490 Cumbres & Toltec Railroad Comm	185,000	0.11%	(16)	0	(16)	0	(16)
106	495 Spaceport Authority	6,514,000	3.92%	(546)	0	(546)	0	(546)
107	505 Dept of Cultural Affairs	809,000	0.49%	(68)	0	(68)	0	(68)
110	521 Energy, Minerals & Natural Resou	1,935,500	1.17%	(162)	0	(162)	0	(162)
114	550 Office of State Engineer/ISC	11,280,000	6.79%	(946)	0	(946)	0	(946)
115	551 Interstate Stream Commission	12,376,667	7.45%	(1,038)	0	(1,038)	0	(1,038)
122	609 Indian Affairs	4,388,411	2.64%	(368)	0	(368)	0	(368)
134	667 Dept of Environment	46,590,567	28.06%	(3,908)	0	(3,908)	0	(3,908)
137	670 Veterans Services	600,000	0.36%	(50)	0	(50)	0	(50)
139	705 Dept of Military Affairs	500,000	0.30%	(42)	0	(42)	0	(42)
146	805 Dept of Transportation	13,423,387	8.08%	(1,126)	0	(1,126)	0	(1,126)
147	924 Public Education Department	14,833,277	8.93%	(1,244)	0	(1,244)	0	(1,244)
152	950 Higher Education Other	895,000	0.54%	(75)	0	(75)	0	(75)
153	952 University of New Mexico	3,577,660	2.15%	(300)	0	(300)	0	(300)
154	954 New Mexico State University	1,827,000	1.10%	(153)	0	(153)	0	(153)
155	956 New Mexico Highlands University	265,000	0.16%	(22)	0	(22)	0	(22)
156	958 Western New Mexico University	100,000	0.06%	(8)	0	(8)	0	(8)
157	960 Eastern New Mexico University	902,000	0.54%	(76)	0	(76)	0	(76)
158	962 New Mexico Inst of Mining & Tech	190,000	0.11%	(16)	0	(16)	0	(16)
167	978 New Mexico Military Institute	153,200	0.09%	(13)	0	(13)	0	(13)
171	999 Other	3,815,229	2.30%	(320)	0	(320)	0	(320)
Subtotal		166,054,198	100.00%	(13,927)	0	(13,927)	0	(13,927)
Direct Bills						0		0
Total						$(13,927)		$(13,927)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$34,026	$0	$34,026	$0	$34,026
122 609 Indian Affairs	5,000,000	2.99%	44,771	0	44,771	0	44,771
147 924 Public Education Department	3,500,000	2.10%	31,340	0	31,340	0	31,340
152 950 Higher Education Other	27,030,000	16.19%	242,031	0	242,031	0	242,031
153 952 University of New Mexico	39,000,000	23.35%	349,212	0	349,212	0	349,212
154 954 New Mexico State University	25,100,000	15.03%	224,750	0	224,750	0	224,750
155 956 New Mexico Highlands University	5,000,000	2.99%	44,771	0	44,771	0	44,771
156 958 Western New Mexico University	6,000,000	3.59%	53,725	0	53,725	0	53,725
157 960 Eastern New Mexico University	14,325,000	8.58%	128,268	0	128,268	0	128,268
158 962 New Mexico Inst of Mining & Techı	15,000,000	8.98%	134,312	0	134,312	0	134,312
159 964 Northern New Mexico College	2,000,000	1.20%	17,908	0	17,908	0	17,908
167 978 New Mexico Military Institute	4,800,000	2.87%	42,980	0	42,980	0	42,980
169 980 NM Sch for the Deaf	16,433,440	9.84%	147,148	0	147,148	0	147,148
Subtotal	166,988,440	100.00%	1,495,242	0	1,495,242	0	1,495,242
Direct Bills					0		0
Total					$1,495,242		$1,495,242

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$306,582	$0	$306,582	$0	$306,582
27	219 Supreme Crt Building Commission	300,000	0.21%	6,064	0	6,064	0	6,064
29	232 Judicial District Court 2nd	294,200	0.20%	5,946	0	5,946	0	5,946
42	251 Judicial District Attorney 1st	60,000	0.04%	1,213	0	1,213	0	1,213
64	341-543 DFA - Comm Dev & Local Gov	20,786,118	14.46%	420,131	0	420,131	0	420,131
80	361 DoIT	3,200,000	2.23%	64,679	0	64,679	0	64,679
91	417 Border Authority	187,500	0.13%	3,790	0	3,790	0	3,790
99	460 NM State Fair	2,445,000	1.70%	49,419	0	49,419	0	49,419
104	490 Cumbres & Toltec Railroad Comm	645,000	0.45%	13,037	0	13,037	0	13,037
106	495 Spaceport Authority	5,540,290	3.86%	111,981	0	111,981	0	111,981
110	521 Energy, Minerals & Natural Resou	1,952,500	1.36%	39,464	0	39,464	0	39,464
114	550 Office of State Engineer/ISC	1,834,050	1.28%	37,070	0	37,070	0	37,070
122	609 Indian Affairs	5,356,500	3.73%	108,266	0	108,266	0	108,266
134	667 Dept of Environment	9,788,100	6.81%	197,838	0	197,838	0	197,838
139	705 Dept of Military Affairs	700,000	0.49%	14,148	0	14,148	0	14,148
144	790 Dept of Public Safety	144,000	0.10%	2,911	0	2,911	0	2,911
145	795 Homeland Security & Emergency M	250,000	0.17%	5,053	0	5,053	0	5,053
146	805 Dept of Transportation	40,080,000	27.89%	810,101	0	810,101	0	810,101
147	924 Public Education Department	12,313,560	8.57%	248,883	0	248,883	0	248,883
152	950 Higher Education Other	7,545,000	5.25%	152,500	0	152,500	0	152,500
153	952 University of New Mexico	5,776,500	4.02%	116,755	0	116,755	0	116,755
154	954 New Mexico State University	2,020,624	1.41%	40,841	0	40,841	0	40,841
155	956 New Mexico Highlands University	1,190,000	0.83%	24,052	0	24,052	0	24,052
156	958 Western New Mexico University	900,000	0.63%	18,191	0	18,191	0	18,191
157	960 Eastern New Mexico University	2,404,190	1.67%	48,594	0	48,594	0	48,594
158	962 New Mexico Inst of Mining & Tech	2,190,000	1.52%	44,264	0	44,264	0	44,264
159	964 Northern New Mexico College	500,000	0.35%	10,106	0	10,106	0	10,106
169	980 NM Sch for the Deaf	130,000	0.09%	2,628	0	2,628	0	2,628
Subtotal		143,701,370	100.00%	2,904,506	0	2,904,506	0	2,904,506
Direct Bills						0		0
Total						$2,904,506		$2,904,506

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$626,492	$0	$626,492	$0	$626,492
26	218 Administrative Office of the Courts	2,032,000	0.53%	31,906	0	31,906	0	31,906
27	219 Supreme Crt Building Commission	1,000,000	0.26%	15,702	0	15,702	0	15,702
28	231 Judicial District Court 1st	50,000	0.01%	785	0	785	0	785
29	232 Judicial District Court 2nd	416,100	0.11%	6,533	0	6,533	0	6,533
41	244 Bernalillo County Metropolitan Crt	369,000	0.10%	5,794	0	5,794	0	5,794
51	260 Judicial District Attorney 10th	39,000	0.01%	612	0	612	0	612
59	333 Taxation and Revenue	1,500,000	0.39%	23,552	0	23,552	0	23,552
64	341-543 DFA - Comm Dev & Local Gov	50,819,705	13.14%	797,949	0	797,949	0	797,949
80	361 DoIT	5,000,000	1.29%	78,508	0	78,508	0	78,508
83	370 Secretary of State	13,500,000	3.49%	211,971	0	211,971	0	211,971
91	417 Border Authority	350,000	0.09%	5,496	0	5,496	0	5,496
93	419 Economic Development	1,500,000	0.39%	23,552	0	23,552	0	23,552
99	460 NM State Fair	1,202,000	0.31%	18,873	0	18,873	0	18,873
104	490 Cumbres & Toltec Railroad Comm	2,535,000	0.66%	39,803	0	39,803	0	39,803
106	495 Spaceport Authority	9,514,000	2.46%	149,385	0	149,385	0	149,385
107	505 Dept of Cultural Affairs	7,926,336	2.05%	124,456	0	124,456	0	124,456
110	521 Energy, Minerals & Natural Resou	3,935,500	1.02%	61,793	0	61,793	0	61,793
114	550 Office of State Engineer/ISC	16,605,000	4.29%	260,724	0	260,724	0	260,724
115	551 Interstate Stream Commission	12,959,955	3.35%	203,492	0	203,492	0	203,492
122	609 Indian Affairs	9,868,453	2.55%	154,950	0	154,950	0	154,950
133	665 Dept of Health	900,000	0.23%	14,131	0	14,131	0	14,131
134	667 Dept of Environment	59,119,617	15.29%	928,270	0	928,270	0	928,270
137	670 Veterans Services	600,000	0.16%	9,421	0	9,421	0	9,421
138	690 Children, Youth & Families	1,600,000	0.41%	25,122	0	25,122	0	25,122
139	705 Dept of Military Affairs	1,000,000	0.26%	15,702	0	15,702	0	15,702
142	770 Dept of Corrections	12,800,000	3.31%	200,980	0	200,980	0	200,980
146	805 Dept of Transportation	20,480,787	5.30%	321,580	0	321,580	0	321,580
147	924 Public Education Department	26,496,102	6.85%	416,030	0	416,030	0	416,030
152	950 Higher Education Other	8,500,728	2.20%	133,475	0	133,475	0	133,475
153	952 University of New Mexico	13,567,894	3.51%	213,037	0	213,037	0	213,037
154	954 New Mexico State University	7,224,790	1.87%	113,440	0	113,440	0	113,440
155	956 New Mexico Highlands University	2,730,000	0.71%	42,865	0	42,865	0	42,865
156	958 Western New Mexico University	2,969,500	0.77%	46,626	0	46,626	0	46,626
157	960 Eastern New Mexico University	5,630,000	1.46%	88,400	0	88,400	0	88,400
158	962 New Mexico Inst of Mining & Tech	6,525,000	1.69%	102,453	0	102,453	0	102,453
159	964 Northern New Mexico College	900,000	0.23%	14,131	0	14,131	0	14,131
167	978 New Mexico Military Institute	153,200	0.04%	2,405	0	2,405	0	2,405
171	999 Other	34,512,521	8.92%	541,900	0	541,900	0	541,900

STATE OF NEW MEXICO
FY 2025 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%	6,072,299	0	6,072,299	0	6,072,299
Direct Bills					0		0
Total					$6,072,299		$6,072,299

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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 Go	16,460,468	38.45%	$(14,342)	$0	$(14,342)	$0	$(14,342)
93 419 Economic Development	210,000	0.49%	(183)	0	(183)	0	(183)
107 505 Dept of Cultural Affairs	462,000	1.08%	(403)	0	(403)	0	(403)
114 550 Office of State Engineer/ISC	1,933,703	4.52%	(1,685)	0	(1,685)	0	(1,685)
122 609 Indian Affairs	385,000	0.90%	(335)	0	(335)	0	(335)
134 667 Dept of Environment	450,000	1.05%	(392)	0	(392)	0	(392)
137 670 Veterans Services	600,000	1.40%	(523)	0	(523)	0	(523)
146 805 Dept of Transportation	181,000	0.42%	(158)	0	(158)	0	(158)
147 924 Public Education Department	361,000	0.84%	(315)	0	(315)	0	(315)
171 999 Other	21,765,392	50.84%	(18,964)	0	(18,964)	0	(18,964)
Subtotal	42,808,563	100.00%	(37,299)	0	(37,299)	0	(37,299)
Direct Bills					0		0
Total					$(37,299)		$(37,299)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$18,876	$0	$18,876	$0	$18,876
26	218 Administrative Office of the Courts	534,561	1.67%	20,181	0	20,181	0	20,181
64	341-543 DFA - Comm Dev & Local Gov	2,454,000	7.68%	92,644	0	92,644	0	92,644
114	550 Office of State Engineer/ISC	500,000	1.57%	18,876	0	18,876	0	18,876
122	609 Indian Affairs	283,000	0.89%	10,684	0	10,684	0	10,684
134	667 Dept of Environment	1,125,160	3.52%	42,477	0	42,477	0	42,477
142	770 Dept of Corrections	2,400,000	7.51%	90,606	0	90,606	0	90,606
144	790 Dept of Public Safety	3,218,000	10.07%	121,487	0	121,487	0	121,487
146	805 Dept of Transportation	19,930,946	62.39%	752,441	0	752,441	0	752,441
147	924 Public Education Department	804,987	2.52%	30,390	0	30,390	0	30,390
156	958 Western New Mexico University	195,000	0.61%	7,362	0	7,362	0	7,362
Subtotal		31,945,654	100.00%	1,206,025	0	1,206,025	0	1,206,025
Direct Bills						0		0
Total						$1,206,025		$1,206,025

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$(426)	$0	$(426)	$0	$(426)
93 419 Economic Development	16,000,000	83.82%	(7,397)	0	(7,397)	0	(7,397)
107 505 Dept of Cultural Affairs	300,000	1.57%	(139)	0	(139)	0	(139)
114 550 Office of State Engineer/ISC	500,000	2.62%	(231)	0	(231)	0	(231)
146 805 Dept of Transportation	710,000	3.72%	(328)	0	(328)	0	(328)
147 924 Public Education Department	657,763	3.45%	(304)	0	(304)	0	(304)
Subtotal	19,088,863	100.00%	(8,825)	0	(8,825)	0	(8,825)
Direct Bills					0		0
Total					$(8,825)		$(8,825)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$115,349	$0	$115,349	$0	$115,349
107	505 Dept of Cultural Affairs	3,750,000	2.15%	86,512	0	86,512	0	86,512
139	705 Dept of Military Affairs	6,000,000	3.44%	138,419	0	138,419	0	138,419
144	790 Dept of Public Safety	7,000,000	4.01%	161,489	0	161,489	0	161,489
147	924 Public Education Department	3,000,000	1.72%	69,210	0	69,210	0	69,210
152	950 Higher Education Other	35,600,000	20.42%	821,287	0	821,287	0	821,287
153	952 University of New Mexico	34,500,000	19.79%	795,910	0	795,910	0	795,910
154	954 New Mexico State University	27,500,000	15.77%	634,421	0	634,421	0	634,421
155	956 New Mexico Highlands University	4,500,000	2.58%	103,814	0	103,814	0	103,814
156	958 Western New Mexico University	5,000,000	2.87%	115,349	0	115,349	0	115,349
157	960 Eastern New Mexico University	12,700,000	7.28%	292,987	0	292,987	0	292,987
158	962 New Mexico Inst of Mining & Techı	5,500,000	3.15%	126,884	0	126,884	0	126,884
159	964 Northern New Mexico College	1,000,000	0.57%	23,070	0	23,070	0	23,070
167	978 New Mexico Military Institute	4,856,200	2.79%	112,032	0	112,032	0	112,032
168	979 NM Sch for the Visually Impaired	1,200,000	0.69%	27,684	0	27,684	0	27,684
169	980 NM Sch for the Deaf	2,000,000	1.15%	46,140	0	46,140	0	46,140
171	999 Other	15,243,300	8.74%	351,661	0	351,661	0	351,661
Subtotal		174,349,500	100.00%	4,022,220	0	4,022,220	0	4,022,220
Direct Bills						0		0
Total						$4,022,220		$4,022,220

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$6,534	$0	$6,534	$0	$6,534
41	244 Bernalillo County Metropolitan Crt	738,000	0.53%	13,776	0	13,776	0	13,776
107	505 Dept of Cultural Affairs	3,700,000	2.64%	69,069	0	69,069	0	69,069
122	609 Indian Affairs	3,100,000	2.21%	57,869	0	57,869	0	57,869
147	924 Public Education Department	3,000,000	2.14%	56,002	0	56,002	0	56,002
152	950 Higher Education Other	24,800,000	17.67%	462,950	0	462,950	0	462,950
153	952 University of New Mexico	24,500,000	17.45%	457,349	0	457,349	0	457,349
154	954 New Mexico State University	24,000,000	17.10%	448,016	0	448,016	0	448,016
155	956 New Mexico Highlands University	6,000,000	4.27%	112,004	0	112,004	0	112,004
156	958 Western New Mexico University	4,000,000	2.85%	74,669	0	74,669	0	74,669
157	960 Eastern New Mexico University	11,000,000	7.84%	205,341	0	205,341	0	205,341
158	962 New Mexico Inst of Mining & Techı	18,000,000	12.82%	336,012	0	336,012	0	336,012
159	964 Northern New Mexico College	2,000,000	1.42%	37,335	0	37,335	0	37,335
167	978 New Mexico Military Institute	5,000,000	3.56%	93,337	0	93,337	0	93,337
171	999 Other	10,200,500	7.27%	190,416	0	190,416	0	190,416
Subtotal		140,388,500	100.00%	2,620,677	0	2,620,677	0	2,620,677
Direct Bills						0		0
Total						$2,620,677		$2,620,677

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$35,938	$0	$35,938	$0	$35,938
114 550 Office of State Engineer/ISC	245,000	0.30%	6,318	0	6,318	0	6,318
122 609 Indian Affairs	475,000	0.57%	12,250	0	12,250	0	12,250
134 667 Dept of Environment	3,351,000	4.06%	86,417	0	86,417	0	86,417
146 805 Dept of Transportation	300,000	0.36%	7,737	0	7,737	0	7,737
147 924 Public Education Department	18,835,278	22.80%	485,732	0	485,732	0	485,732
150 940 Public School Facilities Authority	57,014,151	69.01%	1,470,305	0	1,470,305	0	1,470,305
171 999 Other	1,000,000	1.21%	25,788	0	25,788	0	25,788
Subtotal	82,613,986	100.00%	2,130,485	0	2,130,485	0	2,130,485
Direct Bills					0		0
Total					$2,130,485		$2,130,485

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$615,070	$0	$615,070	$0	$615,070
26	218 Administrative Office of the Courts	1,400,000	1.01%	42,519	0	42,519	0	42,519
28	231 Judicial District Court 1st	650,000	0.47%	19,741	0	19,741	0	19,741
29	232 Judicial District Court 2nd	272,300	0.20%	8,270	0	8,270	0	8,270
41	244 Bernalillo County Metropolitan Crt	990,000	0.71%	30,067	0	30,067	0	30,067
43	252 Judicial District Attorney 2nd	600,000	0.43%	18,222	0	18,222	0	18,222
46	255 Judicial District Attorney 5th	25,000	0.02%	759	0	759	0	759
55	264 Administrative Office of the DAs	125,000	0.09%	3,796	0	3,796	0	3,796
64	341-543 DFA - Comm Dev & Local Gov	18,954,821	13.67%	575,666	0	575,666	0	575,666
80	361 DoIT	10,000,000	7.21%	303,704	0	303,704	0	303,704
83	370 Secretary of State	825,000	0.60%	25,056	0	25,056	0	25,056
86	385 New Mexico Finance Authority	7,847,230	5.66%	238,324	0	238,324	0	238,324
91	417 Border Authority	500,000	0.36%	15,185	0	15,185	0	15,185
99	460 NM State Fair	1,500,000	1.08%	45,556	0	45,556	0	45,556
104	490 Cumbres & Toltec Railroad Comm	750,000	0.54%	22,778	0	22,778	0	22,778
106	495 Spaceport Authority	6,000,000	4.33%	182,222	0	182,222	0	182,222
107	505 Dept of Cultural Affairs	6,811,801	4.91%	206,877	0	206,877	0	206,877
110	521 Energy, Minerals & Natural Resour	800,000	0.58%	24,296	0	24,296	0	24,296
114	550 Office of State Engineer/ISC	12,565,420	9.06%	381,617	0	381,617	0	381,617
122	609 Indian Affairs	3,242,206	2.34%	98,467	0	98,467	0	98,467
134	667 Dept of Environment	6,169,397	4.45%	187,367	0	187,367	0	187,367
139	705 Dept of Military Affairs	1,000,000	0.72%	30,370	0	30,370	0	30,370
144	790 Dept of Public Safety	11,172,000	8.06%	339,298	0	339,298	0	339,298
146	805 Dept of Transportation	14,099,012	10.17%	428,193	0	428,193	0	428,193
147	924 Public Education Department	7,581,004	5.47%	230,238	0	230,238	0	230,238
152	950 Higher Education Other	280,854	0.20%	8,530	0	8,530	0	8,530
153	952 University of New Mexico	1,728,424	1.25%	52,493	0	52,493	0	52,493
154	954 New Mexico State University	567,460	0.41%	17,234	0	17,234	0	17,234
155	956 New Mexico Highlands University	110,000	0.08%	3,341	0	3,341	0	3,341
156	958 Western New Mexico University	146,800	0.11%	4,458	0	4,458	0	4,458
157	960 Eastern New Mexico University	253,095	0.18%	7,687	0	7,687	0	7,687
158	962 New Mexico Inst of Mining & Techn	90,000	0.06%	2,733	0	2,733	0	2,733
171	999 Other	1,305,900	0.94%	39,661	0	39,661	0	39,661
Subtotal		138,615,024	100.00%	4,209,794	0	4,209,794	0	4,209,794
Direct Bills						0		0
Total						$4,209,794		$4,209,794

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$57,108	$0	$57,108	$0	$57,108
122 609 Indian Affairs	900,000	0.57%	10,820	0	10,820	0	10,820
147 924 Public Education Department	10,000,000	6.35%	120,226	0	120,226	0	120,226
152 950 Higher Education Other	34,220,000	21.73%	411,415	0	411,415	0	411,415
153 952 University of New Mexico	27,100,000	17.21%	325,813	0	325,813	0	325,813
154 954 New Mexico State University	31,200,000	19.81%	375,106	0	375,106	0	375,106
155 956 New Mexico Highlands University	4,000,000	2.54%	48,091	0	48,091	0	48,091
156 958 Western New Mexico University	6,000,000	3.81%	72,136	0	72,136	0	72,136
157 960 Eastern New Mexico University	11,500,000	7.30%	138,260	0	138,260	0	138,260
158 962 New Mexico Inst of Mining & Techı	7,100,000	4.51%	85,361	0	85,361	0	85,361
167 978 New Mexico Military Institute	8,250,000	5.24%	99,187	0	99,187	0	99,187
169 980 NM Sch for the Deaf	1,800,000	1.14%	21,641	0	21,641	0	21,641
171 999 Other	10,664,878	6.77%	128,220	0	128,220	0	128,220
Subtotal	157,484,878	100.00%	1,893,383	0	1,893,383	0	1,893,383
Direct Bills					0		0
Total					$1,893,383		$1,893,383

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$270,426	$0	$270,426	$0	$270,426
13	950 Higher Education Department	590,000	0.19%	5,469	0	5,469	0	5,469
24	215 Court of Appeals	300,000	0.10%	2,781	0	2,781	0	2,781
26	218 Administrative Office of the Courts	1,674,000	0.54%	15,516	0	15,516	0	15,516
28	231 Judicial District Court 1st	44,200	0.01%	410	0	410	0	410
29	232 Judicial District Court 2nd	1,203,018	0.39%	11,151	0	11,151	0	11,151
30	233 Judicial District Court 3rd	56,840	0.02%	527	0	527	0	527
31	234 Judicial District Court 4th	66,091	0.02%	613	0	613	0	613
35	238 Judicial District Court 8th	292,500	0.10%	2,711	0	2,711	0	2,711
36	239 Judicial District Court 9th	28,500	0.01%	264	0	264	0	264
38	241 Judicial District Court 11th	426,416	0.14%	3,952	0	3,952	0	3,952
41	244 Bernalillo County Metropolitan Crt	1,045,000	0.34%	9,686	0	9,686	0	9,686
42	251 Judicial District Attorney 1st	275,000	0.09%	2,549	0	2,549	0	2,549
64	341-543 DFA - Comm Dev & Local Gov	116,807,025	38.03%	1,082,696	0	1,082,696	0	1,082,696
80	361 DoIT	6,372,900	2.07%	59,071	0	59,071	0	59,071
86	385 New Mexico Finance Authority	38,705,320	12.60%	358,763	0	358,763	0	358,763
91	417 Border Authority	1,500,000	0.49%	13,904	0	13,904	0	13,904
93	419 Economic Development	1,500,000	0.49%	13,904	0	13,904	0	13,904
99	460 NM State Fair	2,180,000	0.71%	20,207	0	20,207	0	20,207
104	490 Cumbres & Toltec Railroad Comm	1,000,000	0.33%	9,269	0	9,269	0	9,269
106	495 Spaceport Authority	10,000,000	3.26%	92,691	0	92,691	0	92,691
107	505 Dept of Cultural Affairs	3,721,200	1.21%	34,492	0	34,492	0	34,492
110	521 Energy, Minerals & Natural Resou	3,300,000	1.07%	30,588	0	30,588	0	30,588
114	550 Office of State Engineer/ISC	23,756,651	7.73%	220,203	0	220,203	0	220,203
122	609 Indian Affairs	1,347,159	0.44%	12,487	0	12,487	0	12,487
133	665 Dept of Health	1,500,000	0.49%	13,904	0	13,904	0	13,904
134	667 Dept of Environment	38,032,477	12.38%	352,527	0	352,527	0	352,527
137	670 Veterans Services	2,000,000	0.65%	18,538	0	18,538	0	18,538
139	705 Dept of Military Affairs	775,000	0.25%	7,184	0	7,184	0	7,184
146	805 Dept of Transportation	2,139,000	0.70%	19,827	0	19,827	0	19,827
147	924 Public Education Department	4,731,466	1.54%	43,856	0	43,856	0	43,856
153	952 University of New Mexico	6,327,000	2.06%	58,646	0	58,646	0	58,646
154	954 New Mexico State University	2,365,000	0.77%	21,921	0	21,921	0	21,921
155	956 New Mexico Highlands University	435,000	0.14%	4,032	0	4,032	0	4,032
156	958 Western New Mexico University	2,940,000	0.96%	27,251	0	27,251	0	27,251
157	960 Eastern New Mexico University	347,000	0.11%	3,216	0	3,216	0	3,216
158	962 New Mexico Inst of Mining & Tech	125,000	0.04%	1,159	0	1,159	0	1,159
159	964 Northern New Mexico College	100,000	0.03%	927	0	927	0	927

STATE OF NEW MEXICO
FY 2025 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%	2,847,316	0	2,847,316	0	2,847,316
Direct Bills					0		0
Total					$2,847,316		$2,847,316

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$349,648	$0	$349,648	$0	$349,648
107	505 Dept of Cultural Affairs	3,500,000	1.76%	37,800	0	37,800	0	37,800
122	609 Indian Affairs	700,000	0.35%	7,560	0	7,560	0	7,560
147	924 Public Education Department	3,000,000	1.51%	32,400	0	32,400	0	32,400
153	952 University of New Mexico	51,400,000	25.90%	555,117	0	555,117	0	555,117
154	954 New Mexico State University	30,460,000	15.35%	328,966	0	328,966	0	328,966
155	956 New Mexico Highlands University	7,000,000	3.53%	75,600	0	75,600	0	75,600
156	958 Western New Mexico University	4,000,000	2.02%	43,200	0	43,200	0	43,200
157	960 Eastern New Mexico University	11,300,000	5.69%	122,039	0	122,039	0	122,039
158	962 New Mexico Inst of Mining & Techı	10,000,000	5.04%	107,999	0	107,999	0	107,999
159	964 Northern New Mexico College	2,500,000	1.26%	27,000	0	27,000	0	27,000
167	978 New Mexico Military Institute	3,000,000	1.51%	32,400	0	32,400	0	32,400
168	979 NM Sch for the Visually Impaired	938,967	0.47%	10,141	0	10,141	0	10,141
169	980 NM Sch for the Deaf	5,300,000	2.67%	57,240	0	57,240	0	57,240
171	999 Other	33,017,433	16.63%	356,586	0	356,586	0	356,586
Subtotal		198,491,400	100.00%	2,143,694	0	2,143,694	0	2,143,694
Direct Bills						0		0
Total						$2,143,694		$2,143,694

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 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%	$896,996	$0	$896,996	$0	$896,996
13	950 Higher Education Department	9,432,333	2.41%	175,117	0	175,117	0	175,117
25	216 Supreme Court	205,807	0.05%	3,821	0	3,821	0	3,821
26	218 Administrative Office of the Courts	8,377,193	2.14%	155,528	0	155,528	0	155,528
28	231 Judicial District Court 1st	465,000	0.12%	8,633	0	8,633	0	8,633
30	233 Judicial District Court 3rd	78,852	0.02%	1,464	0	1,464	0	1,464
38	241 Judicial District Court 11th	125,737	0.03%	2,334	0	2,334	0	2,334
41	244 Bernalillo County Metropolitan Crt	276,500	0.07%	5,133	0	5,133	0	5,133
64	341-543 DFA - Comm Dev & Local Gov	109,370,628	27.95%	2,030,532	0	2,030,532	0	2,030,532
80	361 DoIT	8,000,000	2.04%	148,525	0	148,525	0	148,525
91	417 Border Authority	1,069,000	0.27%	19,847	0	19,847	0	19,847
99	460 NM State Fair	3,250,000	0.83%	60,338	0	60,338	0	60,338
104	490 Cumbres & Toltec Railroad Comm	1,100,000	0.28%	20,422	0	20,422	0	20,422
107	505 Dept of Cultural Affairs	7,610,666	1.94%	141,297	0	141,297	0	141,297
109	516 Dept of Game & Fish	200,000	0.05%	3,713	0	3,713	0	3,713
110	521 Energy, Minerals & Natural Resour	6,300,000	1.61%	116,963	0	116,963	0	116,963
114	550 Office of State Engineer/ISC	20,344,000	5.20%	377,699	0	377,699	0	377,699
122	609 Indian Affairs	27,249,482	6.96%	505,903	0	505,903	0	505,903
134	667 Dept of Environment	30,773,388	7.86%	571,327	0	571,327	0	571,327
137	670 Veterans Services	11,205	0.00%	208	0	208	0	208
139	705 Dept of Military Affairs	2,150,000	0.55%	39,916	0	39,916	0	39,916
146	805 Dept of Transportation	44,217,259	11.30%	820,920	0	820,920	0	820,920
147	924 Public Education Department	15,886,260	4.06%	294,938	0	294,938	0	294,938
153	952 University of New Mexico	15,241,500	3.89%	282,968	0	282,968	0	282,968
154	954 New Mexico State University	8,224,500	2.10%	152,693	0	152,693	0	152,693
155	956 New Mexico Highlands University	930,000	0.24%	17,266	0	17,266	0	17,266
156	958 Western New Mexico University	3,700,000	0.95%	68,693	0	68,693	0	68,693
157	960 Eastern New Mexico University	4,850,000	1.24%	90,043	0	90,043	0	90,043
158	962 New Mexico Inst of Mining & Tech	3,021,000	0.77%	56,087	0	56,087	0	56,087
159	964 Northern New Mexico College	1,150,000	0.29%	21,350	0	21,350	0	21,350
167	978 New Mexico Military Institute	825,000	0.21%	15,317	0	15,317	0	15,317
169	980 NM Sch for the Deaf	3,500,000	0.89%	64,980	0	64,980	0	64,980
171	999 Other	5,087,426	1.30%	94,451	0	94,451	0	94,451
Subtotal		391,337,644	100.00%	7,265,421	0	7,265,421	0	7,265,421
Direct Bills						0		0
Total						$7,265,421		$7,265,421

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

STB 2022A Allocations

Dept:3 Interest Expense

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	69,326,000	23.76%	$(201,567)	$0	$(201,567)	$0	$(201,567)
25	216 Supreme Court	1,343,000	0.46%	(3,905)	0	(3,905)	0	(3,905)
27	219 Supreme Crt Building Commission	219,654	0.08%	(639)	0	(639)	0	(639)
41	244 Bernalillo County Metropolitan Crt	221,000	0.08%	(643)	0	(643)	0	(643)
64	341-543 DFA - Comm Dev & Local Gov	75,294,813	25.81%	(218,921)	0	(218,921)	0	(218,921)
83	370 Secretary of State	55,214	0.02%	(161)	0	(161)	0	(161)
93	419 Economic Development	30,000,000	10.28%	(87,226)	0	(87,226)	0	(87,226)
99	460 NM State Fair	4,500,000	1.54%	(13,084)	0	(13,084)	0	(13,084)
107	505 Dept of Cultural Affairs	3,870,000	1.33%	(11,252)	0	(11,252)	0	(11,252)
114	550 Office of State Engineer/ISC	6,639,500	2.28%	(19,304)	0	(19,304)	0	(19,304)
122	609 Indian Affairs	4,518,500	1.55%	(13,138)	0	(13,138)	0	(13,138)
134	667 Dept of Environment	33,782,150	11.58%	(98,222)	0	(98,222)	0	(98,222)
139	705 Dept of Military Affairs	450,000	0.15%	(1,308)	0	(1,308)	0	(1,308)
145	795 Homeland Security & Emergency M	2,200,000	0.75%	(6,397)	0	(6,397)	0	(6,397)
146	805 Dept of Transportation	23,856,904	8.18%	(69,364)	0	(69,364)	0	(69,364)
147	924 Public Education Department	10,665,188	3.66%	(31,009)	0	(31,009)	0	(31,009)
152	950 Higher Education Other	2,350,000	0.81%	(6,833)	0	(6,833)	0	(6,833)
153	952 University of New Mexico	9,442,000	3.24%	(27,453)	0	(27,453)	0	(27,453)
154	954 New Mexico State University	3,525,000	1.21%	(10,249)	0	(10,249)	0	(10,249)
155	956 New Mexico Highlands University	375,000	0.13%	(1,090)	0	(1,090)	0	(1,090)
156	958 Western New Mexico University	1,960,000	0.67%	(5,699)	0	(5,699)	0	(5,699)
157	960 Eastern New Mexico University	2,385,000	0.82%	(6,934)	0	(6,934)	0	(6,934)
158	962 New Mexico Inst of Mining & Techı	950,000	0.33%	(2,762)	0	(2,762)	0	(2,762)
171	999 Other	3,830,000	1.31%	(11,136)	0	(11,136)	0	(11,136)
Subtotal		291,758,923	100.00%	(848,294)	0	(848,294)	0	(848,294)
Direct Bills						0		0
Total						$(848,294)		$(848,294)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

STB 2022B Allocations | **Dept:3 Interest Expense**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	350-608 GSD Facilities Management	56,027,000	17.70%	$(646,566)	$0	$(646,566)	$0	$(646,566)
26	218 Administrative Office of the Courts	18,130,000	5.73%	(209,225)	0	(209,225)	0	(209,225)
29	232 Judicial District Court 2nd	419,287	0.13%	(4,839)	0	(4,839)	0	(4,839)
31	234 Judicial District Court 4th	361,486	0.11%	(4,172)	0	(4,172)	0	(4,172)
35	238 Judicial District Court 8th	243,000	0.08%	(2,804)	0	(2,804)	0	(2,804)
38	241 Judicial District Court 11th	762,394	0.24%	(8,798)	0	(8,798)	0	(8,798)
41	244 Bernalillo County Metropolitan Crt	319,000	0.10%	(3,681)	0	(3,681)	0	(3,681)
44	253 Judicial District Attorney 3rd	150,000	0.05%	(1,731)	0	(1,731)	0	(1,731)
59	333 Taxation and Revenue	65,000	0.02%	(750)	0	(750)	0	(750)
64	341-543 DFA - Comm Dev & Local Gov	84,343,964	26.65%	(973,351)	0	(973,351)	0	(973,351)
80	361 DoIT	26,000,000	8.21%	(300,047)	0	(300,047)	0	(300,047)
91	417 Border Authority	5,650,000	1.79%	(65,202)	0	(65,202)	0	(65,202)
104	490 Cumbres & Toltec Railroad Comm	1,100,000	0.35%	(12,694)	0	(12,694)	0	(12,694)
106	495 Spaceport Authority	3,500,000	1.11%	(40,391)	0	(40,391)	0	(40,391)
107	505 Dept of Cultural Affairs	3,147,000	0.99%	(36,317)	0	(36,317)	0	(36,317)
110	521 Energy, Minerals & Natural Resou	10,468,000	3.31%	(120,803)	0	(120,803)	0	(120,803)
114	550 Office of State Engineer/ISC	16,845,800	5.32%	(194,405)	0	(194,405)	0	(194,405)
122	609 Indian Affairs	15,148,100	4.79%	(174,813)	0	(174,813)	0	(174,813)
134	667 Dept of Environment	22,522,700	7.12%	(259,918)	0	(259,918)	0	(259,918)
139	705 Dept of Military Affairs	5,000,000	1.58%	(57,701)	0	(57,701)	0	(57,701)
146	805 Dept of Transportation	12,376,500	3.91%	(142,828)	0	(142,828)	0	(142,828)
147	924 Public Education Department	17,879,540	5.65%	(206,335)	0	(206,335)	0	(206,335)
152	950 Higher Education Other	6,651,536	2.10%	(76,760)	0	(76,760)	0	(76,760)
153	952 University of New Mexico	1,940,000	0.61%	(22,388)	0	(22,388)	0	(22,388)
154	954 New Mexico State University	1,829,700	0.58%	(21,115)	0	(21,115)	0	(21,115)
157	960 Eastern New Mexico University	200,000	0.06%	(2,308)	0	(2,308)	0	(2,308)
158	962 New Mexico Inst of Mining & Tech	300,000	0.09%	(3,462)	0	(3,462)	0	(3,462)
159	964 Northern New Mexico College	3,250,000	1.03%	(37,506)	0	(37,506)	0	(37,506)
171	999 Other	1,882,400	0.59%	(21,723)	0	(21,723)	0	(21,723)
Subtotal		316,512,407	100.00%	(3,652,635)	0	(3,652,635)	0	(3,652,635)
Direct Bills						0		0
Total						$(3,652,635)		$(3,652,635)

Basis Units: Bonds Sold Per Department

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

GOB 2023 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 505 Dept of Cultural Affairs	7,000,000	2.71%	$(44,305)	$0	$(44,305)	$0	$(44,305)
147 924 Public Education Department	6,000,000	2.32%	(37,976)	0	(37,976)	0	(37,976)
152 950 Higher Education Other	40,585,000	15.71%	(256,873)	0	(256,873)	0	(256,873)
153 952 University of New Mexico	89,200,000	34.53%	(564,570)	0	(564,570)	0	(564,570)
154 954 New Mexico State University	51,100,000	19.78%	(323,425)	0	(323,425)	0	(323,425)
155 956 New Mexico Highlands University	4,500,000	1.74%	(28,482)	0	(28,482)	0	(28,482)
156 958 Western New Mexico University	4,000,000	1.55%	(25,317)	0	(25,317)	0	(25,317)
157 960 Eastern New Mexico University	11,475,000	4.44%	(72,628)	0	(72,628)	0	(72,628)
158 962 New Mexico Inst of Mining & Techı	8,300,000	3.21%	(52,533)	0	(52,533)	0	(52,533)
159 964 Northern New Mexico College	3,000,000	1.16%	(18,988)	0	(18,988)	0	(18,988)
167 978 New Mexico Military Institute	4,000,000	1.55%	(25,317)	0	(25,317)	0	(25,317)
168 979 NM Sch for the Visually Impaired	4,000,000	1.55%	(25,317)	0	(25,317)	0	(25,317)
169 980 NM Sch for the Deaf	1,400,000	0.54%	(8,861)	0	(8,861)	0	(8,861)
171 999 Other	23,742,165	9.19%	(150,270)	0	(150,270)	0	(150,270)
Subtotal	258,302,165	100.00%	(1,634,862)	0	(1,634,862)	0	(1,634,862)
Direct Bills					0		0
Total					$(1,634,862)		$(1,634,862)

Basis Units: Bonds Sold Per Department

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	$(991)	$0	$0	$0
13	950 Higher Education Department	0	0	0	0	(555)	0	(5,027)	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
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
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
44	253 Judicial District Attorney 3rd	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	(64)	0	(496)	0	0	0
109	516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resou	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
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	(297)	0	0	0

STATE OF NEW MEXICO
FY 2025 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
124 624 Aging & Long Term Svcs	$0	$0	$0	$0	$(339)	$0	$(1,457)	$0	$0	$0
133 665 Dept of Health	0	0	0	0	0	0	(429)	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	(64)	0	(297)	0	0	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	(397)	0	(4,234)	0	0	0
154 954 New Mexico State University	0	0	0	0	(492)	0	(3,292)	0	0	0
155 956 New Mexico Highlands University	0	0	0	0	(236)	0	(1,071)	0	0	0
156 958 Western New Mexico University	0	0	0	0	(150)	0	(793)	0	0	0
157 960 Eastern New Mexico University	0	0	0	0	(248)	0	(1,586)	0	0	0
158 962 New Mexico Inst of Mining & Techı	0	0	0	0	(161)	0	(793)	0	0	0
159 964 Northern New Mexico College	0	0	0	0	(71)	0	(595)	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	(73)	0	(496)	0	0	0
168 979 NM Sch for the Visually Impaired	0	0	0	0	(64)	0	0	0	0	0
169 980 NM Sch for the Deaf	0	0	0	0	(150)	0	(297)	0	0	0
171 999 Other	0	0	0	0	0	0	0	0	0	0
Total	$0	$0	$0	$0	$(3,066)	$0	$(22,152)	$0	$0	$0

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
7	350-608 GSD Facilities Management	$0	$(33)	$0	$0	$0	$(520)	$0	$0	$0	$0
13	950 Higher Education Department	0	0	0	0	0	(31)	0	0	0	0
14	111 Legislative Council Service	0	0	0	0	0	(1)	0	0	0	0
24	215 Court of Appeals	0	0	0	0	0	(71)	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
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
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
44	253 Judicial District Attorney 3rd	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	(65)	0	0	0	(287)	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	(2)	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	(1)	0	0	0	0	0	0	0	0
105	491 Military Base Planning	0	0	0	0	0	(12)	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	(11)	0	0	0	(74)	0	0	0	0
109	516 Dept of Game & Fish	0	(3)	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resou	0	(0)	0	0	0	(56)	0	0	0	0
114	550 Office of State Engineer/ISC	0	(13)	0	0	0	(44)	0	0	0	0
115	551 Interstate Stream Commission	0	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	0	(9)	0	0	0	(132)	0	0	0	0

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

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
124	624 Aging & Long Term Svcs	$0	$(3)	$0	$0	$0	$(4)	$0	$0	$0	$0
133	665 Dept of Health	0	(1)	0	0	0	0	0	0	0	0
134	667 Dept of Environment	0	(15)	0	0	0	(150)	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	(5)	0	0	0	(30)	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	(9)	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	(24)	0	0	0	(130)	0	0	0	0
147	924 Public Education Department	0	(39)	0	0	0	(93)	0	0	0	0
150	940 Public School Facilities Authority	0	(121)	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	(15)	0	0	0	(90)	0	0	0	0
154	954 New Mexico State University	0	(2)	0	0	0	(57)	0	0	0	0
155	956 New Mexico Highlands University	0	(0)	0	0	0	0	0	0	0	0
156	958 Western New Mexico University	0	0	0	0	0	0	0	0	0	0
157	960 Eastern New Mexico University	0	(1)	0	0	0	(9)	0	0	0	0
158	962 New Mexico Inst of Mining & Techı	0	0	0	0	0	(4)	0	0	0	0
159	964 Northern New Mexico College	0	0	0	0	0	0	0	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	(4)	0	0	0	0	0	0	0	0
167	978 New Mexico Military Institute	0	(1)	0	0	0	0	0	0	0	0
168	979 NM Sch for the Visually Impaired	0	0	0	0	0	(19)	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	0	0	0	0	0	0
Total		$0	$(379)	$0	$0	$0	$(1,814)	$0	$0	$0	$0

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	$53,450	$(99)	$0	$(957)	$0	$(168)	$0	$306,582
13	950 Higher Education Department	0	(4,875)	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	(3)	0	(23)	0	0	0	0
27	219 Supreme Crt Building Commission	0	0	0	(2)	0	(7)	0	0	0	6,064
28	231 Judicial District Court 1st	0	0	0	0	0	0	0	(4)	0	0
29	232 Judicial District Court 2nd	0	0	0	0	0	(7)	0	(8)	0	5,946
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
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
41	244 Bernalillo County Metropolitan Crt	0	0	0	0	0	(8)	0	0	0	0
42	251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	1,213
43	252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	0	0	0
44	253 Judicial District Attorney 3rd	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	(3)	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	(34)	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	0	0	43,450	(6)	0	(505)	0	(2,234)	0	420,131
80	361 DoIT	0	0	8,490	0	0	0	0	(419)	0	64,679
83	370 Secretary of State	0	0	0	(1)	0	(159)	0	(503)	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	(8)	0	0	0	3,790
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	0	0	0	(3)	0	(11)	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	(3)	0	(91)	0	49,419
104	490 Cumbres & Toltec Railroad Comm	0	0	0	(4)	0	(19)	0	(16)	0	13,037
105	491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106	495 Spaceport Authority	0	0	0	0	0	(68)	0	(546)	0	111,981
107	505 Dept of Cultural Affairs	0	(7,313)	2,025	(3)	(65)	(139)	0	(68)	34,026	0
109	516 Dept of Game & Fish	0	0	0	0	0	(34)	0	0	0	0
110	521 Energy, Minerals & Natural Resou	0	0	0	(1)	0	0	0	(162)	0	39,464
114	550 Office of State Engineer/ISC	0	0	540	0	0	(121)	0	(946)	0	37,070
115	551 Interstate Stream Commission	0	0	1,682	0	0	(13)	0	(1,038)	0	0
122	609 Indian Affairs	0	0	3,598	0	(55)	(125)	0	(368)	44,771	108,266

STATE OF NEW MEXICO
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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
124 624 Aging & Long Term Svcs	$0	$(18,770)	$5,399	$(11)	$0	$0	$0	$0	$0	$0
133 665 Dept of Health	0	0	0	0	0	(20)	0	0	0	0
134 667 Dept of Environment	0	0	18,000	(5)	0	(243)	0	(3,908)	0	197,838
137 670 Veterans Services	0	0	0	0	0	0	0	(50)	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	(4)	0	(11)	0	(42)	0	14,148
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	2,911
145 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	5,053
146 805 Dept of Transportation	0	0	11,621	0	0	(161)	0	(1,126)	0	810,101
147 924 Public Education Department	0	(17,063)	18,647	0	(53)	(266)	0	(1,244)	31,340	248,883
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	(437)	(173)	0	(75)	242,031	152,500
153 952 University of New Mexico	0	0	5,059	0	(432)	(228)	0	(300)	349,212	116,755
154 954 New Mexico State University	0	0	16,310	0	(423)	(123)	0	(153)	224,750	40,841
155 956 New Mexico Highlands University	0	0	162	0	(106)	(56)	0	(22)	44,771	24,052
156 958 Western New Mexico University	0	0	1,323	0	(71)	(65)	0	(8)	53,725	18,191
157 960 Eastern New Mexico University	0	0	0	0	(194)	(108)	0	(76)	128,268	48,594
158 962 New Mexico Inst of Mining & Techı	0	0	0	0	(317)	(144)	0	(16)	134,312	44,264
159 964 Northern New Mexico College	0	0	0	0	(35)	(20)	0	0	17,908	10,106
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	(88)	0	0	(13)	42,980	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	147,148	2,628
171 999 Other	0	0	0	0	(180)	(91)	0	(320)	0	0
Total	$0	$(48,021)	$189,756	$(142)	$(2,456)	$(3,954)	$0	$(13,927)	$1,495,242	$2,904,506

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
7	350-608 GSD Facilities Management	$626,492	$0	$18,876	$0	$0	$0	$0	$615,070	$0	$270,426
13	950 Higher Education Department	0	0	0	0	0	0	0	0	0	5,469
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	2,781
25	216 Supreme Court	0	0	0	0	0	0	0	0	0	0
26	218 Administrative Office of the Courts	31,906	0	20,181	0	0	0	0	42,519	0	15,516
27	219 Supreme Crt Building Commission	15,702	0	0	0	0	0	0	0	0	0
28	231 Judicial District Court 1st	785	0	0	0	0	6,534	0	19,741	0	410
29	232 Judicial District Court 2nd	6,533	0	0	0	0	0	0	8,270	0	11,151
30	233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	527
31	234 Judicial District Court 4th	0	0	0	0	0	0	0	0	0	613
35	238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	2,711
36	239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	264
38	241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	3,952
41	244 Bernalillo County Metropolitan Crt	5,794	0	0	0	0	13,776	0	30,067	0	9,686
42	251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	2,549
43	252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	18,222	0	0
44	253 Judicial District Attorney 3rd	0	0	0	0	0	0	0	0	0	0
46	255 Judicial District Attorney 5th	0	0	0	0	0	0	0	759	0	0
51	260 Judicial District Attorney 10th	612	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	3,796	0	0
59	333 Taxation and Revenue	23,552	0	0	0	0	0	0	0	0	0
64	341-543 DFA - Comm Dev & Local Gov	797,949	(14,342)	92,644	(426)	0	0	35,938	575,666	0	1,082,696
80	361 DoIT	78,508	0	0	0	115,349	0	0	303,704	0	59,071
83	370 Secretary of State	211,971	0	0	0	0	0	0	25,056	0	0
86	385 New Mexico Finance Authority	0	0	0	0	0	0	0	238,324	0	358,763
91	417 Border Authority	5,496	0	0	0	0	0	0	15,185	0	13,904
92	418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93	419 Economic Development	23,552	(183)	0	(7,397)	0	0	0	0	0	13,904
95	430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
99	460 NM State Fair	18,873	0	0	0	0	0	0	45,556	0	20,207
104	490 Cumbres & Toltec Railroad Comm	39,803	0	0	0	0	0	0	22,778	0	9,269
105	491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106	495 Spaceport Authority	149,385	0	0	0	0	0	0	182,222	0	92,691
107	505 Dept of Cultural Affairs	124,456	(403)	0	(139)	86,512	69,069	0	206,877	57,108	34,492
109	516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
110	521 Energy, Minerals & Natural Resou	61,793	0	0	0	0	0	0	24,296	0	30,588
114	550 Office of State Engineer/ISC	260,724	(1,685)	18,876	(231)	0	0	6,318	381,617	0	220,203
115	551 Interstate Stream Commission	203,492	0	0	0	0	0	0	0	0	0
122	609 Indian Affairs	154,950	(335)	10,684	0	0	57,869	12,250	98,467	10,820	12,487

STATE OF NEW MEXICO
FY 2025 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
124 624 Aging & Long Term Svcs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
133 665 Dept of Health	14,131	0	0	0	0	0	0	0	0	13,904
134 667 Dept of Environment	928,270	(392)	42,477	0	0	0	86,417	187,367	0	352,527
137 670 Veterans Services	9,421	(523)	0	0	0	0	0	0	0	18,538
138 690 Children, Youth & Families	25,122	0	0	0	0	0	0	0	0	0
139 705 Dept of Military Affairs	15,702	0	0	0	138,419	0	0	30,370	0	7,184
142 770 Dept of Corrections	200,980	0	90,606	0	0	0	0	0	0	0
144 790 Dept of Public Safety	0	0	121,487	0	161,489	0	0	339,298	0	0
145 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
146 805 Dept of Transportation	321,580	(158)	752,441	(328)	0	0	7,737	428,193	0	19,827
147 924 Public Education Department	416,030	(315)	30,390	(304)	69,210	56,002	485,732	230,238	120,226	43,856
150 940 Public School Facilities Authority	0	0	0	0	0	0	1,470,305	0	0	0
152 950 Higher Education Other	133,475	0	0	0	821,287	462,950	0	8,530	411,415	0
153 952 University of New Mexico	213,037	0	0	0	795,910	457,349	0	52,493	325,813	58,646
154 954 New Mexico State University	113,440	0	0	0	634,421	448,016	0	17,234	375,106	21,921
155 956 New Mexico Highlands University	42,865	0	0	0	103,814	112,004	0	3,341	48,091	4,032
156 958 Western New Mexico University	46,626	0	7,362	0	115,349	74,669	0	4,458	72,136	27,251
157 960 Eastern New Mexico University	88,400	0	0	0	292,987	205,341	0	7,687	138,260	3,216
158 962 New Mexico Inst of Mining & Techı	102,453	0	0	0	126,884	336,012	0	2,733	85,361	1,159
159 964 Northern New Mexico College	14,131	0	0	0	23,070	37,335	0	0	0	927
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	2,405	0	0	0	112,032	93,337	0	0	99,187	0
168 979 NM Sch for the Visually Impaired	0	0	0	0	27,684	0	0	0	0	0
169 980 NM Sch for the Deaf	0	0	0	0	46,140	0	0	0	21,641	0
171 999 Other	541,900	(18,964)	0	0	351,661	190,416	25,788	39,661	128,220	0
Total	$6,072,299	$(37,299)	$1,206,025	$(8,825)	$4,022,220	$2,620,677	$2,130,485	$4,209,794	$1,893,383	$2,847,316

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

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

	Department	GOB 2021	STB 2021A	STB 2022A	STB 2022B	GOB 2023	Total
7	350-608 GSD Facilities Management	$0	$896,996	$(201,567)	$(646,566)	$0	$1,936,992
13	950 Higher Education Department	349,648	175,117	0	0	0	519,746
14	111 Legislative Council Service	0	0	0	0	0	(1)
24	215 Court of Appeals	0	0	0	0	0	2,710
25	216 Supreme Court	0	3,821	(3,905)	0	0	(84)
26	218 Administrative Office of the Courts	0	155,528	0	(209,225)	0	56,399
27	219 Supreme Crt Building Commission	0	0	(639)	0	0	21,118
28	231 Judicial District Court 1st	0	8,633	0	0	0	36,098
29	232 Judicial District Court 2nd	0	0	0	(4,839)	0	27,047
30	233 Judicial District Court 3rd	0	1,464	0	0	0	1,991
31	234 Judicial District Court 4th	0	0	0	(4,172)	0	(3,559)
35	238 Judicial District Court 8th	0	0	0	(2,804)	0	(93)
36	239 Judicial District Court 9th	0	0	0	0	0	264
38	241 Judicial District Court 11th	0	2,334	0	(8,798)	0	(2,511)
41	244 Bernalillo County Metropolitan Crt	0	5,133	(643)	(3,681)	0	60,124
42	251 Judicial District Attorney 1st	0	0	0	0	0	3,762
43	252 Judicial District Attorney 2nd	0	0	0	0	0	18,222
44	253 Judicial District Attorney 3rd	0	0	0	(1,731)	0	(1,731)
46	255 Judicial District Attorney 5th	0	0	0	0	0	759
51	260 Judicial District Attorney 10th	0	0	0	0	0	609
54	263 Judicial District Attorney 13th	0	0	0	0	0	(0)
55	264 Administrative Office of the DAs	0	0	0	0	0	3,796
59	333 Taxation and Revenue	0	0	0	(750)	0	22,768
64	341-543 DFA - Comm Dev & Local Gov	0	2,030,532	(218,921)	(973,351)	0	3,868,868
80	361 DoIT	0	148,525	0	(300,047)	0	477,860
83	370 Secretary of State	0	0	(161)	0	0	236,202
86	385 New Mexico Finance Authority	0	0	0	0	0	597,087
91	417 Border Authority	0	19,847	0	(65,202)	0	(6,990)
92	418 Tourism Department	0	0	0	0	0	(0)
93	419 Economic Development	0	0	(87,226)	0	0	(57,364)
95	430 Public Regulation Commission	0	0	0	0	0	(2)
99	460 NM State Fair	0	60,338	(13,084)	0	0	181,215
104	490 Cumbres & Toltec Railroad Comm	0	20,422	0	(12,694)	0	92,575
105	491 Military Base Planning	0	0	0	0	0	(12)
106	495 Spaceport Authority	0	0	0	(40,391)	0	495,273
107	505 Dept of Cultural Affairs	37,800	141,297	(11,252)	(36,317)	(44,305)	693,012
109	516 Dept of Game & Fish	0	3,713	0	0	0	3,675
110	521 Energy, Minerals & Natural Resou	0	116,963	0	(120,803)	0	152,082
114	550 Office of State Engineer/ISC	0	377,699	(19,304)	(194,405)	0	1,086,297
115	551 Interstate Stream Commission	0	0	0	0	0	204,122
122	609 Indian Affairs	7,560	505,903	(13,138)	(174,813)	0	838,353

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

Allocation Summary **Dept:3 Interest Expense**

	Department	GOB 2021	STB 2021A	STB 2022A	STB 2022B	GOB 2023	Total
124	624 Aging & Long Term Svcs	$0	$0	$0	$0	$0	$(15,185)
133	665 Dept of Health	0	0	0	0	0	27,584
134	667 Dept of Environment	0	571,327	(98,222)	(259,918)	0	2,021,371
137	670 Veterans Services	0	208	0	0	0	27,594
138	690 Children, Youth & Families	0	0	0	0	0	25,122
139	705 Dept of Military Affairs	0	39,916	(1,308)	(57,701)	0	186,637
142	770 Dept of Corrections	0	0	0	0	0	291,586
144	790 Dept of Public Safety	0	0	0	0	0	625,176
145	795 Homeland Security & Emergency M	0	0	(6,397)	0	0	(1,344)
146	805 Dept of Transportation	0	820,920	(69,364)	(142,828)	0	2,958,302
147	924 Public Education Department	32,400	294,938	(31,009)	(206,335)	(37,976)	1,782,835
150	940 Public School Facilities Authority	0	0	0	0	0	1,470,184
152	950 Higher Education Other	0	0	(6,833)	(76,760)	(256,873)	1,891,035
153	952 University of New Mexico	555,117	282,968	(27,453)	(22,388)	(564,570)	2,592,253
154	954 New Mexico State University	328,966	152,693	(10,249)	(21,115)	(323,425)	2,014,368
155	956 New Mexico Highlands University	75,600	17,266	(1,090)	0	(28,482)	444,934
156	958 Western New Mexico University	43,200	68,693	(5,699)	0	(25,317)	500,879
157	960 Eastern New Mexico University	122,039	90,043	(6,934)	(2,308)	(72,628)	1,040,742
158	962 New Mexico Inst of Mining & Techı	107,999	56,087	(2,762)	(3,462)	(52,533)	937,072
159	964 Northern New Mexico College	27,000	21,350	0	(37,506)	(18,988)	94,612
160	966 Santa Fe Community College	0	0	0	0	0	(0)
161	968 Central New Mexico Comm Colleg	0	0	0	0	0	(0)
162	970 Luna Community College	0	0	0	0	0	(0)
165	976 San Juan College	0	0	0	0	0	(4)
167	978 New Mexico Military Institute	32,400	15,317	0	0	(25,317)	371,670
168	979 NM Sch for the Visually Impaired	10,141	0	0	0	(25,317)	12,424
169	980 NM Sch for the Deaf	57,240	64,980	0	0	(8,861)	330,466
171	999 Other	356,586	94,451	(11,136)	(21,723)	(150,270)	1,525,999
Total		$2,143,694	$7,265,421	$(848,294)	$(3,652,635)	$(1,634,862)	$32,722,992

FY 2025 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 2025 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	2,610,454	0	897,685	1,322,721	390,048	0
Salary % Split			*.00%*	*34.39%*	*50.67%*	*14.94%*	*.00%*
Benefits	P	955,466	0	309,272	507,103	139,090	0
Subtotal - Personnel Costs		3,565,919	0	1,206,957	1,829,824	529,139	0
Services & Supplies Cost							
Professional Fees	P	342,830	0	159,629	180,257	2,944	0
Travel	P	13,908	0	5,323	8,584	0	0
Transportation	P	109	0	0	109	0	0
Supplies	P	14,979	0	3,764	11,063	151	0
DOIT Svcs	P	78,686	0	31,330	37,949	9,407	0
Rental Expense	P	19,842	0	12,922	5,851	1,069	0
Other Operating	P	180,131	0	95,134	77,452	7,545	0
Grants	P	447,835	0	0	0	0	447,835
Deduct Direct Expense	P	(998,089)	0	0	0	(550,255)	(447,835)
Subtotal - Services & Supplies		100,229	0	308,102	321,266	(529,139)	0
Department Cost Total		3,666,149	0	1,515,058	2,151,090	(0)	0
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,666,149	0	1,515,058	2,151,090	(0)	0
General Admin Distribution			0	0	0	0	0
Grand Total		$3,666,149		$1,515,058	$2,151,090	$(0)	$0

STATE OF NEW MEXICO
FY 2025 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	$4,711	$6,941	$2,047	$0
	Subtotal - Building Depreciation	13,699	0	4,711	6,941	2,047	0
2	DFA Depreciation	478,614	0	164,586	242,514	71,513	0
	Subtotal - Equipment Depreciation	478,614	0	164,586	242,514	71,513	0
4	DFA Secretary	0	339,132	116,621	171,839	50,672	0
4	Policy & Budget	0	403	139	204	60	0
	Subtotal - 341-541 DFA - Policy & Bud	0	339,535	116,760	172,043	50,733	0
5	Program Support	0	229,840	79,038	116,460	34,342	0
5	IT Support	0	171,182	58,866	86,738	25,578	0
	Subtotal - 341-542 DFA - Program Sup	0	401,022	137,904	203,199	59,920	0
6	Accounting	0	507	174	257	76	0
6	Payroll	0	3,672	1,263	1,861	549	0
6	Imaging	0	70,223	24,148	35,582	10,493	0
	Subtotal - 341-544 DFA - Financial Cor	0	74,403	25,586	37,700	11,117	0
8	Purchasing	0	34	12	17	5	0
8	Contract Review	0	403	139	204	60	0
	Subtotal - 350-604 GSD Purchasing	0	437	150	222	65	0
9	Human Resources	0	3,570	1,228	1,809	533	0
9	Adjudication	0	893	307	453	133	0
	Subtotal - 378 Personnel Board	0	4,463	1,535	2,262	667	0
12	Banking/Cash Mgmt	0	374	129	190	56	0
	Subtotal - 394 State Treasurer	0	374	129	190	56	0
Total Incoming		492,313	820,235	451,360	665,070	196,118	0
C. Total Allocated			$4,978,697	$1,966,418	$2,816,161	$196,118	$0
				39.50%	56.56%	3.94%	0.00%

STATE OF NEW MEXICO
FY 2025 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	30	20.13%	$339,132	$0	$339,132	$0	$339,132
5 341-542 DFA - Program Support	17	11.41%	192,175	0	192,175	40,295	232,469
6 341-544 DFA - Financial Control	42	28.19%	474,785	0	474,785	99,552	574,336
64 341-543 DFA - Comm Dev & Local Gov	60	40.27%	678,264	0	678,264	142,217	820,481
Subtotal	149	100.00%	1,684,355	0	1,684,355	282,063	1,966,418
Direct Bills					0		0
Total					$1,684,355		$1,966,418

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2025 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	4,983.00	0.02%	$403	$0	$403	$0	$403
5	341-542 DFA - Program Support	2,177.40	0.01%	176	0	176	31	207
6	341-544 DFA - Financial Control	6,397.60	0.02%	518	0	518	90	608
7	350-608 GSD Facilities Management	17,370.90	0.06%	1,407	0	1,407	244	1,650
8	350-604 GSD Purchasing	4,474.43	0.02%	362	0	362	63	425
9	378 Personnel Board	4,295.60	0.01%	348	0	348	60	408
10	369 Commission on Public Records	3,062.20	0.01%	248	0	248	43	291
11	305 Attorney General CS	47,721.01	0.16%	3,864	0	3,864	669	4,533
12	394 State Treasurer	4,602.07	0.02%	373	0	373	65	437
13	950 Higher Education Department	439,324.53	1.48%	35,572	0	35,572	6,160	41,732
14	111 Legislative Council Service	7,771.90	0.03%	629	0	629	109	738
15	112 Legislative Finance Committee	5,120.40	0.02%	415	0	415	72	486
16	114 Senate Chief Clerk	1,973.90	0.01%	160	0	160	28	188
17	115 House Chief Clerk	1,901.30	0.01%	154	0	154	27	181
18	117 Legislative Education Study Comm	1,525.40	0.01%	124	0	124	21	145
19	119 Legislative Building	4,733.50	0.02%	383	0	383	66	450
22	208 NM Compilation Commission	1,620.43	0.01%	131	0	131	23	154
23	210 Judicial Standards Commission	979.40	0.00%	79	0	79	14	93
24	215 Court of Appeals	7,623.40	0.03%	617	0	617	107	724
25	216 Supreme Court	7,435.13	0.03%	602	0	602	104	706
26	218 Administrative Office of the Courts	70,115.58	0.24%	5,677	0	5,677	983	6,660
27	219 Supreme Crt Building Commission	5,871.10	0.02%	475	0	475	82	558
28	231 Judicial District Court 1st	13,840.61	0.05%	1,121	0	1,121	194	1,315
29	232 Judicial District Court 2nd	35,281.02	0.12%	2,857	0	2,857	495	3,351
30	233 Judicial District Court 3rd	13,715.64	0.05%	1,111	0	1,111	192	1,303
31	234 Judicial District Court 4th	5,542.87	0.02%	449	0	449	78	527
32	235 Judicial District Court 5th	13,006.82	0.04%	1,053	0	1,053	182	1,236
33	236 Judicial District Court 6th	6,773.61	0.02%	548	0	548	95	643
34	237 Judicial District Court 7th	4,967.62	0.02%	402	0	402	70	472
35	238 Judicial District Court 8th	5,981.30	0.02%	484	0	484	84	568
36	239 Judicial District Court 9th	6,192.40	0.02%	501	0	501	87	588
37	240 Judicial District Court 10th	2,063.30	0.01%	167	0	167	29	196
38	241 Judicial District Court 11th	14,229.78	0.05%	1,152	0	1,152	200	1,352
39	242 Judicial District Court 12th	6,600.80	0.02%	534	0	534	93	627
40	243 Judicial District Court 13th	14,437.30	0.05%	1,169	0	1,169	202	1,371
41	244 Bernalillo County Metropolitan Crt	32,222.65	0.11%	2,609	0	2,609	452	3,061
42	251 Judicial District Attorney 1st	8,695.55	0.03%	704	0	704	122	826
43	252 Judicial District Attorney 2nd	31,814.97	0.11%	2,576	0	2,576	446	3,022
44	253 Judicial District Attorney 3rd	6,553.65	0.02%	531	0	531	92	623
45	254 Judicial District Attorney 4th	4,016.30	0.01%	325	0	325	56	382
46	255 Judicial District Attorney 5th	7,365.84	0.02%	596	0	596	103	700
47	256 Judicial District Attorney 6th	4,143.21	0.01%	335	0	335	58	394

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	3,241.30	0.01%	$262	$0	$262	$45	$308
49	258 Judicial District Attorney 8th	3,603.40	0.01%	292	0	292	51	342
50	259 Judicial District Attorney 9th	4,073.10	0.01%	330	0	330	57	387
51	260 Judicial District Attorney 10th	1,791.90	0.01%	145	0	145	25	170
52	261 Judicial District Attorney 11th	6,467.30	0.02%	524	0	524	91	614
53	262 Judicial District Attorney 12th	4,678.44	0.02%	379	0	379	66	444
54	263 Judicial District Attorney 13th	7,381.63	0.02%	598	0	598	103	701
55	264 Administrative Office of the DAs	3,433.86	0.01%	278	0	278	48	326
56	265 Judicial District Attorney 11th Div I	3,426.49	0.01%	277	0	277	48	325
58	308 State Auditor	5,312.09	0.02%	430	0	430	74	505
59	333 Taxation and Revenue	114,580.21	0.39%	9,278	0	9,278	1,607	10,884
60	337 Investment Council	64,945.41	0.22%	5,259	0	5,259	911	6,169
61	340 Administrative Hearings Office	2,238.41	0.01%	181	0	181	31	213
64	341-543 DFA - Comm Dev & Local Gov	495,213.76	1.67%	40,097	0	40,097	6,943	47,041
66	342 Public School Insurance Authority	461,616.25	1.56%	37,377	0	37,377	6,472	43,849
67	343 Retiree Healthcare Authority	384,159.69	1.30%	31,105	0	31,105	5,386	36,492
68	350-598 GSD Program Support	5,237.53	0.02%	424	0	424	73	498
70	350-605 GSD Printing & Graphics	2,365.47	0.01%	192	0	192	33	225
71	350-606 GSD Risk Management	648,337.05	2.19%	52,496	0	52,496	9,090	61,586
72	350-609 GSD Aviation	1,183.79	0.00%	96	0	96	17	112
73	350-609 GSD Motor Pool	8,322.89	0.03%	674	0	674	117	791
74	350-609 GSD Surplus Property	792.60	0.00%	64	0	64	11	75
75	352 Education Retirement Brd	30,963.92	0.10%	2,507	0	2,507	434	2,941
76	354 Sentencing Commission	2,045.75	0.01%	166	0	166	29	194
77	280 Public Defender (Prev Agy 355)	64,294.50	0.22%	5,206	0	5,206	901	6,107
78	356 Governor	5,434.00	0.02%	440	0	440	76	516
79	360 Lieutenant Governor	615.40	0.00%	50	0	50	9	58
80	361 DoIT	94,767.58	0.32%	7,673	0	7,673	1,329	9,002
81	366 Public Employees Retirement Assc	39,063.57	0.13%	3,163	0	3,163	548	3,711
83	370 Secretary of State	18,531.47	0.06%	1,500	0	1,500	260	1,760
85	379 Public Employees Labor Relations	267.50	0.00%	22	0	22	4	25
88	404 Brd of Examiners - Architects	510.55	0.00%	41	0	41	7	48
89	410 Department of Ethics	1,261.05	0.00%	102	0	102	18	120
91	417 Border Authority	577.60	0.00%	47	0	47	8	55
92	418 Tourism Department	39,044.80	0.13%	3,161	0	3,161	547	3,709
93	419 Economic Development	115,864.88	0.39%	9,382	0	9,382	1,625	11,006
94	420 Regulation and Licensing	51,448.46	0.17%	4,166	0	4,166	721	4,887
95	430 Public Regulation Commission	14,167.23	0.05%	1,147	0	1,147	199	1,346
96	440 Superintendent of Insurance	117,966.69	0.40%	9,552	0	9,552	1,654	11,206
97	446 Brd of Medical Examiners	2,824.40	0.01%	229	0	229	40	268
98	449 Board of Nursing	3,831.57	0.01%	310	0	310	54	364
99	460 NM State Fair	16,099.27	0.05%	1,304	0	1,304	226	1,529

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100	464 Brd of Licensure - Engineers	1,317.04	0.00%	$107	$0	$107	$18	$125
101	465 Gaming Control Brd	8,605.90	0.03%	697	0	697	121	817
102	469 Racing Commission	4,690.90	0.02%	380	0	380	66	446
103	479 Brd of Veterinary Medicine	470.91	0.00%	38	0	38	7	45
105	491 Military Base Planning	296.20	0.00%	24	0	24	4	28
106	495 Spaceport Authority	12,128.21	0.04%	982	0	982	170	1,152
107	505 Dept of Cultural Affairs	52,605.19	0.18%	4,259	0	4,259	738	4,997
108	508 Livestock Board	10,012.53	0.03%	811	0	811	140	951
109	516 Dept of Game & Fish	62,216.08	0.21%	5,038	0	5,038	872	5,910
110	521 Energy, Minerals & Natural Resou	120,572.62	0.41%	9,763	0	9,763	1,691	11,453
111	522 Youth Conservation Corp	5,226.64	0.02%	423	0	423	73	496
112	538 Intertribal Ceremonial Office	529.17	0.00%	43	0	43	7	50
113	539 Commission on Public Lands	24,402.09	0.08%	1,976	0	1,976	342	2,318
114	550 Office of State Engineer/ISC	71,746.82	0.24%	5,809	0	5,809	1,006	6,815
117	601 Commission on Women	182.98	0.00%	15	0	15	3	17
118	603 Office of African Amer Affairs	1,077.13	0.00%	87	0	87	15	102
119	604 Comm for Deaf & Hearing Impaire	4,415.60	0.01%	358	0	358	62	419
120	605 MLK Commission	339.70	0.00%	28	0	28	5	32
121	606 Commission for the Blind	18,610.94	0.06%	1,507	0	1,507	261	1,768
122	609 Indian Affairs	4,071.80	0.01%	330	0	330	57	387
123	611 Early Childhood Education and Ca	678,983.67	2.29%	54,977	0	54,977	9,520	64,497
124	624 Aging & Long Term Svcs	76,075.06	0.26%	6,160	0	6,160	1,067	7,226
125	630 Human Services	11,605,578.42	39.15%	939,701	0	939,701	162,721	1,102,422
126	631 Workforce Solutions	138,910.00	0.47%	11,248	0	11,248	1,948	13,195
127	632 Workers Compensation Admin	13,639.27	0.05%	1,104	0	1,104	191	1,296
129	644 Vocational Rehabilitation	53,878.49	0.18%	4,363	0	4,363	755	5,118
130	645 Disability Commission	2,090.94	0.01%	169	0	169	29	199
131	647 Developmental Disabilities Comm	9,002.75	0.03%	729	0	729	126	855
132	662 Miners' Hospital	53,783.31	0.18%	4,355	0	4,355	754	5,109
133	665 Dept of Health	908,384.02	3.06%	73,552	0	73,552	12,736	86,288
134	667 Dept of Environment	178,800.05	0.60%	14,477	0	14,477	2,507	16,984
135	668 Natural Resources Trustee	5,170.30	0.02%	419	0	419	72	491
137	670 Veterans Services	7,631.36	0.03%	618	0	618	107	725
138	690 Children, Youth & Families	356,794.32	1.20%	28,890	0	28,890	5,003	33,892
139	705 Dept of Military Affairs	35,144.90	0.12%	2,846	0	2,846	493	3,338
140	760 Parole Brd	641.00	0.00%	52	0	52	9	61
141	765 Juvenile Parole Brd	7.60	0.00%	1	0	1	0	1
142	770 Dept of Corrections	374,559.59	1.26%	30,328	0	30,328	5,252	35,580
143	780 Crime Victims Reparations	31,078.79	0.10%	2,516	0	2,516	436	2,952
144	790 Dept of Public Safety	185,141.26	0.62%	14,991	0	14,991	2,596	17,587
145	795 Homeland Security & Emergency M	256,437.57	0.86%	20,764	0	20,764	3,595	24,359
146	805 Dept of Transportation	2,196,211.26	7.41%	177,827	0	177,827	30,793	208,620

STATE OF NEW MEXICO
FY 2025 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
147 924 Public Education Department	4,030,264.85	13.59%	$326,330	$0	$326,330	$56,508	$382,838
150 940 Public School Facilities Authority	6,550.20	0.02%	530	0	530	92	622
151 949 Education Trust Board	3,572.30	0.01%	289	0	289	50	339
153 952 University of New Mexico	2,092,394.38	7.06%	169,421	0	169,421	29,337	198,758
154 954 New Mexico State University	931,497.81	3.14%	75,423	0	75,423	13,060	88,484
155 956 New Mexico Highlands University	120,419.07	0.41%	9,750	0	9,750	1,688	11,439
156 958 Western New Mexico University	117,168.93	0.40%	9,487	0	9,487	1,643	11,130
157 960 Eastern New Mexico University	140,249.00	0.47%	11,356	0	11,356	1,966	13,322
158 962 New Mexico Inst of Mining & Techı	214,803.45	0.72%	17,393	0	17,393	3,012	20,404
159 964 Northern New Mexico College	29,705.30	0.10%	2,405	0	2,405	416	2,822
160 966 Santa Fe Community College	63,804.83	0.22%	5,166	0	5,166	895	6,061
161 968 Central New Mexico Comm Colleg	247,539.36	0.83%	20,043	0	20,043	3,471	23,514
162 970 Luna Community College	17,062.61	0.06%	1,382	0	1,382	239	1,621
163 972 Mesalands Community College	9,696.80	0.03%	785	0	785	136	921
164 974 New Mexico Junior College	50,887.92	0.17%	4,120	0	4,120	713	4,834
165 976 San Juan College	100,494.47	0.34%	8,137	0	8,137	1,409	9,546
166 977 Clovis Community College	31,168.16	0.11%	2,524	0	2,524	437	2,961
167 978 New Mexico Military Institute	65,704.42	0.22%	5,320	0	5,320	921	6,241
168 979 NM Sch for the Visually Impaired	37,329.11	0.13%	3,023	0	3,023	523	3,546
169 980 NM Sch for the Deaf	25,150.55	0.08%	2,036	0	2,036	353	2,389
Subtotal	29,647,434.06	100.00%	2,400,546	0	2,400,546	415,615	2,816,161
Direct Bills					0		0
Total					$2,400,546		$2,816,161

Basis Units: Budget by Agy

STATE OF NEW MEXICO
FY 2025 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%	$73,560	$0	$73,560	$122,558	$196,118
Subtotal	100	100.00%	73,560	0	73,560	122,558	196,118
Direct Bills					0		0
Total					$73,560		$196,118

Basis Units: Direct to DFA Board of Finance

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%	$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 2025 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	$339,132	$403	$0	$0	$339,535
5	341-542 DFA - Program Support	232,469	207	0	0	232,676
6	341-544 DFA - Financial Control	574,336	608	0	0	574,944
7	350-608 GSD Facilities Management	0	1,650	0	0	1,650
8	350-604 GSD Purchasing	0	425	0	0	425
9	378 Personnel Board	0	408	0	0	408
10	369 Commission on Public Records	0	291	0	0	291
11	305 Attorney General CS	0	4,533	0	0	4,533
12	394 State Treasurer	0	437	0	0	437
13	950 Higher Education Department	0	41,732	0	0	41,732
14	111 Legislative Council Service	0	738	0	0	738
15	112 Legislative Finance Committee	0	486	0	0	486
16	114 Senate Chief Clerk	0	188	0	0	188
17	115 House Chief Clerk	0	181	0	0	181
18	117 Legislative Education Study Comm	0	145	0	0	145
19	119 Legislative Building	0	450	0	0	450
22	208 NM Compilation Commission	0	154	0	0	154
23	210 Judicial Standards Commission	0	93	0	0	93
24	215 Court of Appeals	0	724	0	0	724
25	216 Supreme Court	0	706	0	0	706
26	218 Administrative Office of the Courts	0	6,660	0	0	6,660
27	219 Supreme Crt Building Commission	0	558	0	0	558
28	231 Judicial District Court 1st	0	1,315	0	0	1,315
29	232 Judicial District Court 2nd	0	3,351	0	0	3,351
30	233 Judicial District Court 3rd	0	1,303	0	0	1,303
31	234 Judicial District Court 4th	0	527	0	0	527
32	235 Judicial District Court 5th	0	1,236	0	0	1,236
33	236 Judicial District Court 6th	0	643	0	0	643
34	237 Judicial District Court 7th	0	472	0	0	472
35	238 Judicial District Court 8th	0	568	0	0	568
36	239 Judicial District Court 9th	0	588	0	0	588
37	240 Judicial District Court 10th	0	196	0	0	196
38	241 Judicial District Court 11th	0	1,352	0	0	1,352
39	242 Judicial District Court 12th	0	627	0	0	627
40	243 Judicial District Court 13th	0	1,371	0	0	1,371
41	244 Bernalillo County Metropolitan Crt	0	3,061	0	0	3,061
42	251 Judicial District Attorney 1st	0	826	0	0	826
43	252 Judicial District Attorney 2nd	0	3,022	0	0	3,022
44	253 Judicial District Attorney 3rd	0	623	0	0	623
45	254 Judicial District Attorney 4th	0	382	0	0	382
46	255 Judicial District Attorney 5th	0	700	0	0	700

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
47	256 Judicial District Attorney 6th	$0	$394	$0	$0	$394
48	257 Judicial District Attorney 7th	0	308	0	0	308
49	258 Judicial District Attorney 8th	0	342	0	0	342
50	259 Judicial District Attorney 9th	0	387	0	0	387
51	260 Judicial District Attorney 10th	0	170	0	0	170
52	261 Judicial District Attorney 11th	0	614	0	0	614
53	262 Judicial District Attorney 12th	0	444	0	0	444
54	263 Judicial District Attorney 13th	0	701	0	0	701
55	264 Administrative Office of the DAs	0	326	0	0	326
56	265 Judicial District Attorney 11th Div I	0	325	0	0	325
58	308 State Auditor	0	505	0	0	505
59	333 Taxation and Revenue	0	10,884	0	0	10,884
60	337 Investment Council	0	6,169	0	0	6,169
61	340 Administrative Hearings Office	0	213	0	0	213
63	341-541 DFA Finance Board	0	0	196,118	0	196,118
64	341-543 DFA - Comm Dev & Local Gov	820,481	47,041	0	0	867,521
66	342 Public School Insurance Authority	0	43,849	0	0	43,849
67	343 Retiree Healthcare Authority	0	36,492	0	0	36,492
68	350-598 GSD Program Support	0	498	0	0	498
70	350-605 GSD Printing & Graphics	0	225	0	0	225
71	350-606 GSD Risk Management	0	61,586	0	0	61,586
72	350-609 GSD Aviation	0	112	0	0	112
73	350-609 GSD Motor Pool	0	791	0	0	791
74	350-609 GSD Surplus Property	0	75	0	0	75
75	352 Education Retirement Brd	0	2,941	0	0	2,941
76	354 Sentencing Commission	0	194	0	0	194
77	280 Public Defender (Prev Agy 355)	0	6,107	0	0	6,107
78	356 Governor	0	516	0	0	516
79	360 Lieutenant Governor	0	58	0	0	58
80	361 DoIT	0	9,002	0	0	9,002
81	366 Public Employees Retirement Ass	0	3,711	0	0	3,711
83	370 Secretary of State	0	1,760	0	0	1,760
85	379 Public Employees Labor Relations	0	25	0	0	25
88	404 Brd of Examiners - Architects	0	48	0	0	48
89	410 Department of Ethics	0	120	0	0	120
91	417 Border Authority	0	55	0	0	55
92	418 Tourism Department	0	3,709	0	0	3,709
93	419 Economic Development	0	11,006	0	0	11,006
94	420 Regulation and Licensing	0	4,887	0	0	4,887
95	430 Public Regulation Commission	0	1,346	0	0	1,346
96	440 Superintendent of Insurance	0	11,206	0	0	11,206

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
97	446 Brd of Medical Examiners	$0	$268	$0	$0	$268
98	449 Board of Nursing	0	364	0	0	364
99	460 NM State Fair	0	1,529	0	0	1,529
100	464 Brd of Licensure - Engineers	0	125	0	0	125
101	465 Gaming Control Brd	0	817	0	0	817
102	469 Racing Commission	0	446	0	0	446
103	479 Brd of Veterinary Medicine	0	45	0	0	45
105	491 Military Base Planning	0	28	0	0	28
106	495 Spaceport Authority	0	1,152	0	0	1,152
107	505 Dept of Cultural Affairs	0	4,997	0	0	4,997
108	508 Livestock Board	0	951	0	0	951
109	516 Dept of Game & Fish	0	5,910	0	0	5,910
110	521 Energy, Minerals & Natural Resou	0	11,453	0	0	11,453
111	522 Youth Conservation Corp	0	496	0	0	496
112	538 Intertribal Ceremonial Office	0	50	0	0	50
113	539 Commission on Public Lands	0	2,318	0	0	2,318
114	550 Office of State Engineer/ISC	0	6,815	0	0	6,815
117	601 Commission on Women	0	17	0	0	17
118	603 Office of African Amer Affairs	0	102	0	0	102
119	604 Comm for Deaf & Hearing Impaire	0	419	0	0	419
120	605 MLK Commission	0	32	0	0	32
121	606 Commission for the Blind	0	1,768	0	0	1,768
122	609 Indian Affairs	0	387	0	0	387
123	611 Early Childhood Education and Ca	0	64,497	0	0	64,497
124	624 Aging & Long Term Svcs	0	7,226	0	0	7,226
125	630 Human Services	0	1,102,422	0	0	1,102,422
126	631 Workforce Solutions	0	13,195	0	0	13,195
127	632 Workers Compensation Admin	0	1,296	0	0	1,296
129	644 Vocational Rehabilitation	0	5,118	0	0	5,118
130	645 Disability Commission	0	199	0	0	199
131	647 Developmental Disabilities Comm	0	855	0	0	855
132	662 Miners' Hospital	0	5,109	0	0	5,109
133	665 Dept of Health	0	86,288	0	0	86,288
134	667 Dept of Environment	0	16,984	0	0	16,984
135	668 Natural Resources Trustee	0	491	0	0	491
137	670 Veterans Services	0	725	0	0	725
138	690 Children, Youth & Families	0	33,892	0	0	33,892
139	705 Dept of Military Affairs	0	3,338	0	0	3,338
140	760 Parole Brd	0	61	0	0	61
141	765 Juvenile Parole Brd	0	1	0	0	1
142	770 Dept of Corrections	0	35,580	0	0	35,580

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

	Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
143	780 Crime Victims Reparations	$0	$2,952	$0	$0	$2,952
144	790 Dept of Public Safety	0	17,587	0	0	17,587
145	795 Homeland Security & Emergency M	0	24,359	0	0	24,359
146	805 Dept of Transportation	0	208,620	0	0	208,620
147	924 Public Education Department	0	382,838	0	0	382,838
150	940 Public School Facilities Authority	0	622	0	0	622
151	949 Education Trust Board	0	339	0	0	339
153	952 University of New Mexico	0	198,758	0	0	198,758
154	954 New Mexico State University	0	88,484	0	0	88,484
155	956 New Mexico Highlands University	0	11,439	0	0	11,439
156	958 Western New Mexico University	0	11,130	0	0	11,130
157	960 Eastern New Mexico University	0	13,322	0	0	13,322
158	962 New Mexico Inst of Mining & Techı	0	20,404	0	0	20,404
159	964 Northern New Mexico College	0	2,822	0	0	2,822
160	966 Santa Fe Community College	0	6,061	0	0	6,061
161	968 Central New Mexico Comm Colleg	0	23,514	0	0	23,514
162	970 Luna Community College	0	1,621	0	0	1,621
163	972 Mesalands Community College	0	921	0	0	921
164	974 New Mexico Junior College	0	4,834	0	0	4,834
165	976 San Juan College	0	9,546	0	0	9,546
166	977 Clovis Community College	0	2,961	0	0	2,961
167	978 New Mexico Military Institute	0	6,241	0	0	6,241
168	979 NM Sch for the Visually Impaired	0	3,546	0	0	3,546
169	980 NM Sch for the Deaf	0	2,389	0	0	2,389
171	999 Other	0	0	0	0	0
Total		$1,966,418	$2,816,161	$196,118	$0	$4,978,697

FY 2025 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 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:5 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support	IT Support
Personnel Costs					
Salaries	S1	1,223,283	0	736,411	486,872
Salary % Split			*.00%*	*60.20%*	*39.80%*
Benefits	P	457,990	0	285,677	172,313
Subtotal - Personnel Costs		1,681,273	0	1,022,088	659,185
Services & Supplies Cost					
Professional Fees	P	117,510	0	115,203	2,306
Travel	P	2,879	0	1,927	952
Transportation Expense	P	100	0	100	0
Supplies	P	(103,422)	0	5,594	(109,016)
Maintenance	P	46,176	0	0	46,176
DOIT Services	P	70,445	0	360	70,085
Rental Expense	P	7,009	0	2,048	4,960
Other Operating	P	28,354	0	15,806	12,548
Capital	D	0	0	0	0
Subtotal - Services & Supplies		169,050	0	141,039	28,011
Department Cost Total		1,850,323	0	1,163,127	687,196
Adjustments to Cost					
Capital	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,850,323	0	1,163,127	687,196
General Admin Distribution			0	0	0
Grand Total		$1,850,323		$1,163,127	$687,196

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

	Department	First Incoming	Second Incoming	Program Support	IT Support
1	Bataan Memorial	$3,876	$0	$2,333	$1,543
	Subtotal - Building Depreciation	3,876	0	2,333	1,543
2	DFA Depreciation	213,342	0	128,431	84,911
	Subtotal - Equipment Depreciation	213,342	0	128,431	84,911
4	DFA Secretary	192,175	40,295	139,946	92,524
4	Policy & Budget	176	31	125	82
	Subtotal - 341-541 DFA - Policy & Bud	192,351	40,325	140,070	92,606
5	Program Support	0	130,243	78,405	51,837
5	IT Support	0	97,003	58,396	38,608
	Subtotal - 341-542 DFA - Program Sup	0	227,246	136,801	90,445
6	Accounting	0	201	121	80
6	Payroll	0	2,081	1,253	828
6	Imaging	0	39,793	23,955	15,838
	Subtotal - 341-544 DFA - Financial Cor	0	42,075	25,329	16,746
7	Facilities Maintenance	0	36,337	21,875	14,462
7	Lease Management	0	4,288	2,582	1,707
	Subtotal - 350-608 GSD Facilities Mana	0	40,626	24,456	16,169
8	Purchasing	0	13	8	5
8	Contract Review	0	161	97	64
	Subtotal - 350-604 GSD Purchasing	0	174	105	69
9	Human Resources	0	2,023	1,218	805
9	Adjudication	0	496	299	197
	Subtotal - 378 Personnel Board	0	2,519	1,517	1,003
10	Records Mgt	0	9,095	5,475	3,620
	Subtotal - 369 Commission on Public R	0	9,095	5,475	3,620
11	Open Government Section	0	38,394	23,113	15,281

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

Department	First Incoming	Second Incoming	Program Support	IT Support
Subtotal - 305 Attorney General CS	$0	$38,394	$23,113	$15,281
12 Banking/Cash Mgmt	0	148	89	59
Subtotal - 394 State Treasurer	0	148	89	59
Total Incoming	409,569	400,603	487,720	322,452
C. Total Allocated		$2,660,495	$1,650,846	$1,009,648
			62.05%	37.95%

STATE OF NEW MEXICO
FY 2025 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	30	16.30%	$229,840	$0	$229,840	$0	$229,840
5	341-542 DFA - Program Support	17	9.24%	130,243	0	130,243	0	130,243
6	341-544 DFA - Financial Control	42	22.83%	321,776	0	321,776	73,933	395,709
64	341-543 DFA - Comm Dev & Local Gov	60	32.61%	459,680	0	459,680	105,618	565,298
78	356 Governor	30	16.30%	229,840	0	229,840	52,809	282,649
79	360 Lieutenant Governor	5	2.72%	38,307	0	38,307	8,802	47,108
Subtotal		184	100.00%	1,409,685	0	1,409,685	241,161	1,650,846
Direct Bills						0		0
Total						$1,409,685		$1,650,846

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2025 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	30	20.13%	$171,182	$0	$171,182	$0	$171,182
5 341-542 DFA - Program Support	17	11.41%	97,003	0	97,003	0	97,003
6 341-544 DFA - Financial Control	42	28.19%	239,655	0	239,655	65,653	305,308
64 341-543 DFA - Comm Dev & Local Gov	60	40.27%	342,365	0	342,365	93,789	436,154
Subtotal	149	100.00%	850,206	0	850,206	159,442	1,009,648
Direct Bills					0		0
Total					$850,206		$1,009,648

Basis Units: FTEs Supported

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:5 341-542 DFA - Program Support

	Department	Program Support	IT Support	Total
4	341-541 DFA - Policy & Budget	$229,840	$171,182	$401,022
5	341-542 DFA - Program Support	130,243	97,003	227,246
6	341-544 DFA - Financial Control	395,709	305,308	701,017
64	341-543 DFA - Comm Dev & Local Gov	565,298	436,154	1,001,452
78	356 Governor	282,649	0	282,649
79	360 Lieutenant Governor	47,108	0	47,108
Total		$1,650,846	$1,009,648	$2,660,495

FY 2025 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.

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:6 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Payroll	Imaging
Personnel Costs						
Salaries	S1	3,207,607	378,783	1,239,094	1,412,347	177,383
Salary % Split			*11.81%*	*38.63%*	*44.03%*	*5.53%*
Benefits	P	1,185,698	128,571	487,083	501,870	68,173
Subtotal - Personnel Costs		4,393,305	507,354	1,726,177	1,914,217	245,556
Services & Supplies Cost						
Professional Fees	P	1,150,586	0	1,150,586	0	0
Supplies	P	22,902	0	22,902	0	0
Maintenance	P	35,890	0	35,890	0	0
DOIT Services	P	89,159	0	89,159	0	0
Rental Expense	P	8,959	0	8,959	0	0
Other Operating	P	54,414	0	54,414	0	0
Capital	D	733	0	0	0	0
Subtotal - Services & Supplies		1,362,643	0	1,361,910	0	0
Department Cost Total		5,755,948	507,354	3,088,087	1,914,217	245,556
Adjustments to Cost						
Capital	D	(733)	0	0	0	0
Subtotal - Adjustments		(733)	0	0	0	0
Total Costs After Adjustments		5,755,215	507,354	3,088,087	1,914,217	245,556
General Admin Distribution			(507,354)	222,234	253,307	31,814
Grand Total		$5,755,215		$3,310,321	$2,167,524	$277,370

B. Incoming Costs - (Default Spread Salary%)

Dept:6 341-544 DFA - Financial Control

	Department	First Incoming	Second Incoming	Accounting	Payroll	Imaging
1	Casita At Don Gaspar	$5,913	$0	$2,590	$2,952	$371
1	Bataan Memorial	55,223	0	24,189	27,571	3,463
	Subtotal - Building Depreciation	61,136	0	26,779	30,523	3,834
2	DFA Depreciation	41,255	0	18,071	20,597	2,587
	Subtotal - Equipment Depreciation	41,255	0	18,071	20,597	2,587
4	DFA Secretary	474,785	99,552	251,573	286,749	36,014
4	Policy & Budget	518	90	266	303	38
	Subtotal - 341-541 DFA - Policy & Bud	475,303	99,641	251,840	287,052	36,052
5	Program Support	321,776	73,933	173,330	197,565	24,813
5	IT Support	239,655	65,653	133,732	152,431	19,144
	Subtotal - 341-542 DFA - Program Sup	561,431	139,585	307,062	349,997	43,958
6	Accounting	0	626	274	313	39
6	Payroll	0	5,141	2,252	2,567	322
6	Imaging	0	98,313	43,063	49,085	6,165
	Subtotal - 341-544 DFA - Financial Cor	0	104,079	45,589	51,964	6,526
8	Purchasing	0	43	19	21	3
8	Contract Review	0	242	106	121	15
	Subtotal - 350-604 GSD Purchasing	0	285	125	142	18
9	Human Resources	0	4,998	2,189	2,496	313
9	Adjudication	0	1,224	536	611	77
	Subtotal - 378 Personnel Board	0	6,222	2,726	3,107	390
12	Banking/Cash Mgmt	0	462	203	231	29
	Subtotal - 394 State Treasurer	0	462	203	231	29
Total Incoming		1,139,125	350,275	652,394	743,613	93,393
C. Total Allocated			$7,244,615	$3,962,715	$2,911,137	$370,763
				54.70%	40.18%	5.12%

STATE OF NEW MEXICO
FY 2025 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	1,658	0.01%	$507	$0	$507	$0	$507
5	341-542 DFA - Program Support	658	0.01%	201	0	201	0	201
6	341-544 DFA - Financial Control	2,046	0.02%	626	0	626	0	626
7	350-608 GSD Facilities Management	2,909	0.02%	890	0	890	36	926
8	350-604 GSD Purchasing	505	0.00%	154	0	154	6	161
9	378 Personnel Board	736	0.01%	225	0	225	9	234
10	369 Commission on Public Records	464	0.00%	142	0	142	6	148
11	305 Attorney General CS	4,109	0.03%	1,257	0	1,257	51	1,308
12	394 State Treasurer	1,027	0.01%	314	0	314	13	327
13	950 Higher Education Department	8,568	0.07%	2,621	0	2,621	106	2,727
14	111 Legislative Council Service	2,670	0.02%	817	0	817	33	850
15	112 Legislative Finance Committee	1,027	0.01%	314	0	314	13	327
16	114 Senate Chief Clerk	188	0.00%	58	0	58	2	60
17	115 House Chief Clerk	315	0.00%	96	0	96	4	100
18	117 Legislative Education Study Comm	523	0.00%	160	0	160	6	166
19	119 Legislative Building	1,920	0.02%	587	0	587	24	611
20	131 Legislature	4,913	0.04%	1,503	0	1,503	61	1,564
22	208 NM Compilation Commission	722	0.01%	221	0	221	9	230
23	210 Judicial Standards Commission	478	0.00%	146	0	146	6	152
24	215 Court of Appeals	1,255	0.01%	384	0	384	15	399
25	216 Supreme Court	1,827	0.01%	559	0	559	23	581
26	218 Administrative Office of the Courts	119,253	0.96%	36,484	0	36,484	1,470	37,954
28	231 Judicial District Court 1st	3,214	0.03%	983	0	983	40	1,023
29	232 Judicial District Court 2nd	5,356	0.04%	1,639	0	1,639	66	1,705
30	233 Judicial District Court 3rd	3,857	0.03%	1,180	0	1,180	48	1,228
31	234 Judicial District Court 4th	2,966	0.02%	907	0	907	37	944
32	235 Judicial District Court 5th	6,251	0.05%	1,912	0	1,912	77	1,989
33	236 Judicial District Court 6th	4,204	0.03%	1,286	0	1,286	52	1,338
34	237 Judicial District Court 7th	2,698	0.02%	825	0	825	33	859
35	238 Judicial District Court 8th	3,094	0.02%	947	0	947	38	985
36	239 Judicial District Court 9th	3,264	0.03%	999	0	999	40	1,039
37	240 Judicial District Court 10th	1,058	0.01%	324	0	324	13	337
38	241 Judicial District Court 11th	6,444	0.05%	1,971	0	1,971	79	2,051
39	242 Judicial District Court 12th	3,135	0.03%	959	0	959	39	998
40	243 Judicial District Court 13th	6,565	0.05%	2,008	0	2,008	81	2,089
41	244 Bernalillo County Metropolitan Crt	3,940	0.03%	1,205	0	1,205	49	1,254
42	251 Judicial District Attorney 1st	1,583	0.01%	484	0	484	20	504
43	252 Judicial District Attorney 2nd	3,574	0.03%	1,093	0	1,093	44	1,137
44	253 Judicial District Attorney 3rd	1,156	0.01%	354	0	354	14	368
45	254 Judicial District Attorney 4th	1,266	0.01%	387	0	387	16	403
46	255 Judicial District Attorney 5th	1,229	0.01%	376	0	376	15	391
47	256 Judicial District Attorney 6th	1,183	0.01%	362	0	362	15	377

Accounting 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	806	0.01%	$247	$0	$247	$10	$257
49	258 Judicial District Attorney 8th	1,316	0.01%	403	0	403	16	419
50	259 Judicial District Attorney 9th	1,267	0.01%	388	0	388	16	403
51	260 Judicial District Attorney 10th	834	0.01%	255	0	255	10	265
52	261 Judicial District Attorney 11th	1,198	0.01%	367	0	367	15	381
53	262 Judicial District Attorney 12th	1,379	0.01%	422	0	422	17	439
54	263 Judicial District Attorney 13th	1,295	0.01%	396	0	396	16	412
55	264 Administrative Office of the DAs	2,323	0.02%	711	0	711	29	739
56	265 Judicial District Attorney 11th Div I	932	0.01%	285	0	285	11	297
58	308 State Auditor	368	0.00%	113	0	113	5	117
59	333 Taxation and Revenue	7,245,458	58.19%	2,216,671	0	2,216,671	89,314	2,305,985
60	337 Investment Council	1,493	0.01%	457	0	457	18	475
61	340 Administrative Hearings Office	521	0.00%	159	0	159	6	166
64	341-543 DFA - Comm Dev & Local Gov	15,870	0.13%	4,855	0	4,855	196	5,051
65	341-544 DFA Financial Control Other	206,820	1.66%	63,274	0	63,274	2,549	65,824
66	342 Public School Insurance Authority	1,076	0.01%	329	0	329	13	342
67	343 Retiree Healthcare Authority	7,849	0.06%	2,401	0	2,401	97	2,498
68	350-598 GSD Program Support	582	0.00%	178	0	178	7	185
70	350-605 GSD Printing & Graphics	257	0.00%	79	0	79	3	82
71	350-606 GSD Risk Management	74,308	0.60%	22,734	0	22,734	916	23,650
72	350-609 GSD Aviation	79	0.00%	24	0	24	1	25
73	350-609 GSD Motor Pool	498	0.00%	152	0	152	6	158
74	350-609 GSD Surplus Property	71	0.00%	22	0	22	1	23
75	352 Education Retirement Brd	1,178,529	9.47%	360,558	0	360,558	14,528	375,086
76	354 Sentencing Commission	86	0.00%	26	0	26	1	27
77	280 Public Defender (Prev Agy 355)	10,450	0.08%	3,197	0	3,197	129	3,326
78	356 Governor	537	0.00%	164	0	164	7	171
79	360 Lieutenant Governor	238	0.00%	73	0	73	3	76
80	361 DoIT	8,249	0.07%	2,524	0	2,524	102	2,625
81	366 Public Employees Retirement Ass	1,162,133	9.33%	355,542	0	355,542	14,325	369,868
83	370 Secretary of State	3,742	0.03%	1,145	0	1,145	46	1,191
85	379 Public Employees Labor Relations	109	0.00%	33	0	33	1	35
86	385 New Mexico Finance Authority	31	0.00%	9	0	9	0	10
88	404 Brd of Examiners - Architects	653	0.01%	200	0	200	8	208
89	410 Department of Ethics	381	0.00%	117	0	117	5	121
91	417 Border Authority	485	0.00%	148	0	148	6	154
92	418 Tourism Department	5,269	0.04%	1,612	0	1,612	65	1,677
93	419 Economic Development	4,119	0.03%	1,260	0	1,260	51	1,311
94	420 Regulation and Licensing	14,197	0.11%	4,343	0	4,343	175	4,518
95	430 Public Regulation Commission	2,054	0.02%	628	0	628	25	654
96	440 Superintendent of Insurance	10,014	0.08%	3,064	0	3,064	123	3,187
97	446 Brd of Medical Examiners	1,855	0.01%	568	0	568	23	590

Accounting Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98	449 Board of Nursing	1,380	0.01%	$422	$0	$422	$17	$439
99	460 NM State Fair	4,345	0.03%	1,329	0	1,329	54	1,383
100	464 Brd of Licensure - Engineers	1,032	0.01%	316	0	316	13	328
101	465 Gaming Control Brd	1,373	0.01%	420	0	420	17	437
102	469 Racing Commission	1,974	0.02%	604	0	604	24	628
103	479 Brd of Veterinary Medicine	397	0.00%	121	0	121	5	126
105	491 Military Base Planning	30	0.00%	9	0	9	0	10
106	495 Spaceport Authority	1,881	0.02%	575	0	575	23	599
107	505 Dept of Cultural Affairs	29,134	0.23%	8,913	0	8,913	359	9,272
108	508 Livestock Board	5,797	0.05%	1,774	0	1,774	71	1,845
109	516 Dept of Game & Fish	29,287	0.24%	8,960	0	8,960	361	9,321
110	521 Energy, Minerals & Natural Resou	26,339	0.21%	8,058	0	8,058	325	8,383
111	522 Youth Conservation Corp	746	0.01%	228	0	228	9	237
112	538 Intertribal Ceremonial Office	395	0.00%	121	0	121	5	126
113	539 Commission on Public Lands	7,838	0.06%	2,398	0	2,398	97	2,495
114	550 Office of State Engineer/ISC	9,199	0.07%	2,814	0	2,814	113	2,928
117	601 Commission on Women	83	0.00%	25	0	25	1	26
118	603 Office of African Amer Affairs	333	0.00%	102	0	102	4	106
119	604 Comm for Deaf & Hearing Impaire	560	0.00%	171	0	171	7	178
120	605 MLK Commission	289	0.00%	88	0	88	4	92
121	606 Commission for the Blind	7,098	0.06%	2,172	0	2,172	87	2,259
122	609 Indian Affairs	1,552	0.01%	475	0	475	19	494
123	611 Early Childhood Education and Ca	63,385	0.51%	19,392	0	19,392	781	20,173
124	624 Aging & Long Term Svcs	6,744	0.05%	2,063	0	2,063	83	2,146
125	630 Human Services	1,337,958	10.75%	409,334	0	409,334	16,493	425,827
126	631 Workforce Solutions	38,747	0.31%	11,854	0	11,854	478	12,332
127	632 Workers Compensation Admin	3,433	0.03%	1,050	0	1,050	42	1,093
129	644 Vocational Rehabilitation	139,923	1.12%	42,808	0	42,808	1,725	44,533
130	645 Disability Commission	773	0.01%	236	0	236	10	246
131	647 Developmental Disabilities Comm	1,462	0.01%	447	0	447	18	465
132	662 Miners' Hospital	11,119	0.09%	3,402	0	3,402	137	3,539
133	665 Dept of Health	80,660	0.65%	24,677	0	24,677	994	25,671
134	667 Dept of Environment	21,911	0.18%	6,703	0	6,703	270	6,974
135	668 Natural Resources Trustee	334	0.00%	102	0	102	4	106
137	670 Veterans Services	4,061	0.03%	1,242	0	1,242	50	1,292
138	690 Children, Youth & Families	145,283	1.17%	44,448	0	44,448	1,791	46,239
139	705 Dept of Military Affairs	17,788	0.14%	5,442	0	5,442	219	5,661
140	760 Parole Brd	533	0.00%	163	0	163	7	170
141	765 Juvenile Parole Brd	56	0.00%	17	0	17	1	18
142	770 Dept of Corrections	31,815	0.26%	9,733	0	9,733	392	10,126
143	780 Crime Victims Reparations	7,561	0.06%	2,313	0	2,313	93	2,406
144	790 Dept of Public Safety	35,676	0.29%	10,915	0	10,915	440	11,354

STATE OF NEW MEXICO
FY 2025 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
145 795 Homeland Security & Emergency M	7,477	0.06%	$2,288	$0	$2,288	$92	$2,380
146 805 Dept of Transportation	120,229	0.97%	36,783	0	36,783	1,482	38,265
147 924 Public Education Department	43,859	0.35%	13,418	0	13,418	541	13,959
150 940 Public School Facilities Authority	4,806	0.04%	1,470	0	1,470	59	1,530
151 949 Education Trust Board	917	0.01%	281	0	281	11	292
Subtotal	12,451,111	100.00%	3,809,286	0	3,809,286	153,429	3,962,715
Direct Bills					0		0
Total					$3,809,286		$3,962,715

Basis Units: Accounting Transactions

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	30.00	0.13%	$3,672	$0	$3,672	$0	$3,672
5	341-542 DFA - Program Support	17.00	0.08%	2,081	0	2,081	0	2,081
6	341-544 DFA - Financial Control	42.00	0.19%	5,141	0	5,141	0	5,141
7	350-608 GSD Facilities Management	125.00	0.56%	15,300	0	15,300	982	16,282
8	350-604 GSD Purchasing	21.00	0.09%	2,570	0	2,570	165	2,735
9	378 Personnel Board	38.00	0.17%	4,651	0	4,651	298	4,950
10	369 Commission on Public Records	30.00	0.13%	3,672	0	3,672	236	3,908
11	305 Attorney General CS	179.00	0.80%	21,909	0	21,909	1,406	23,315
12	394 State Treasurer	25.00	0.11%	3,060	0	3,060	196	3,256
13	950 Higher Education Department	43.00	0.19%	5,263	0	5,263	338	5,601
14	111 Legislative Council Service	58.00	0.26%	7,099	0	7,099	456	7,555
15	112 Legislative Finance Committee	34.00	0.15%	4,162	0	4,162	267	4,429
16	114 Senate Chief Clerk	13.00	0.06%	1,591	0	1,591	102	1,693
17	115 House Chief Clerk	17.00	0.08%	2,081	0	2,081	134	2,214
18	117 Legislative Education Study Comm	16.00	0.07%	1,958	0	1,958	126	2,084
19	119 Legislative Building	53.00	0.24%	6,487	0	6,487	416	6,903
20	131 Legislature	7.00	0.03%	857	0	857	55	912
22	208 NM Compilation Commission	5.00	0.02%	612	0	612	39	651
23	210 Judicial Standards Commission	7.00	0.03%	857	0	857	55	912
24	215 Court of Appeals	55.00	0.25%	6,732	0	6,732	432	7,164
25	216 Supreme Court	54.25	0.24%	6,640	0	6,640	426	7,066
26	218 Administrative Office of the Courts	208.00	0.93%	25,459	0	25,459	1,634	27,093
28	231 Judicial District Court 1st	131.00	0.59%	16,034	0	16,034	1,029	17,063
29	232 Judicial District Court 2nd	347.50	1.55%	42,534	0	42,534	2,729	45,263
30	233 Judicial District Court 3rd	124.00	0.55%	15,177	0	15,177	974	16,151
31	234 Judicial District Court 4th	49.50	0.22%	6,059	0	6,059	389	6,448
32	235 Judicial District Court 5th	120.50	0.54%	14,749	0	14,749	946	15,696
33	236 Judicial District Court 6th	60.00	0.27%	7,344	0	7,344	471	7,815
34	237 Judicial District Court 7th	46.00	0.21%	5,630	0	5,630	361	5,992
35	238 Judicial District Court 8th	54.00	0.24%	6,610	0	6,610	424	7,034
36	239 Judicial District Court 9th	59.00	0.26%	7,222	0	7,222	463	7,685
37	240 Judicial District Court 10th	20.00	0.09%	2,448	0	2,448	157	2,605
38	241 Judicial District Court 11th	131.00	0.59%	16,034	0	16,034	1,029	17,063
39	242 Judicial District Court 12th	57.00	0.25%	6,977	0	6,977	448	7,424
40	243 Judicial District Court 13th	134.50	0.60%	16,463	0	16,463	1,056	17,519
41	244 Bernalillo County Metropolitan Crt	278.25	1.24%	34,058	0	34,058	2,185	36,243
42	251 Judicial District Attorney 1st	74.00	0.33%	9,058	0	9,058	581	9,639
43	252 Judicial District Attorney 2nd	297.50	1.33%	36,414	0	36,414	2,337	38,750
44	253 Judicial District Attorney 3rd	63.00	0.28%	7,711	0	7,711	495	8,206
45	254 Judicial District Attorney 4th	37.00	0.17%	4,529	0	4,529	291	4,819
46	255 Judicial District Attorney 5th	73.00	0.33%	8,935	0	8,935	573	9,508
47	256 Judicial District Attorney 6th	38.00	0.17%	4,651	0	4,651	298	4,950

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	32.00	0.14%	$3,917	$0	$3,917	$251	$4,168
49	258 Judicial District Attorney 8th	35.00	0.16%	4,284	0	4,284	275	4,559
50	259 Judicial District Attorney 9th	35.00	0.16%	4,284	0	4,284	275	4,559
51	260 Judicial District Attorney 10th	13.00	0.06%	1,591	0	1,591	102	1,693
52	261 Judicial District Attorney 11th	60.00	0.27%	7,344	0	7,344	471	7,815
53	262 Judicial District Attorney 12th	44.00	0.20%	5,386	0	5,386	346	5,731
54	263 Judicial District Attorney 13th	67.00	0.30%	8,201	0	8,201	526	8,727
55	264 Administrative Office of the DAs	15.00	0.07%	1,836	0	1,836	118	1,954
56	265 Judicial District Attorney 11th Div I	22.00	0.10%	2,693	0	2,693	173	2,866
58	308 State Auditor	35.00	0.16%	4,284	0	4,284	275	4,559
59	333 Taxation and Revenue	796.56	3.56%	97,498	0	97,498	6,256	103,754
60	337 Investment Council	24.00	0.11%	2,938	0	2,938	188	3,126
61	340 Administrative Hearings Office	16.00	0.07%	1,958	0	1,958	126	2,084
64	341-543 DFA - Comm Dev & Local Gov	60.00	0.27%	7,344	0	7,344	471	7,815
66	342 Public School Insurance Authority	10.00	0.04%	1,224	0	1,224	79	1,303
67	343 Retiree Healthcare Authority	22.00	0.10%	2,693	0	2,693	173	2,866
68	350-598 GSD Program Support	30.00	0.13%	3,672	0	3,672	236	3,908
70	350-605 GSD Printing & Graphics	6.00	0.03%	734	0	734	47	782
71	350-606 GSD Risk Management	47.00	0.21%	5,753	0	5,753	369	6,122
72	350-609 GSD Aviation	2.00	0.01%	245	0	245	16	261
73	350-609 GSD Motor Pool	16.00	0.07%	1,958	0	1,958	126	2,084
74	350-609 GSD Surplus Property	6.00	0.03%	734	0	734	47	782
75	352 Education Retirement Brd	86.00	0.38%	10,526	0	10,526	675	11,202
77	280 Public Defender (Prev Agy 355)	389.00	1.74%	47,613	0	47,613	3,055	50,668
78	356 Governor	30.00	0.13%	3,672	0	3,672	236	3,908
79	360 Lieutenant Governor	5.00	0.02%	612	0	612	39	651
80	361 DoIT	139.00	0.62%	17,013	0	17,013	1,092	18,105
81	366 Public Employees Retirement Ass	84.00	0.38%	10,282	0	10,282	660	10,941
83	370 Secretary of State	57.00	0.25%	6,977	0	6,977	448	7,424
85	379 Public Employees Labor Relations	2.00	0.01%	245	0	245	16	261
88	404 Brd of Examiners - Architects	4.00	0.02%	490	0	490	31	521
89	410 Department of Ethics	7.00	0.03%	857	0	857	55	912
91	417 Border Authority	4.00	0.02%	490	0	490	31	521
92	418 Tourism Department	50.00	0.22%	6,120	0	6,120	393	6,513
93	419 Economic Development	61.00	0.27%	7,466	0	7,466	479	7,945
94	420 Regulation and Licensing	295.40	1.32%	36,157	0	36,157	2,320	38,477
95	430 Public Regulation Commission	104.00	0.47%	12,729	0	12,729	817	13,546
96	440 Superintendent of Insurance	102.00	0.46%	12,485	0	12,485	801	13,286
97	446 Brd of Medical Examiners	16.00	0.07%	1,958	0	1,958	126	2,084
98	449 Board of Nursing	22.00	0.10%	2,693	0	2,693	173	2,866
99	460 NM State Fair	32.00	0.14%	3,917	0	3,917	251	4,168
100	464 Brd of Licensure - Engineers	7.00	0.03%	857	0	857	55	912

Payroll Allocations

Dept:6 341-544 DFA - Financial Control

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101	465 Gaming Control Brd	39.00	0.17%	$4,774	$0	$4,774	$306	$5,080
102	469 Racing Commission	17.90	0.08%	2,191	0	2,191	141	2,332
103	479 Brd of Veterinary Medicine	3.00	0.01%	367	0	367	24	391
105	491 Military Base Planning	1.00	0.00%	122	0	122	8	130
106	495 Spaceport Authority	24.00	0.11%	2,938	0	2,938	188	3,126
107	505 Dept of Cultural Affairs	477.75	2.14%	58,476	0	58,476	3,752	62,228
108	508 Livestock Board	69.00	0.31%	8,446	0	8,446	542	8,987
109	516 Dept of Game & Fish	275.75	1.23%	33,752	0	33,752	2,166	35,917
110	521 Energy, Minerals & Natural Resou	731.75	3.27%	89,565	0	89,565	5,747	95,313
111	522 Youth Conservation Corp	2.00	0.01%	245	0	245	16	261
113	539 Commission on Public Lands	169.50	0.76%	20,747	0	20,747	1,331	22,078
114	550 Office of State Engineer/ISC	294.00	1.32%	35,985	0	35,985	2,309	38,294
117	601 Commission on Women	1.00	0.00%	122	0	122	8	130
118	603 Office of African Amer Affairs	10.00	0.04%	1,224	0	1,224	79	1,303
119	604 Comm for Deaf & Hearing Impaire	11.00	0.05%	1,346	0	1,346	86	1,433
120	605 MLK Commission	1.00	0.00%	122	0	122	8	130
121	606 Commission for the Blind	79.00	0.35%	9,670	0	9,670	620	10,290
122	609 Indian Affairs	16.00	0.07%	1,958	0	1,958	126	2,084
123	611 Early Childhood Education and Ca	254.00	1.14%	31,089	0	31,089	1,995	33,084
124	624 Aging & Long Term Svcs	230.00	1.03%	28,152	0	28,152	1,806	29,958
125	630 Human Services	1,496.00	6.69%	183,109	0	183,109	11,750	194,859
126	631 Workforce Solutions	780.50	3.49%	95,532	0	95,532	6,130	101,663
127	632 Workers Compensation Admin	105.00	0.47%	12,852	0	12,852	825	13,677
129	644 Vocational Rehabilitation	276.00	1.23%	33,782	0	33,782	2,168	35,950
130	645 Disability Commission	11.00	0.05%	1,346	0	1,346	86	1,433
131	647 Developmental Disabilities Comm	20.00	0.09%	2,448	0	2,448	157	2,605
132	662 Miners' Hospital	208.50	0.93%	25,520	0	25,520	1,638	27,158
133	665 Dept of Health	2,823.00	12.63%	345,532	0	345,532	22,172	367,705
134	667 Dept of Environment	513.50	2.30%	62,852	0	62,852	4,033	66,885
135	668 Natural Resources Trustee	5.00	0.02%	612	0	612	39	651
137	670 Veterans Services	65.00	0.29%	7,956	0	7,956	511	8,466
138	690 Children, Youth & Families	1,626.50	7.28%	199,082	0	199,082	12,775	211,857
139	705 Dept of Military Affairs	129.00	0.58%	15,789	0	15,789	1,013	16,803
140	760 Parole Brd	4.00	0.02%	490	0	490	31	521
142	770 Dept of Corrections	1,800.00	8.05%	220,318	0	220,318	14,137	234,456
143	780 Crime Victims Reparations	25.00	0.11%	3,060	0	3,060	196	3,256
144	790 Dept of Public Safety	1,046.10	4.68%	128,042	0	128,042	8,216	136,258
145	795 Homeland Security & Emergency M	97.00	0.43%	11,873	0	11,873	762	12,635
146	805 Dept of Transportation	2,127.50	9.52%	260,404	0	260,404	16,710	277,114
147	924 Public Education Department	272.00	1.22%	33,293	0	33,293	2,136	35,429
150	940 Public School Facilities Authority	53.00	0.24%	6,487	0	6,487	416	6,903
151	949 Education Trust Board	3.00	0.01%	367	0	367	24	391

STATE OF NEW MEXICO
FY 2025 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
Subtotal	22,355.21	100.00%	2,736,255	0	2,736,255	174,882	2,911,137
Direct Bills					0		0
Total					$2,736,255		$2,911,137

Basis Units: Total FTEs

STATE OF NEW MEXICO
FY 2025 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	30.00	20.13%	$70,223	$0	$70,223	$0	$70,223
5 341-542 DFA - Program Support	17.00	11.41%	39,793	0	39,793	0	39,793
6 341-544 DFA - Financial Control	42.00	28.19%	98,313	0	98,313	0	98,313
64 341-543 DFA - Comm Dev & Local Gov	60.00	40.27%	140,447	0	140,447	21,960	162,407
171 999 Other	0.01	0.01%	23	0	23	4	27
Subtotal	149.01	100.00%	348,799	0	348,799	21,964	370,763
Direct Bills					0		0
Total					$348,799		$370,763

Basis Units: FTEs Supported

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Total
4	341-541 DFA - Policy & Budget	$507	$3,672	$70,223	$74,403
5	341-542 DFA - Program Support	201	2,081	39,793	42,075
6	341-544 DFA - Financial Control	626	5,141	98,313	104,079
7	350-608 GSD Facilities Management	926	16,282	0	17,207
8	350-604 GSD Purchasing	161	2,735	0	2,896
9	378 Personnel Board	234	4,950	0	5,184
10	369 Commission on Public Records	148	3,908	0	4,055
11	305 Attorney General CS	1,308	23,315	0	24,623
12	394 State Treasurer	327	3,256	0	3,583
13	950 Higher Education Department	2,727	5,601	0	8,328
14	111 Legislative Council Service	850	7,555	0	8,404
15	112 Legislative Finance Committee	327	4,429	0	4,755
16	114 Senate Chief Clerk	60	1,693	0	1,753
17	115 House Chief Clerk	100	2,214	0	2,315
18	117 Legislative Education Study Comm	166	2,084	0	2,251
19	119 Legislative Building	611	6,903	0	7,514
20	131 Legislature	1,564	912	0	2,475
22	208 NM Compilation Commission	230	651	0	881
23	210 Judicial Standards Commission	152	912	0	1,064
24	215 Court of Appeals	399	7,164	0	7,563
25	216 Supreme Court	581	7,066	0	7,648
26	218 Administrative Office of the Courts	37,954	27,093	0	65,047
28	231 Judicial District Court 1st	1,023	17,063	0	18,086
29	232 Judicial District Court 2nd	1,705	45,263	0	46,968
30	233 Judicial District Court 3rd	1,228	16,151	0	17,379
31	234 Judicial District Court 4th	944	6,448	0	7,392
32	235 Judicial District Court 5th	1,989	15,696	0	17,685
33	236 Judicial District Court 6th	1,338	7,815	0	9,153
34	237 Judicial District Court 7th	859	5,992	0	6,850
35	238 Judicial District Court 8th	985	7,034	0	8,018
36	239 Judicial District Court 9th	1,039	7,685	0	8,724
37	240 Judicial District Court 10th	337	2,605	0	2,942
38	241 Judicial District Court 11th	2,051	17,063	0	19,114
39	242 Judicial District Court 12th	998	7,424	0	8,422
40	243 Judicial District Court 13th	2,089	17,519	0	19,608
41	244 Bernalillo County Metropolitan Crt	1,254	36,243	0	37,497
42	251 Judicial District Attorney 1st	504	9,639	0	10,143
43	252 Judicial District Attorney 2nd	1,137	38,750	0	39,888
44	253 Judicial District Attorney 3rd	368	8,206	0	8,574
45	254 Judicial District Attorney 4th	403	4,819	0	5,222
46	255 Judicial District Attorney 5th	391	9,508	0	9,900

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Total
47	256 Judicial District Attorney 6th	$377	$4,950	$0	$5,326
48	257 Judicial District Attorney 7th	257	4,168	0	4,425
49	258 Judicial District Attorney 8th	419	4,559	0	4,978
50	259 Judicial District Attorney 9th	403	4,559	0	4,962
51	260 Judicial District Attorney 10th	265	1,693	0	1,959
52	261 Judicial District Attorney 11th	381	7,815	0	8,196
53	262 Judicial District Attorney 12th	439	5,731	0	6,170
54	263 Judicial District Attorney 13th	412	8,727	0	9,139
55	264 Administrative Office of the DAs	739	1,954	0	2,693
56	265 Judicial District Attorney 11th Div I	297	2,866	0	3,162
58	308 State Auditor	117	4,559	0	4,676
59	333 Taxation and Revenue	2,305,985	103,754	0	2,409,739
60	337 Investment Council	475	3,126	0	3,601
61	340 Administrative Hearings Office	166	2,084	0	2,250
64	341-543 DFA - Comm Dev & Local Gov	5,051	7,815	162,407	175,273
65	341-544 DFA Financial Control Other	65,824	0	0	65,824
66	342 Public School Insurance Authority	342	1,303	0	1,645
67	343 Retiree Healthcare Authority	2,498	2,866	0	5,364
68	350-598 GSD Program Support	185	3,908	0	4,093
70	350-605 GSD Printing & Graphics	82	782	0	863
71	350-606 GSD Risk Management	23,650	6,122	0	29,772
72	350-609 GSD Aviation	25	261	0	286
73	350-609 GSD Motor Pool	158	2,084	0	2,243
74	350-609 GSD Surplus Property	23	782	0	804
75	352 Education Retirement Brd	375,086	11,202	0	386,288
76	354 Sentencing Commission	27	0	0	27
77	280 Public Defender (Prev Agy 355)	3,326	50,668	0	53,994
78	356 Governor	171	3,908	0	4,079
79	360 Lieutenant Governor	76	651	0	727
80	361 DoIT	2,625	18,105	0	20,731
81	366 Public Employees Retirement Ass	369,868	10,941	0	380,809
83	370 Secretary of State	1,191	7,424	0	8,615
85	379 Public Employees Labor Relations	35	261	0	295
86	385 New Mexico Finance Authority	10	0	0	10
88	404 Brd of Examiners - Architects	208	521	0	729
89	410 Department of Ethics	121	912	0	1,033
91	417 Border Authority	154	521	0	675
92	418 Tourism Department	1,677	6,513	0	8,190
93	419 Economic Development	1,311	7,945	0	9,256
94	420 Regulation and Licensing	4,518	38,477	0	42,995
95	430 Public Regulation Commission	654	13,546	0	14,200

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Total
96	440 Superintendent of Insurance	$3,187	$13,286	$0	$16,473
97	446 Brd of Medical Examiners	590	2,084	0	2,674
98	449 Board of Nursing	439	2,866	0	3,305
99	460 NM State Fair	1,383	4,168	0	5,551
100	464 Brd of Licensure - Engineers	328	912	0	1,240
101	465 Gaming Control Brd	437	5,080	0	5,517
102	469 Racing Commission	628	2,332	0	2,960
103	479 Brd of Veterinary Medicine	126	391	0	517
105	491 Military Base Planning	10	130	0	140
106	495 Spaceport Authority	599	3,126	0	3,725
107	505 Dept of Cultural Affairs	9,272	62,228	0	71,501
108	508 Livestock Board	1,845	8,987	0	10,832
109	516 Dept of Game & Fish	9,321	35,917	0	45,238
110	521 Energy, Minerals & Natural Resou	8,383	95,313	0	103,696
111	522 Youth Conservation Corp	237	261	0	498
112	538 Intertribal Ceremonial Office	126	0	0	126
113	539 Commission on Public Lands	2,495	22,078	0	24,572
114	550 Office of State Engineer/ISC	2,928	38,294	0	41,222
117	601 Commission on Women	26	130	0	157
118	603 Office of African Amer Affairs	106	1,303	0	1,409
119	604 Comm for Deaf & Hearing Impaire	178	1,433	0	1,611
120	605 MLK Commission	92	130	0	222
121	606 Commission for the Blind	2,259	10,290	0	12,549
122	609 Indian Affairs	494	2,084	0	2,578
123	611 Early Childhood Education and Ca	20,173	33,084	0	53,258
124	624 Aging & Long Term Svcs	2,146	29,958	0	32,105
125	630 Human Services	425,827	194,859	0	620,686
126	631 Workforce Solutions	12,332	101,663	0	113,994
127	632 Workers Compensation Admin	1,093	13,677	0	14,769
129	644 Vocational Rehabilitation	44,533	35,950	0	80,483
130	645 Disability Commission	246	1,433	0	1,679
131	647 Developmental Disabilities Comm	465	2,605	0	3,070
132	662 Miners' Hospital	3,539	27,158	0	30,697
133	665 Dept of Health	25,671	367,705	0	393,376
134	667 Dept of Environment	6,974	66,885	0	73,859
135	668 Natural Resources Trustee	106	651	0	758
137	670 Veterans Services	1,292	8,466	0	9,759
138	690 Children, Youth & Families	46,239	211,857	0	258,095
139	705 Dept of Military Affairs	5,661	16,803	0	22,464
140	760 Parole Brd	170	521	0	691
141	765 Juvenile Parole Brd	18	0	0	18

Allocation Summary

Dept:6 341-544 DFA - Financial Control

	Department	Accounting	Payroll	Imaging	Total
142	770 Dept of Corrections	$10,126	$234,456	$0	$244,581
143	780 Crime Victims Reparations	2,406	3,256	0	5,663
144	790 Dept of Public Safety	11,354	136,258	0	147,612
145	795 Homeland Security & Emergency M	2,380	12,635	0	15,014
146	805 Dept of Transportation	38,265	277,114	0	315,378
147	924 Public Education Department	13,959	35,429	0	49,388
150	940 Public School Facilities Authority	1,530	6,903	0	8,433
151	949 Education Trust Board	292	391	0	683
171	999 Other	0	0	27	27
Total		$3,962,715	$2,911,137	$370,763	$7,244,615

FY 2025 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 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:7 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
Personnel Costs					
Salaries	S1	6,990,678	652,751	6,062,754	275,173
Salary % Split			*9.34%*	*86.73%*	*3.94%*
Benefits	P	3,047,653	454,142	2,482,222	111,289
Subtotal - Personnel Costs		10,038,330	1,106,893	8,544,975	386,462
Services & Supplies Cost					
Professional Fees	P	531,641	213,031	272,630	45,980
Travel	P	4,356	4,356	0	0
Transportation	P	208,535	124,124	84,410	0
Furniture/Fixtures	P	111,258	19,390	91,868	0
Bld/Structure	P	1,042,228	1,818	1,040,410	0
Supplies	P	88,459	80,220	8,239	0
Maintenance	P	252,342	524	251,819	0
Telecomm	P	3,678	0	3,678	0
DOIT Services	P	353,617	0	353,617	0
Rental Expense	P	(11,252)	5,542	(16,794)	0
Utilities	P	3,225,609	(18)	3,225,627	0
Other Operating	P	985,794	655,979	329,814	0
Amortization	D	(935,417)	0	0	0
Lease Interest	D	557	0	0	0
Depreciation	D	31,512,948	0	0	0
Debt Service	D	5,954,241	0	0	0
Subtotal - Services & Supplies		43,328,595	1,104,967	5,645,319	45,980
Department Cost Total		53,366,925	2,211,860	14,190,294	432,442
Adjustments to Cost					
Amortization	D	935,417	0	0	0
Lease Interest	D	(557)	0	0	0

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:7 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
Depreciation	D	(31,512,948)	0	0	0
Debt Service	D	(5,954,241)	0	0	0
Subtotal - Adjustments		(36,532,329)	0	0	0
Total Costs After Adjustments		16,834,596	2,211,860	14,190,294	432,442
General Admin Distribution			(2,211,860)	2,146,448	65,412
Grand Total		$16,834,596		$16,336,742	$497,854

B. Incoming Costs - (Default Spread Expense%)

Dept:7 350-608 GSD Facilities Management

	Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
1	128 S Capitol	$420	$0	$408	$12
1	Joseph Montoya	8,551	0	8,299	253
1	2542 Cerrillos	16,326	0	15,843	483
1	2641 Siringo Road	46,314	0	44,944	1,370
1	CSB Grounds	38,944	0	37,793	1,152
	Subtotal - Building Depreciation	110,555	0	107,285	3,269
3	GOB 2003 B	0	0	0	0
3	GOB 2009	(991)	0	(962)	(29)
3	STB 2005 B1	(33)	0	(32)	(1)
3	STB 2006 A	0	0	0	0
3	STB 2007 A	0	0	0	0
3	STB 2008 A1	(520)	0	(505)	(15)
3	STB 2009 A	0	0	0	0
3	STB 2010 A	0	0	0	0
3	STB 2010 D	0	0	0	0
3	STB 2012 A	53,450	0	51,869	1,581
3	STB 2011 A1	(99)	0	(96)	(3)
3	STB 2013A	(957)	0	(928)	(28)
3	STB 2014A	(168)	0	(163)	(5)
3	STB 2015A	306,582	0	297,515	9,067
3	STB 2016A	626,492	0	607,965	18,527
3	STB 2016D	18,876	0	18,318	558
3	STB 2018A	615,070	0	596,881	18,190
3	STB 2020 SA	270,426	0	262,429	7,997
3	STB 2021A	896,996	0	870,469	26,527
3	STB 2022A	(201,567)	0	(195,606)	(5,961)
3	STB 2022B	(646,566)	0	(627,445)	(19,121)
	Subtotal - Interest Expense	1,936,992	0	1,879,708	57,283
4	Policy & Budget	1,407	244	1,601	49
	Subtotal - 341-541 DFA - Policy & Bud	1,407	244	1,601	49
6	Accounting	890	36	898	27
6	Payroll	15,300	982	15,800	482

B. Incoming Costs - (Default Spread Expense%)

Dept:7 350-608 GSD Facilities Management

	Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
	Subtotal - 341-544 DFA - Financial Cor	$16,190	$1,018	$16,699	$509
7	Facilities Maintenance	0	239,783	232,692	7,091
	Subtotal - 350-608 GSD Facilities Mani	0	239,783	232,692	7,091
8	Purchasing	0	410	398	12
8	Contract Review	0	1,532	1,487	45
	Subtotal - 350-604 GSD Purchasing	0	1,942	1,884	57
9	Human Resources	0	14,876	14,436	440
9	Adjudication	0	3,903	3,788	115
9	Labor Relations	0	4,938	4,792	146
	Subtotal - 378 Personnel Board	0	23,717	23,016	701
10	Records Mgt	0	9,996	9,701	296
	Subtotal - 369 Commission on Public F	0	9,996	9,701	296
12	Banking/Cash Mgmt	0	633	614	19
	Subtotal - 394 State Treasurer	0	633	614	19
Total Incoming		2,065,143	277,332	2,273,201	69,275
C. Total Allocated			$19,177,071	$18,609,943	$567,128
				97.04%	2.96%

Facilities Maintenance Allocations

Dept:7 350-608 GSD Facilities Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	341-542 DFA - Program Support	30,703.00	0.20%	$36,337	$0	$36,337	$0	$36,337
7	350-608 GSD Facilities Management	202,603.73	1.31%	239,783	0	239,783	0	239,783
9	378 Personnel Board	36,933.57	0.24%	43,711	0	43,711	651	44,362
10	369 Commission on Public Records	115,649.48	0.75%	136,872	0	136,872	2,039	138,911
11	305 Attorney General CS	36,768.84	0.24%	43,516	0	43,516	648	44,165
59	333 Taxation and Revenue	126,712.70	0.82%	149,965	0	149,965	2,234	152,200
61	340 Administrative Hearings Office	2,499.40	0.02%	2,958	0	2,958	44	3,002
68	350-598 GSD Program Support	3,355.00	0.02%	3,971	0	3,971	59	4,030
71	350-606 GSD Risk Management	4,186.00	0.03%	4,954	0	4,954	74	5,028
73	350-609 GSD Motor Pool	3,261.03	0.02%	3,859	0	3,859	57	3,917
78	356 Governor	140.00	0.00%	166	0	166	2	168
80	361 DoIT	62,581.00	0.40%	74,065	0	74,065	1,103	75,169
83	370 Secretary of State	2,385.37	0.02%	2,823	0	2,823	42	2,865
92	418 Tourism Department	13,336.00	0.09%	15,783	0	15,783	235	16,018
93	419 Economic Development	13,257.08	0.09%	15,690	0	15,690	234	15,924
94	420 Regulation and Licensing	61,954.00	0.40%	73,323	0	73,323	1,092	74,415
95	430 Public Regulation Commission	1,027.00	0.01%	1,215	0	1,215	18	1,234
96	440 Superintendent of Insurance	10,683.00	0.07%	12,643	0	12,643	188	12,832
107	505 Dept of Cultural Affairs	19,100.75	0.12%	22,606	0	22,606	337	22,943
110	521 Energy, Minerals & Natural Resou	54,992.41	0.35%	65,084	0	65,084	970	66,054
112	538 Intertribal Ceremonial Office	4,200.00	0.03%	4,971	0	4,971	74	5,045
114	550 Office of State Engineer/ISC	52,392.70	0.34%	62,007	0	62,007	924	62,931
121	606 Commission for the Blind	64,547.00	0.42%	76,392	0	76,392	1,138	77,530
122	609 Indian Affairs	3,851.30	0.02%	4,558	0	4,558	68	4,626
123	611 Early Childhood Education and Ca	48,870.00	0.32%	57,838	0	57,838	862	58,700
124	624 Aging & Long Term Svcs	18,046.56	0.12%	21,358	0	21,358	318	21,676
125	630 Human Services	145,289.34	0.94%	171,951	0	171,951	2,562	174,513
126	631 Workforce Solutions	259,368.42	1.67%	306,964	0	306,964	4,573	311,538
127	632 Workers Compensation Admin	45,305.28	0.29%	53,619	0	53,619	799	54,418
129	644 Vocational Rehabilitation	9,341.00	0.06%	11,055	0	11,055	165	11,220
130	645 Disability Commission	2,386.46	0.02%	2,824	0	2,824	42	2,866
133	665 Dept of Health	1,598,422.84	10.31%	1,891,746	0	1,891,746	28,184	1,919,929
134	667 Dept of Environment	51,617.62	0.33%	61,090	0	61,090	910	62,000
138	690 Children, Youth & Families	686,087.00	4.43%	811,989	0	811,989	12,097	824,086
142	770 Dept of Corrections	9,405,604.24	60.69%	11,131,604	0	11,131,604	165,840	11,297,444
144	790 Dept of Public Safety	588,061.75	3.79%	695,976	0	695,976	10,369	706,344
147	924 Public Education Department	34,782.00	0.22%	41,165	0	41,165	613	41,778
150	940 Public School Facilities Authority	1,454.00	0.01%	1,721	0	1,721	26	1,746
153	952 University of New Mexico	62,475.88	0.40%	73,941	0	73,941	1,102	75,042
154	954 New Mexico State University	23,902.56	0.15%	28,289	0	28,289	421	28,710
171	999 Other	1,588,860.50	10.25%	1,880,428	0	1,880,428	28,015	1,908,443

Facilities Maintenance Allocations

Dept:7 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	15,496,995.81	100.00%	18,340,812	0	18,340,812	269,131	18,609,943
Direct Bills					0		0
Total					$18,340,812		$18,609,943

Basis Units: Square Footage Maintained

Lease Management Allocations

Dept:7 350-608 GSD Facilities Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	341-542 DFA - Program Support	3	0.77%	$4,288	$0	$4,288	$0	$4,288
11	305 Attorney General CS	3	0.77%	4,288	0	4,288	63	4,352
12	394 State Treasurer	1	0.26%	1,429	0	1,429	21	1,451
13	950 Higher Education Department	1	0.26%	1,429	0	1,429	21	1,451
22	208 NM Compilation Commission	1	0.26%	1,429	0	1,429	21	1,451
26	218 Administrative Office of the Courts	2	0.51%	2,859	0	2,859	42	2,901
58	308 State Auditor	1	0.26%	1,429	0	1,429	21	1,451
59	333 Taxation and Revenue	33	8.44%	47,173	0	47,173	698	47,870
60	337 Investment Council	2	0.51%	2,859	0	2,859	42	2,901
61	340 Administrative Hearings Office	1	0.26%	1,429	0	1,429	21	1,451
67	343 Retiree Healthcare Authority	2	0.51%	2,859	0	2,859	42	2,901
68	350-598 GSD Program Support	2	0.51%	2,859	0	2,859	42	2,901
72	350-609 GSD Aviation	1	0.26%	1,429	0	1,429	21	1,451
75	352 Education Retirement Brd	2	0.51%	2,859	0	2,859	42	2,901
80	361 DoIT	7	1.79%	10,006	0	10,006	148	10,154
81	366 Public Employees Retirement Ass	1	0.26%	1,429	0	1,429	21	1,451
85	379 Public Employees Labor Relations	1	0.26%	1,429	0	1,429	21	1,451
89	410 Department of Ethics	1	0.26%	1,429	0	1,429	21	1,451
92	418 Tourism Department	1	0.26%	1,429	0	1,429	21	1,451
93	419 Economic Development	1	0.26%	1,429	0	1,429	21	1,451
94	420 Regulation and Licensing	3	0.77%	4,288	0	4,288	63	4,352
95	430 Public Regulation Commission	1	0.26%	1,429	0	1,429	21	1,451
96	440 Superintendent of Insurance	2	0.51%	2,859	0	2,859	42	2,901
97	446 Brd of Medical Examiners	1	0.26%	1,429	0	1,429	21	1,451
98	449 Board of Nursing	1	0.26%	1,429	0	1,429	21	1,451
101	465 Gaming Control Brd	1	0.26%	1,429	0	1,429	21	1,451
102	469 Racing Commission	1	0.26%	1,429	0	1,429	21	1,451
103	479 Brd of Veterinary Medicine	1	0.26%	1,429	0	1,429	21	1,451
106	495 Spaceport Authority	1	0.26%	1,429	0	1,429	21	1,451
107	505 Dept of Cultural Affairs	4	1.02%	5,718	0	5,718	85	5,802
108	508 Livestock Board	1	0.26%	1,429	0	1,429	21	1,451
109	516 Dept of Game & Fish	1	0.26%	1,429	0	1,429	21	1,451
110	521 Energy, Minerals & Natural Resou	5	1.28%	7,147	0	7,147	106	7,253
114	550 Office of State Engineer/ISC	6	1.53%	8,577	0	8,577	127	8,704
118	603 Office of African Amer Affairs	1	0.26%	1,429	0	1,429	21	1,451
119	604 Comm for Deaf & Hearing Impaire	2	0.51%	2,859	0	2,859	42	2,901
120	605 MLK Commission	1	0.26%	1,429	0	1,429	21	1,451
121	606 Commission for the Blind	4	1.02%	5,718	0	5,718	85	5,802
123	611 Early Childhood Education and Ca	16	4.09%	22,872	0	22,872	338	23,210
124	624 Aging & Long Term Svcs	15	3.84%	21,442	0	21,442	317	21,759
125	630 Human Services	39	9.97%	55,750	0	55,750	824	56,574
126	631 Workforce Solutions	2	0.51%	2,859	0	2,859	42	2,901

Lease Management Allocations

Dept:7 350-608 GSD Facilities Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127	632 Workers Compensation Admin	4	1.02%	$5,718	$0	$5,718	$85	$5,802
129	644 Vocational Rehabilitation	21	5.37%	30,019	0	30,019	444	30,463
130	645 Disability Commission	1	0.26%	1,429	0	1,429	21	1,451
131	647 Developmental Disabilities Comm	1	0.26%	1,429	0	1,429	21	1,451
133	665 Dept of Health	51	13.04%	72,903	0	72,903	1,078	73,982
134	667 Dept of Environment	30	7.67%	42,884	0	42,884	634	43,519
137	670 Veterans Services	8	2.05%	11,436	0	11,436	169	11,605
138	690 Children, Youth & Families	27	6.91%	38,596	0	38,596	571	39,167
142	770 Dept of Corrections	33	8.44%	47,173	0	47,173	698	47,870
143	780 Crime Victims Reparations	1	0.26%	1,429	0	1,429	21	1,451
144	790 Dept of Public Safety	24	6.14%	34,308	0	34,308	507	34,815
145	795 Homeland Security & Emergency M	4	1.02%	5,718	0	5,718	85	5,802
146	805 Dept of Transportation	5	1.28%	7,147	0	7,147	106	7,253
147	924 Public Education Department	3	0.77%	4,288	0	4,288	63	4,352
150	940 Public School Facilities Authority	1	0.26%	1,429	0	1,429	21	1,451
151	949 Education Trust Board	1	0.26%	1,429	0	1,429	21	1,451
Subtotal		391	100.00%	558,927	0	558,927	8,202	567,128
Direct Bills						0		0
Total						$558,927		$567,128

Basis Units: Leases Per Department

Allocation Summary

Dept:7 350-608 GSD Facilities Management

	Department	Facilities Maintenance	Lease Management	Total
5	341-542 DFA - Program Support	$36,337	$4,288	$40,626
7	350-608 GSD Facilities Management	239,783	0	239,783
9	378 Personnel Board	44,362	0	44,362
10	369 Commission on Public Records	138,911	0	138,911
11	305 Attorney General CS	44,165	4,352	48,516
12	394 State Treasurer	0	1,451	1,451
13	950 Higher Education Department	0	1,451	1,451
22	208 NM Compilation Commission	0	1,451	1,451
26	218 Administrative Office of the Courts	0	2,901	2,901
58	308 State Auditor	0	1,451	1,451
59	333 Taxation and Revenue	152,200	47,870	200,070
60	337 Investment Council	0	2,901	2,901
61	340 Administrative Hearings Office	3,002	1,451	4,453
67	343 Retiree Healthcare Authority	0	2,901	2,901
68	350-598 GSD Program Support	4,030	2,901	6,931
71	350-606 GSD Risk Management	5,028	0	5,028
72	350-609 GSD Aviation	0	1,451	1,451
73	350-609 GSD Motor Pool	3,917	0	3,917
75	352 Education Retirement Brd	0	2,901	2,901
78	356 Governor	168	0	168
80	361 DoIT	75,169	10,154	85,323
81	366 Public Employees Retirement Ass	0	1,451	1,451
83	370 Secretary of State	2,865	0	2,865
85	379 Public Employees Labor Relations	0	1,451	1,451
89	410 Department of Ethics	0	1,451	1,451
92	418 Tourism Department	16,018	1,451	17,469
93	419 Economic Development	15,924	1,451	17,374
94	420 Regulation and Licensing	74,415	4,352	78,767
95	430 Public Regulation Commission	1,234	1,451	2,684
96	440 Superintendent of Insurance	12,832	2,901	15,733
97	446 Brd of Medical Examiners	0	1,451	1,451
98	449 Board of Nursing	0	1,451	1,451
101	465 Gaming Control Brd	0	1,451	1,451
102	469 Racing Commission	0	1,451	1,451
103	479 Brd of Veterinary Medicine	0	1,451	1,451
106	495 Spaceport Authority	0	1,451	1,451
107	505 Dept of Cultural Affairs	22,943	5,802	28,745
108	508 Livestock Board	0	1,451	1,451
109	516 Dept of Game & Fish	0	1,451	1,451
110	521 Energy, Minerals & Natural Resou	66,054	7,253	73,307
112	538 Intertribal Ceremonial Office	5,045	0	5,045

Allocation Summary

Dept:7 350-608 GSD Facilities Management

	Department	Facilities Maintenance	Lease Management	Total
114	550 Office of State Engineer/ISC	$62,931	$8,704	$71,635
118	603 Office of African Amer Affairs	0	1,451	1,451
119	604 Comm for Deaf & Hearing Impaire	0	2,901	2,901
120	605 MLK Commission	0	1,451	1,451
121	606 Commission for the Blind	77,530	5,802	83,332
122	609 Indian Affairs	4,626	0	4,626
123	611 Early Childhood Education and Ca	58,700	23,210	81,910
124	624 Aging & Long Term Svcs	21,676	21,759	43,436
125	630 Human Services	174,513	56,574	231,087
126	631 Workforce Solutions	311,538	2,901	314,439
127	632 Workers Compensation Admin	54,418	5,802	60,220
129	644 Vocational Rehabilitation	11,220	30,463	41,683
130	645 Disability Commission	2,866	1,451	4,317
131	647 Developmental Disabilities Comm	0	1,451	1,451
133	665 Dept of Health	1,919,929	73,982	1,993,911
134	667 Dept of Environment	62,000	43,519	105,519
137	670 Veterans Services	0	11,605	11,605
138	690 Children, Youth & Families	824,086	39,167	863,253
142	770 Dept of Corrections	11,297,444	47,870	11,345,315
143	780 Crime Victims Reparations	0	1,451	1,451
144	790 Dept of Public Safety	706,344	34,815	741,159
145	795 Homeland Security & Emergency M	0	5,802	5,802
146	805 Dept of Transportation	0	7,253	7,253
147	924 Public Education Department	41,778	4,352	46,130
150	940 Public School Facilities Authority	1,746	1,451	3,197
151	949 Education Trust Board	0	1,451	1,451
153	952 University of New Mexico	75,042	0	75,042
154	954 New Mexico State University	28,710	0	28,710
171	999 Other	1,908,443	0	1,908,443
Total		$18,609,943	$567,128	$19,177,071

FY 2025 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 2025 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	1,672,393	35,349	273,719	92,136	1,271,188
Salary % Split			*2.11%*	*16.37%*	*5.51%*	*76.01%*
Benefits	P	603,471	13,001	100,670	33,886	455,915
Subtotal - Personnel Costs		2,275,864	48,350	374,389	126,022	1,727,103
Services & Supplies Cost						
Professional Fees	P	1,508,574	0	0	0	1,508,574
Transportation Expense	P	785	67	515	173	30
Supplies	P	1,303	7	58	19	1,218
Maintenance	P	88,271	179	1,390	468	86,234
DOIT Services	P	52,970	299	2,317	780	49,574
Rental Expense	P	6,422	0	0	0	6,422
Other Operating	P	20,998	161	1,247	419	19,171
Capital	D	0	0	0	0	0
Deduct Direct Cost	P	(3,398,327)	0	0	0	(3,398,327)
Subtotal - Services & Supplies		(1,719,003)	714	5,527	1,860	(1,727,103)
Department Cost Total		556,861	49,064	379,915	127,881	0
Adjustments to Cost						
Capital	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		556,861	49,064	379,915	127,881	0
General Admin Distribution			(49,064)	8,204	2,761	38,099
Grand Total		$556,861		$388,119	$130,643	$38,099

STATE OF NEW MEXICO
FY 2025 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	$5,136	$0	$859	$289	$3,988
	Subtotal - Building Depreciation	5,136	0	859	289	3,988
4	Policy & Budget	362	63	71	24	330
	Subtotal - 341-541 DFA - Policy & Bud	362	63	71	24	330
6	Accounting	154	6	27	9	125
6	Payroll	2,570	165	457	154	2,124
	Subtotal - 341-544 DFA - Financial Cor	2,725	171	484	163	2,249
8	Purchasing	0	73	12	4	56
	Subtotal - 350-604 GSD Purchasing	0	73	12	4	56
9	Human Resources	0	2,499	418	141	1,941
9	Adjudication	0	662	111	37	514
9	Labor Relations	0	837	140	47	650
	Subtotal - 378 Personnel Board	0	3,998	668	225	3,104
12	Banking/Cash Mgmt	0	110	18	6	85
	Subtotal - 394 State Treasurer	0	110	18	6	85
Total Incoming		8,223	4,414	2,113	711	9,813
C. Total Allocated			$569,497	$390,232	$131,354	$47,911
				68.52%	23.06%	8.41%

STATE OF NEW MEXICO
FY 2025 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	8	0.01%	$34	$0	$34	$0	$34
5	341-542 DFA - Program Support	3	0.00%	13	0	13	0	13
6	341-544 DFA - Financial Control	10	0.01%	43	0	43	0	43
7	350-608 GSD Facilities Management	96	0.11%	410	0	410	0	410
8	350-604 GSD Purchasing	17	0.02%	73	0	73	0	73
9	378 Personnel Board	94	0.10%	401	0	401	1	402
10	369 Commission on Public Records	81	0.09%	346	0	346	1	346
11	305 Attorney General CS	397	0.43%	1,694	0	1,694	3	1,697
12	394 State Treasurer	136	0.15%	580	0	580	1	581
13	950 Higher Education Department	871	0.95%	3,717	0	3,717	7	3,724
14	111 Legislative Council Service	34	0.04%	145	0	145	0	145
15	112 Legislative Finance Committee	63	0.07%	269	0	269	1	269
16	114 Senate Chief Clerk	6	0.01%	26	0	26	0	26
17	115 House Chief Clerk	11	0.01%	47	0	47	0	47
18	117 Legislative Education Study Comm	43	0.05%	183	0	183	0	184
19	119 Legislative Building	33	0.04%	141	0	141	0	141
22	208 NM Compilation Commission	73	0.08%	311	0	311	1	312
23	210 Judicial Standards Commission	72	0.08%	307	0	307	1	308
24	215 Court of Appeals	138	0.15%	589	0	589	1	590
25	216 Supreme Court	251	0.27%	1,071	0	1,071	2	1,073
26	218 Administrative Office of the Courts	2,052	2.25%	8,756	0	8,756	17	8,772
28	231 Judicial District Court 1st	185	0.20%	789	0	789	1	791
29	232 Judicial District Court 2nd	771	0.84%	3,290	0	3,290	6	3,296
30	233 Judicial District Court 3rd	504	0.55%	2,151	0	2,151	4	2,155
31	234 Judicial District Court 4th	389	0.43%	1,660	0	1,660	3	1,663
32	235 Judicial District Court 5th	714	0.78%	3,047	0	3,047	6	3,052
33	236 Judicial District Court 6th	349	0.38%	1,489	0	1,489	3	1,492
34	237 Judicial District Court 7th	285	0.31%	1,216	0	1,216	2	1,218
35	238 Judicial District Court 8th	498	0.55%	2,125	0	2,125	4	2,129
36	239 Judicial District Court 9th	282	0.31%	1,203	0	1,203	2	1,206
37	240 Judicial District Court 10th	85	0.09%	363	0	363	1	363
38	241 Judicial District Court 11th	497	0.54%	2,121	0	2,121	4	2,125
39	242 Judicial District Court 12th	226	0.25%	964	0	964	2	966
40	243 Judicial District Court 13th	1,014	1.11%	4,327	0	4,327	8	4,335
41	244 Bernalillo County Metropolitan Crt	518	0.57%	2,210	0	2,210	4	2,214
42	251 Judicial District Attorney 1st	270	0.30%	1,152	0	1,152	2	1,154
43	252 Judicial District Attorney 2nd	650	0.71%	2,774	0	2,774	5	2,779
44	253 Judicial District Attorney 3rd	184	0.20%	785	0	785	1	787
45	254 Judicial District Attorney 4th	251	0.27%	1,071	0	1,071	2	1,073
46	255 Judicial District Attorney 5th	276	0.30%	1,178	0	1,178	2	1,180
47	256 Judicial District Attorney 6th	266	0.29%	1,135	0	1,135	2	1,137
48	257 Judicial District Attorney 7th	63	0.07%	269	0	269	1	269

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	258 Judicial District Attorney 8th	139	0.15%	$593	$0	$593	$1	$594
50	259 Judicial District Attorney 9th	268	0.29%	1,144	0	1,144	2	1,146
51	260 Judicial District Attorney 10th	101	0.11%	431	0	431	1	432
52	261 Judicial District Attorney 11th	205	0.22%	875	0	875	2	876
53	262 Judicial District Attorney 12th	166	0.18%	708	0	708	1	710
54	263 Judicial District Attorney 13th	205	0.22%	875	0	875	2	876
55	264 Administrative Office of the DAs	279	0.31%	1,190	0	1,190	2	1,193
56	265 Judicial District Attorney 11th Div I	121	0.13%	516	0	516	1	517
58	308 State Auditor	64	0.07%	273	0	273	1	274
59	333 Taxation and Revenue	1,284	1.41%	5,479	0	5,479	10	5,489
60	337 Investment Council	84	0.09%	358	0	358	1	359
61	340 Administrative Hearings Office	61	0.07%	260	0	260	0	261
64	341-543 DFA - Comm Dev & Local Gov	74	0.08%	316	0	316	1	316
65	341-544 DFA Financial Control Other	960	1.05%	4,096	0	4,096	8	4,104
66	342 Public School Insurance Authority	89	0.10%	380	0	380	1	380
67	343 Retiree Healthcare Authority	123	0.13%	525	0	525	1	526
68	350-598 GSD Program Support	19	0.02%	81	0	81	0	81
70	350-605 GSD Printing & Graphics	8	0.01%	34	0	34	0	34
71	350-606 GSD Risk Management	2,452	2.69%	10,463	0	10,463	20	10,482
72	350-609 GSD Aviation	3	0.00%	13	0	13	0	13
73	350-609 GSD Motor Pool	16	0.02%	68	0	68	0	68
74	350-609 GSD Surplus Property	2	0.00%	9	0	9	0	9
75	352 Education Retirement Brd	211	0.23%	900	0	900	2	902
76	354 Sentencing Commission	14	0.02%	60	0	60	0	60
77	280 Public Defender (Prev Agy 355)	363	0.40%	1,549	0	1,549	3	1,552
78	356 Governor	28	0.03%	119	0	119	0	120
79	360 Lieutenant Governor	19	0.02%	81	0	81	0	81
80	361 DoIT	623	0.68%	2,658	0	2,658	5	2,663
81	366 Public Employees Retirement Assc	180	0.20%	768	0	768	1	770
83	370 Secretary of State	185	0.20%	789	0	789	1	791
85	379 Public Employees Labor Relations	19	0.02%	81	0	81	0	81
88	404 Brd of Examiners - Architects	36	0.04%	154	0	154	0	154
89	410 Department of Ethics	42	0.05%	179	0	179	0	180
91	417 Border Authority	32	0.04%	137	0	137	0	137
92	418 Tourism Department	406	0.44%	1,732	0	1,732	3	1,736
93	419 Economic Development	808	0.89%	3,448	0	3,448	7	3,454
94	420 Regulation and Licensing	621	0.68%	2,650	0	2,650	5	2,655
95	430 Public Regulation Commission	212	0.23%	905	0	905	2	906
96	440 Superintendent of Insurance	497	0.54%	2,121	0	2,121	4	2,125
97	446 Brd of Medical Examiners	73	0.08%	311	0	311	1	312
98	449 Board of Nursing	115	0.13%	491	0	491	1	492
99	460 NM State Fair	603	0.66%	2,573	0	2,573	5	2,578

STATE OF NEW MEXICO
FY 2025 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
100	464 Brd of Licensure - Engineers	77	0.08%	$329	$0	$329	$1	$329
101	465 Gaming Control Brd	135	0.15%	576	0	576	1	577
102	469 Racing Commission	134	0.15%	572	0	572	1	573
103	479 Brd of Veterinary Medicine	38	0.04%	162	0	162	0	162
105	491 Military Base Planning	2	0.00%	9	0	9	0	9
106	495 Spaceport Authority	152	0.17%	649	0	649	1	650
107	505 Dept of Cultural Affairs	2,838	3.11%	12,110	0	12,110	23	12,133
108	508 Livestock Board	248	0.27%	1,058	0	1,058	2	1,060
109	516 Dept of Game & Fish	4,720	5.17%	20,140	0	20,140	38	20,178
110	521 Energy, Minerals & Natural Resou	2,825	3.09%	12,054	0	12,054	23	12,077
111	522 Youth Conservation Corp	149	0.16%	636	0	636	1	637
112	538 Intertribal Ceremonial Office	37	0.04%	158	0	158	0	158
113	539 Commission on Public Lands	555	0.61%	2,368	0	2,368	4	2,373
114	550 Office of State Engineer/ISC	1,182	1.29%	5,044	0	5,044	10	5,053
117	601 Commission on Women	10	0.01%	43	0	43	0	43
118	603 Office of African Amer Affairs	73	0.08%	311	0	311	1	312
119	604 Comm for Deaf & Hearing Impaire	59	0.06%	252	0	252	0	252
120	605 MLK Commission	50	0.05%	213	0	213	0	214
121	606 Commission for the Blind	289	0.32%	1,233	0	1,233	2	1,235
122	609 Indian Affairs	200	0.22%	853	0	853	2	855
123	611 Early Childhood Education and Ca	982	1.08%	4,190	0	4,190	8	4,198
124	624 Aging & Long Term Svcs	926	1.01%	3,951	0	3,951	7	3,959
125	630 Human Services	1,748	1.91%	7,459	0	7,459	14	7,473
126	631 Workforce Solutions	1,157	1.27%	4,937	0	4,937	9	4,946
127	632 Workers Compensation Admin	462	0.51%	1,971	0	1,971	4	1,975
129	644 Vocational Rehabilitation	689	0.75%	2,940	0	2,940	6	2,946
130	645 Disability Commission	70	0.08%	299	0	299	1	299
131	647 Developmental Disabilities Comm	140	0.15%	597	0	597	1	599
132	662 Miners' Hospital	717	0.79%	3,059	0	3,059	6	3,065
133	665 Dept of Health	6,819	7.47%	29,097	0	29,097	55	29,152
134	667 Dept of Environment	2,172	2.38%	9,268	0	9,268	18	9,285
135	668 Natural Resources Trustee	30	0.03%	128	0	128	0	128
137	670 Veterans Services	365	0.40%	1,557	0	1,557	3	1,560
138	690 Children, Youth & Families	3,220	3.53%	13,740	0	13,740	26	13,766
139	705 Dept of Military Affairs	980	1.07%	4,182	0	4,182	8	4,190
140	760 Parole Brd	17	0.02%	73	0	73	0	73
142	770 Dept of Corrections	4,475	4.90%	19,095	0	19,095	36	19,131
143	780 Crime Victims Reparations	242	0.27%	1,033	0	1,033	2	1,035
144	790 Dept of Public Safety	2,608	2.86%	11,128	0	11,128	21	11,149
145	795 Homeland Security & Emergency M	1,083	1.19%	4,621	0	4,621	9	4,630
146	805 Dept of Transportation	19,134	20.96%	81,644	0	81,644	155	81,799
147	924 Public Education Department	4,149	4.55%	17,704	0	17,704	34	17,737

STATE OF NEW MEXICO
FY 2025 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
150 940 Public School Facilities Authority	658	0.72%	$2,808	$0	$2,808	$5	$2,813
151 949 Education Trust Board	89	0.10%	380	0	380	1	380
Subtotal	91,281	100.00%	389,494	0	389,494	738	390,232
Direct Bills					0		0
Total					$389,494		$390,232

Basis Units: Purchase Vouchers

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	5	0.31%	$403	$0	$403	$0	$403
5	341-542 DFA - Program Support	2	0.12%	161	0	161	0	161
6	341-544 DFA - Financial Control	3	0.18%	242	0	242	0	242
7	350-608 GSD Facilities Management	19	1.17%	1,532	0	1,532	0	1,532
9	378 Personnel Board	2	0.12%	161	0	161	0	162
10	369 Commission on Public Records	1	0.06%	81	0	81	0	81
11	305 Attorney General CS	14	0.86%	1,129	0	1,129	2	1,131
12	394 State Treasurer	13	0.80%	1,048	0	1,048	2	1,050
13	950 Higher Education Department	25	1.54%	2,016	0	2,016	4	2,020
58	308 State Auditor	3	0.18%	242	0	242	0	242
59	333 Taxation and Revenue	27	1.66%	2,177	0	2,177	4	2,181
60	337 Investment Council	2	0.12%	161	0	161	0	162
61	340 Administrative Hearings Office	1	0.06%	81	0	81	0	81
64	341-543 DFA - Comm Dev & Local Gov	42	2.58%	3,386	0	3,386	7	3,393
67	343 Retiree Healthcare Authority	7	0.43%	564	0	564	1	566
68	350-598 GSD Program Support	4	0.25%	323	0	323	1	323
71	350-606 GSD Risk Management	30	1.85%	2,419	0	2,419	5	2,424
75	352 Education Retirement Brd	21	1.29%	1,693	0	1,693	3	1,697
76	354 Sentencing Commission	1	0.06%	81	0	81	0	81
78	356 Governor	3	0.18%	242	0	242	0	242
79	360 Lieutenant Governor	2	0.12%	161	0	161	0	162
80	361 DoIT	65	4.00%	5,241	0	5,241	10	5,251
81	366 Public Employees Retirement Assc	6	0.37%	484	0	484	1	485
83	370 Secretary of State	10	0.62%	806	0	806	2	808
85	379 Public Employees Labor Relations	2	0.12%	161	0	161	0	162
88	404 Brd of Examiners - Architects	2	0.12%	161	0	161	0	162
89	410 Department of Ethics	6	0.37%	484	0	484	1	485
91	417 Border Authority	2	0.12%	161	0	161	0	162
92	418 Tourism Department	18	1.11%	1,451	0	1,451	3	1,454
93	419 Economic Development	46	2.83%	3,709	0	3,709	7	3,716
94	420 Regulation and Licensing	30	1.85%	2,419	0	2,419	5	2,424
95	430 Public Regulation Commission	16	0.98%	1,290	0	1,290	2	1,293
96	440 Superintendent of Insurance	42	2.58%	3,386	0	3,386	7	3,393
97	446 Brd of Medical Examiners	17	1.05%	1,371	0	1,371	3	1,373
98	449 Board of Nursing	3	0.18%	242	0	242	0	242
99	460 NM State Fair	4	0.25%	323	0	323	1	323
100	464 Brd of Licensure - Engineers	7	0.43%	564	0	564	1	566
101	465 Gaming Control Brd	3	0.18%	242	0	242	0	242
102	469 Racing Commission	12	0.74%	968	0	968	2	969
103	479 Brd of Veterinary Medicine	2	0.12%	161	0	161	0	162
105	491 Military Base Planning	1	0.06%	81	0	81	0	81
106	495 Spaceport Authority	32	1.97%	2,580	0	2,580	5	2,585

Contract Review Allocations

Dept:8 350-604 GSD Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107	505 Dept of Cultural Affairs	27	1.66%	$2,177	$0	$2,177	$4	$2,181
108	508 Livestock Board	5	0.31%	403	0	403	1	404
109	516 Dept of Game & Fish	36	2.21%	2,903	0	2,903	6	2,908
110	521 Energy, Minerals & Natural Resou	40	2.46%	3,225	0	3,225	6	3,231
111	522 Youth Conservation Corp	19	1.17%	1,532	0	1,532	3	1,535
112	538 Intertribal Ceremonial Office	2	0.12%	161	0	161	0	162
113	539 Commission on Public Lands	24	1.48%	1,935	0	1,935	4	1,939
114	550 Office of State Engineer/ISC	83	5.10%	6,692	0	6,692	13	6,705
117	601 Commission on Women	3	0.18%	242	0	242	0	242
118	603 Office of African Amer Affairs	3	0.18%	242	0	242	0	242
119	604 Comm for Deaf & Hearing Impaire	1	0.06%	81	0	81	0	81
120	605 MLK Commission	2	0.12%	161	0	161	0	162
121	606 Commission for the Blind	8	0.49%	645	0	645	1	646
122	609 Indian Affairs	22	1.35%	1,774	0	1,774	3	1,777
123	611 Early Childhood Education and Ca	44	2.71%	3,548	0	3,548	7	3,555
124	624 Aging & Long Term Svcs	34	2.09%	2,741	0	2,741	5	2,747
125	630 Human Services	54	3.32%	4,354	0	4,354	8	4,362
126	631 Workforce Solutions	13	0.80%	1,048	0	1,048	2	1,050
127	632 Workers Compensation Admin	15	0.92%	1,209	0	1,209	2	1,212
129	644 Vocational Rehabilitation	35	2.15%	2,822	0	2,822	5	2,828
130	645 Disability Commission	2	0.12%	161	0	161	0	162
131	647 Developmental Disabilities Comm	12	0.74%	968	0	968	2	969
132	662 Miners' Hospital	5	0.31%	403	0	403	1	404
133	665 Dept of Health	249	15.31%	20,077	0	20,077	39	20,116
134	667 Dept of Environment	23	1.41%	1,855	0	1,855	4	1,858
135	668 Natural Resources Trustee	4	0.25%	323	0	323	1	323
137	670 Veterans Services	4	0.25%	323	0	323	1	323
138	690 Children, Youth & Families	90	5.54%	7,257	0	7,257	14	7,271
139	705 Dept of Military Affairs	28	1.72%	2,258	0	2,258	4	2,262
140	760 Parole Brd	2	0.12%	161	0	161	0	162
142	770 Dept of Corrections	34	2.09%	2,741	0	2,741	5	2,747
143	780 Crime Victims Reparations	18	1.11%	1,451	0	1,451	3	1,454
144	790 Dept of Public Safety	34	2.09%	2,741	0	2,741	5	2,747
145	795 Homeland Security & Emergency M	7	0.43%	564	0	564	1	566
147	924 Public Education Department	76	4.67%	6,128	0	6,128	12	6,140
151	949 Education Trust Board	15	0.92%	1,209	0	1,209	2	1,212

STATE OF NEW MEXICO
FY 2025 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	1,626	100.00%	131,106	0	131,106	248	131,354
Direct Bills					0		0
Total					$131,106		$131,354

Basis Units: Contracts by Agency

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%	$44,484	$0	$44,484	$3,428	$47,911
Subtotal	100	100.00%	44,484	0	44,484	3,428	47,911
Direct Bills					0		0
Total					$44,484		$47,911

Basis Units: Direct Allocation to Other

STATE OF NEW MEXICO
FY 2025 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	$34	$403	$0	$437
5	341-542 DFA - Program Support	13	161	0	174
6	341-544 DFA - Financial Control	43	242	0	285
7	350-608 GSD Facilities Management	410	1,532	0	1,942
8	350-604 GSD Purchasing	73	0	0	73
9	378 Personnel Board	402	162	0	563
10	369 Commission on Public Records	346	81	0	427
11	305 Attorney General CS	1,697	1,131	0	2,828
12	394 State Treasurer	581	1,050	0	1,632
13	950 Higher Education Department	3,724	2,020	0	5,743
14	111 Legislative Council Service	145	0	0	145
15	112 Legislative Finance Committee	269	0	0	269
16	114 Senate Chief Clerk	26	0	0	26
17	115 House Chief Clerk	47	0	0	47
18	117 Legislative Education Study Comm	184	0	0	184
19	119 Legislative Building	141	0	0	141
22	208 NM Compilation Commission	312	0	0	312
23	210 Judicial Standards Commission	308	0	0	308
24	215 Court of Appeals	590	0	0	590
25	216 Supreme Court	1,073	0	0	1,073
26	218 Administrative Office of the Courts	8,772	0	0	8,772
28	231 Judicial District Court 1st	791	0	0	791
29	232 Judicial District Court 2nd	3,296	0	0	3,296
30	233 Judicial District Court 3rd	2,155	0	0	2,155
31	234 Judicial District Court 4th	1,663	0	0	1,663
32	235 Judicial District Court 5th	3,052	0	0	3,052
33	236 Judicial District Court 6th	1,492	0	0	1,492
34	237 Judicial District Court 7th	1,218	0	0	1,218
35	238 Judicial District Court 8th	2,129	0	0	2,129
36	239 Judicial District Court 9th	1,206	0	0	1,206
37	240 Judicial District Court 10th	363	0	0	363
38	241 Judicial District Court 11th	2,125	0	0	2,125
39	242 Judicial District Court 12th	966	0	0	966
40	243 Judicial District Court 13th	4,335	0	0	4,335
41	244 Bernalillo County Metropolitan Crt	2,214	0	0	2,214
42	251 Judicial District Attorney 1st	1,154	0	0	1,154
43	252 Judicial District Attorney 2nd	2,779	0	0	2,779
44	253 Judicial District Attorney 3rd	787	0	0	787
45	254 Judicial District Attorney 4th	1,073	0	0	1,073
46	255 Judicial District Attorney 5th	1,180	0	0	1,180
47	256 Judicial District Attorney 6th	1,137	0	0	1,137

Allocation Summary

Dept:8 350-604 GSD Purchasing

	Department	Purchasing	Contract Review	Other Direct Cost	Total
48	257 Judicial District Attorney 7th	$269	$0	$0	$269
49	258 Judicial District Attorney 8th	594	0	0	594
50	259 Judicial District Attorney 9th	1,146	0	0	1,146
51	260 Judicial District Attorney 10th	432	0	0	432
52	261 Judicial District Attorney 11th	876	0	0	876
53	262 Judicial District Attorney 12th	710	0	0	710
54	263 Judicial District Attorney 13th	876	0	0	876
55	264 Administrative Office of the DAs	1,193	0	0	1,193
56	265 Judicial District Attorney 11th Div I	517	0	0	517
58	308 State Auditor	274	242	0	516
59	333 Taxation and Revenue	5,489	2,181	0	7,670
60	337 Investment Council	359	162	0	521
61	340 Administrative Hearings Office	261	81	0	342
64	341-543 DFA - Comm Dev & Local Gov	316	3,393	0	3,709
65	341-544 DFA Financial Control Other	4,104	0	0	4,104
66	342 Public School Insurance Authority	380	0	0	380
67	343 Retiree Healthcare Authority	526	566	0	1,091
68	350-598 GSD Program Support	81	323	0	404
70	350-605 GSD Printing & Graphics	34	0	0	34
71	350-606 GSD Risk Management	10,482	2,424	0	12,906
72	350-609 GSD Aviation	13	0	0	13
73	350-609 GSD Motor Pool	68	0	0	68
74	350-609 GSD Surplus Property	9	0	0	9
75	352 Education Retirement Brd	902	1,697	0	2,599
76	354 Sentencing Commission	60	81	0	141
77	280 Public Defender (Prev Agy 355)	1,552	0	0	1,552
78	356 Governor	120	242	0	362
79	360 Lieutenant Governor	81	162	0	243
80	361 DoIT	2,663	5,251	0	7,914
81	366 Public Employees Retirement Assc	770	485	0	1,254
83	370 Secretary of State	791	808	0	1,599
85	379 Public Employees Labor Relations	81	162	0	243
88	404 Brd of Examiners - Architects	154	162	0	315
89	410 Department of Ethics	180	485	0	664
91	417 Border Authority	137	162	0	298
92	418 Tourism Department	1,736	1,454	0	3,190
93	419 Economic Development	3,454	3,716	0	7,170
94	420 Regulation and Licensing	2,655	2,424	0	5,078
95	430 Public Regulation Commission	906	1,293	0	2,199
96	440 Superintendent of Insurance	2,125	3,393	0	5,518
97	446 Brd of Medical Examiners	312	1,373	0	1,685

Allocation Summary

Dept:8 350-604 GSD Purchasing

	Department	Purchasing	Contract Review	Other Direct Cost	Total
98	449 Board of Nursing	$492	$242	$0	$734
99	460 NM State Fair	2,578	323	0	2,901
100	464 Brd of Licensure - Engineers	329	566	0	895
101	465 Gaming Control Brd	577	242	0	819
102	469 Racing Commission	573	969	0	1,542
103	479 Brd of Veterinary Medicine	162	162	0	324
105	491 Military Base Planning	9	81	0	89
106	495 Spaceport Authority	650	2,585	0	3,235
107	505 Dept of Cultural Affairs	12,133	2,181	0	14,314
108	508 Livestock Board	1,060	404	0	1,464
109	516 Dept of Game & Fish	20,178	2,908	0	23,087
110	521 Energy, Minerals & Natural Resou	12,077	3,231	0	15,309
111	522 Youth Conservation Corp	637	1,535	0	2,172
112	538 Intertribal Ceremonial Office	158	162	0	320
113	539 Commission on Public Lands	2,373	1,939	0	4,312
114	550 Office of State Engineer/ISC	5,053	6,705	0	11,758
117	601 Commission on Women	43	242	0	285
118	603 Office of African Amer Affairs	312	242	0	554
119	604 Comm for Deaf & Hearing Impaire	252	81	0	333
120	605 MLK Commission	214	162	0	375
121	606 Commission for the Blind	1,235	646	0	1,882
122	609 Indian Affairs	855	1,777	0	2,632
123	611 Early Childhood Education and Ca	4,198	3,555	0	7,753
124	624 Aging & Long Term Svcs	3,959	2,747	0	6,705
125	630 Human Services	7,473	4,362	0	11,835
126	631 Workforce Solutions	4,946	1,050	0	5,996
127	632 Workers Compensation Admin	1,975	1,212	0	3,187
129	644 Vocational Rehabilitation	2,946	2,828	0	5,773
130	645 Disability Commission	299	162	0	461
131	647 Developmental Disabilities Comm	599	969	0	1,568
132	662 Miners' Hospital	3,065	404	0	3,469
133	665 Dept of Health	29,152	20,116	0	49,268
134	667 Dept of Environment	9,285	1,858	0	11,144
135	668 Natural Resources Trustee	128	323	0	451
137	670 Veterans Services	1,560	323	0	1,884
138	690 Children, Youth & Families	13,766	7,271	0	21,037
139	705 Dept of Military Affairs	4,190	2,262	0	6,452
140	760 Parole Brd	73	162	0	234
142	770 Dept of Corrections	19,131	2,747	0	21,878
143	780 Crime Victims Reparations	1,035	1,454	0	2,489
144	790 Dept of Public Safety	11,149	2,747	0	13,896

STATE OF NEW MEXICO
FY 2025 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	$4,630	$566	$0	$5,195
146	805 Dept of Transportation	81,799	0	0	81,799
147	924 Public Education Department	17,737	6,140	0	23,877
150	940 Public School Facilities Authority	2,813	0	0	2,813
151	949 Education Trust Board	380	1,212	0	1,592
171	999 Other	0	0	47,911	47,911
Total		$390,232	$131,354	$47,911	$569,497

FY 2025 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 2025 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	2,613,317	681,408	1,199,453	255,539	358,739	118,177
Salary % Split			*26.07%*	*45.90%*	*9.78%*	*13.73%*	*4.52%*
Benefits	P	1,062,835	353,059	454,534	93,976	112,857	48,410
Subtotal - Personnel Costs		3,676,153	1,034,467	1,653,987	349,515	471,596	166,587
Services & Supplies Cost							
Professional Fees	P	54,376	46,459	0	7,916	0	0
Travel	P	572	362	210	0	0	0
Brd and Comm Expense	P	1,971	1,971	0	0	0	0
Transportation	P	6,122	488	0	0	0	5,634
Furniture/Fixtures	P	1,209	1,209	0	0	0	0
Building/Structure	P	110	110	0	0	0	0
Supplies	P	51,271	44,705	6,067	375	13	111
Maintenance	P	78	78	0	0	0	0
Telecomm	P	26,394	25,745	649	0	0	0
DoIT Services	P	102,831	102,831	0	0	0	0
Rental Expense	P	1,360	1,360	0	0	0	0
Other Operating	P	111,373	101,679	7,293	1,174	1,138	90
Debt Service	D	0	0	0	0	0	0
Deduct Direct Costs	P	(172,422)	0	0	0	0	(172,422)
Subtotal - Services & Supplies		185,243	326,997	14,218	9,465	1,151	(166,587)
Department Cost Total		3,861,396	1,361,463	1,668,205	358,980	472,747	0
Adjustments to Cost							
Debt Service	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,861,396	1,361,463	1,668,205	358,980	472,747	0
General Admin Distribution			(1,361,463)	845,284	180,085	252,812	83,282
Grand Total		$3,861,396		$2,513,489	$539,065	$725,560	$83,282

STATE OF NEW MEXICO
FY 2025 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	$7,262	$1,547	$2,172	$716
1	Willie Ortiz	175,021	0	108,664	23,151	32,500	10,706
1	Childrens Wellness Center	565	0	350	75	105	35
	Subtotal - Building Depreciation	187,282	0	116,277	24,772	34,777	11,456
4	Policy & Budget	348	60	253	54	76	25
	Subtotal - 341-541 DFA - Policy & Bud(	348	60	253	54	76	25
6	Accounting	225	9	145	31	43	14
6	Payroll	4,651	298	3,073	655	919	303
	Subtotal - 341-544 DFA - Financial Cor	4,876	308	3,218	686	963	317
7	Facilities Maintenance	43,711	651	27,543	5,868	8,238	2,714
	Subtotal - 350-608 GSD Facilities Mani	43,711	651	27,543	5,868	8,238	2,714
8	Purchasing	401	1	249	53	75	25
8	Contract Review	161	0	100	21	30	10
	Subtotal - 350-604 GSD Purchasing	562	1	350	75	105	34
9	Human Resources	0	4,522	2,808	598	840	277
9	Adjudication	0	1,158	719	153	215	71
	Subtotal - 378 Personnel Board	0	5,680	3,527	751	1,055	347
10	Records Mgt	0	17,629	10,945	2,332	3,274	1,078
	Subtotal - 369 Commission on Public F	0	17,629	10,945	2,332	3,274	1,078
11	Open Government Section	0	47,054	29,214	6,224	8,737	2,878
	Subtotal - 305 Attorney General CS	0	47,054	29,214	6,224	8,737	2,878
12	Banking/Cash Mgmt	0	147	91	19	27	9
	Subtotal - 394 State Treasurer	0	147	91	19	27	9
Total Incoming		236,780	71,529	191,418	40,781	57,250	18,860
C. Total Allocated			$4,169,705	$2,704,907	$579,846	$782,810	$102,142
				64.87%	13.91%	18.77%	2.45%

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	30.00	0.13%	$3,570	$0	$3,570	$0	$3,570
5	341-542 DFA - Program Support	17.00	0.08%	2,023	0	2,023	0	2,023
6	341-544 DFA - Financial Control	42.00	0.19%	4,998	0	4,998	0	4,998
7	350-608 GSD Facilities Management	125.00	0.56%	14,876	0	14,876	0	14,876
8	350-604 GSD Purchasing	21.00	0.09%	2,499	0	2,499	0	2,499
9	378 Personnel Board	38.00	0.17%	4,522	0	4,522	0	4,522
10	369 Commission on Public Records	30.00	0.13%	3,570	0	3,570	60	3,631
11	305 Attorney General CS	179.00	0.80%	21,303	0	21,303	360	21,663
12	394 State Treasurer	25.00	0.11%	2,975	0	2,975	50	3,026
13	950 Higher Education Department	43.00	0.19%	5,117	0	5,117	86	5,204
14	111 Legislative Council Service	58.00	0.26%	6,903	0	6,903	117	7,019
15	112 Legislative Finance Committee	34.00	0.15%	4,046	0	4,046	68	4,115
16	114 Senate Chief Clerk	13.00	0.06%	1,547	0	1,547	26	1,573
17	115 House Chief Clerk	17.00	0.08%	2,023	0	2,023	34	2,057
18	117 Legislative Education Study Comm	16.00	0.07%	1,904	0	1,904	32	1,936
19	119 Legislative Building	53.00	0.24%	6,308	0	6,308	107	6,414
20	131 Legislature	7.00	0.03%	833	0	833	14	847
22	208 NM Compilation Commission	5.00	0.02%	595	0	595	10	605
23	210 Judicial Standards Commission	7.00	0.03%	833	0	833	14	847
24	215 Court of Appeals	55.00	0.25%	6,546	0	6,546	111	6,656
25	216 Supreme Court	54.25	0.24%	6,456	0	6,456	109	6,565
26	218 Administrative Office of the Courts	208.00	0.93%	24,754	0	24,754	418	25,172
28	231 Judicial District Court 1st	131.00	0.59%	15,590	0	15,590	263	15,854
29	232 Judicial District Court 2nd	347.50	1.55%	41,356	0	41,356	699	42,055
30	233 Judicial District Court 3rd	124.00	0.55%	14,757	0	14,757	249	15,007
31	234 Judicial District Court 4th	49.50	0.22%	5,891	0	5,891	100	5,991
32	235 Judicial District Court 5th	120.50	0.54%	14,341	0	14,341	242	14,583
33	236 Judicial District Court 6th	60.00	0.27%	7,141	0	7,141	121	7,261
34	237 Judicial District Court 7th	46.00	0.21%	5,474	0	5,474	93	5,567
35	238 Judicial District Court 8th	54.00	0.24%	6,427	0	6,427	109	6,535
36	239 Judicial District Court 9th	59.00	0.26%	7,022	0	7,022	119	7,140
37	240 Judicial District Court 10th	20.00	0.09%	2,380	0	2,380	40	2,420
38	241 Judicial District Court 11th	131.00	0.59%	15,590	0	15,590	263	15,854
39	242 Judicial District Court 12th	57.00	0.25%	6,784	0	6,784	115	6,898
40	243 Judicial District Court 13th	134.50	0.60%	16,007	0	16,007	270	16,277
41	244 Bernalillo County Metropolitan Crt	278.25	1.24%	33,115	0	33,115	560	33,674
42	251 Judicial District Attorney 1st	74.00	0.33%	8,807	0	8,807	149	8,956
43	252 Judicial District Attorney 2nd	297.50	1.33%	35,406	0	35,406	598	36,004
44	253 Judicial District Attorney 3rd	63.00	0.28%	7,498	0	7,498	127	7,624
45	254 Judicial District Attorney 4th	37.00	0.17%	4,403	0	4,403	74	4,478
46	255 Judicial District Attorney 5th	73.00	0.33%	8,688	0	8,688	147	8,835
47	256 Judicial District Attorney 6th	38.00	0.17%	4,522	0	4,522	76	4,599

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	32.00	0.14%	$3,808	$0	$3,808	$64	$3,873
49	258 Judicial District Attorney 8th	35.00	0.16%	4,165	0	4,165	70	4,236
50	259 Judicial District Attorney 9th	35.00	0.16%	4,165	0	4,165	70	4,236
51	260 Judicial District Attorney 10th	13.00	0.06%	1,547	0	1,547	26	1,573
52	261 Judicial District Attorney 11th	60.00	0.27%	7,141	0	7,141	121	7,261
53	262 Judicial District Attorney 12th	44.00	0.20%	5,236	0	5,236	88	5,325
54	263 Judicial District Attorney 13th	67.00	0.30%	7,974	0	7,974	135	8,108
55	264 Administrative Office of the DAs	15.00	0.07%	1,785	0	1,785	30	1,815
56	265 Judicial District Attorney 11th Div I	22.00	0.10%	2,618	0	2,618	44	2,662
58	308 State Auditor	35.00	0.16%	4,165	0	4,165	70	4,236
59	333 Taxation and Revenue	796.56	3.56%	94,799	0	94,799	1,602	96,401
60	337 Investment Council	24.00	0.11%	2,856	0	2,856	48	2,905
61	340 Administrative Hearings Office	16.00	0.07%	1,904	0	1,904	32	1,936
64	341-543 DFA - Comm Dev & Local Gov	60.00	0.27%	7,141	0	7,141	121	7,261
66	342 Public School Insurance Authority	10.00	0.04%	1,190	0	1,190	20	1,210
67	343 Retiree Healthcare Authority	22.00	0.10%	2,618	0	2,618	44	2,662
68	350-598 GSD Program Support	30.00	0.13%	3,570	0	3,570	60	3,631
70	350-605 GSD Printing & Graphics	6.00	0.03%	714	0	714	12	726
71	350-606 GSD Risk Management	47.00	0.21%	5,593	0	5,593	95	5,688
72	350-609 GSD Aviation	2.00	0.01%	238	0	238	4	242
73	350-609 GSD Motor Pool	16.00	0.07%	1,904	0	1,904	32	1,936
74	350-609 GSD Surplus Property	6.00	0.03%	714	0	714	12	726
75	352 Education Retirement Brd	86.00	0.38%	10,235	0	10,235	173	10,408
77	280 Public Defender (Prev Agy 355)	389.00	1.74%	46,295	0	46,295	782	47,077
78	356 Governor	30.00	0.13%	3,570	0	3,570	60	3,631
79	360 Lieutenant Governor	5.00	0.02%	595	0	595	10	605
80	361 DoIT	139.00	0.62%	16,542	0	16,542	280	16,822
81	366 Public Employees Retirement Assc	84.00	0.38%	9,997	0	9,997	169	10,166
83	370 Secretary of State	57.00	0.25%	6,784	0	6,784	115	6,898
85	379 Public Employees Labor Relations	2.00	0.01%	238	0	238	4	242
88	404 Brd of Examiners - Architects	4.00	0.02%	476	0	476	8	484
89	410 Department of Ethics	7.00	0.03%	833	0	833	14	847
91	417 Border Authority	4.00	0.02%	476	0	476	8	484
92	418 Tourism Department	50.00	0.22%	5,951	0	5,951	101	6,051
93	419 Economic Development	61.00	0.27%	7,260	0	7,260	123	7,382
94	420 Regulation and Licensing	295.40	1.32%	35,156	0	35,156	594	35,750
95	430 Public Regulation Commission	104.00	0.47%	12,377	0	12,377	209	12,586
96	440 Superintendent of Insurance	102.00	0.46%	12,139	0	12,139	205	12,344
97	446 Brd of Medical Examiners	16.00	0.07%	1,904	0	1,904	32	1,936
98	449 Board of Nursing	22.00	0.10%	2,618	0	2,618	44	2,662
99	460 NM State Fair	32.00	0.14%	3,808	0	3,808	64	3,873
100	464 Brd of Licensure - Engineers	7.00	0.03%	833	0	833	14	847

Human Resources Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101	465 Gaming Control Brd	39.00	0.17%	$4,641	$0	$4,641	$78	$4,720
102	469 Racing Commission	17.90	0.08%	2,130	0	2,130	36	2,166
103	479 Brd of Veterinary Medicine	3.00	0.01%	357	0	357	6	363
105	491 Military Base Planning	1.00	0.00%	119	0	119	2	121
106	495 Spaceport Authority	24.00	0.11%	2,856	0	2,856	48	2,905
107	505 Dept of Cultural Affairs	477.75	2.14%	56,857	0	56,857	961	57,818
108	508 Livestock Board	69.00	0.31%	8,212	0	8,212	139	8,350
109	516 Dept of Game & Fish	275.75	1.23%	32,817	0	32,817	555	33,372
110	521 Energy, Minerals & Natural Resou	731.75	3.27%	87,086	0	87,086	1,472	88,557
111	522 Youth Conservation Corp	2.00	0.01%	238	0	238	4	242
113	539 Commission on Public Lands	169.50	0.76%	20,172	0	20,172	341	20,513
114	550 Office of State Engineer/ISC	294.00	1.32%	34,989	0	34,989	591	35,580
117	601 Commission on Women	1.00	0.00%	119	0	119	2	121
118	603 Office of African Amer Affairs	10.00	0.04%	1,190	0	1,190	20	1,210
119	604 Comm for Deaf & Hearing Impaire	11.00	0.05%	1,309	0	1,309	22	1,331
120	605 MLK Commission	1.00	0.00%	119	0	119	2	121
121	606 Commission for the Blind	79.00	0.35%	9,402	0	9,402	159	9,561
122	609 Indian Affairs	16.00	0.07%	1,904	0	1,904	32	1,936
123	611 Early Childhood Education and Ca	254.00	1.14%	30,229	0	30,229	511	30,739
124	624 Aging & Long Term Svcs	230.00	1.03%	27,372	0	27,372	463	27,835
125	630 Human Services	1,496.00	6.69%	178,039	0	178,039	3,009	181,048
126	631 Workforce Solutions	780.50	3.49%	92,887	0	92,887	1,570	94,457
127	632 Workers Compensation Admin	105.00	0.47%	12,496	0	12,496	211	12,707
129	644 Vocational Rehabilitation	276.00	1.23%	32,847	0	32,847	555	33,402
130	645 Disability Commission	11.00	0.05%	1,309	0	1,309	22	1,331
131	647 Developmental Disabilities Comm	20.00	0.09%	2,380	0	2,380	40	2,420
132	662 Miners' Hospital	208.50	0.93%	24,814	0	24,814	419	25,233
133	665 Dept of Health	2,823.00	12.63%	335,966	0	335,966	5,677	341,643
134	667 Dept of Environment	513.50	2.30%	61,112	0	61,112	1,033	62,144
135	668 Natural Resources Trustee	5.00	0.02%	595	0	595	10	605
137	670 Veterans Services	65.00	0.29%	7,736	0	7,736	131	7,866
138	690 Children, Youth & Families	1,626.50	7.28%	193,570	0	193,570	3,271	196,841
139	705 Dept of Military Affairs	129.00	0.58%	15,352	0	15,352	259	15,612
140	760 Parole Brd	4.00	0.02%	476	0	476	8	484
142	770 Dept of Corrections	1,800.00	8.05%	214,218	0	214,218	3,620	217,838
143	780 Crime Victims Reparations	25.00	0.11%	2,975	0	2,975	50	3,026
144	790 Dept of Public Safety	1,046.10	4.68%	124,497	0	124,497	2,104	126,600
145	795 Homeland Security & Emergency M	97.00	0.43%	11,544	0	11,544	195	11,739
146	805 Dept of Transportation	2,127.50	9.52%	253,194	0	253,194	4,279	257,473
147	924 Public Education Department	272.00	1.22%	32,371	0	32,371	547	32,918
150	940 Public School Facilities Authority	53.00	0.24%	6,308	0	6,308	107	6,414
151	949 Education Trust Board	3.00	0.01%	357	0	357	6	363

STATE OF NEW MEXICO
FY 2025 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
Subtotal	22,355.21	100.00%	2,660,497	0	2,660,497	44,410	2,704,907
Direct Bills					0		0
Total					$2,660,497		$2,704,907

Basis Units: Total FTEs

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	27.00	0.16%	$893	$0	$893	$0	$893
5	341-542 DFA - Program Support	15.00	0.09%	496	0	496	0	496
6	341-544 DFA - Financial Control	37.00	0.21%	1,224	0	1,224	0	1,224
7	350-608 GSD Facilities Management	118.00	0.68%	3,903	0	3,903	0	3,903
8	350-604 GSD Purchasing	20.00	0.12%	662	0	662	0	662
9	378 Personnel Board	35.00	0.20%	1,158	0	1,158	0	1,158
10	369 Commission on Public Records	29.00	0.17%	959	0	959	16	975
11	305 Attorney General CS	141.00	0.82%	4,664	0	4,664	79	4,743
12	394 State Treasurer	19.00	0.11%	629	0	629	11	639
13	950 Higher Education Department	36.00	0.21%	1,191	0	1,191	20	1,211
58	308 State Auditor	30.00	0.17%	992	0	992	17	1,009
59	333 Taxation and Revenue	786.56	4.56%	26,019	0	26,019	438	26,457
60	337 Investment Council	14.00	0.08%	463	0	463	8	471
61	340 Administrative Hearings Office	15.00	0.09%	496	0	496	8	505
64	341-543 DFA - Comm Dev & Local Gov	53.00	0.31%	1,753	0	1,753	30	1,783
66	342 Public School Insurance Authority	7.00	0.04%	232	0	232	4	235
67	343 Retiree Healthcare Authority	19.00	0.11%	629	0	629	11	639
68	350-598 GSD Program Support	28.00	0.16%	926	0	926	16	942
70	350-605 GSD Printing & Graphics	6.00	0.03%	198	0	198	3	202
71	350-606 GSD Risk Management	44.00	0.26%	1,456	0	1,456	25	1,480
72	350-609 GSD Aviation	2.00	0.01%	66	0	66	1	67
73	350-609 GSD Motor Pool	15.00	0.09%	496	0	496	8	505
74	350-609 GSD Surplus Property	6.00	0.03%	198	0	198	3	202
75	352 Education Retirement Brd	67.00	0.39%	2,216	0	2,216	37	2,254
80	361 DoIT	129.00	0.75%	4,267	0	4,267	72	4,339
81	366 Public Employees Retirement Assc	71.00	0.41%	2,349	0	2,349	40	2,388
83	370 Secretary of State	48.00	0.28%	1,588	0	1,588	27	1,615
88	404 Brd of Examiners - Architects	3.00	0.02%	99	0	99	2	101
89	410 Department of Ethics	3.00	0.02%	99	0	99	2	101
91	417 Border Authority	2.00	0.01%	66	0	66	1	67
92	418 Tourism Department	40.00	0.23%	1,323	0	1,323	22	1,345
93	419 Economic Development	48.00	0.28%	1,588	0	1,588	27	1,615
94	420 Regulation and Licensing	290.40	1.68%	9,606	0	9,606	162	9,768
95	430 Public Regulation Commission	88.00	0.51%	2,911	0	2,911	49	2,960
96	440 Superintendent of Insurance	99.00	0.57%	3,275	0	3,275	55	3,330
97	446 Brd of Medical Examiners	15.00	0.09%	496	0	496	8	505
98	449 Board of Nursing	21.00	0.12%	695	0	695	12	706
99	460 NM State Fair	12.00	0.07%	397	0	397	7	404
100	464 Brd of Licensure - Engineers	6.00	0.03%	198	0	198	3	202
101	465 Gaming Control Brd	36.00	0.21%	1,191	0	1,191	20	1,211
102	469 Racing Commission	10.00	0.06%	331	0	331	6	336
103	479 Brd of Veterinary Medicine	2.00	0.01%	66	0	66	1	67

Adjudication Allocations

Dept:9 378 Personnel Board

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106	495 Spaceport Authority	18.00	0.10%	$595	$0	$595	$10	$605
107	505 Dept of Cultural Affairs	447.75	2.60%	14,811	0	14,811	249	15,061
108	508 Livestock Board	67.00	0.39%	2,216	0	2,216	37	2,254
109	516 Dept of Game & Fish	273.75	1.59%	9,056	0	9,056	152	9,208
110	521 Energy, Minerals & Natural Resou	378.75	2.20%	12,529	0	12,529	211	12,740
111	522 Youth Conservation Corp	2.00	0.01%	66	0	66	1	67
113	539 Commission on Public Lands	150.50	0.87%	4,979	0	4,979	84	5,062
114	550 Office of State Engineer/ISC	290.00	1.68%	9,593	0	9,593	161	9,755
118	603 Office of African Amer Affairs	10.00	0.06%	331	0	331	6	336
119	604 Comm for Deaf & Hearing Impaire	10.00	0.06%	331	0	331	6	336
121	606 Commission for the Blind	57.50	0.33%	1,902	0	1,902	32	1,934
122	609 Indian Affairs	11.00	0.06%	364	0	364	6	370
123	611 Early Childhood Education and Ca	246.00	1.43%	8,138	0	8,138	137	8,275
124	624 Aging & Long Term Svcs	190.00	1.10%	6,285	0	6,285	106	6,391
125	630 Human Services	1,491.00	8.65%	49,322	0	49,322	830	50,152
126	631 Workforce Solutions	774.50	4.49%	25,620	0	25,620	431	26,052
127	632 Workers Compensation Admin	96.00	0.56%	3,176	0	3,176	53	3,229
129	644 Vocational Rehabilitation	275.00	1.59%	9,097	0	9,097	153	9,250
130	645 Disability Commission	9.00	0.05%	298	0	298	5	303
131	647 Developmental Disabilities Comm	17.00	0.10%	562	0	562	9	572
132	662 Miners' Hospital	207.50	1.20%	6,864	0	6,864	116	6,980
133	665 Dept of Health	2,810.00	16.30%	92,954	0	92,954	1,565	94,519
134	667 Dept of Environment	500.50	2.90%	16,556	0	16,556	279	16,835
135	668 Natural Resources Trustee	4.00	0.02%	132	0	132	2	135
137	670 Veterans Services	63.00	0.37%	2,084	0	2,084	35	2,119
138	690 Children, Youth & Families	1,592.50	9.24%	52,679	0	52,679	887	53,566
139	705 Dept of Military Affairs	125.00	0.72%	4,135	0	4,135	70	4,205
140	760 Parole Brd	3.00	0.02%	99	0	99	2	101
142	770 Dept of Corrections	1,736.00	10.07%	57,426	0	57,426	967	58,393
143	780 Crime Victims Reparations	24.00	0.14%	794	0	794	13	807
144	790 Dept of Public Safety	398.00	2.31%	13,166	0	13,166	222	13,387
145	795 Homeland Security & Emergency M	88.00	0.51%	2,911	0	2,911	49	2,960
146	805 Dept of Transportation	2,119.50	12.29%	70,113	0	70,113	1,180	71,293
147	924 Public Education Department	263.00	1.53%	8,700	0	8,700	146	8,846
151	949 Education Trust Board	1.00	0.01%	33	0	33	1	34

STATE OF NEW MEXICO
FY 2025 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	17,242.71	100.00%	570,384	0	570,384	9,461	579,846
Direct Bills					0		0
Total					$570,384		$579,846

Basis Units: Classified Positions

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	59	0.64%	$4,938	$0	$4,938	$0	$4,938
8	350-604 GSD Purchasing	10	0.11%	837	0	837	0	837
12	394 State Treasurer	10	0.11%	837	0	837	15	851
59	333 Taxation and Revenue	468	5.09%	39,167	0	39,167	681	39,848
68	350-598 GSD Program Support	14	0.15%	1,172	0	1,172	20	1,192
70	350-605 GSD Printing & Graphics	3	0.03%	251	0	251	4	255
71	350-606 GSD Risk Management	22	0.24%	1,841	0	1,841	32	1,873
72	350-609 GSD Aviation	1	0.01%	84	0	84	1	85
73	350-609 GSD Motor Pool	7	0.08%	586	0	586	10	596
74	350-609 GSD Surplus Property	3	0.03%	251	0	251	4	255
77	280 Public Defender (Prev Agy 355)	290	3.15%	24,270	0	24,270	422	24,692
80	361 DoIT	58	0.63%	4,854	0	4,854	84	4,938
94	420 Regulation and Licensing	112	1.22%	9,373	0	9,373	163	9,536
95	430 Public Regulation Commission	29	0.32%	2,427	0	2,427	42	2,469
96	440 Superintendent of Insurance	45	0.49%	3,766	0	3,766	65	3,832
99	460 NM State Fair	3	0.03%	251	0	251	4	255
107	505 Dept of Cultural Affairs	292	3.18%	24,437	0	24,437	425	24,862
118	603 Office of African Amer Affairs	4	0.04%	335	0	335	6	341
121	606 Commission for the Blind	42	0.46%	3,515	0	3,515	61	3,576
123	611 Early Childhood Education and Ca	118	1.28%	9,875	0	9,875	172	10,047
124	624 Aging & Long Term Svcs	70	0.76%	5,858	0	5,858	102	5,960
125	630 Human Services	937	10.19%	78,417	0	78,417	1,364	79,781
126	631 Workforce Solutions	420	4.57%	35,150	0	35,150	611	35,761
127	632 Workers Compensation Admin	53	0.58%	4,436	0	4,436	77	4,513
129	644 Vocational Rehabilitation	195	2.12%	16,320	0	16,320	284	16,603
132	662 Miners' Hospital	134	1.46%	11,214	0	11,214	195	11,409
133	665 Dept of Health	1,886	20.51%	157,839	0	157,839	2,745	160,584
134	667 Dept of Environment	331	3.60%	27,701	0	27,701	482	28,183
135	668 Natural Resources Trustee	1	0.01%	84	0	84	1	85
138	690 Children, Youth & Families	995	10.82%	83,271	0	83,271	1,448	84,720
142	770 Dept of Corrections	1,343	14.61%	112,395	0	112,395	1,955	114,350
145	795 Homeland Security & Emergency M	26	0.28%	2,176	0	2,176	38	2,214
146	805 Dept of Transportation	1,047	11.39%	87,623	0	87,623	1,524	89,147
147	924 Public Education Department	167	1.82%	13,976	0	13,976	243	14,219

STATE OF NEW MEXICO
FY 2025 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	9,195	100.00%	769,528	0	769,528	13,282	782,810
Direct Bills					0		0
Total					$769,528		$782,810

Basis Units: Represented Employees

STATE OF NEW MEXICO
FY 2025 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%	$97,766	$0	$97,766	$4,376	$102,142
Subtotal	100	100.00%	97,766	0	97,766	4,376	102,142
Direct Bills					0		0
Total					$97,766		$102,142

Basis Units: Direct Allocation to SPO Other

STATE OF NEW MEXICO
FY 2025 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	$3,570	$893	$0	$0	$4,463
5	341-542 DFA - Program Support	2,023	496	0	0	2,519
6	341-544 DFA - Financial Control	4,998	1,224	0	0	6,222
7	350-608 GSD Facilities Management	14,876	3,903	4,938	0	23,717
8	350-604 GSD Purchasing	2,499	662	837	0	3,998
9	378 Personnel Board	4,522	1,158	0	0	5,680
10	369 Commission on Public Records	3,631	975	0	0	4,606
11	305 Attorney General CS	21,663	4,743	0	0	26,406
12	394 State Treasurer	3,026	639	851	0	4,516
13	950 Higher Education Department	5,204	1,211	0	0	6,415
14	111 Legislative Council Service	7,019	0	0	0	7,019
15	112 Legislative Finance Committee	4,115	0	0	0	4,115
16	114 Senate Chief Clerk	1,573	0	0	0	1,573
17	115 House Chief Clerk	2,057	0	0	0	2,057
18	117 Legislative Education Study Comm	1,936	0	0	0	1,936
19	119 Legislative Building	6,414	0	0	0	6,414
20	131 Legislature	847	0	0	0	847
22	208 NM Compilation Commission	605	0	0	0	605
23	210 Judicial Standards Commission	847	0	0	0	847
24	215 Court of Appeals	6,656	0	0	0	6,656
25	216 Supreme Court	6,565	0	0	0	6,565
26	218 Administrative Office of the Courts	25,172	0	0	0	25,172
28	231 Judicial District Court 1st	15,854	0	0	0	15,854
29	232 Judicial District Court 2nd	42,055	0	0	0	42,055
30	233 Judicial District Court 3rd	15,007	0	0	0	15,007
31	234 Judicial District Court 4th	5,991	0	0	0	5,991
32	235 Judicial District Court 5th	14,583	0	0	0	14,583
33	236 Judicial District Court 6th	7,261	0	0	0	7,261
34	237 Judicial District Court 7th	5,567	0	0	0	5,567
35	238 Judicial District Court 8th	6,535	0	0	0	6,535
36	239 Judicial District Court 9th	7,140	0	0	0	7,140
37	240 Judicial District Court 10th	2,420	0	0	0	2,420
38	241 Judicial District Court 11th	15,854	0	0	0	15,854
39	242 Judicial District Court 12th	6,898	0	0	0	6,898
40	243 Judicial District Court 13th	16,277	0	0	0	16,277
41	244 Bernalillo County Metropolitan Crt	33,674	0	0	0	33,674
42	251 Judicial District Attorney 1st	8,956	0	0	0	8,956
43	252 Judicial District Attorney 2nd	36,004	0	0	0	36,004
44	253 Judicial District Attorney 3rd	7,624	0	0	0	7,624
45	254 Judicial District Attorney 4th	4,478	0	0	0	4,478
46	255 Judicial District Attorney 5th	8,835	0	0	0	8,835

Allocation Summary

Dept:9 378 Personnel Board

	Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
47	256 Judicial District Attorney 6th	$4,599	$0	$0	$0	$4,599
48	257 Judicial District Attorney 7th	3,873	0	0	0	3,873
49	258 Judicial District Attorney 8th	4,236	0	0	0	4,236
50	259 Judicial District Attorney 9th	4,236	0	0	0	4,236
51	260 Judicial District Attorney 10th	1,573	0	0	0	1,573
52	261 Judicial District Attorney 11th	7,261	0	0	0	7,261
53	262 Judicial District Attorney 12th	5,325	0	0	0	5,325
54	263 Judicial District Attorney 13th	8,108	0	0	0	8,108
55	264 Administrative Office of the DAs	1,815	0	0	0	1,815
56	265 Judicial District Attorney 11th Div I	2,662	0	0	0	2,662
58	308 State Auditor	4,236	1,009	0	0	5,245
59	333 Taxation and Revenue	96,401	26,457	39,848	0	162,706
60	337 Investment Council	2,905	471	0	0	3,375
61	340 Administrative Hearings Office	1,936	505	0	0	2,441
64	341-543 DFA - Comm Dev & Local Gov	7,261	1,783	0	0	9,044
66	342 Public School Insurance Authority	1,210	235	0	0	1,446
67	343 Retiree Healthcare Authority	2,662	639	0	0	3,302
68	350-598 GSD Program Support	3,631	942	1,192	0	5,764
70	350-605 GSD Printing & Graphics	726	202	255	0	1,183
71	350-606 GSD Risk Management	5,688	1,480	1,873	0	9,041
72	350-609 GSD Aviation	242	67	85	0	394
73	350-609 GSD Motor Pool	1,936	505	596	0	3,037
74	350-609 GSD Surplus Property	726	202	255	0	1,183
75	352 Education Retirement Brd	10,408	2,254	0	0	12,661
77	280 Public Defender (Prev Agy 355)	47,077	0	24,692	0	71,769
78	356 Governor	3,631	0	0	0	3,631
79	360 Lieutenant Governor	605	0	0	0	605
80	361 DoIT	16,822	4,339	4,938	0	26,100
81	366 Public Employees Retirement Assc	10,166	2,388	0	0	12,554
83	370 Secretary of State	6,898	1,615	0	0	8,513
84	378 Personnel Other	0	0	0	102,142	102,142
85	379 Public Employees Labor Relations	242	0	0	0	242
88	404 Brd of Examiners - Architects	484	101	0	0	585
89	410 Department of Ethics	847	101	0	0	948
91	417 Border Authority	484	67	0	0	551
92	418 Tourism Department	6,051	1,345	0	0	7,397
93	419 Economic Development	7,382	1,615	0	0	8,997
94	420 Regulation and Licensing	35,750	9,768	9,536	0	55,054
95	430 Public Regulation Commission	12,586	2,960	2,469	0	18,015
96	440 Superintendent of Insurance	12,344	3,330	3,832	0	19,506
97	446 Brd of Medical Examiners	1,936	505	0	0	2,441

Allocation Summary

Dept:9 378 Personnel Board

	Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
98	449 Board of Nursing	$2,662	$706	$0	$0	$3,369
99	460 NM State Fair	3,873	404	255	0	4,532
100	464 Brd of Licensure - Engineers	847	202	0	0	1,049
101	465 Gaming Control Brd	4,720	1,211	0	0	5,931
102	469 Racing Commission	2,166	336	0	0	2,503
103	479 Brd of Veterinary Medicine	363	67	0	0	430
105	491 Military Base Planning	121	0	0	0	121
106	495 Spaceport Authority	2,905	605	0	0	3,510
107	505 Dept of Cultural Affairs	57,818	15,061	24,862	0	97,741
108	508 Livestock Board	8,350	2,254	0	0	10,604
109	516 Dept of Game & Fish	33,372	9,208	0	0	42,580
110	521 Energy, Minerals & Natural Resou	88,557	12,740	0	0	101,297
111	522 Youth Conservation Corp	242	67	0	0	309
113	539 Commission on Public Lands	20,513	5,062	0	0	25,575
114	550 Office of State Engineer/ISC	35,580	9,755	0	0	45,335
117	601 Commission on Women	121	0	0	0	121
118	603 Office of African Amer Affairs	1,210	336	341	0	1,887
119	604 Comm for Deaf & Hearing Impaire	1,331	336	0	0	1,668
120	605 MLK Commission	121	0	0	0	121
121	606 Commission for the Blind	9,561	1,934	3,576	0	15,071
122	609 Indian Affairs	1,936	370	0	0	2,306
123	611 Early Childhood Education and Ca	30,739	8,275	10,047	0	49,061
124	624 Aging & Long Term Svcs	27,835	6,391	5,960	0	40,186
125	630 Human Services	181,048	50,152	79,781	0	310,981
126	631 Workforce Solutions	94,457	26,052	35,761	0	156,270
127	632 Workers Compensation Admin	12,707	3,229	4,513	0	20,449
129	644 Vocational Rehabilitation	33,402	9,250	16,603	0	59,255
130	645 Disability Commission	1,331	303	0	0	1,634
131	647 Developmental Disabilities Comm	2,420	572	0	0	2,992
132	662 Miners' Hospital	25,233	6,980	11,409	0	43,622
133	665 Dept of Health	341,643	94,519	160,584	0	596,746
134	667 Dept of Environment	62,144	16,835	28,183	0	107,163
135	668 Natural Resources Trustee	605	135	85	0	825
137	670 Veterans Services	7,866	2,119	0	0	9,985
138	690 Children, Youth & Families	196,841	53,566	84,720	0	335,127
139	705 Dept of Military Affairs	15,612	4,205	0	0	19,816
140	760 Parole Brd	484	101	0	0	585
142	770 Dept of Corrections	217,838	58,393	114,350	0	390,582
143	780 Crime Victims Reparations	3,026	807	0	0	3,833
144	790 Dept of Public Safety	126,600	13,387	0	0	139,988
145	795 Homeland Security & Emergency M	11,739	2,960	2,214	0	16,913

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:9 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
146 805 Dept of Transportation	$257,473	$71,293	$89,147	$0	$417,913
147 924 Public Education Department	32,918	8,846	14,219	0	55,983
150 940 Public School Facilities Authority	6,414	0	0	0	6,414
151 949 Education Trust Board	363	34	0	0	397
Total	$2,704,907	$579,846	$782,810	$102,142	$4,169,705

FY 2025 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 2025 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	1,811,423	577,745	174,683	492,266	566,730
Salary % Split			*31.89%*	*9.64%*	*27.18%*	*31.29%*
Benefits	P	711,839	212,340	75,491	209,107	214,901
Subtotal - Personnel Costs		2,523,262	790,085	250,174	701,372	781,630
Services & Supplies Cost						
Professional Fees	P	68,915	32,462	0	3,508	32,944
Travel	P	639	0	0	0	639
Transportation Expense	P	710	0	0	0	710
Supplies	P	68,334	54,249	0	821	13,263
Maintenance	P	22,190	12,052	0	0	10,138
Telecommunications	P	1,140	0	0	0	1,140
DoIT Services	P	55,520	42,920	0	0	12,600
Rental Expense	P	147,981	0	0	74,029	73,952
Other Operating	P	42,603	712	0	7,234	34,657
Deduct Direct Costs	P	(961,674)	0	0	0	(961,674)
Subtotal - Services & Supplies		(553,643)	142,395	0	85,592	(781,630)
Department Cost Total		1,969,619	932,480	250,174	786,965	0
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,969,619	932,480	250,174	786,965	0
General Admin Distribution			(932,480)	132,035	372,081	428,365
Grand Total		$1,969,619		$382,209	$1,159,045	$428,365

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	$60,252	$169,792	$195,476
1	Los Lunas Campus	1,490	0	211	595	685
	Subtotal - Building Depreciation	427,011	0	60,463	170,387	196,161
4	Policy & Budget	248	43	41	116	134
	Subtotal - 341-541 DFA - Policy & Bud	248	43	41	116	134
6	Accounting	142	6	21	59	68
6	Payroll	3,672	236	553	1,559	1,795
	Subtotal - 341-544 DFA - Financial Cor	3,814	241	574	1,618	1,863
7	Facilities Maintenance	136,872	2,039	19,669	55,429	63,813
	Subtotal - 350-608 GSD Facilities Mani	136,872	2,039	19,669	55,429	63,813
8	Purchasing	346	1	49	138	159
8	Contract Review	81	0	11	32	37
	Subtotal - 350-604 GSD Purchasing	426	1	60	170	196
9	Human Resources	3,570	60	514	1,449	1,668
9	Adjudication	959	16	138	389	448
	Subtotal - 378 Personnel Board	4,530	76	652	1,838	2,116
10	Admin Law	0	855	121	341	393
10	Records Mgt	0	407	58	163	187
	Subtotal - 369 Commission on Public F	0	1,262	179	504	580
11	Open Government Section	0	9,673	1,370	3,860	4,443
	Subtotal - 305 Attorney General CS	0	9,673	1,370	3,860	4,443
12	Banking/Cash Mgmt	0	75	11	30	35
	Subtotal - 394 State Treasurer	0	75	11	30	35
Total Incoming		572,901	13,411	83,019	233,951	269,341
C. Total Allocated			$2,555,930	$465,228	$1,392,997	$697,705
				18.20%	54.50%	27.30%

STATE OF NEW MEXICO
FY 2025 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
10	369 Commission on Public Records	1	0.18%	$855	$0	$855	$0	$855
12	394 State Treasurer	1	0.18%	855	0	855	4	858
13	950 Higher Education Department	14	2.58%	11,968	0	11,968	49	12,017
58	308 State Auditor	4	0.74%	3,419	0	3,419	14	3,433
59	333 Taxation and Revenue	9	1.66%	7,694	0	7,694	32	7,725
75	352 Education Retirement Brd	3	0.55%	2,565	0	2,565	11	2,575
78	356 Governor	11	2.03%	9,403	0	9,403	39	9,442
80	361 DoIT	2	0.37%	1,710	0	1,710	7	1,717
81	366 Public Employees Retirement Ass	2	0.37%	1,710	0	1,710	7	1,717
83	370 Secretary of State	13	2.40%	11,113	0	11,113	46	11,159
85	379 Public Employees Labor Relations	4	0.74%	3,419	0	3,419	14	3,433
86	385 New Mexico Finance Authority	2	0.37%	1,710	0	1,710	7	1,717
89	410 Department of Ethics	5	0.92%	4,274	0	4,274	18	4,292
93	419 Economic Development	6	1.11%	5,129	0	5,129	21	5,150
94	420 Regulation and Licensing	206	38.01%	176,099	0	176,099	723	176,822
95	430 Public Regulation Commission	29	5.35%	24,791	0	24,791	102	24,892
96	440 Superintendent of Insurance	29	5.35%	24,791	0	24,791	102	24,892
97	446 Brd of Medical Examiners	7	1.29%	5,984	0	5,984	25	6,009
98	449 Board of Nursing	13	2.40%	11,113	0	11,113	46	11,159
100	464 Brd of Licensure - Engineers	6	1.11%	5,129	0	5,129	21	5,150
102	469 Racing Commission	1	0.18%	855	0	855	4	858
106	495 Spaceport Authority	1	0.18%	855	0	855	4	858
107	505 Dept of Cultural Affairs	1	0.18%	855	0	855	4	858
108	508 Livestock Board	1	0.18%	855	0	855	4	858
109	516 Dept of Game & Fish	13	2.40%	11,113	0	11,113	46	11,159
110	521 Energy, Minerals & Natural Resou	12	2.21%	10,258	0	10,258	42	10,300
113	539 Commission on Public Lands	1	0.18%	855	0	855	4	858
123	611 Early Childhood Education and Ca	7	1.29%	5,984	0	5,984	25	6,009
124	624 Aging & Long Term Svcs	2	0.37%	1,710	0	1,710	7	1,717
125	630 Human Services	42	7.75%	35,904	0	35,904	147	36,051
126	631 Workforce Solutions	8	1.48%	6,839	0	6,839	28	6,867
127	632 Workers Compensation Admin	10	1.85%	8,549	0	8,549	35	8,584
131	647 Developmental Disabilities Comm	2	0.37%	1,710	0	1,710	7	1,717
133	665 Dept of Health	16	2.95%	13,678	0	13,678	56	13,734
134	667 Dept of Environment	16	2.95%	13,678	0	13,678	56	13,734
144	790 Dept of Public Safety	2	0.37%	1,710	0	1,710	7	1,717
145	795 Homeland Security & Emergency M	5	0.92%	4,274	0	4,274	18	4,292
146	805 Dept of Transportation	5	0.92%	4,274	0	4,274	18	4,292
147	924 Public Education Department	24	4.43%	20,516	0	20,516	84	20,601
154	954 New Mexico State University	6	1.11%	5,129	0	5,129	21	5,150

STATE OF NEW MEXICO
FY 2025 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	542	100.00%	463,329	0	463,329	1,899	465,228
Direct Bills					0		0
Total					$463,329		$465,228

Basis Units: Notices & Rules Published

STATE OF NEW MEXICO
FY 2025 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	1,362	0.66%	$9,095	$0	$9,095	$0	$9,095
7	350-608 GSD Facilities Management	1,497	0.72%	9,996	0	9,996	0	9,996
9	378 Personnel Board	2,640	1.27%	17,629	0	17,629	0	17,629
10	369 Commission on Public Records	61	0.03%	407	0	407	0	407
12	394 State Treasurer	7	0.00%	47	0	47	0	47
13	950 Higher Education Department	47	0.02%	314	0	314	1	315
14	111 Legislative Council Service	3,766	1.81%	25,148	0	25,148	100	25,247
15	112 Legislative Finance Committee	583	0.28%	3,893	0	3,893	15	3,908
18	117 Legislative Education Study Comm	7	0.00%	47	0	47	0	47
19	119 Legislative Building	9	0.00%	60	0	60	0	60
20	131 Legislature	22	0.01%	147	0	147	1	147
22	208 NM Compilation Commission	39,363	18.94%	262,850	0	262,850	1,041	263,892
23	210 Judicial Standards Commission	134	0.06%	895	0	895	4	898
24	215 Court of Appeals	79	0.04%	528	0	528	2	530
25	216 Supreme Court	321	0.15%	2,144	0	2,144	8	2,152
41	244 Bernalillo County Metropolitan Crt	1,936	0.93%	12,928	0	12,928	51	12,979
55	264 Administrative Office of the DAs	6,062	2.92%	40,480	0	40,480	160	40,640
57	305 Attorney General	2,898	1.39%	19,352	0	19,352	77	19,428
58	308 State Auditor	75	0.04%	501	0	501	2	503
59	333 Taxation and Revenue	43,543	20.95%	290,763	0	290,763	1,152	291,915
60	337 Investment Council	76	0.04%	507	0	507	2	510
61	340 Administrative Hearings Office	142	0.07%	948	0	948	4	952
66	342 Public School Insurance Authority	80	0.04%	534	0	534	2	536
67	343 Retiree Healthcare Authority	15	0.01%	100	0	100	0	101
75	352 Education Retirement Brd	326	0.16%	2,177	0	2,177	9	2,186
77	280 Public Defender (Prev Agy 355)	1,094	0.53%	7,305	0	7,305	29	7,334
78	356 Governor	25	0.01%	167	0	167	1	168
79	360 Lieutenant Governor	23	0.01%	154	0	154	1	154
80	361 DoIT	25	0.01%	167	0	167	1	168
81	366 Public Employees Retirement Ass	1,292	0.62%	8,627	0	8,627	34	8,662
83	370 Secretary of State	10,102	4.86%	67,457	0	67,457	267	67,724
85	379 Public Employees Labor Relations	9	0.00%	60	0	60	0	60
88	404 Brd of Examiners - Architects	78	0.04%	521	0	521	2	523
93	419 Economic Development	15	0.01%	100	0	100	0	101
94	420 Regulation and Licensing	3,170	1.53%	21,168	0	21,168	84	21,252
95	430 Public Regulation Commission	11,751	5.65%	78,468	0	78,468	311	78,779
96	440 Superintendent of Insurance	1,749	0.84%	11,679	0	11,679	46	11,725
97	446 Brd of Medical Examiners	690	0.33%	4,608	0	4,608	18	4,626
98	449 Board of Nursing	516	0.25%	3,446	0	3,446	14	3,459
100	464 Brd of Licensure - Engineers	330	0.16%	2,204	0	2,204	9	2,212
101	465 Gaming Control Brd	10	0.00%	67	0	67	0	67
103	479 Brd of Veterinary Medicine	5	0.00%	33	0	33	0	34

STATE OF NEW MEXICO
FY 2025 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
107	505 Dept of Cultural Affairs	1,027	0.49%	$6,858	$0	$6,858	$27	$6,885
108	508 Livestock Board	21	0.01%	140	0	140	1	141
109	516 Dept of Game & Fish	18	0.01%	120	0	120	0	121
110	521 Energy, Minerals & Natural Resou	1,603	0.77%	10,704	0	10,704	42	10,747
111	522 Youth Conservation Corp	29	0.01%	194	0	194	1	194
113	539 Commission on Public Lands	2,289	1.10%	15,285	0	15,285	61	15,346
114	550 Office of State Engineer/ISC	10,791	5.19%	72,058	0	72,058	286	72,344
117	601 Commission on Women	67	0.03%	447	0	447	2	449
122	609 Indian Affairs	2	0.00%	13	0	13	0	13
124	624 Aging & Long Term Svcs	387	0.19%	2,584	0	2,584	10	2,594
125	630 Human Services	687	0.33%	4,588	0	4,588	18	4,606
126	631 Workforce Solutions	939	0.45%	6,270	0	6,270	25	6,295
127	632 Workers Compensation Admin	563	0.27%	3,759	0	3,759	15	3,774
129	644 Vocational Rehabilitation	22	0.01%	147	0	147	1	147
131	647 Developmental Disabilities Comm	18	0.01%	120	0	120	0	121
133	665 Dept of Health	4,692	2.26%	31,331	0	31,331	124	31,455
134	667 Dept of Environment	2,763	1.33%	18,450	0	18,450	73	18,523
136	669 Health Policy Commission	33	0.02%	220	0	220	1	221
138	690 Children, Youth & Families	7,444	3.58%	49,708	0	49,708	197	49,905
140	760 Parole Brd	2,218	1.07%	14,811	0	14,811	59	14,870
141	765 Juvenile Parole Brd	19	0.01%	127	0	127	1	127
142	770 Dept of Corrections	18,787	9.04%	125,452	0	125,452	497	125,949
143	780 Crime Victims Reparations	1,125	0.54%	7,512	0	7,512	30	7,542
144	790 Dept of Public Safety	264	0.13%	1,763	0	1,763	7	1,770
146	805 Dept of Transportation	4,924	2.37%	32,881	0	32,881	130	33,011
147	924 Public Education Department	623	0.30%	4,160	0	4,160	16	4,177
150	940 Public School Facilities Authority	146	0.07%	975	0	975	4	979
168	979 NM Sch for the Visually Impaired	62	0.03%	414	0	414	2	416
169	980 NM Sch for the Deaf	82	0.04%	548	0	548	2	550
171	999 Other	10,226	4.92%	68,285	0	68,285	271	68,556
Subtotal		207,806	100.00%	1,387,646	0	1,387,646	5,351	1,392,997
Direct Bills						0		0
Total						$1,387,646		$1,392,997

Basis Units: Storage & Micrographic Inventory

STATE OF NEW MEXICO
FY 2025 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%	$691,545	$0	$691,545	$6,161	$697,705
Subtotal	100	100.00%	691,545	0	691,545	6,161	697,705
Direct Bills					0		0
Total					$691,545		$697,705

Basis Units: Direct to CPR Other

Allocation Summary

Dept:10 369 Commission on Public Records

	Department	Admin Law	Records Mgt	Historical & Other	Total
5	341-542 DFA - Program Support	$0	$9,095	$0	$9,095
7	350-608 GSD Facilities Management	0	9,996	0	9,996
9	378 Personnel Board	0	17,629	0	17,629
10	369 Commission on Public Records	855	407	0	1,262
12	394 State Treasurer	858	47	0	905
13	950 Higher Education Department	12,017	315	0	12,332
14	111 Legislative Council Service	0	25,247	0	25,247
15	112 Legislative Finance Committee	0	3,908	0	3,908
18	117 Legislative Education Study Comm	0	47	0	47
19	119 Legislative Building	0	60	0	60
20	131 Legislature	0	147	0	147
22	208 NM Compilation Commission	0	263,892	0	263,892
23	210 Judicial Standards Commission	0	898	0	898
24	215 Court of Appeals	0	530	0	530
25	216 Supreme Court	0	2,152	0	2,152
41	244 Bernalillo County Metropolitan Crt	0	12,979	0	12,979
55	264 Administrative Office of the DAs	0	40,640	0	40,640
57	305 Attorney General	0	19,428	0	19,428
58	308 State Auditor	3,433	503	0	3,936
59	333 Taxation and Revenue	7,725	291,915	0	299,640
60	337 Investment Council	0	510	0	510
61	340 Administrative Hearings Office	0	952	0	952
66	342 Public School Insurance Authority	0	536	0	536
67	343 Retiree Healthcare Authority	0	101	0	101
75	352 Education Retirement Brd	2,575	2,186	0	4,761
77	280 Public Defender (Prev Agy 355)	0	7,334	0	7,334
78	356 Governor	9,442	168	0	9,610
79	360 Lieutenant Governor	0	154	0	154
80	361 DoIT	1,717	168	0	1,884
81	366 Public Employees Retirement Ass	1,717	8,662	0	10,378
82	369 CPR - Other	0	0	697,705	697,705
83	370 Secretary of State	11,159	67,724	0	78,883
85	379 Public Employees Labor Relations	3,433	60	0	3,494
86	385 New Mexico Finance Authority	1,717	0	0	1,717
88	404 Brd of Examiners - Architects	0	523	0	523
89	410 Department of Ethics	4,292	0	0	4,292
93	419 Economic Development	5,150	101	0	5,251
94	420 Regulation and Licensing	176,822	21,252	0	198,074
95	430 Public Regulation Commission	24,892	78,779	0	103,672
96	440 Superintendent of Insurance	24,892	11,725	0	36,618
97	446 Brd of Medical Examiners	6,009	4,626	0	10,634

Allocation Summary

Dept:10 369 Commission on Public Records

	Department	Admin Law	Records Mgt	Historical & Other	Total
98	449 Board of Nursing	$11,159	$3,459	$0	$14,618
100	464 Brd of Licensure - Engineers	5,150	2,212	0	7,363
101	465 Gaming Control Brd	0	67	0	67
102	469 Racing Commission	858	0	0	858
103	479 Brd of Veterinary Medicine	0	34	0	34
106	495 Spaceport Authority	858	0	0	858
107	505 Dept of Cultural Affairs	858	6,885	0	7,743
108	508 Livestock Board	858	141	0	999
109	516 Dept of Game & Fish	11,159	121	0	11,279
110	521 Energy, Minerals & Natural Resou	10,300	10,747	0	21,047
111	522 Youth Conservation Corp	0	194	0	194
113	539 Commission on Public Lands	858	15,346	0	16,204
114	550 Office of State Engineer/ISC	0	72,344	0	72,344
117	601 Commission on Women	0	449	0	449
122	609 Indian Affairs	0	13	0	13
123	611 Early Childhood Education and Ca	6,009	0	0	6,009
124	624 Aging & Long Term Svcs	1,717	2,594	0	4,311
125	630 Human Services	36,051	4,606	0	40,657
126	631 Workforce Solutions	6,867	6,295	0	13,162
127	632 Workers Compensation Admin	8,584	3,774	0	12,358
129	644 Vocational Rehabilitation	0	147	0	147
131	647 Developmental Disabilities Comm	1,717	121	0	1,837
133	665 Dept of Health	13,734	31,455	0	45,189
134	667 Dept of Environment	13,734	18,523	0	32,257
136	669 Health Policy Commission	0	221	0	221
138	690 Children, Youth & Families	0	49,905	0	49,905
140	760 Parole Brd	0	14,870	0	14,870
141	765 Juvenile Parole Brd	0	127	0	127
142	770 Dept of Corrections	0	125,949	0	125,949
143	780 Crime Victims Reparations	0	7,542	0	7,542
144	790 Dept of Public Safety	1,717	1,770	0	3,487
145	795 Homeland Security & Emergency M	4,292	0	0	4,292
146	805 Dept of Transportation	4,292	33,011	0	37,303
147	924 Public Education Department	20,601	4,177	0	24,777
150	940 Public School Facilities Authority	0	979	0	979
154	954 New Mexico State University	5,150	0	0	5,150
168	979 NM Sch for the Visually Impaired	0	416	0	416
169	980 NM Sch for the Deaf	0	550	0	550
171	999 Other	0	68,556	0	68,556

Allocation Summary

Dept:10 369 Commission on Public Records

Department	Admin Law	Records Mgt	Historical & Other	Total
Total	$465,228	$1,392,997	$697,705	$2,555,930

FY 2025 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 2025 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	15,162,694	3,151,948	983,260	11,027,486
Salary % Split			*20.79%*	*6.48%*	*72.73%*
Benefits	P	5,392,972	1,236,416	335,410	3,821,145
Subtotal - Personnel Costs		20,555,666	4,388,364	1,318,671	14,848,632
Services & Supplies Cost					
Professional Fees	P	1,381,471	402,781	96,946	881,745
Travel	P	265,380	31,221	3,941	230,218
Transportation	P	270,047	175,184	0	94,862
Furn/Fixtures/Eqp	P	1,393	166	0	1,228
Bld/Structures	P	3,355	3,331	0	24
Supplies	P	605,947	474,165	0	131,782
Maintenance	P	271,569	128,164	0	143,406
Telecommunications	P	266,053	224,237	0	41,815
DOIT Services	P	83,160	72,349	0	10,811
Rental Expense	P	139,785	87,231	0	52,555
Other Operating	P	113,118,392	(225,971)	1,017	113,343,346
Grants	P	87,801	0	0	87,801
Legal Settlements	D	291,515	0	0	0
Lease Interest	D	112,553	0	0	0
Depreciation	D	787,331	0	0	0
Deduct Direct Costs	P	(129,868,223)	0	0	(129,868,223)
Subtotal - Services & Supplies		(12,182,472)	1,372,857	101,904	(14,848,632)
Department Cost Total		8,373,195	5,761,221	1,420,574	0
Adjustments to Cost					
Legal Settlements	D	(291,515)	0	0	0
Lease Interest	D	(112,553)	0	0	0

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:11 305 Attorney General CS

Description		Amount	General Admin	Open Government Section	Other Divisions
Depreciation	D	(787,331)	0	0	0
Subtotal - Adjustments		(1,191,399)	0	0	0
Total Costs After Adjustments		7,181,796	5,761,221	1,420,574	0
General Admin Distribution			(5,761,221)	471,643	5,289,579
Grand Total		$7,181,796		$1,892,217	$5,289,579

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	$29,786	$334,053
	Subtotal - Building Depreciation	363,839	0	29,786	334,053
4	Policy & Budget	3,864	669	371	4,162
	Subtotal - 341-541 DFA - Policy & Bud	3,864	669	371	4,162
6	Accounting	1,257	51	107	1,201
6	Payroll	21,909	1,406	1,909	21,407
	Subtotal - 341-544 DFA - Financial Cor	23,167	1,457	2,016	22,607
7	Facilities Maintenance	43,516	648	3,616	40,549
7	Lease Management	4,288	63	356	3,996
	Subtotal - 350-608 GSD Facilities Mana	47,805	712	3,972	44,545
8	Purchasing	1,694	3	139	1,558
8	Contract Review	1,129	2	93	1,038
	Subtotal - 350-604 GSD Purchasing	2,823	5	232	2,597
9	Human Resources	21,303	360	1,773	19,889
9	Adjudication	4,664	79	388	4,354
	Subtotal - 378 Personnel Board	25,967	439	2,162	24,244
12	Banking/Cash Mgmt	0	715	59	657
	Subtotal - 394 State Treasurer	0	715	59	657
Total Incoming		467,464	3,997	38,596	432,865
C. Total Allocated			$7,653,257	$1,930,813	$5,722,443
				25.23%	74.77%

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	19,542.87	1.99%	$38,394	$0	$38,394	$0	$38,394
9	378 Personnel Board	23,950.63	2.44%	47,054	0	47,054	0	47,054
10	369 Commission on Public Records	4,923.40	0.50%	9,673	0	9,673	0	9,673
12	394 State Treasurer	4,923.40	0.50%	9,673	0	9,673	2	9,674
59	333 Taxation and Revenue	19,542.87	1.99%	38,394	0	38,394	7	38,401
78	356 Governor	9,846.80	1.00%	19,345	0	19,345	3	19,349
85	379 Public Employees Labor Relations	4,923.40	0.50%	9,673	0	9,673	2	9,674
86	385 New Mexico Finance Authority	19,542.87	1.99%	38,394	0	38,394	7	38,401
88	404 Brd of Examiners - Architects	4,923.40	0.50%	9,673	0	9,673	2	9,674
91	417 Border Authority	4,923.40	0.50%	9,673	0	9,673	2	9,674
94	420 Regulation and Licensing	358,118.01	36.44%	703,563	0	703,563	125	703,688
95	430 Public Regulation Commission	4,923.40	0.50%	9,673	0	9,673	2	9,674
96	440 Superintendent of Insurance	4,923.40	0.50%	9,673	0	9,673	2	9,674
100	464 Brd of Licensure - Engineers	4,923.40	0.50%	9,673	0	9,673	2	9,674
102	469 Racing Commission	23,950.63	2.44%	47,054	0	47,054	8	47,062
103	479 Brd of Veterinary Medicine	4,923.40	0.50%	9,673	0	9,673	2	9,674
107	505 Dept of Cultural Affairs	64,417.61	6.56%	126,556	0	126,556	23	126,578
109	516 Dept of Game & Fish	4,923.40	0.50%	9,673	0	9,673	2	9,674
110	521 Energy, Minerals & Natural Resou	72,367.52	7.36%	142,174	0	142,174	25	142,199
119	604 Comm for Deaf & Hearing Impaire	11,470.63	1.17%	22,535	0	22,535	4	22,539
120	605 MLK Commission	4,923.40	0.50%	9,673	0	9,673	2	9,674
121	606 Commission for the Blind	4,923.40	0.50%	9,673	0	9,673	2	9,674
122	609 Indian Affairs	11,470.63	1.17%	22,535	0	22,535	4	22,539
126	631 Workforce Solutions	40,344.66	4.11%	79,262	0	79,262	14	79,276
130	645 Disability Commission	11,470.63	1.17%	22,535	0	22,535	4	22,539
131	647 Developmental Disabilities Comm	4,923.40	0.50%	9,673	0	9,673	2	9,674
134	667 Dept of Environment	41,120.68	4.18%	80,786	0	80,786	14	80,801
138	690 Children, Youth & Families	4,923.40	0.50%	9,673	0	9,673	2	9,674
140	760 Parole Brd	12,725.59	1.30%	25,001	0	25,001	4	25,005
143	780 Crime Victims Reparations	11,470.63	1.17%	22,535	0	22,535	4	22,539
144	790 Dept of Public Safety	18,179.42	1.85%	35,716	0	35,716	6	35,722
145	795 Homeland Security & Emergency M	4,923.40	0.50%	9,673	0	9,673	2	9,674
150	940 Public School Facilities Authority	19,542.87	1.99%	38,394	0	38,394	7	38,401
169	980 NM Sch for the Deaf	11,470.63	1.17%	22,535	0	22,535	4	22,539
171	999 Other	108,232.65	11.01%	212,635	0	212,635	38	212,673

STATE OF NEW MEXICO
FY 2025 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
Subtotal	982,629.83	100.00%	1,930,486	0	1,930,486	327	1,930,813
Direct Bills					0		0
Total					$1,930,486		$1,930,813

Basis Units: Assigned Staff Salaries

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%	$5,718,774	$0	$5,718,774	$3,669	$5,722,443
Subtotal	100	100.00%	5,718,774	0	5,718,774	3,669	5,722,443
Direct Bills					0		0
Total					$5,718,774		$5,722,443

Basis Units: Direct Allocation to Attorney General

Allocation Summary

Dept:11 305 Attorney General CS

	Department	Open Government Section	Other Divisions	Total
5	341-542 DFA - Program Support	$38,394	$0	$38,394
9	378 Personnel Board	47,054	0	47,054
10	369 Commission on Public Records	9,673	0	9,673
12	394 State Treasurer	9,674	0	9,674
57	305 Attorney General	0	5,722,443	5,722,443
59	333 Taxation and Revenue	38,401	0	38,401
78	356 Governor	19,349	0	19,349
85	379 Public Employees Labor Relations	9,674	0	9,674
86	385 New Mexico Finance Authority	38,401	0	38,401
88	404 Brd of Examiners - Architects	9,674	0	9,674
91	417 Border Authority	9,674	0	9,674
94	420 Regulation and Licensing	703,688	0	703,688
95	430 Public Regulation Commission	9,674	0	9,674
96	440 Superintendent of Insurance	9,674	0	9,674
100	464 Brd of Licensure - Engineers	9,674	0	9,674
102	469 Racing Commission	47,062	0	47,062
103	479 Brd of Veterinary Medicine	9,674	0	9,674
107	505 Dept of Cultural Affairs	126,578	0	126,578
109	516 Dept of Game & Fish	9,674	0	9,674
110	521 Energy, Minerals & Natural Resou	142,199	0	142,199
119	604 Comm for Deaf & Hearing Impaire	22,539	0	22,539
120	605 MLK Commission	9,674	0	9,674
121	606 Commission for the Blind	9,674	0	9,674
122	609 Indian Affairs	22,539	0	22,539
126	631 Workforce Solutions	79,276	0	79,276
130	645 Disability Commission	22,539	0	22,539
131	647 Developmental Disabilities Comm	9,674	0	9,674
134	667 Dept of Environment	80,801	0	80,801
138	690 Children, Youth & Families	9,674	0	9,674
140	760 Parole Brd	25,005	0	25,005
143	780 Crime Victims Reparations	22,539	0	22,539
144	790 Dept of Public Safety	35,722	0	35,722
145	795 Homeland Security & Emergency M	9,674	0	9,674
150	940 Public School Facilities Authority	38,401	0	38,401
169	980 NM Sch for the Deaf	22,539	0	22,539
171	999 Other	212,673	0	212,673
Total		$1,930,813	$5,722,443	$7,653,257

FY 2025 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 2025 STATEWIDE COST ALLOCATION PLAN

A. Department Costs

Dept:12 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Personnel Costs					
Salaries	S1	2,319,170	774,239	1,002,797	542,134
Salary % Split			*33.38%*	*43.24%*	*23.38%*
Benefits	P	868,472	318,963	361,362	188,148
Subtotal - Personnel Costs		3,187,642	1,093,202	1,364,159	730,281
Services & Supplies Cost					
Professional Fees	P	443,540	274,716	0	168,824
Travel	P	12,731	11,547	0	1,184
Transportation Exp	P	13,599	13,599	0	0
Bld/Structure	P	16,464	16,464	0	0
Supplies	P	72,399	72,399	0	0
Maintenance	P	302,409	302,409	0	0
Telecomm	P	4,654	4,654	0	0
DOIT Services	P	75,328	75,328	0	0
Rental Expense	P	237,881	237,881	0	0
Other Operating	P	2,027,863	92,824	0	1,935,039
Deduct Direct Cost	P	(2,835,329)	0	0	(2,835,329)
Subtotal - Services & Supplies		371,539	1,101,821	0	(730,281)
Department Cost Total		3,559,182	2,195,022	1,364,159	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		3,559,182	2,195,022	1,364,159	0
General Admin Distribution			(2,195,022)	1,424,764	770,258
Grand Total		$3,559,182		$2,788,924	$770,258

B. Incoming Costs - (Default Spread Salary%)

Dept:12 394 State Treasurer

	Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
4	Policy & Budget	$373	$65	$284	$153
	Subtotal - 341-541 DFA - Policy & Bud	373	65	284	153
6	Accounting	314	13	212	115
6	Payroll	3,060	196	2,114	1,143
	Subtotal - 341-544 DFA - Financial Cor	3,374	209	2,326	1,257
7	Lease Management	1,429	21	942	509
	Subtotal - 350-608 GSD Facilities Man	1,429	21	942	509
8	Purchasing	580	1	377	204
8	Contract Review	1,048	2	682	369
	Subtotal - 350-604 GSD Purchasing	1,629	3	1,059	573
9	Human Resources	2,975	50	1,964	1,062
9	Adjudication	629	11	415	224
9	Labor Relations	837	15	553	299
	Subtotal - 378 Personnel Board	4,441	75	2,931	1,585
10	Admin Law	855	4	557	301
10	Records Mgt	47	0	30	16
	Subtotal - 369 Commission on Public F	902	4	588	318
11	Open Government Section	9,673	2	6,279	3,395
	Subtotal - 305 Attorney General CS	9,673	2	6,279	3,395
12	Banking/Cash Mgmt	0	170	110	59
	Subtotal - 394 State Treasurer	0	170	110	59
Total Incoming		21,820	548	14,519	7,849
C. Total Allocated			$3,581,550	$2,803,442	$778,107
				78.27%	21.73%

STATE OF NEW MEXICO
FY 2025 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	817	0.01%	$374	$0	$374	$0	$374
5	341-542 DFA - Program Support	324	0.01%	148	0	148	0	148
6	341-544 DFA - Financial Control	1,009	0.02%	462	0	462	0	462
7	350-608 GSD Facilities Management	1,381	0.02%	633	0	633	0	633
8	350-604 GSD Purchasing	240	0.00%	110	0	110	0	110
9	378 Personnel Board	320	0.01%	147	0	147	0	147
10	369 Commission on Public Records	164	0.00%	75	0	75	0	75
11	305 Attorney General CS	1,561	0.03%	715	0	715	0	715
12	394 State Treasurer	370	0.01%	170	0	170	0	170
13	950 Higher Education Department	3,589	0.06%	1,645	0	1,645	0	1,645
14	111 Legislative Council Service	1,309	0.02%	600	0	600	0	600
15	112 Legislative Finance Committee	475	0.01%	218	0	218	0	218
16	114 Senate Chief Clerk	91	0.00%	42	0	42	0	42
17	115 House Chief Clerk	154	0.00%	71	0	71	0	71
18	117 Legislative Education Study Comm	229	0.00%	105	0	105	0	105
19	119 Legislative Building	920	0.02%	422	0	422	0	422
20	131 Legislature	2,426	0.04%	1,112	0	1,112	0	1,112
22	208 NM Compilation Commission	319	0.01%	146	0	146	0	146
23	210 Judicial Standards Commission	198	0.00%	91	0	91	0	91
24	215 Court of Appeals	442	0.01%	203	0	203	0	203
25	216 Supreme Court	672	0.01%	308	0	308	0	308
26	218 Administrative Office of the Courts	59,051	0.97%	27,059	0	27,059	3	27,063
28	231 Judicial District Court 1st	971	0.02%	445	0	445	0	445
29	232 Judicial District Court 2nd	1,893	0.03%	867	0	867	0	868
30	233 Judicial District Court 3rd	1,180	0.02%	541	0	541	0	541
31	234 Judicial District Court 4th	801	0.01%	367	0	367	0	367
32	235 Judicial District Court 5th	1,958	0.03%	897	0	897	0	897
33	236 Judicial District Court 6th	1,265	0.02%	580	0	580	0	580
34	237 Judicial District Court 7th	864	0.01%	396	0	396	0	396
35	238 Judicial District Court 8th	1,082	0.02%	496	0	496	0	496
36	239 Judicial District Court 9th	973	0.02%	446	0	446	0	446
37	240 Judicial District Court 10th	333	0.01%	153	0	153	0	153
38	241 Judicial District Court 11th	2,066	0.03%	947	0	947	0	947
39	242 Judicial District Court 12th	827	0.01%	379	0	379	0	379
40	243 Judicial District Court 13th	1,843	0.03%	845	0	845	0	845
41	244 Bernalillo County Metropolitan Crt	1,623	0.03%	744	0	744	0	744
42	251 Judicial District Attorney 1st	616	0.01%	282	0	282	0	282
43	252 Judicial District Attorney 2nd	1,403	0.02%	643	0	643	0	643
44	253 Judicial District Attorney 3rd	457	0.01%	209	0	209	0	209
45	254 Judicial District Attorney 4th	500	0.01%	229	0	229	0	229
46	255 Judicial District Attorney 5th	472	0.01%	216	0	216	0	216
47	256 Judicial District Attorney 6th	437	0.01%	200	0	200	0	200

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	257 Judicial District Attorney 7th	377	0.01%	$173	$0	$173	$0	$173
49	258 Judicial District Attorney 8th	587	0.01%	269	0	269	0	269
50	259 Judicial District Attorney 9th	506	0.01%	232	0	232	0	232
51	260 Judicial District Attorney 10th	363	0.01%	166	0	166	0	166
52	261 Judicial District Attorney 11th	481	0.01%	220	0	220	0	220
53	262 Judicial District Attorney 12th	595	0.01%	273	0	273	0	273
54	263 Judicial District Attorney 13th	539	0.01%	247	0	247	0	247
55	264 Administrative Office of the DAs	855	0.01%	392	0	392	0	392
56	265 Judicial District Attorney 11th Div I	408	0.01%	187	0	187	0	187
58	308 State Auditor	148	0.00%	68	0	68	0	68
59	333 Taxation and Revenue	3,611,111	59.03%	1,654,730	0	1,654,730	210	1,654,940
60	337 Investment Council	669	0.01%	307	0	307	0	307
61	340 Administrative Hearings Office	216	0.00%	99	0	99	0	99
64	341-543 DFA - Comm Dev & Local Gov	7,826	0.13%	3,586	0	3,586	0	3,587
65	341-544 DFA Financial Control Other	101,994	1.67%	46,737	0	46,737	6	46,743
66	342 Public School Insurance Authority	479	0.01%	219	0	219	0	220
67	343 Retiree Healthcare Authority	1,995	0.03%	914	0	914	0	914
68	350-598 GSD Program Support	276	0.00%	126	0	126	0	126
70	350-605 GSD Printing & Graphics	122	0.00%	56	0	56	0	56
71	350-606 GSD Risk Management	35,271	0.58%	16,162	0	16,162	2	16,164
72	350-609 GSD Aviation	37	0.00%	17	0	17	0	17
73	350-609 GSD Motor Pool	236	0.00%	108	0	108	0	108
74	350-609 GSD Surplus Property	34	0.00%	16	0	16	0	16
75	352 Education Retirement Brd	588,910	9.63%	269,858	0	269,858	34	269,892
76	354 Sentencing Commission	25	0.00%	11	0	11	0	11
77	280 Public Defender (Prev Agy 355)	4,138	0.07%	1,896	0	1,896	0	1,896
78	356 Governor	243	0.00%	111	0	111	0	111
79	360 Lieutenant Governor	109	0.00%	50	0	50	0	50
80	361 DoIT	3,460	0.06%	1,585	0	1,585	0	1,586
81	366 Public Employees Retirement Ass	580,490	9.49%	266,000	0	266,000	34	266,033
83	370 Secretary of State	668	0.01%	306	0	306	0	306
85	379 Public Employees Labor Relations	43	0.00%	20	0	20	0	20
88	404 Brd of Examiners - Architects	156	0.00%	71	0	71	0	71
89	410 Department of Ethics	158	0.00%	72	0	72	0	72
91	417 Border Authority	195	0.00%	89	0	89	0	89
92	418 Tourism Department	1,551	0.03%	711	0	711	0	711
93	419 Economic Development	1,625	0.03%	745	0	745	0	745
94	420 Regulation and Licensing	3,351	0.05%	1,536	0	1,536	0	1,536
95	430 Public Regulation Commission	787	0.01%	361	0	361	0	361
96	440 Superintendent of Insurance	1,196	0.02%	548	0	548	0	548
97	446 Brd of Medical Examiners	548	0.01%	251	0	251	0	251
98	449 Board of Nursing	307	0.01%	141	0	141	0	141

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	460 NM State Fair	1,457	0.02%	$668	$0	$668	$0	$668
100	464 Brd of Licensure - Engineers	354	0.01%	162	0	162	0	162
101	465 Gaming Control Brd	498	0.01%	228	0	228	0	228
102	469 Racing Commission	519	0.01%	238	0	238	0	238
103	479 Brd of Veterinary Medicine	114	0.00%	52	0	52	0	52
105	491 Military Base Planning	14	0.00%	6	0	6	0	6
106	495 Spaceport Authority	707	0.01%	324	0	324	0	324
107	505 Dept of Cultural Affairs	9,157	0.15%	4,196	0	4,196	1	4,197
108	508 Livestock Board	1,271	0.02%	582	0	582	0	582
109	516 Dept of Game & Fish	10,933	0.18%	5,010	0	5,010	1	5,010
110	521 Energy, Minerals & Natural Resou	11,498	0.19%	5,269	0	5,269	1	5,269
111	522 Youth Conservation Corp	292	0.00%	134	0	134	0	134
112	538 Intertribal Ceremonial Office	153	0.00%	70	0	70	0	70
113	539 Commission on Public Lands	2,222	0.04%	1,018	0	1,018	0	1,018
114	550 Office of State Engineer/ISC	3,352	0.05%	1,536	0	1,536	0	1,536
117	601 Commission on Women	35	0.00%	16	0	16	0	16
118	603 Office of African Amer Affairs	117	0.00%	54	0	54	0	54
119	604 Comm for Deaf & Hearing Impaire	251	0.00%	115	0	115	0	115
120	605 MLK Commission	124	0.00%	57	0	57	0	57
121	606 Commission for the Blind	3,262	0.05%	1,495	0	1,495	0	1,495
122	609 Indian Affairs	652	0.01%	299	0	299	0	299
123	611 Early Childhood Education and Ca	30,844	0.50%	14,134	0	14,134	2	14,136
124	624 Aging & Long Term Svcs	2,706	0.04%	1,240	0	1,240	0	1,240
125	630 Human Services	665,434	10.88%	304,924	0	304,924	39	304,962
126	631 Workforce Solutions	17,867	0.29%	8,187	0	8,187	1	8,188
127	632 Workers Compensation Admin	1,389	0.02%	636	0	636	0	637
129	644 Vocational Rehabilitation	70,446	1.15%	32,281	0	32,281	4	32,285
130	645 Disability Commission	375	0.01%	172	0	172	0	172
131	647 Developmental Disabilities Comm	703	0.01%	322	0	322	0	322
132	662 Miners' Hospital	5,185	0.08%	2,376	0	2,376	0	2,376
133	665 Dept of Health	31,902	0.52%	14,619	0	14,619	2	14,620
134	667 Dept of Environment	6,325	0.10%	2,898	0	2,898	0	2,899
135	668 Natural Resources Trustee	139	0.00%	64	0	64	0	64
137	670 Veterans Services	1,726	0.03%	791	0	791	0	791
138	690 Children, Youth & Families	69,934	1.14%	32,046	0	32,046	4	32,050
139	705 Dept of Military Affairs	8,329	0.14%	3,817	0	3,817	0	3,817
140	760 Parole Brd	281	0.00%	129	0	129	0	129
141	765 Juvenile Parole Brd	28	0.00%	13	0	13	0	13
142	770 Dept of Corrections	13,179	0.22%	6,039	0	6,039	1	6,040
143	780 Crime Victims Reparations	3,584	0.06%	1,642	0	1,642	0	1,643
144	790 Dept of Public Safety	15,239	0.25%	6,983	0	6,983	1	6,984
145	795 Homeland Security & Emergency M	3,082	0.05%	1,412	0	1,412	0	1,412

STATE OF NEW MEXICO
FY 2025 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
146 805 Dept of Transportation	49,522	0.81%	$22,693	$0	$22,693	$3	$22,695
147 924 Public Education Department	18,757	0.31%	8,595	0	8,595	1	8,596
150 940 Public School Facilities Authority	2,088	0.03%	957	0	957	0	957
151 949 Education Trust Board	410	0.01%	188	0	188	0	188
Subtotal	6,117,166	100.00%	2,803,086	0	2,803,086	356	2,803,442
Direct Bills					0		0
Total					$2,803,086		$2,803,442

Basis Units: Warrants by State Agency

STATE OF NEW MEXICO
FY 2025 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%	$777,915	$0	$777,915	$192	$778,107
Subtotal	100	100.00%	777,915	0	777,915	192	778,107
Direct Bills					0		0
Total					$777,915		$778,107

Basis Units: Direct Allocation to State Treasurer - Other

Allocation Summary

Dept:12 394 State Treasurer

	Department	Banking/Cash Mgmt	Other	Total
4	341-541 DFA - Policy & Budget	$374	$0	$374
5	341-542 DFA - Program Support	148	0	148
6	341-544 DFA - Financial Control	462	0	462
7	350-608 GSD Facilities Management	633	0	633
8	350-604 GSD Purchasing	110	0	110
9	378 Personnel Board	147	0	147
10	369 Commission on Public Records	75	0	75
11	305 Attorney General CS	715	0	715
12	394 State Treasurer	170	0	170
13	950 Higher Education Department	1,645	0	1,645
14	111 Legislative Council Service	600	0	600
15	112 Legislative Finance Committee	218	0	218
16	114 Senate Chief Clerk	42	0	42
17	115 House Chief Clerk	71	0	71
18	117 Legislative Education Study Comm	105	0	105
19	119 Legislative Building	422	0	422
20	131 Legislature	1,112	0	1,112
22	208 NM Compilation Commission	146	0	146
23	210 Judicial Standards Commission	91	0	91
24	215 Court of Appeals	203	0	203
25	216 Supreme Court	308	0	308
26	218 Administrative Office of the Courts	27,063	0	27,063
28	231 Judicial District Court 1st	445	0	445
29	232 Judicial District Court 2nd	868	0	868
30	233 Judicial District Court 3rd	541	0	541
31	234 Judicial District Court 4th	367	0	367
32	235 Judicial District Court 5th	897	0	897
33	236 Judicial District Court 6th	580	0	580
34	237 Judicial District Court 7th	396	0	396
35	238 Judicial District Court 8th	496	0	496
36	239 Judicial District Court 9th	446	0	446
37	240 Judicial District Court 10th	153	0	153
38	241 Judicial District Court 11th	947	0	947
39	242 Judicial District Court 12th	379	0	379
40	243 Judicial District Court 13th	845	0	845
41	244 Bernalillo County Metropolitan Crt	744	0	744
42	251 Judicial District Attorney 1st	282	0	282
43	252 Judicial District Attorney 2nd	643	0	643
44	253 Judicial District Attorney 3rd	209	0	209
45	254 Judicial District Attorney 4th	229	0	229
46	255 Judicial District Attorney 5th	216	0	216

Allocation Summary

Dept:12 394 State Treasurer

	Department	Banking/Cash Mgmt	Other	Total
47	256 Judicial District Attorney 6th	$200	$0	$200
48	257 Judicial District Attorney 7th	173	0	173
49	258 Judicial District Attorney 8th	269	0	269
50	259 Judicial District Attorney 9th	232	0	232
51	260 Judicial District Attorney 10th	166	0	166
52	261 Judicial District Attorney 11th	220	0	220
53	262 Judicial District Attorney 12th	273	0	273
54	263 Judicial District Attorney 13th	247	0	247
55	264 Administrative Office of the DAs	392	0	392
56	265 Judicial District Attorney 11th Div I	187	0	187
58	308 State Auditor	68	0	68
59	333 Taxation and Revenue	1,654,940	0	1,654,940
60	337 Investment Council	307	0	307
61	340 Administrative Hearings Office	99	0	99
64	341-543 DFA - Comm Dev & Local Gov	3,587	0	3,587
65	341-544 DFA Financial Control Other	46,743	0	46,743
66	342 Public School Insurance Authority	220	0	220
67	343 Retiree Healthcare Authority	914	0	914
68	350-598 GSD Program Support	126	0	126
70	350-605 GSD Printing & Graphics	56	0	56
71	350-606 GSD Risk Management	16,164	0	16,164
72	350-609 GSD Aviation	17	0	17
73	350-609 GSD Motor Pool	108	0	108
74	350-609 GSD Surplus Property	16	0	16
75	352 Education Retirement Brd	269,892	0	269,892
76	354 Sentencing Commission	11	0	11
77	280 Public Defender (Prev Agy 355)	1,896	0	1,896
78	356 Governor	111	0	111
79	360 Lieutenant Governor	50	0	50
80	361 DoIT	1,586	0	1,586
81	366 Public Employees Retirement Assc	266,033	0	266,033
83	370 Secretary of State	306	0	306
85	379 Public Employees Labor Relations	20	0	20
87	394 State Treasurer Other	0	778,107	778,107
88	404 Brd of Examiners - Architects	71	0	71
89	410 Department of Ethics	72	0	72
91	417 Border Authority	89	0	89
92	418 Tourism Department	711	0	711
93	419 Economic Development	745	0	745
94	420 Regulation and Licensing	1,536	0	1,536
95	430 Public Regulation Commission	361	0	361

Allocation Summary

Dept:12 394 State Treasurer

	Department	Banking/Cash Mgmt	Other	Total
96	440 Superintendent of Insurance	$548	$0	$548
97	446 Brd of Medical Examiners	251	0	251
98	449 Board of Nursing	141	0	141
99	460 NM State Fair	668	0	668
100	464 Brd of Licensure - Engineers	162	0	162
101	465 Gaming Control Brd	228	0	228
102	469 Racing Commission	238	0	238
103	479 Brd of Veterinary Medicine	52	0	52
105	491 Military Base Planning	6	0	6
106	495 Spaceport Authority	324	0	324
107	505 Dept of Cultural Affairs	4,197	0	4,197
108	508 Livestock Board	582	0	582
109	516 Dept of Game & Fish	5,010	0	5,010
110	521 Energy, Minerals & Natural Resou	5,269	0	5,269
111	522 Youth Conservation Corp	134	0	134
112	538 Intertribal Ceremonial Office	70	0	70
113	539 Commission on Public Lands	1,018	0	1,018
114	550 Office of State Engineer/ISC	1,536	0	1,536
117	601 Commission on Women	16	0	16
118	603 Office of African Amer Affairs	54	0	54
119	604 Comm for Deaf & Hearing Impaire	115	0	115
120	605 MLK Commission	57	0	57
121	606 Commission for the Blind	1,495	0	1,495
122	609 Indian Affairs	299	0	299
123	611 Early Childhood Education and Ca	14,136	0	14,136
124	624 Aging & Long Term Svcs	1,240	0	1,240
125	630 Human Services	304,962	0	304,962
126	631 Workforce Solutions	8,188	0	8,188
127	632 Workers Compensation Admin	637	0	637
129	644 Vocational Rehabilitation	32,285	0	32,285
130	645 Disability Commission	172	0	172
131	647 Developmental Disabilities Comm	322	0	322
132	662 Miners' Hospital	2,376	0	2,376
133	665 Dept of Health	14,620	0	14,620
134	667 Dept of Environment	2,899	0	2,899
135	668 Natural Resources Trustee	64	0	64
137	670 Veterans Services	791	0	791
138	690 Children, Youth & Families	32,050	0	32,050
139	705 Dept of Military Affairs	3,817	0	3,817
140	760 Parole Brd	129	0	129
141	765 Juvenile Parole Brd	13	0	13

STATE OF NEW MEXICO
FY 2025 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:12 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
142 770 Dept of Corrections	$6,040	$0	$6,040
143 780 Crime Victims Reparations	1,643	0	1,643
144 790 Dept of Public Safety	6,984	0	6,984
145 795 Homeland Security & Emergency M	1,412	0	1,412
146 805 Dept of Transportation	22,695	0	22,695
147 924 Public Education Department	8,596	0	8,596
150 940 Public School Facilities Authority	957	0	957
151 949 Education Trust Board	188	0	188
Total	$2,803,442	$778,107	$3,581,550

FY 2025 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 2025 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	3,551,091	0	2,571,653	979,439
Salary % Split			*.00%*	*72.42%*	*27.58%*
Benefits	P	1,278,241	0	899,672	378,569
Subtotal - Personnel Costs		4,829,332	0	3,471,324	1,358,008
Services & Supplies Cost					
Professional Fees	P	6,213,849	0	246,669	5,967,181
Travel	P	65,919	0	18,729	47,190
Brd/Comm Expense	P	2,404	0	2,404	0
Transportation	P	2,080	0	2,080	0
Supplies	P	207,062	0	146,348	60,714
Maintenance	P	1,213,312	0	110,591	1,102,721
DoIT Services	P	137,176	0	107,742	29,434
Rental Expense	P	129,656	0	20,890	108,766
Other Operating	P	1,460,315	0	477,302	983,013
Grants	P	98,837,302	0	0	98,837,302
Lease Interest	D	1,876	0	0	0
Depreciation	D	314,284	0	0	0
Deduct Direct Costs	P	(108,494,330)	0	0	(108,494,330)
Subtotal - Services & Supplies		90,906	0	1,132,754	(1,358,008)
Department Cost Total		4,920,238	0	4,604,078	(0)
Adjustments to Cost					
Lease Interest	D	(1,876)	0	0	0
Depreciation	D	(314,284)	0	0	0
Subtotal - Adjustments		(316,160)	0	0	0
Total Costs After Adjustments		4,604,078	0	4,604,078	(0)
General Admin Distribution			0	0	0
Grand Total		$4,604,078		$4,604,078	$(0)

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	(555)	0	(555)	0
3	GOB 2008A REF	0	0	0	0
3	GOB 2009	(5,027)	0	(5,027)	0
3	STB 2006 A	0	0	0	0
3	STB 2007 A	0	0	0	0
3	STB 2008 A1	(31)	0	(31)	0
3	STB 2010 D	0	0	0	0
3	GOB 2011	(4,875)	0	(4,875)	0
3	STB 2020 SA	5,469	0	5,469	0
3	GOB 2021	349,648	0	349,648	0
3	STB 2021A	175,117	0	175,117	0
	Subtotal - Interest Expense	519,746	0	519,746	0
4	Policy & Budget	35,572	6,160	41,732	0
	Subtotal - 341-541 DFA - Policy & Bud	35,572	6,160	41,732	0
6	Accounting	2,621	106	2,727	0
6	Payroll	5,263	338	5,601	0
	Subtotal - 341-544 DFA - Financial Cor	7,884	443	8,328	0
7	Lease Management	1,429	21	1,451	0
	Subtotal - 350-608 GSD Facilities Man	1,429	21	1,451	0
8	Purchasing	3,717	7	3,724	0
8	Contract Review	2,016	4	2,020	0
	Subtotal - 350-604 GSD Purchasing	5,732	11	5,743	0
9	Human Resources	5,117	86	5,204	0
9	Adjudication	1,191	20	1,211	0
	Subtotal - 378 Personnel Board	6,308	107	6,415	0
10	Admin Law	11,968	49	12,017	0

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	$314	$1	$315	$0
	Subtotal - 369 Commission on Public R	12,282	50	12,332	0
12	Banking/Cash Mgmt	1,645	0	1,645	0
	Subtotal - 394 State Treasurer	1,645	0	1,645	0
Total Incoming		590,599	6,792	597,391	0
C. Total Allocated			$5,201,469	$5,201,469	$(0)
				100.00%	(0.00)%

STATE OF NEW MEXICO
FY 2025 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	2,092,394.38	49.44%	$2,568,001	$0	$2,568,001	$3,358	$2,571,359
154	954 New Mexico State University	931,497.81	22.01%	1,143,230	0	1,143,230	1,495	1,144,725
155	956 New Mexico Highlands University	120,419.07	2.85%	147,791	0	147,791	193	147,984
156	958 Western New Mexico University	117,168.93	2.77%	143,802	0	143,802	188	143,990
157	960 Eastern New Mexico University	140,249.00	3.31%	172,128	0	172,128	225	172,353
158	962 New Mexico Inst of Mining & Techı	214,803.45	5.07%	263,629	0	263,629	345	263,974
159	964 Northern New Mexico College	29,705.30	0.70%	36,457	0	36,457	48	36,505
160	966 Santa Fe Community College	63,804.83	1.51%	78,308	0	78,308	102	78,410
161	968 Central New Mexico Comm Colleg	247,539.36	5.85%	303,806	0	303,806	397	304,203
162	970 Luna Community College	17,062.61	0.40%	20,941	0	20,941	27	20,968
163	972 Mesalands Community College	9,696.80	0.23%	11,901	0	11,901	16	11,916
164	974 New Mexico Junior College	50,887.92	1.20%	62,455	0	62,455	82	62,537
165	976 San Juan College	100,494.47	2.37%	123,337	0	123,337	161	123,498
166	977 Clovis Community College	31,168.16	0.74%	38,253	0	38,253	50	38,303
167	978 New Mexico Military Institute	65,704.42	1.55%	80,639	0	80,639	105	80,745
Subtotal		4,232,596.52	100.00%	5,194,677	0	5,194,677	6,792	5,201,469
Direct Bills						0		0
Total						$5,194,677		$5,201,469

Basis Units: Budget By Institution

STATE OF NEW MEXICO
FY 2025 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 2025 STATEWIDE COST ALLOCATION PLAN

Allocation Summary

Dept:13 950 Higher Education Department

	Department	Policy & Oversight	Other Higher Ed	Total
152	950 Higher Education Other	$0	$(0)	$(0)
153	952 University of New Mexico	2,571,359	0	2,571,359
154	954 New Mexico State University	1,144,725	0	1,144,725
155	956 New Mexico Highlands University	147,984	0	147,984
156	958 Western New Mexico University	143,990	0	143,990
157	960 Eastern New Mexico University	172,353	0	172,353
158	962 New Mexico Inst of Mining & Techı	263,974	0	263,974
159	964 Northern New Mexico College	36,505	0	36,505
160	966 Santa Fe Community College	78,410	0	78,410
161	968 Central New Mexico Comm Colleg	304,203	0	304,203
162	970 Luna Community College	20,968	0	20,968
163	972 Mesalands Community College	11,916	0	11,916
164	974 New Mexico Junior College	62,537	0	62,537
165	976 San Juan College	123,498	0	123,498
166	977 Clovis Community College	38,303	0	38,303
167	978 New Mexico Military Institute	80,745	0	80,745
Total		$5,201,469	$(0)	$5,201,469

The End