



MGT



State of New Mexico - Statewide Cost Allocation Plan

Section I Allocated Costs

Based on Actual Expenditures for the Fiscal Year
Ended June 30, 2024

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Section 1: Introduction

Introduction

The FY 2026 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, 2024 (FY 2024); 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, 2026 (FY 2026). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2024 (FY 2024) and allocation data incurred by the central services during FY 2024. The FY 2026 SWCAP has been prepared by MGT Solutions, 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 2026 Fixed Costs.*** A schedule providing a summary of the FY 2026 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 2024 costs to the approved fixed costs for FY 2024 (based on Actual FY 2022).
- ***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 2: Certification

State of New Mexico

CERTIFICATE OF INDIRECT COSTS

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 2026 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2024 and ending June 30, 2026 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: State Controller

Date of Execution: 3.20.2025

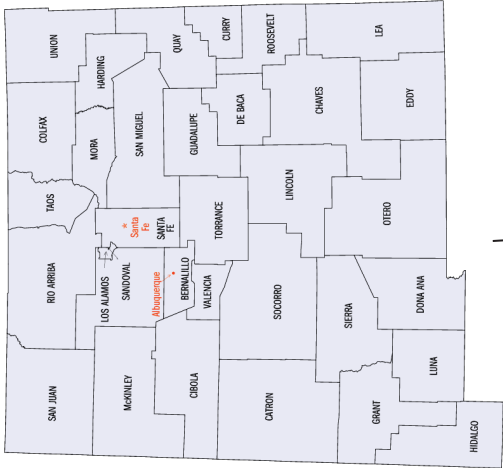
Section 3:

Organizational Chart

STATE OF NEW MEXICO

ORGANIZATIONAL CHART

Citizens of New Mexico



EXECUTIVE

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

LEGISLATIVE

Senate
House of Representatives

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 (Health Care Authority)
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 4:

FY 2026 Fixed Costs

FY 2026 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, 2026 (FY 2026). FY 2026 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2024 (FY 2024) allocated using FY 2024 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2024 (based on FY 2022 actual expenditures and data) to allocations based on FY 2024 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 2024 carry forward adjustment and FY 2026 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2026

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 2026 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2026 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 2024 carry forward adjustment and FY 2026 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.

FY 2026 Statewide Cost Allocation Plan

- ❖ **Budget Account.** The State's budget account number and brief title of each budget account.
- ❖ **Current Year Totals (FY 2024 Actual).** The amount of FY 2024 actual costs allocated to each budget account based on FY 2024 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 2024 Proposed).** The amount of FY 2024 costs allocated to each budget account in the FY 2024 SWCAP. These costs are the FY 2024 fixed costs less any carry forward adjustment in the FY 2024 fixed costs (FY 2022 actual costs).
- ❖ **Carry Forward.** The amount of FY 2024 carry forward adjustment to be included in determining each budget account's FY 2026 fixed costs. The amount is calculated by deducting the FY 2024 Proposed costs from the FY 2024 Actual costs.
- ❖ **Fixed Allocation (FY 2026 Fixed Costs).** The FY 2026 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 2024 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 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

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
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(3)	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	1,402	1,156	513	513	273	833	-	-	218	166
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	18,483	9,140	5,074	7,478	3,578	10,592	5,936	-	1,756	1,986
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	1,513	-
350-604 GSD Purchasing	418	1,154	104	74	569	331	-	-	926	1,329
378 Personnel Board	12,128	5,501	3,876	5,988	2,191	6,208	1,162	-	727	933
369 Commission on Public Records	(10,089)	(1,142)	-	-	(23)	(30)	(74)	-	284,125	1,917
305 NM Attorney General (OG Division)	-	-	-	-	-	-	-	-	11,968	-
394 State Treasurer	1,303	568	95	133	278	588	1,514	-	314	259
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	23,642	16,377	9,662	14,188	6,865	18,521	8,539	-	301,548	6,589

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	475	26,191	372,461	2,714	6,997	13,553	825	5,402	0	6
341-541 DFA - Policy & Budget	1,338	1,615	17,598	582	2,351	6,029	2,366	995	2,188	1,222
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,451	12,783	179,149	-	30,919	74,181	28,449	13,116	27,649	17,032
350-608 GSD Facilities Management	-	-	5,970	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,791	3,220	22,849	-	2,901	6,063	6,126	4,526	5,815	3,208
378 Personnel Board	7,358	7,343	39,597	-	20,100	49,678	16,901	7,599	15,334	9,338
369 Commission on Public Records	(264)	(772)	-	-	(854)	-	-	-	-	-
305 NM Attorney General (OG Division)	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	641	647	62,815	-	877	1,331	1,140	580	1,218	1,191
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	24,789	51,028	700,439	3,296	63,290	150,837	55,807	32,218	52,204	31,997

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1	4,204	64	-	13,169	-	0	12,738	783	9,944
341-541 DFA - Policy & Budget	801	1,111	1,032	344	2,389	1,040	2,447	5,438	1,704	6,892
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,851	13,676	15,505	4,260	30,551	15,493	30,818	65,499	15,944	64,252
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,789	6,247	5,108	1,026	4,072	2,946	12,570	5,647	2,214	6,269
378 Personnel Board	6,764	7,259	7,549	1,960	18,056	9,043	16,577	43,528	10,064	42,055
369 Commission on Public Records	-	-	-	-	-	-	-	3,003	(115,675)	-
305 NM Attorney General (OG Division)	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	698	1,082	1,204	469	1,406	600	1,710	1,484	605	2,009
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	22,903	33,580	30,462	8,058	69,643	29,121	64,122	137,336	(84,360)	131,421

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,089	-	414	-	-	-	-	(57)	-	-
341-541 DFA - Policy & Budget	1,396	737	1,346	741	588	698	694	326	1,136	847
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	13,484	8,058	14,954	8,242	6,973	7,401	7,568	3,307	12,608	11,736
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,190	1,375	3,059	1,587	957	1,918	1,419	1,284	2,297	1,800
378 Personnel Board	8,394	4,980	9,420	4,882	4,362	4,145	4,342	1,763	7,873	7,397
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 NM Attorney General (OG Division)	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	473	367	318	535	294	557	411	319	358	740
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	27,027	15,517	29,511	15,987	13,173	14,720	14,435	6,943	24,273	22,519

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
Building Depreciation	-	-	-	-	-	1,147,718	-	9,364	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(0)	2,072	-	-	-	(1,017)	-	-	-	-
341-541 DFA - Policy & Budget	1,512	619	613	-	891	19,121	9,873	414	-	475,285
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	15,417	5,451	6,946	-	8,650	1,290,178	7,868	3,383	-	-
350-608 GSD Facilities Management	-	-	-	-	2,863	284,152	5,970	6,635	-	-
350-604 GSD Purchasing	1,892	3,319	1,330	-	8,190	50,352	1,853	1,965	-	-
378 Personnel Board	9,966	2,505	4,480	-	6,971	214,069	4,913	1,848	-	-
369 Commission on Public Records	-	78,788	-	22,868	(1,879)	552,698	(148)	(2,718)	-	-
305 NM Attorney General (OG Division)	-	-	-	11,554,663	-	3,199	-	-	-	-
394 State Treasurer	487	691	354	-	231	452,176	835	260	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	29,273	93,443	13,723	11,577,531	25,917	4,012,646	31,166	21,150	-	475,285

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	18,878	-	-	-	202,674	-	94,092	(3,819)	-	33,871
Equipment Depreciation	722,829	-	-	-	-	-	-	-	-	-
Interest Expense	3,979,214	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	1,412,309	-	82,608	57,778	857	-	441	111,627	106	1,792
341-542 DFA - Program Support	1,508,556	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	213,867	86,779	3,337	12,839	8,509	-	1,100	77,981	670	4,638
350-608 GSD Facilities Management	(8,363)	-	-	5,889	45,486	-	98,592	11,338	2,945	57,009
350-604 GSD Purchasing	6,290	9,833	1,130	7,132	4,773	-	47	105,075	718	1,113
378 Personnel Board	9,795	-	1,702	3,372	8,973	-	987	13,043	663	3,700
369 Commission on Public Records	(2,065)	-	(2,390)	(50)	(23,953)	-	-	-	-	-
305 NM Attorney General (OG Division)	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	7,080	44,702	525	1,933	148	-	59	30,497	55	531
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	7,868,390	141,314	86,913	88,893	247,467	-	195,319	345,742	5,157	102,655

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	56,625	-	-	-	86,051	-	371,780	-	-	5,290
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	618,286	-	-	(4,405)
341-541 DFA - Policy & Budget	(42)	7,053	1,210	11,657	977	129	84,433	5,955	-	3,760
341-542 DFA - Program Support	-	-	-	-	317,853	49,284	-	-	-	-
341-544 DFA - Financial Control	1,227	1,364,636	107	105,759	7,416	1,275	43,244	1,021,830	-	17,956
350-608 GSD Facilities Management	50,820	5,889	-	-	207	-	111,395	2,945	-	3,522
350-604 GSD Purchasing	(20)	17,189	711	4,972	4,337	1,423	43,821	9,167	-	20,164
378 Personnel Board	1,532	10,768	-	82,697	4,676	727	39,208	10,951	-	10,944
369 Commission on Public Records	-	(1,475)	-	(4,780)	(20,999)	(294)	2,417	13,751	828,032	130,421
305 NM Attorney General (OG Division)	-	11,968	-	-	(4,794)	-	-	11,968	-	-
394 State Treasurer	(22)	660,262	36	5,070	343	108	3,928	486,084	-	919
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	110,120	2,076,291	2,064	205,374	396,065	52,652	1,318,511	1,562,650	828,032	188,571

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	-	-	-	66,123	59,397
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	218,588	-	-	-	-	103,235	(0)	429,333
341-541 DFA - Policy & Budget	-	45	-	-	84	246	-	1,039	12,836	33,974
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	525	1	-	1,328	2,079	-	1,071	16,403	18,049
350-608 GSD Facilities Management	-	2,945	-	-	-	2,945	-	-	22,714	19,490
350-604 GSD Purchasing	-	273	-	-	1,167	7,055	-	2,064	17,954	51,556
378 Personnel Board	5,853	206	-	-	716	1,388	-	430	8,225	10,978
369 Commission on Public Records	-	1,220	1,250	-	11,411	(4,129)	-	-	-	(1,914)
305 NM Attorney General (OG Division)	-	(11,329)	11,968	-	(1,369)	-	-	(1,986)	-	-
394 State Treasurer	-	94	2	623,493	127	172	-	150	1,819	1,865
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	5,853	(6,020)	231,810	623,493	13,464	9,755	-	106,004	146,073	622,727

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

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
Building Depreciation	683,391	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	(8)	-	-	-	144,734	-	-	-	-
341-541 DFA - Policy & Budget	6,285	2,988	37,510	524	630	3,388	342	1,011	1,273	46
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	77,468	22,012	29,974	4,779	5,871	10,531	2,088	11,297	6,232	602
350-608 GSD Facilities Management	97,351	1,513	5,889	2,945	2,945	-	-	2,945	2,945	2,945
350-604 GSD Purchasing	10,697	11,488	57,595	8,527	6,897	12,549	9,833	4,411	6,652	1,018
378 Personnel Board	72,887	22,467	26,328	2,802	3,291	7,044	1,119	8,231	3,178	327
369 Commission on Public Records	47,560	135,652	(49,435)	16,730	8,369	-	(462)	(22,467)	8,811	(3,114)
305 NM Attorney General (OG Division)	27,246	23,937	11,968	-	(27,645)	-	895	-	(20,738)	11,968
394 State Treasurer	4,402	633	1,598	430	329	1,277	205	652	552	(6)
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	1,027,287	220,682	121,428	36,736	686	179,522	14,019	6,080	8,906	13,786

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	-	-	-	43,440	-	-	189,821	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	37,112	(24)	174,009	(148,830)	-	1,769	227,389	-	-	-
341-541 DFA - Policy & Budget	-	47	1,901	13,789	1,620	9,311	47,213	846	(35)	4,251
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	472	7,617	129,689	20,972	84,709	156,892	1,202	17	39,784
350-608 GSD Facilities Management	-	-	2,945	39,976	2,945	2,945	101,959	-	-	-
350-604 GSD Purchasing	-	1,319	13,223	61,519	6,059	76,924	75,904	19,009	(633)	20,327
378 Personnel Board	-	211	4,850	109,356	11,545	41,410	115,158	456	103	25,175
369 Commission on Public Records	-	-	625	13,760	(5,796)	3,514	7,139	(54)	-	27,230
305 NM Attorney General (OG Division)	-	-	-	(41,211)	-	(23,042)	(20,828)	-	-	-
394 State Treasurer	-	3	701	8,860	1,275	11,899	11,348	305	(61)	1,963
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	37,112	2,029	205,871	230,348	38,620	209,438	911,996	21,765	(610)	118,730

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	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
Building Depreciation	312,171	-	-	-	-	-	-	95,140	15,086	(102,637)
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	789,460	(24,181)	-	-	-	-	-	-	374,700	-
341-541 DFA - Policy & Budget	20,319	-	-	44	187	338	54	3,281	51,446	94,852
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	78,089	-	-	521	3,158	3,354	447	25,875	7,485	107,684
350-608 GSD Facilities Management	95,013	-	-	-	2,945	5,889	2,945	107,116	5,686	13,828
350-604 GSD Purchasing	33,682	-	-	1,262	2,390	2,005	635	10,903	8,626	57,466
378 Personnel Board	58,452	-	-	153	2,729	2,336	206	19,188	4,724	78,603
369 Commission on Public Records	149,992	-	-	(628)	-	-	-	-	(7)	(1,846)
305 NM Attorney General (OG Division)	-	-	-	-	-	3,199	3,199	(3,708)	(20,738)	-
394 State Treasurer	3,343	-	-	116	150	212	42	3,791	926	18,443
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	1,540,521	(24,181)	-	1,468	11,560	17,333	7,528	261,586	447,934	266,393

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	624 Aging & Long Term Svcs	630 Health Care Authority	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health
Building Depreciation	222,459	172,343	316,986	353,721	-	46,021	15,606	-	-	1,414,624
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(87,630)	-	-	-	-	-	-	-	-	1,092
341-541 DFA - Policy & Budget	27,369	1,740,297	18,540	2,029	-	8,729	326	1,706	10,911	79,020
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	58,366	1,645,884	149,111	24,051	-	189,202	3,822	5,847	63,233	759,163
350-608 GSD Facilities Management	78,415	308,629	389,159	78,662	-	75,625	6,468	2,945	-	3,054,108
350-604 GSD Purchasing	45,474	57,349	24,693	9,274	-	14,595	3,409	2,376	16,779	183,197
378 Personnel Board	59,695	481,049	137,909	23,073	-	68,128	2,837	4,523	62,977	772,654
369 Commission on Public Records	(1,988)	508,788	7,200	6,193	(14,919)	(358)	-	(60)	-	(35,414)
305 NM Attorney General (OG Division)	-	-	(9,397)	-	-	-	3,199	3,199	-	-
394 State Treasurer	3,353	591,277	3,185	1,138	-	59,121	294	172	3,623	24,311
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	405,512	5,505,615	1,037,387	498,141	(14,919)	461,063	35,962	20,706	157,523	6,252,755

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	680 Family Representation & Advocacy	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections
Building Depreciation	316,725	-	-	77,012	-	1,874,428	-	-	-	3,889,241
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	1,327,799	-	-	1,805	-	(2,109)	136,156	-	-	36,915
341-541 DFA - Policy & Budget	48,586	3,346	-	1,677	1,212	69,153	7,881	117	1	55,292
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	166,116	1,580	-	19,255	4,989	508,765	44,120	1,647	27	470,630
350-608 GSD Facilities Management	158,730	-	-	42,924	-	1,028,442	-	-	-	13,779,947
350-604 GSD Purchasing	63,286	(232)	-	13,314	41,799	87,752	18,588	1,162	569	77,406
378 Personnel Board	161,298	1,217	-	16,997	3,659	456,202	28,511	1,052	-	477,291
369 Commission on Public Records	3,557	-	(110)	-	-	(13,314)	(19,650)	6,403	(338)	2,838
305 NM Attorney General (OG Division)	(7,674)	-	-	-	-	(5,689)	-	895	-	-
394 State Treasurer	8,276	167	-	2,120	690	45,952	3,822	165	12	10,876
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	2,246,698	6,079	(110)	175,104	52,349	4,049,582	219,429	11,440	271	18,800,437

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	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
Building Depreciation	-	1,225,795	(1,795)	38,381	225,627	-	-	7,094	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	280,379	40,576	1,721,093	354,585	-	-	391,917	-	(1,788,974)
341-541 DFA - Policy & Budget	4,466	38,626	144,627	479,838	837,726	-	-	111,717	464	-
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	13,845	322,942	33,896	584,766	119,993	-	-	13,923	1,223	-
350-608 GSD Facilities Management	2,945	1,459,139	5,096	27,803	60,425	-	-	5,172	2,945	-
350-604 GSD Purchasing	32,523	62,208	19,099	242,247	113,829	-	-	8,048	6,435	-
378 Personnel Board	4,095	257,164	29,744	516,086	70,443	-	-	6,311	318	-
369 Commission on Public Records	(1,483)	(4,643)	625	160,203	9,630	-	-	(488)	-	-
305 NM Attorney General (OG Division)	3,199	47,874	36,544	-	-	-	-	11,968	-	-
394 State Treasurer	4,221	14,140	3,583	47,897	25,710	-	-	1,821	316	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
Total	63,810	3,703,622	311,993	3,818,313	1,817,968	-	-	557,484	11,701	(1,788,974)

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	952 University of New Mexico	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College
Building Depreciation	4,154,332	1,508,217	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(4,089,298)	(2,842,511)	(535,563)	(369,895)	(1,060,901)	(1,184,851)	(153,750)	(0)	(1)	(1)
341-541 DFA - Policy & Budget	322,467	154,821	18,066	19,135	32,872	47,105	8,830	12,145	49,989	3,089
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	93,978	37,427	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	(1,032)	-	-	-	-	-	-	-	-
305 NM Attorney General (OG Division)	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-	-	-
950 Higher Education Department	2,458,805	1,170,353	138,693	157,600	257,710	416,310	79,680	96,142	404,566	23,962
Total	2,940,283	27,275	(378,804)	(193,160)	(770,319)	(721,436)	(65,240)	108,286	454,553	27,049

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FORWARD ADJUSTMENT FOR FY 2026

Department / Budget Account	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
Building Depreciation	-	-	-	-	-	-	-	-	1,895,343	21,136,618
Equipment Depreciation	-	-	-	-	-	-	-	-	-	722,829
Interest Expense	-	-	(13)	-	(417,613)	(82,376)	(558,691)	-	(1,547,247)	(3,036,702)
341-541 DFA - Policy & Budget	1,519	34,428	17,935	7,015	8,933	6,534	3,494	-	(597,550)	6,560,208
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	(11,176)	1,864,517
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	(118,914)	11,098,757
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	4,780,416	26,725,933
350-604 GSD Purchasing	-	-	-	-	-	-	-	-	167,026	2,348,514
378 Personnel Board	-	-	-	-	-	-	-	-	-	5,174,224
369 Commission on Public Records	-	-	-	-	-	(207)	(274)	-	151,761	2,834,679
305 NM Attorney General (OG Division)	-	-	-	-	-	-	3,199	-	122,698	11,720,774
394 State Treasurer	-	-	-	-	-	-	-	-	(62,599)	3,283,173
950 Higher Education Department	11,016	348,753	138,305	58,866	58,129	-	-	-	-	5,818,890
Total	12,535	383,181	156,228	65,881	(350,550)	(76,050)	(552,273)	-	4,779,760	96,252,413

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	56,490	-	-	56,490
5	341-542 DFA - Program Support	3,177	-	-	3,177
6	341-544 DFA - Financial Control	56,639	-	-	56,639
7	350-608 GSD Facilities Management	75,337	-	-	75,337
8	350-604 GSD Purchasing	5,456	-	-	5,456
9	378 Personnel Board	137,519	-	-	137,519
10	369 Commission on Public Records	427,579	-	-	427,579
11	305 NM Attorney General (OG Division)	363,839	-	-	363,839
	Subtotal Central Service Agencies	1,126,036	-	-	1,126,036
59	333 Taxation and Revenue	1,135,518	1,123,319	12,199	1,147,718
61	340 Administrative Hearings Office	9,082	8,799	283	9,364
64	341-543 DFA - Comm Dev & Local Govt	24,205	29,532	(5,327)	18,878
68	350-598 GSD Program Support	167,039	131,404	35,635	202,674
70	350-605 GSD Printing & Graphics	73,047	52,001	21,045	94,092
71	350-606 GSD Risk Management	25,873	55,565	(29,692)	(3,819)
73	350-609 GSD Motor Pool	31,782	29,693	2,089	33,871
74	350-609 GSD Surplus Property	31,357	6,089	25,268	56,625
78	356 Governor	86,813	87,576	(763)	86,051
80	361 DoIT	391,654	411,528	(19,874)	371,780
83	370 Secretary of State	6,783	8,276	(1,493)	5,290
92	418 Tourism Department	55,804	45,485	10,319	66,123
93	419 Economic Development	56,072	52,748	3,325	59,397
94	420 Regulation and Licensing	683,391	683,391	(0)	683,391
107	505 Dept of Cultural Affairs	54,949	66,458	(11,509)	43,440
110	521 Energy, Minerals & Natural Resources	185,050	180,279	4,771	189,821
114	550 Office of State Engineer/ISC	327,837	343,503	(15,666)	312,171
121	606 Commission for the Blind	81,499	67,858	13,641	95,140
122	609 Indian Affairs	14,668	14,250	418	15,086
123	611 Early Childhood Education and Care	4,204	111,045	(106,841)	(102,637)
124	624 Aging & Long Term Svcs	211,184	199,910	11,275	222,459
125	630 Health Care Authority	208,895	245,447	(36,552)	172,343
126	631 Workforce Solutions	314,721	312,456	2,265	316,986
127	632 Workers Compensation Admin	352,960	352,199	761	353,721
129	644 Vocational Rehabilitation	45,459	44,898	562	46,021
130	645 Disability Commission	12,748	9,890	2,858	15,606
133	665 Dept of Health	3,607,995	5,801,366	(2,193,371)	1,414,624
134	667 Dept of Environment	315,024	313,324	1,701	316,725
137	670 Veterans Services	68,518	60,023	8,495	77,012
139	690 Children, Youth & Families	1,955,962	2,037,496	(81,534)	1,874,428
143	770 Dept of Corrections	4,895,092	5,900,942	(1,005,850)	3,889,241
145	790 Dept of Public Safety	1,661,708	2,097,620	(435,913)	1,225,795
146	795 Homeland Security & Emergency Mgmt	-	1,795	(1,795)	(1,795)
147	805 Dept of Transportation	38,381	-	-	38,381
148	924 Public Education Department	220,729	215,831	4,898	225,627
151	940 Public School Facilities Authority	7,094	7,094	0	7,094

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
154	952 University of New Mexico	2,642,838	1,131,343	1,511,494	4,154,332
155	954 New Mexico State University	957,125	406,033	551,092	1,508,217
172	999 Other	1,904,409	1,913,474	(9,065)	1,895,343
	Subtotal Recieving Agencies	22,867,468	24,559,937	(1,730,850)	21,136,618
Total		23,993,504	24,559,937	(1,730,850)	22,262,654

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

Equipment Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	495,330	-	-	495,330
5	341-542 DFA - Program Support	119,572	-	-	119,572
	Subtotal Central Service Agencies	614,902	-	-	614,902
64	341-543 DFA - Comm Dev & Local Govt	394,488	66,147	328,341	722,829
	Subtotal Recieving Agencies	394,488	66,147	328,341	722,829
Total		1,009,390	66,147	328,341	1,337,731

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
7	350-608 GSD Facilities Management	3,060,952	-	-	3,060,952
13	950 Higher Education Department	90,159	-	-	90,159
	Subtotal Central Service Agencies	3,151,111	-	-	3,151,111
14	111 Legislative Council Service	(2)	(0)	(1)	(3)
24	215 Court of Appeals	2,342	4,209	(1,867)	475
25	216 Supreme Court	14,895	3,599	11,296	26,191
26	218 Administrative Office of the Courts	329,361	286,261	43,100	372,461
27	219 Supreme Crt Building Commission	16,273	29,832	(13,559)	2,714
28	231 Judicial District Court 1st	25,378	43,758	(18,381)	6,997
29	232 Judicial District Court 2nd	28,339	43,125	(14,786)	13,553
30	233 Judicial District Court 3rd	1,503	2,182	(679)	825
31	234 Judicial District Court 4th	3,168	934	2,234	5,402
32	235 Judicial District Court 5th	-	(0)	0	0
33	236 Judicial District Court 6th	-	(6)	6	6
34	237 Judicial District Court 7th	-	(1)	1	1
35	238 Judicial District Court 8th	4,166	4,128	38	4,204
36	239 Judicial District Court 9th	234	403	(169)	64
38	241 Judicial District Court 11th	10,691	8,213	2,478	13,169
40	243 Judicial District Court 13th	-	(0)	0	0
41	244 Bernalillo County Metropolitan Crt	49,158	85,578	(36,420)	12,738
42	251 Judicial District Attorney 1st	3,115	5,447	(2,332)	783
43	252 Judicial District Attorney 2nd	15,562	21,180	(5,618)	9,944
44	253 Judicial District Attorney 3rd	1,089	-	-	1,089
46	255 Judicial District Attorney 5th	648	883	(234)	414
51	260 Judicial District Attorney 10th	387	830	(443)	(57)
54	263 Judicial District Attorney 13th	(0)	(0)	(0)	(0)
55	264 Administrative Office of the DAs	3,242	4,413	(1,170)	2,072
59	333 Taxation and Revenue	15,455	31,928	(16,472)	(1,017)
64	341-543 DFA - Comm Dev & Local Govt	5,061,546	6,143,878	(1,082,332)	3,979,214
80	361 DoIT	781,811	945,337	(163,526)	618,286
83	370 Secretary of State	156,278	316,960	(160,683)	(4,405)
86	385 New Mexico Finance Authority	521,242	823,896	(302,654)	218,588
91	417 Border Authority	86,553	69,872	16,682	103,235
92	418 Tourism Department	(0)	(0)	(0)	(0)
93	419 Economic Development	276,231	123,130	153,101	429,333
95	430 Public Regulation Commission	(4)	(0)	(4)	(8)
99	460 NM State Fair	187,269	229,805	(42,536)	144,734
104	490 Cumbres & Toltec Railroad Comm	84,647	132,183	(47,536)	37,112
105	491 Military Base Planning	(20)	(17)	(3)	(24)
106	495 Spaceport Authority	436,880	699,751	(262,871)	174,009
107	505 Dept of Cultural Affairs	483,683	1,116,196	(632,513)	(148,830)
109	516 Dept of Game & Fish	2,623	3,477	(854)	1,769
110	521 Energy, Minerals & Natural Resources	273,709	320,029	(46,320)	227,389
114	550 Office of State Engineer/ISC	1,179,155	1,568,850	(389,695)	789,460
115	551 Interstate Stream Commission	128,348	280,877	(152,529)	(24,181)
122	609 Indian Affairs	803,438	1,232,176	(428,738)	374,700
124	624 Aging & Long Term Svcs	(34,711)	18,208	(52,919)	(87,630)

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
133	665 Dept of Health	20,693	40,294	(19,601)	1,092
134	667 Dept of Environment	2,173,734	3,019,670	(845,935)	1,327,799
137	670 Veterans Services	21,532	41,258	(19,726)	1,805
139	690 Children, Youth & Families	15,984	34,076	(18,093)	(2,109)
140	705 Dept of Military Affairs	218,619	301,083	(82,463)	136,156
143	770 Dept of Corrections	204,913	372,910	(167,998)	36,915
145	790 Dept of Public Safety	509,149	737,920	(228,770)	280,379
146	795 Homeland Security & Emergency Mgmt	23,542	6,508	17,034	40,576
147	805 Dept of Transportation	2,691,093	3,661,093	(970,000)	1,721,093
148	924 Public Education Department	1,566,479	2,778,374	(1,211,894)	354,585
151	940 Public School Facilities Authority	1,124,959	1,858,002	(733,042)	391,917
153	950 Higher Education Other	879,673	3,548,320	(2,668,647)	(1,788,974)
154	952 University of New Mexico	719,856	5,529,011	(4,809,155)	(4,089,298)
155	954 New Mexico State University	639,143	4,120,797	(3,481,654)	(2,842,511)
156	956 New Mexico Highlands University	146,909	829,381	(682,472)	(535,563)
157	958 Western New Mexico University	243,240	856,375	(613,135)	(369,895)
158	960 Eastern New Mexico University	406,563	1,874,027	(1,467,464)	(1,060,901)
159	962 New Mexico Inst of Mining & Technol	269,978	1,724,806	(1,454,828)	(1,184,851)
160	964 Northern New Mexico College	51,074	255,897	(204,823)	(153,750)
161	966 Santa Fe Community College	(0)	(0)	(0)	(0)
162	968 Central New Mexico Comm College	(1)	(0)	(0)	(1)
163	970 Luna Community College	(1)	(0)	(1)	(1)
166	976 San Juan College	(7)	(0)	(6)	(13)
168	978 New Mexico Military Institute	137,898	693,409	(555,511)	(417,613)
169	979 NM Sch for the Visually Impaired	(10,057)	62,263	(72,319)	(82,376)
170	980 NM Sch for the Deaf	36,701	632,094	(595,392)	(558,691)
172	999 Other	666,068	2,879,383	(2,213,315)	(1,547,247)
	Subtotal Recieving Agencies	23,711,419	50,458,451	(26,748,121)	(3,036,702)
	Total	26,862,530	50,458,451	(26,748,121)	114,409

STATE OF NEW MEXICO
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FOR FISCAL YEAR 2026

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	446,766	-	-	446,766
5	341-542 DFA - Program Support	274,730	-	-	274,730
6	341-544 DFA - Financial Control	778,387	-	-	778,387
7	350-608 GSD Facilities Management	2,036	-	-	2,036
8	350-604 GSD Purchasing	286	-	-	286
9	378 Personnel Board	450	-	-	450
10	369 Commission on Public Records	321	-	-	321
11	305 NM Attorney General (OG Division)	5,243	-	-	5,243
12	394 State Treasurer	503	-	-	503
13	950 Higher Education Department	45,149	-	-	45,149
	Subtotal Central Service Agencies	1,553,869	-	-	1,553,869
14	111 Legislative Council Service	874	345	528	1,402
15	112 Legislative Finance Committee	703	250	453	1,156
16	114 Senate Chief Clerk	305	98	207	513
17	115 House Chief Clerk	304	96	209	513
18	117 Legislative Education Study Committee	174	74	99	273
19	119 Legislative Building	536	239	297	833
22	208 NM Compilation Commission	153	87	66	218
23	210 Judicial Standards Commission	107	49	58	166
24	215 Court of Appeals	854	369	484	1,338
25	216 Supreme Court	990	364	626	1,615
26	218 Administrative Office of the Courts	10,618	3,639	6,979	17,598
27	219 Supreme Crt Building Commission	582	-	-	582
28	231 Judicial District Court 1st	1,515	680	835	2,351
29	232 Judicial District Court 2nd	3,914	1,799	2,115	6,029
30	233 Judicial District Court 3rd	1,516	666	850	2,366
31	234 Judicial District Court 4th	624	254	370	995
32	235 Judicial District Court 5th	1,414	640	774	2,188
33	236 Judicial District Court 6th	778	334	444	1,222
34	237 Judicial District Court 7th	528	255	273	801
35	238 Judicial District Court 8th	702	293	409	1,111
36	239 Judicial District Court 9th	682	331	350	1,032
37	240 Judicial District Court 10th	223	103	120	344
38	241 Judicial District Court 11th	1,543	696	846	2,389
39	242 Judicial District Court 12th	676	312	364	1,040
40	243 Judicial District Court 13th	1,580	713	867	2,447
41	244 Bernalillo County Metropolitan Crt	3,546	1,655	1,891	5,438
42	251 Judicial District Attorney 1st	1,044	383	660	1,704
43	252 Judicial District Attorney 2nd	4,243	1,593	2,650	6,892
44	253 Judicial District Attorney 3rd	868	340	528	1,396
45	254 Judicial District Attorney 4th	470	204	267	737
46	255 Judicial District Attorney 5th	854	362	492	1,346
47	256 Judicial District Attorney 6th	474	208	266	741
48	257 Judicial District Attorney 7th	374	161	213	588
49	258 Judicial District Attorney 8th	439	180	259	698
50	259 Judicial District Attorney 9th	448	201	246	694
51	260 Judicial District Attorney 10th	207	88	119	326

STATE OF NEW MEXICO
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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	261 Judicial District Attorney 11th	728	319	408	1,136
53	262 Judicial District Attorney 12th	541	235	306	847
54	263 Judicial District Attorney 13th	943	374	569	1,512
55	264 Administrative Office of the DAs	396	173	223	619
56	265 Judicial District Attorney 11th Div II	392	171	221	613
58	308 State Auditor	557	224	333	891
59	333 Taxation and Revenue	12,620	6,120	6,501	19,121
60	337 Investment Council	6,575	3,276	3,299	9,873
61	340 Administrative Hearings Office	262	110	152	414
63	341-541 DFA Finance Board	284,149	93,012	191,136	475,285
64	341-543 DFA - Comm Dev & Local Govt	1,042,799	673,289	369,510	1,412,309
66	342 Public School Insurance Authority	54,038	25,468	28,570	82,608
67	343 Retiree Healthcare Authority	38,765	19,751	19,014	57,778
68	350-598 GSD Program Support	556	256	301	857
70	350-605 GSD Printing & Graphics	282	123	159	441
71	350-606 GSD Risk Management	70,627	29,627	41,000	111,627
72	350-609 GSD Aviation	77	48	29	106
73	350-609 GSD Motor Pool	1,113	434	679	1,792
74	350-609 GSD Surplus Property	-	42	(42)	(42)
75	352 Education Retirement Brd	4,340	1,626	2,713	7,053
76	354 Sentencing Commission	641	72	569	1,210
77	280 Public Defender (Prev Agy 355)	7,442	3,228	4,215	11,657
78	356 Governor	615	254	361	977
79	360 Lieutenant Governor	80	32	48	129
80	361 DoIT	44,359	4,284	40,074	84,433
81	366 Public Employees Retirement Assoc	3,975	1,996	1,980	5,955
83	370 Secretary of State	2,553	1,346	1,207	3,760
85	379 Public Employees Labor Relations Board	29	14	16	45
88	404 Brd of Examiners - Architects	54	24	30	84
89	410 Department of Ethics	149	52	97	246
91	417 Border Authority	536	33	503	1,039
92	418 Tourism Department	7,280	1,725	5,555	12,836
93	419 Economic Development	19,612	5,250	14,362	33,974
94	420 Regulation and Licensing	4,344	2,403	1,941	6,285
95	430 Public Regulation Commission	1,881	775	1,107	2,988
96	440 Superintendent of Insurance	22,178	6,846	15,332	37,510
97	446 Brd of Medical Examiners	332	140	192	524
98	449 Board of Nursing	404	177	227	630
99	460 NM State Fair	2,059	731	1,328	3,388
100	464 Brd of Licensure - Engineers	203	63	140	342
101	465 Gaming Control Brd	653	295	358	1,011
102	469 Racing Commission	749	224	525	1,273
103	479 Brd of Veterinary Medicine	48	50	(2)	46
105	491 Military Base Planning	30	13	17	47
106	495 Spaceport Authority	1,312	723	589	1,901
107	505 Dept of Cultural Affairs	8,500	3,211	5,289	13,789
108	508 Livestock Board	1,016	411	604	1,620
109	516 Dept of Game & Fish	5,927	2,543	3,384	9,311

STATE OF NEW MEXICO
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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
110	521 Energy, Minerals & Natural Resources	26,844	6,475	20,369	47,213
111	522 Youth Conservation Corp	568	289	278	846
112	538 Intertribal Ceremonial Office	-	35	(35)	(35)
113	539 Commission on Public Lands	2,701	1,151	1,550	4,251
114	550 Office of State Engineer/ISC	12,163	4,008	8,155	20,319
117	601 Commission on Women	30	15	14	44
118	603 Office of African Amer Affairs	118	48	70	187
119	604 Comm for Deaf & Hearing Impaired	307	276	31	338
120	605 MLK Commission	36	18	18	54
121	606 Commission for the Blind	2,060	838	1,222	3,281
122	609 Indian Affairs	25,802	158	25,644	51,446
123	611 Early Childhood Education and Care	68,709	42,567	26,143	94,852
124	624 Aging & Long Term Svcs	15,638	3,907	11,731	27,369
125	630 Health Care Authority	1,166,044	591,791	574,253	1,740,297
126	631 Workforce Solutions	12,774	7,008	5,766	18,540
127	632 Workers Compensation Admin	1,354	679	675	2,029
129	644 Vocational Rehabilitation	5,765	2,800	2,964	8,729
130	645 Disability Commission	216	106	110	326
131	647 Developmental Disabilities Comm	1,069	433	637	1,706
132	662 Miners' Hospital	6,831	2,751	4,080	10,911
133	665 Dept of Health	70,994	62,968	8,026	79,020
134	667 Dept of Environment	28,357	8,129	20,228	48,586
135	668 Natural Resources Trustee	1,820	294	1,526	3,346
137	670 Veterans Services	1,016	355	661	1,677
138	680 Family Representation & Advocacy	1,212	-	-	1,212
139	690 Children, Youth & Families	43,606	18,059	25,547	69,153
140	705 Dept of Military Affairs	4,882	1,883	2,999	7,881
141	760 Parole Brd	74	31	43	117
142	765 Juvenile Parole Brd	1	0	0	1
143	770 Dept of Corrections	37,765	20,237	17,527	55,292
144	780 Crime Victims Reparations	3,081	1,695	1,385	4,466
145	790 Dept of Public Safety	23,792	8,957	14,834	38,626
146	795 Homeland Security & Emergency Mgmnt	76,595	8,563	68,032	144,627
147	805 Dept of Transportation	294,962	110,086	184,876	479,838
148	924 Public Education Department	521,309	204,891	316,418	837,726
151	940 Public School Facilities Authority	56,018	319	55,699	111,717
152	949 Education Trust Board	320	175	145	464
154	952 University of New Mexico	212,081	101,696	110,386	322,467
155	954 New Mexico State University	102,298	49,775	52,523	154,821
156	956 New Mexico Highlands University	11,838	5,609	6,228	18,066
157	958 Western New Mexico University	12,038	4,940	7,097	19,135
158	960 Eastern New Mexico University	21,289	9,706	11,583	32,872
159	962 New Mexico Inst of Mining & Technol	28,308	9,511	18,797	47,105
160	964 Northern New Mexico College	5,229	1,629	3,600	8,830
161	966 Santa Fe Community College	7,822	3,499	4,323	12,145
162	968 Central New Mexico Comm College	31,782	13,576	18,206	49,989
163	970 Luna Community College	2,012	936	1,077	3,089
164	972 Mesalands Community College	1,025	532	493	1,519

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
165	974 New Mexico Junior College	18,610	2,791	15,819	34,428
166	976 San Juan College	11,723	5,511	6,212	17,935
167	977 Clovis Community College	4,362	1,709	2,653	7,015
168	978 New Mexico Military Institute	6,342	3,751	2,591	8,933
169	979 NM Sch for the Visually Impaired	4,256	1,978	2,278	6,534
170	980 NM Sch for the Deaf	2,421	1,349	1,072	3,494
172	999 Other	-	597,550	(597,550)	(597,550)
	Subtotal Recieving Agencies	4,699,851	2,837,700	1,860,357	6,560,208
Total		6,253,720	2,837,700	1,860,357	8,114,077

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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	563,786	-	-	563,786
5	341-542 DFA - Program Support	276,140	-	-	276,140
6	341-544 DFA - Financial Control	940,110	-	-	940,110
	Subtotal Central Service Agencies	1,780,036	-	-	1,780,036
64	341-543 DFA - Comm Dev & Local Govt	1,202,788	897,020	305,768	1,508,556
78	356 Governor	264,775	211,697	53,078	317,853
79	360 Lieutenant Governor	41,807	34,329	7,477	49,284
172	999 Other	-	11,176	(11,176)	(11,176)
	Subtotal Recieving Agencies	1,509,370	1,154,222	355,148	1,864,517
	Total	3,289,405	1,154,222	355,148	3,644,553

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
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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	92,072	-	-	92,072
5	341-542 DFA - Program Support	45,064	-	-	45,064
6	341-544 DFA - Financial Control	127,673	-	-	127,673
7	350-608 GSD Facilities Management	24,026	-	-	24,026
8	350-604 GSD Purchasing	3,513	-	-	3,513
9	378 Personnel Board	5,868	-	-	5,868
10	369 Commission on Public Records	4,391	-	-	4,391
11	305 NM Attorney General (OG Division)	37,241	-	-	37,241
12	394 State Treasurer	4,676	-	-	4,676
13	950 Higher Education Department	14,803	-	-	14,803
	Subtotal Central Service Agencies	359,327	-	-	359,327
14	111 Legislative Council Service	11,682	4,880	6,801	18,483
15	112 Legislative Finance Committee	6,230	3,321	2,910	9,140
16	114 Senate Chief Clerk	3,041	1,008	2,033	5,074
17	115 House Chief Clerk	4,273	1,068	3,205	7,478
18	117 Legislative Education Study Committee	2,318	1,058	1,260	3,578
19	119 Legislative Building	7,647	4,702	2,945	10,592
20	131 Legislature	4,142	2,349	1,794	5,936
22	208 NM Compilation Commission	1,220	684	536	1,756
23	210 Judicial Standards Commission	1,342	698	644	1,986
24	215 Court of Appeals	8,516	4,580	3,935	12,451
25	216 Supreme Court	8,884	4,985	3,899	12,783
26	218 Administrative Office of the Courts	116,860	54,571	62,289	179,149
28	231 Judicial District Court 1st	20,243	9,567	10,676	30,919
29	232 Judicial District Court 2nd	49,766	25,351	24,415	74,181
30	233 Judicial District Court 3rd	19,595	10,740	8,855	28,449
31	234 Judicial District Court 4th	8,943	4,770	4,173	13,116
32	235 Judicial District Court 5th	19,440	11,231	8,209	27,649
33	236 Judicial District Court 6th	11,730	6,428	5,302	17,032
34	237 Judicial District Court 7th	8,009	4,168	3,842	11,851
35	238 Judicial District Court 8th	9,428	5,180	4,248	13,676
36	239 Judicial District Court 9th	10,734	5,963	4,771	15,505
37	240 Judicial District Court 10th	3,029	1,797	1,232	4,260
38	241 Judicial District Court 11th	21,598	12,645	8,953	30,551
39	242 Judicial District Court 12th	10,549	5,606	4,943	15,493
40	243 Judicial District Court 13th	21,508	12,198	9,310	30,818
41	244 Bernalillo County Metropolitan Crt	44,003	22,508	21,495	65,499
42	251 Judicial District Attorney 1st	10,890	5,835	5,055	15,944
43	252 Judicial District Attorney 2nd	43,033	21,814	21,219	64,252
44	253 Judicial District Attorney 3rd	9,348	5,211	4,137	13,484
45	254 Judicial District Attorney 4th	5,510	2,962	2,548	8,058
46	255 Judicial District Attorney 5th	10,518	6,082	4,436	14,954
47	256 Judicial District Attorney 6th	5,596	2,949	2,647	8,242
48	257 Judicial District Attorney 7th	4,778	2,582	2,196	6,973
49	258 Judicial District Attorney 8th	5,164	2,928	2,237	7,401
50	259 Judicial District Attorney 9th	5,451	3,333	2,117	7,568
51	260 Judicial District Attorney 10th	2,317	1,326	990	3,307

STATE OF NEW MEXICO
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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	261 Judicial District Attorney 11th	8,830	5,053	3,778	12,608
53	262 Judicial District Attorney 12th	7,599	3,462	4,137	11,736
54	263 Judicial District Attorney 13th	10,515	5,612	4,902	15,417
55	264 Administrative Office of the DAs	3,776	2,100	1,675	5,451
56	265 Judicial District Attorney 11th Div II	4,610	2,273	2,337	6,946
58	308 State Auditor	5,377	2,104	3,273	8,650
59	333 Taxation and Revenue	1,563,722	1,837,265	(273,543)	1,290,178
60	337 Investment Council	5,083	2,297	2,786	7,868
61	340 Administrative Hearings Office	2,369	1,355	1,014	3,383
64	341-543 DFA - Comm Dev & Local Govt	198,444	183,021	15,423	213,867
65	341-544 DFA Financial Control Other	86,779	-	-	86,779
66	342 Public School Insurance Authority	2,220	1,102	1,117	3,337
67	343 Retiree Healthcare Authority	8,999	5,159	3,840	12,839
68	350-598 GSD Program Support	5,625	2,741	2,884	8,509
70	350-605 GSD Printing & Graphics	826	552	274	1,100
71	350-606 GSD Risk Management	59,234	40,488	18,747	77,981
72	350-609 GSD Aviation	424	179	245	670
73	350-609 GSD Motor Pool	3,140	1,642	1,498	4,638
74	350-609 GSD Surplus Property	809	391	418	1,227
75	352 Education Retirement Brd	1,011,409	658,183	353,227	1,364,636
76	354 Sentencing Commission	74	41	33	107
77	280 Public Defender (Prev Agy 355)	68,559	31,359	37,200	105,759
78	356 Governor	4,928	2,441	2,488	7,416
79	360 Lieutenant Governor	886	498	389	1,275
80	361 DoIT	28,013	12,783	15,230	43,244
81	366 Public Employees Retirement Assoc	807,610	593,390	214,220	1,021,830
83	370 Secretary of State	11,898	5,841	6,057	17,956
85	379 Public Employees Labor Relations Board	354	183	171	525
86	385 New Mexico Finance Authority	10	19	(9)	1
88	404 Brd of Examiners - Architects	886	445	442	1,328
89	410 Department of Ethics	1,334	588	746	2,079
91	417 Border Authority	791	511	280	1,071
92	418 Tourism Department	11,033	5,663	5,370	16,403
93	419 Economic Development	11,667	5,286	6,382	18,049
94	420 Regulation and Licensing	52,016	26,563	25,452	77,468
95	430 Public Regulation Commission	14,942	7,872	7,070	22,012
96	440 Superintendent of Insurance	20,756	11,538	9,218	29,974
97	446 Brd of Medical Examiners	3,333	1,888	1,445	4,779
98	449 Board of Nursing	4,160	2,449	1,711	5,871
99	460 NM State Fair	7,008	3,484	3,523	10,531
100	464 Brd of Licensure - Engineers	1,539	990	549	2,088
101	465 Gaming Control Brd	7,102	2,907	4,195	11,297
102	469 Racing Commission	4,199	2,166	2,033	6,232
103	479 Brd of Veterinary Medicine	596	590	6	602
105	491 Military Base Planning	250	27	223	472
106	495 Spaceport Authority	4,945	2,273	2,672	7,617
107	505 Dept of Cultural Affairs	86,241	42,792	43,449	129,689
108	508 Livestock Board	14,466	7,961	6,505	20,972

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
109	516 Dept of Game & Fish	58,745	32,781	25,964	84,709
110	521 Energy, Minerals & Natural Resources	99,639	42,386	57,253	156,892
111	522 Youth Conservation Corp	749	297	453	1,202
112	538 Intertribal Ceremonial Office	119	221	(102)	17
113	539 Commission on Public Lands	27,632	15,480	12,152	39,784
114	550 Office of State Engineer/ISC	50,289	22,488	27,801	78,089
117	601 Commission on Women	270	18	252	521
118	603 Office of African Amer Affairs	1,926	693	1,232	3,158
119	604 Comm for Deaf & Hearing Impaired	2,249	1,145	1,104	3,354
120	605 MLK Commission	364	282	82	447
121	606 Commission for the Blind	16,191	6,506	9,684	25,875
122	609 Indian Affairs	4,361	1,236	3,125	7,485
123	611 Early Childhood Education and Care	83,168	58,652	24,516	107,684
124	624 Aging & Long Term Svcs	36,777	15,188	21,589	58,366
125	630 Health Care Authority	1,245,471	845,057	400,413	1,645,884
126	631 Workforce Solutions	120,772	92,434	28,339	149,111
127	632 Workers Compensation Admin	16,459	8,868	7,591	24,051
129	644 Vocational Rehabilitation	139,310	89,417	49,893	189,202
130	645 Disability Commission	2,442	1,061	1,381	3,822
131	647 Developmental Disabilities Comm	4,287	2,726	1,560	5,847
132	662 Miners' Hospital	42,129	21,025	21,104	63,233
133	665 Dept of Health	499,578	239,992	259,585	759,163
134	667 Dept of Environment	105,228	44,339	60,889	166,116
135	668 Natural Resources Trustee	906	231	675	1,580
137	670 Veterans Services	12,440	5,624	6,816	19,255
138	680 Family Representation & Advocacy	4,989	-	-	4,989
139	690 Children, Youth & Families	349,261	189,757	159,504	508,765
140	705 Dept of Military Affairs	31,439	18,757	12,682	44,120
141	760 Parole Brd	1,128	609	519	1,647
142	765 Juvenile Parole Brd	26	25	1	27
143	770 Dept of Corrections	302,673	134,716	167,957	470,630
144	780 Crime Victims Reparations	9,456	5,066	4,389	13,845
145	790 Dept of Public Safety	183,790	44,639	139,151	322,942
146	795 Homeland Security & Emergency Mgmt	21,966	10,036	11,930	33,896
147	805 Dept of Transportation	398,624	212,482	186,142	584,766
148	924 Public Education Department	80,147	40,301	39,846	119,993
151	940 Public School Facilities Authority	9,866	5,809	4,057	13,923
152	949 Education Trust Board	936	648	287	1,223
172	999 Other	21	118,955	(118,935)	(118,914)
	Subtotal Recieving Agencies	8,662,539	6,134,554	2,436,217	11,098,757
	Total	9,021,866	6,134,554	2,436,217	11,458,084

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

350-608 GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	42,764	-	-	42,764
5	341-542 DFA - Program Support	4,492	-	-	4,492
7	350-608 GSD Facilities Management	165,569	-	-	165,569
9	378 Personnel Board	38,555	-	-	38,555
10	369 Commission on Public Records	162,741	-	-	162,741
11	305 NM Attorney General (OG Division)	56,280	-	-	56,280
12	394 State Treasurer	1,513	-	-	1,513
13	950 Higher Education Department	1,513	-	-	1,513
	Subtotal Central Service Agencies	473,427	-	-	473,427
22	208 NM Compilation Commission	1,513	-	-	1,513
26	218 Administrative Office of the Courts	3,026	81	2,945	5,970
58	308 State Auditor	1,513	163	1,350	2,863
59	333 Taxation and Revenue	228,235	172,319	55,916	284,152
60	337 Investment Council	3,026	81	2,945	5,970
61	340 Administrative Hearings Office	5,030	3,425	1,605	6,635
64	341-543 DFA - Comm Dev & Local Govt	1,513	11,389	(9,876)	(8,363)
67	343 Retiree Healthcare Authority	3,026	163	2,863	5,889
68	350-598 GSD Program Support	39,238	32,990	6,248	45,486
70	350-605 GSD Printing & Graphics	62,906	27,220	35,686	98,592
71	350-606 GSD Risk Management	8,608	5,878	2,730	11,338
72	350-609 GSD Aviation	1,513	81	1,432	2,945
73	350-609 GSD Motor Pool	33,258	9,507	23,751	57,009
74	350-609 GSD Surplus Property	27,004	3,187	23,816	50,820
75	352 Education Retirement Brd	3,026	163	2,863	5,889
78	356 Governor	197	187	10	207
80	361 DoIT	97,811	84,228	13,584	111,395
81	366 Public Employees Retirement Assoc	1,513	81	1,432	2,945
83	370 Secretary of State	3,357	3,191	165	3,522
85	379 Public Employees Labor Relations Board	1,513	81	1,432	2,945
89	410 Department of Ethics	1,513	81	1,432	2,945
92	418 Tourism Department	20,279	17,845	2,434	22,714
93	419 Economic Development	18,655	17,821	835	19,490
94	420 Regulation and Licensing	90,207	83,063	7,144	97,351
95	430 Public Regulation Commission	1,513	-	-	1,513
96	440 Superintendent of Insurance	3,026	163	2,863	5,889
97	446 Brd of Medical Examiners	1,513	81	1,432	2,945
98	449 Board of Nursing	1,513	81	1,432	2,945
101	465 Gaming Control Brd	1,513	81	1,432	2,945
102	469 Racing Commission	1,513	81	1,432	2,945
103	479 Brd of Veterinary Medicine	1,513	81	1,432	2,945
106	495 Spaceport Authority	1,513	81	1,432	2,945
107	505 Dept of Cultural Affairs	32,930	25,884	7,046	39,976
108	508 Livestock Board	1,513	81	1,432	2,945
109	516 Dept of Game & Fish	1,513	81	1,432	2,945
110	521 Energy, Minerals & Natural Resources	87,975	73,991	13,984	101,959
114	550 Office of State Engineer/ISC	82,804	70,595	12,209	95,013
118	603 Office of African Amer Affairs	1,513	81	1,432	2,945

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

350-608 GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
119	604 Comm for Deaf & Hearing Impaired	3,026	163	2,863	5,889
120	605 MLK Commission	1,513	81	1,432	2,945
121	606 Commission for the Blind	96,882	86,648	10,234	107,116
122	609 Indian Affairs	5,420	5,153	266	5,686
123	611 Early Childhood Education and Care	21,687	29,547	(7,860)	13,828
124	624 Aging & Long Term Svcs	51,729	25,043	26,686	78,415
125	630 Health Care Authority	253,146	197,663	55,483	308,629
126	631 Workforce Solutions	366,201	343,243	22,958	389,159
127	632 Workers Compensation Admin	69,805	60,948	8,857	78,662
129	644 Vocational Rehabilitation	44,916	14,206	30,709	75,625
130	645 Disability Commission	4,871	3,274	1,597	6,468
131	647 Developmental Disabilities Comm	1,513	81	1,432	2,945
133	665 Dept of Health	2,503,112	1,952,116	550,996	3,054,108
134	667 Dept of Environment	114,998	71,265	43,732	158,730
137	670 Veterans Services	29,147	15,370	13,777	42,924
139	690 Children, Youth & Families	939,556	850,670	88,886	1,028,442
143	770 Dept of Corrections	13,100,021	12,420,094	679,926	13,779,947
144	780 Crime Victims Reparations	1,513	81	1,432	2,945
145	790 Dept of Public Safety	1,094,178	729,216	364,961	1,459,139
146	795 Homeland Security & Emergency Mgmt	4,539	3,982	557	5,096
147	805 Dept of Transportation	14,105	406	13,698	27,803
148	924 Public Education Department	53,484	46,542	6,942	60,425
151	940 Public School Facilities Authority	3,559	1,946	1,613	5,172
152	949 Education Trust Board	1,513	81	1,432	2,945
154	952 University of New Mexico	87,916	81,853	6,062	93,978
155	954 New Mexico State University	33,635	29,844	3,792	37,427
172	999 Other	2,722,180	663,945	2,058,236	4,780,416
	Subtotal Recieving Agencies	22,503,507	18,278,054	4,222,427	26,725,933
Total		22,976,933	18,278,054	4,222,427	27,199,360

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

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	3,407	-	-	3,407
5	341-542 DFA - Program Support	4,361	-	-	4,361
6	341-544 DFA - Financial Control	4,090	-	-	4,090
7	350-608 GSD Facilities Management	24,251	-	-	24,251
8	350-604 GSD Purchasing	62	-	-	62
9	378 Personnel Board	1,709	-	-	1,709
10	369 Commission on Public Records	1,129	-	-	1,129
11	305 NM Attorney General (OG Division)	10,471	-	-	10,471
12	394 State Treasurer	1,270	-	-	1,270
13	950 Higher Education Department	17,792	-	-	17,792
	Subtotal Central Service Agencies	68,542	-	-	68,542
14	111 Legislative Council Service	300	182	118	418
15	112 Legislative Finance Committee	857	560	297	1,154
16	114 Senate Chief Clerk	62	20	42	104
17	115 House Chief Clerk	80	85	(5)	74
18	117 Legislative Education Study Committee	389	208	180	569
19	119 Legislative Building	283	235	48	331
22	208 NM Compilation Commission	671	417	254	926
23	210 Judicial Standards Commission	830	332	498	1,329
24	215 Court of Appeals	1,829	866	962	2,791
25	216 Supreme Court	2,571	1,922	649	3,220
26	218 Administrative Office of the Courts	17,086	11,323	5,763	22,849
28	231 Judicial District Court 1st	2,050	1,199	851	2,901
29	232 Judicial District Court 2nd	5,318	4,574	745	6,063
30	233 Judicial District Court 3rd	4,718	3,310	1,408	6,126
31	234 Judicial District Court 4th	3,384	2,241	1,143	4,526
32	235 Judicial District Court 5th	5,168	4,521	647	5,815
33	236 Judicial District Court 6th	2,871	2,534	337	3,208
34	237 Judicial District Court 7th	2,209	1,629	580	2,789
35	238 Judicial District Court 8th	4,515	2,782	1,733	6,247
36	239 Judicial District Court 9th	3,499	1,889	1,609	5,108
37	240 Judicial District Court 10th	813	599	213	1,026
38	241 Judicial District Court 11th	3,711	3,349	362	4,072
39	242 Judicial District Court 12th	2,173	1,401	773	2,946
40	243 Judicial District Court 13th	9,409	6,248	3,161	12,570
41	244 Bernalillo County Metropolitan Crt	4,488	3,329	1,159	5,647
42	251 Judicial District Attorney 1st	1,785	1,355	429	2,214
43	252 Judicial District Attorney 2nd	5,239	4,209	1,030	6,269
44	253 Judicial District Attorney 3rd	1,652	1,114	538	2,190
45	254 Judicial District Attorney 4th	1,104	834	270	1,375
46	255 Judicial District Attorney 5th	2,438	1,818	621	3,059
47	256 Judicial District Attorney 6th	1,793	2,000	(207)	1,587
48	257 Judicial District Attorney 7th	680	404	276	957
49	258 Judicial District Attorney 8th	1,431	945	487	1,918
50	259 Judicial District Attorney 9th	1,723	2,026	(303)	1,419
51	260 Judicial District Attorney 10th	919	554	365	1,284
52	261 Judicial District Attorney 11th	1,917	1,538	380	2,297

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
53	262 Judicial District Attorney 12th	1,405	1,010	395	1,800
54	263 Judicial District Attorney 13th	1,829	1,766	63	1,892
55	264 Administrative Office of the DAs	2,536	1,753	783	3,319
56	265 Judicial District Attorney 11th Div II	1,131	932	199	1,330
58	308 State Auditor	4,340	489	3,851	8,190
59	333 Taxation and Revenue	29,418	8,483	20,934	50,352
60	337 Investment Council	1,190	528	663	1,853
61	340 Administrative Hearings Office	1,224	482	741	1,965
64	341-543 DFA - Comm Dev & Local Govt	5,868	5,446	422	6,290
65	341-544 DFA Financial Control Other	9,833	-	-	9,833
66	342 Public School Insurance Authority	786	443	343	1,130
67	343 Retiree Healthcare Authority	4,483	1,835	2,648	7,132
68	350-598 GSD Program Support	2,791	810	1,981	4,773
70	350-605 GSD Printing & Graphics	53	59	(6)	47
71	350-606 GSD Risk Management	63,192	21,309	41,883	105,075
72	350-609 GSD Aviation	369	20	349	718
73	350-609 GSD Motor Pool	625	137	488	1,113
74	350-609 GSD Surplus Property	-	20	(20)	(20)
75	352 Education Retirement Brd	10,243	3,296	6,947	17,189
76	354 Sentencing Commission	431	150	280	711
77	280 Public Defender (Prev Agy 355)	3,463	1,954	1,509	4,972
78	356 Governor	2,381	425	1,956	4,337
79	360 Lieutenant Governor	861	300	561	1,423
80	361 DoIT	24,802	5,782	19,020	43,821
81	366 Public Employees Retirement Assoc	5,961	2,755	3,206	9,167
83	370 Secretary of State	11,283	2,402	8,881	20,164
85	379 Public Employees Labor Relations Board	186	98	88	273
88	404 Brd of Examiners - Architects	923	679	244	1,167
89	410 Department of Ethics	3,785	515	3,270	7,055
91	417 Border Authority	1,310	555	755	2,064
92	418 Tourism Department	10,155	2,355	7,799	17,954
93	419 Economic Development	29,841	8,126	21,715	51,556
94	420 Regulation and Licensing	9,227	7,758	1,470	10,697
95	430 Public Regulation Commission	7,337	3,186	4,151	11,488
96	440 Superintendent of Insurance	31,751	5,907	25,844	57,595
97	446 Brd of Medical Examiners	5,629	2,731	2,898	8,527
98	449 Board of Nursing	3,849	802	3,047	6,897
99	460 NM State Fair	9,594	6,639	2,955	12,549
100	464 Brd of Licensure - Engineers	5,612	1,391	4,221	9,833
101	465 Gaming Control Brd	2,721	1,031	1,690	4,411
102	469 Racing Commission	4,044	1,435	2,608	6,652
103	479 Brd of Veterinary Medicine	888	757	131	1,018
105	491 Military Base Planning	676	33	643	1,319
106	495 Spaceport Authority	7,496	1,768	5,727	13,223
107	505 Dept of Cultural Affairs	40,543	19,568	20,976	61,519
108	508 Livestock Board	4,141	2,223	1,918	6,059
109	516 Dept of Game & Fish	54,314	31,704	22,610	76,924
110	521 Energy, Minerals & Natural Resources	48,200	20,496	27,704	75,904

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
111	522 Youth Conservation Corp	9,795	580	9,215	19,009
112	538 Intertribal Ceremonial Office	-	633	(633)	(633)
113	539 Commission on Public Lands	13,730	7,134	6,596	20,327
114	550 Office of State Engineer/ISC	21,399	9,115	12,283	33,682
117	601 Commission on Women	660	59	602	1,262
118	603 Office of African Amer Affairs	1,420	450	970	2,390
119	604 Comm for Deaf & Hearing Impaired	1,277	548	729	2,005
120	605 MLK Commission	722	809	(87)	635
121	606 Commission for the Blind	6,593	2,282	4,311	10,903
122	609 Indian Affairs	5,619	2,612	3,007	8,626
123	611 Early Childhood Education and Care	33,711	9,955	23,755	57,466
124	624 Aging & Long Term Svcs	26,147	6,819	19,327	45,474
125	630 Health Care Authority	35,979	14,609	21,370	57,349
126	631 Workforce Solutions	16,343	7,994	8,350	24,693
127	632 Workers Compensation Admin	6,188	3,103	3,086	9,274
129	644 Vocational Rehabilitation	9,746	4,898	4,848	14,595
130	645 Disability Commission	2,164	920	1,245	3,409
131	647 Developmental Disabilities Comm	5,959	9,541	(3,583)	2,376
132	662 Miners' Hospital	11,584	6,389	5,195	16,779
133	665 Dept of Health	127,012	70,827	56,185	183,197
134	667 Dept of Environment	39,328	15,370	23,958	63,286
135	668 Natural Resources Trustee	194	621	(426)	(232)
137	670 Veterans Services	8,055	2,795	5,259	13,314
138	680 Family Representation & Advocacy	41,799	-	-	41,799
139	690 Children, Youth & Families	58,657	29,562	29,095	87,752
140	705 Dept of Military Affairs	13,245	7,901	5,343	18,588
141	760 Parole Brd	643	124	519	1,162
142	765 Juvenile Parole Brd	333	98	235	569
143	770 Dept of Corrections	52,843	28,279	24,563	77,406
144	780 Crime Victims Reparations	17,158	1,793	15,365	32,523
145	790 Dept of Public Safety	40,764	19,320	21,444	62,208
146	795 Homeland Security & Emergency Mgmt	13,417	7,736	5,681	19,099
147	805 Dept of Transportation	182,592	122,938	59,654	242,247
148	924 Public Education Department	76,077	38,325	37,752	113,829
151	940 Public School Facilities Authority	5,760	3,472	2,288	8,048
152	949 Education Trust Board	4,024	1,613	2,411	6,435
172	999 Other	89,470	11,915	77,556	167,026
	Subtotal Recieving Agencies	1,553,090	706,033	795,424	2,348,514
Total		1,621,631	706,033	795,424	2,417,056

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	5,878	-	-	5,878
5	341-542 DFA - Program Support	3,007	-	-	3,007
6	341-544 DFA - Financial Control	8,963	-	-	8,963
7	350-608 GSD Facilities Management	29,219	-	-	29,219
8	350-604 GSD Purchasing	4,929	-	-	4,929
9	378 Personnel Board	5,634	-	-	5,634
10	369 Commission on Public Records	4,364	-	-	4,364
11	305 NM Attorney General (OG Division)	35,521	-	-	35,521
12	394 State Treasurer	5,660	-	-	5,660
13	950 Higher Education Department	6,876	-	-	6,876
	Subtotal Central Service Agencies	110,050	-	-	110,050
14	111 Legislative Council Service	8,767	5,406	3,361	12,128
15	112 Legislative Finance Committee	4,859	4,217	642	5,501
16	114 Senate Chief Clerk	2,641	1,406	1,235	3,876
17	115 House Chief Clerk	3,697	1,406	2,291	5,988
18	117 Legislative Education Study Committee	1,690	1,189	501	2,191
19	119 Legislative Building	5,915	5,622	293	6,208
20	131 Legislature	1,162	-	-	1,162
22	208 NM Compilation Commission	634	541	93	727
23	210 Judicial Standards Commission	845	757	88	933
24	215 Court of Appeals	6,760	6,163	597	7,358
25	216 Supreme Court	6,807	6,271	536	7,343
26	218 Administrative Office of the Courts	29,259	18,921	10,338	39,597
28	231 Judicial District Court 1st	16,267	12,434	3,833	20,100
29	232 Judicial District Court 2nd	42,463	35,248	7,215	49,678
30	233 Judicial District Court 3rd	15,316	13,731	1,585	16,901
31	234 Judicial District Court 4th	6,232	4,865	1,367	7,599
32	235 Judicial District Court 5th	14,154	12,975	1,180	15,334
33	236 Judicial District Court 6th	8,075	6,812	1,263	9,338
34	237 Judicial District Court 7th	5,598	4,433	1,165	6,764
35	238 Judicial District Court 8th	6,549	5,839	710	7,259
36	239 Judicial District Court 9th	7,288	7,028	261	7,549
37	240 Judicial District Court 10th	2,007	2,054	(47)	1,960
38	241 Judicial District Court 11th	16,056	14,056	2,000	18,056
39	242 Judicial District Court 12th	7,711	6,379	1,332	9,043
40	243 Judicial District Court 13th	15,316	14,056	1,260	16,577
41	244 Bernalillo County Metropolitan Crt	37,604	31,680	5,924	43,528
42	251 Judicial District Attorney 1st	8,978	7,893	1,086	10,064
43	252 Judicial District Attorney 2nd	36,489	30,923	5,566	42,055
44	253 Judicial District Attorney 3rd	7,711	7,028	683	8,394
45	254 Judicial District Attorney 4th	4,436	3,892	544	4,980
46	255 Judicial District Attorney 5th	8,873	8,325	548	9,420
47	256 Judicial District Attorney 6th	4,225	3,568	657	4,882
48	257 Judicial District Attorney 7th	3,803	3,244	559	4,362
49	258 Judicial District Attorney 8th	3,803	3,460	343	4,145
50	259 Judicial District Attorney 9th	4,225	4,109	117	4,342
51	260 Judicial District Attorney 10th	1,584	1,406	179	1,763

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	261 Judicial District Attorney 11th	7,288	6,704	585	7,873
53	262 Judicial District Attorney 12th	5,915	4,433	1,482	7,397
54	263 Judicial District Attorney 13th	8,767	7,569	1,199	9,966
55	264 Administrative Office of the DAs	1,901	1,297	604	2,505
56	265 Judicial District Attorney 11th Div II	3,591	2,703	888	4,480
58	308 State Auditor	5,295	3,619	1,676	6,971
59	333 Taxation and Revenue	182,903	151,737	31,166	214,069
60	337 Investment Council	3,897	2,882	1,015	4,913
61	340 Administrative Hearings Office	2,109	2,371	(262)	1,848
64	341-543 DFA - Comm Dev & Local Govt	10,660	11,525	(865)	9,795
66	342 Public School Insurance Authority	1,444	1,186	258	1,702
67	343 Retiree Healthcare Authority	3,303	3,234	69	3,372
68	350-598 GSD Program Support	7,619	6,266	1,353	8,973
70	350-605 GSD Printing & Graphics	1,033	1,078	(45)	987
71	350-606 GSD Risk Management	10,941	8,838	2,103	13,043
72	350-609 GSD Aviation	516	369	147	663
73	350-609 GSD Motor Pool	3,521	3,341	180	3,700
74	350-609 GSD Surplus Property	1,205	877	327	1,532
75	352 Education Retirement Brd	11,043	11,319	(276)	10,768
77	280 Public Defender (Prev Agy 355)	79,149	75,600	3,548	82,697
78	356 Governor	4,014	3,352	662	4,676
79	360 Lieutenant Governor	634	541	93	727
80	361 DoIT	31,120	23,033	8,087	39,208
81	366 Public Employees Retirement Assoc	10,957	10,964	(7)	10,951
83	370 Secretary of State	9,091	7,237	1,853	10,944
84	378 Personnel Other	74,822	143,792	(68,970)	5,853
85	379 Public Employees Labor Relations Board	211	216	(5)	206
88	404 Brd of Examiners - Architects	481	247	235	716
89	410 Department of Ethics	1,049	710	339	1,388
91	417 Border Authority	462	493	(32)	430
92	418 Tourism Department	7,424	6,623	801	8,225
93	419 Economic Development	8,993	7,008	1,985	10,978
94	420 Regulation and Licensing	59,937	46,987	12,950	72,887
95	430 Public Regulation Commission	18,717	14,968	3,749	22,467
96	440 Superintendent of Insurance	20,708	15,088	5,620	26,328
97	446 Brd of Medical Examiners	2,340	1,879	462	2,802
98	449 Board of Nursing	3,362	3,433	(71)	3,291
99	460 NM State Fair	4,600	2,156	2,444	7,044
100	464 Brd of Licensure - Engineers	1,029	939	90	1,119
101	465 Gaming Control Brd	6,395	4,558	1,837	8,231
102	469 Racing Commission	2,645	2,112	533	3,178
103	479 Brd of Veterinary Medicine	356	385	(29)	327
105	491 Military Base Planning	211	-	-	211
106	495 Spaceport Authority	3,765	2,679	1,085	4,850
107	505 Dept of Cultural Affairs	94,901	80,447	14,455	109,356
108	508 Livestock Board	10,606	9,667	939	11,545
109	516 Dept of Game & Fish	39,515	37,620	1,895	41,410
110	521 Energy, Minerals & Natural Resources	86,896	58,633	28,263	115,158

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
111	522 Youth Conservation Corp	297	139	159	456
112	538 Intertribal Ceremonial Office	106	108	(2)	103
113	539 Commission on Public Lands	23,782	22,388	1,393	25,175
114	550 Office of State Engineer/ISC	47,229	36,005	11,224	58,452
117	601 Commission on Women	153	-	-	153
118	603 Office of African Amer Affairs	2,042	1,355	687	2,729
119	604 Comm for Deaf & Hearing Impaired	1,984	1,632	352	2,336
120	605 MLK Commission	211	216	(5)	206
121	606 Commission for the Blind	14,867	10,546	4,321	19,188
122	609 Indian Affairs	2,994	1,264	1,730	4,724
123	611 Early Childhood Education and Care	61,325	44,047	17,278	78,603
124	624 Aging & Long Term Svcs	45,144	30,592	14,551	59,695
125	630 Health Care Authority	381,861	282,674	99,187	481,049
126	631 Workforce Solutions	132,949	127,989	4,960	137,909
127	632 Workers Compensation Admin	21,098	19,124	1,975	23,073
129	644 Vocational Rehabilitation	60,859	53,591	7,269	68,128
130	645 Disability Commission	2,011	1,186	825	2,837
131	647 Developmental Disabilities Comm	3,409	2,294	1,114	4,523
132	662 Miners' Hospital	50,940	38,904	12,036	62,977
133	665 Dept of Health	658,961	545,267	113,694	772,654
134	667 Dept of Environment	126,967	92,637	34,331	161,298
135	668 Natural Resources Trustee	732	247	485	1,217
137	670 Veterans Services	12,139	7,281	4,858	16,997
138	680 Family Representation & Advocacy	3,659	-	-	3,659
139	690 Children, Youth & Families	385,048	313,895	71,153	456,202
140	705 Dept of Military Affairs	22,729	16,948	5,781	28,511
141	760 Parole Brd	857	662	195	1,052
143	770 Dept of Corrections	417,328	357,364	59,964	477,291
144	780 Crime Victims Reparations	3,487	2,879	608	4,095
145	790 Dept of Public Safety	155,089	53,014	102,075	257,164
146	795 Homeland Security & Emergency Mgmt	22,578	15,412	7,166	29,744
147	805 Dept of Transportation	458,059	400,033	58,026	516,086
148	924 Public Education Department	60,409	50,376	10,033	70,443
151	940 Public School Facilities Authority	6,021	5,730	290	6,311
152	949 Education Trust Board	336	355	(18)	318
	Subtotal Recieving Agencies	4,402,806	3,626,205	771,417	5,174,224
Total		4,512,857	3,626,205	771,417	5,284,274

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

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	10,710	-	-	10,710
7	350-608 GSD Facilities Management	9,704	-	-	9,704
9	378 Personnel Board	20,362	-	-	20,362
10	369 Commission on Public Records	453	-	-	453
12	394 State Treasurer	51	-	-	51
13	950 Higher Education Department	17,838	-	-	17,838
	Subtotal Central Service Agencies	59,117	-	-	59,117
14	111 Legislative Council Service	27,408	64,906	(37,498)	(10,089)
15	112 Legislative Finance Committee	4,497	10,136	(5,639)	(1,142)
18	117 Legislative Education Study Committee	51	124	(74)	(23)
19	119 Legislative Building	65	160	(95)	(30)
20	131 Legislature	159	391	(232)	(74)
22	208 NM Compilation Commission	284,125	-	-	284,125
23	210 Judicial Standards Commission	967	18	949	1,917
24	215 Court of Appeals	570	1,405	(835)	(264)
25	216 Supreme Court	2,317	5,406	(3,089)	(772)
28	231 Judicial District Court 1st	-	854	(854)	(854)
41	244 Bernalillo County Metropolitan Crt	16,234	29,466	(13,231)	3,003
42	251 Judicial District Attorney 1st	-	115,675	(115,675)	(115,675)
55	264 Administrative Office of the DAs	39,456	124	39,332	78,788
57	305 Attorney General	22,868	-	-	22,868
58	308 State Auditor	1,792	5,463	(3,671)	(1,879)
59	333 Taxation and Revenue	289,798	26,899	262,900	552,698
60	337 Investment Council	549	1,245	(696)	(148)
61	340 Administrative Hearings Office	1,025	4,768	(3,743)	(2,718)
64	341-543 DFA - Comm Dev & Local Govt	-	2,065	(2,065)	(2,065)
66	342 Public School Insurance Authority	14	2,418	(2,404)	(2,390)
67	343 Retiree Healthcare Authority	108	267	(158)	(50)
68	350-598 GSD Program Support	-	23,953	(23,953)	(23,953)
75	352 Education Retirement Brd	5,479	12,433	(6,954)	(1,475)
77	280 Public Defender (Prev Agy 355)	7,897	20,574	(12,677)	(4,780)
78	356 Governor	231	21,461	(21,230)	(20,999)
79	360 Lieutenant Governor	58	409	(351)	(294)
80	361 DoIT	1,431	445	986	2,417
81	366 Public Employees Retirement Assoc	19,955	26,158	(6,203)	13,751
82	369 CPR - Other	718,313	608,593	109,720	828,032
83	370 Secretary of State	76,032	21,644	54,388	130,421
85	379 Public Employees Labor Relations Board	690	160	530	1,220
86	385 New Mexico Finance Authority	1,250	-	-	1,250
88	404 Brd of Examiners - Architects	6,399	1,387	5,012	11,411
89	410 Department of Ethics	-	4,129	(4,129)	(4,129)
93	419 Economic Development	733	3,381	(2,648)	(1,914)
94	420 Regulation and Licensing	85,837	124,115	(38,277)	47,560
95	430 Public Regulation Commission	88,027	40,402	47,625	135,652
96	440 Superintendent of Insurance	16,659	82,752	(66,093)	(49,435)
97	446 Brd of Medical Examiners	14,287	11,843	2,443	16,730
98	449 Board of Nursing	9,698	11,027	(1,329)	8,369

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

369 Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
100	464 Brd of Licensure - Engineers	-	462	(462)	(462)
101	465 Gaming Control Brd	3,823	30,113	(26,290)	(22,467)
102	469 Racing Commission	7,502	6,194	1,309	8,811
103	479 Brd of Veterinary Medicine	36	3,186	(3,150)	(3,114)
106	495 Spaceport Authority	625	-	-	625
107	505 Dept of Cultural Affairs	7,413	1,067	6,346	13,760
108	508 Livestock Board	777	7,349	(6,573)	(5,796)
109	516 Dept of Game & Fish	9,508	15,502	(5,994)	3,514
110	521 Energy, Minerals & Natural Resources	16,255	25,371	(9,116)	7,139
111	522 Youth Conservation Corp	115	285	(169)	(54)
113	539 Commission on Public Lands	16,523	5,816	10,707	27,230
114	550 Office of State Engineer/ISC	77,930	5,868	72,062	149,992
117	601 Commission on Women	282	1,191	(910)	(628)
122	609 Indian Affairs	14	36	(21)	(7)
123	611 Early Childhood Education and Care	625	3,097	(2,472)	(1,846)
124	624 Aging & Long Term Svcs	2,332	6,651	(4,319)	(1,988)
125	630 Health Care Authority	314,663	120,539	194,124	508,788
126	631 Workforce Solutions	11,342	15,484	(4,142)	7,200
127	632 Workers Compensation Admin	4,057	1,921	2,136	6,193
128	635 Workforce Trng & Develpment	-	14,919	(14,919)	(14,919)
129	644 Vocational Rehabilitation	159	676	(517)	(358)
131	647 Developmental Disabilities Comm	130	320	(190)	(60)
133	665 Dept of Health	42,626	120,666	(78,040)	(35,414)
134	667 Dept of Environment	32,939	62,322	(29,383)	3,557
136	669 Health Policy Commission	238	587	(349)	(110)
139	690 Children, Youth & Families	56,022	125,358	(69,336)	(13,314)
140	705 Dept of Military Affairs	-	19,650	(19,650)	(19,650)
141	760 Parole Brd	16,725	27,047	(10,322)	6,403
142	765 Juvenile Parole Brd	-	338	(338)	(338)
143	770 Dept of Corrections	133,534	264,230	(130,696)	2,838
144	780 Crime Victims Reparations	9,261	20,005	(10,744)	(1,483)
145	790 Dept of Public Safety	907	6,457	(5,550)	(4,643)
146	795 Homeland Security & Emergency Mgmnt	625	-	-	625
147	805 Dept of Transportation	86,178	12,152	74,025	160,203
148	924 Public Education Department	23,587	37,544	(13,957)	9,630
151	940 Public School Facilities Authority	1,054	2,596	(1,542)	(488)
155	954 New Mexico State University	-	1,032	(1,032)	(1,032)
169	979 NM Sch for the Visually Impaired	448	1,103	(655)	(207)
170	980 NM Sch for the Deaf	592	1,458	(866)	(274)
172	999 Other	80,062	8,362	71,700	151,761
	Subtotal Recieving Agencies	2,703,890	2,263,608	130,789	2,834,679
Total		2,763,007	2,263,608	130,789	2,893,796

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

305 NM Attorney General (OG Division)

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
5	341-542 DFA - Program Support	11,966	-	-	11,966
9	378 Personnel Board	11,966	-	-	11,966
10	369 Commission on Public Records	11,966	-	-	11,966
12	394 State Treasurer	11,968	-	-	11,968
	Subtotal Central Service Agencies	47,866	-	-	47,866
22	208 NM Compilation Commission	11,968	-	-	11,968
57	305 NM Attorney General	8,307,901	5,061,138	3,246,763	11,554,663
59	333 Taxation and Revenue	11,968	20,738	(8,769)	3,199
75	352 Education Retirement Brd	11,968	-	-	11,968
78	356 Governor	23,937	52,668	(28,731)	(4,794)
81	366 Public Employees Retirement Assoc	11,968	-	-	11,968
85	379 Public Employees Labor Relations Board	11,968	35,266	(23,298)	(11,329)
86	385 New Mexico Finance Authority	11,968	-	-	11,968
88	404 Brd of Examiners - Architects	11,968	25,306	(13,337)	(1,369)
91	417 Border Authority	11,968	25,922	(13,954)	(1,986)
94	420 Regulation and Licensing	323,146	619,047	(295,900)	27,246
95	430 Public Regulation Commission	23,937	-	-	23,937
96	440 Superintendent of Insurance	11,968	-	-	11,968
98	449 Board of Nursing	-	27,645	(27,645)	(27,645)
100	464 Brd of Licensure - Engineers	11,968	23,042	(11,074)	895
102	469 Racing Commission	-	20,738	(20,738)	(20,738)
103	479 Brd of Veterinary Medicine	11,968	-	-	11,968
107	505 Dept of Cultural Affairs	71,810	184,832	(113,021)	(41,211)
109	516 Dept of Game & Fish	-	23,042	(23,042)	(23,042)
110	521 Energy, Minerals & Natural Resources	47,874	116,575	(68,702)	(20,828)
119	604 Comm for Deaf & Hearing Impaired	11,968	20,738	(8,769)	3,199
120	605 MLK Commission	11,968	20,738	(8,769)	3,199
121	606 Commission for the Blind	11,968	27,645	(15,677)	(3,708)
122	609 Indian Affairs	-	20,738	(20,738)	(20,738)
126	631 Workforce Solutions	23,937	57,271	(33,334)	(9,397)
130	645 Disability Commission	11,968	20,738	(8,769)	3,199
131	647 Developmental Disabilities Comm	11,968	20,738	(8,769)	3,199
134	667 Dept of Environment	23,937	55,548	(31,611)	(7,674)
139	690 Children, Youth & Families	11,968	29,626	(17,657)	(5,689)
141	760 Parole Brd	11,968	23,042	(11,074)	895
144	780 Crime Victims Reparations	11,968	20,738	(8,769)	3,199
145	790 Dept of Public Safety	47,874	-	-	47,874
146	795 Homeland Security & Emergency Mgmt	35,905	35,266	639	36,544
151	940 Public School Facilities Authority	11,968	-	-	11,968
170	980 NM Sch for the Deaf	11,968	20,738	(8,769)	3,199
172	999 Other	143,621	164,543	(20,923)	122,698
	Subtotal Recieving Agencies	9,325,213	6,774,064	2,395,560	11,720,774
	Total	9,373,079	6,774,064	2,395,560	11,768,640

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	350	-	-	350
5	341-542 DFA - Program Support	154	-	-	154
6	341-544 DFA - Financial Control	432	-	-	432
7	350-608 GSD Facilities Management	1,979	-	-	1,979
8	350-604 GSD Purchasing	79	-	-	79
9	378 Personnel Board	238	-	-	238
10	369 Commission on Public Records	118	-	-	118
11	305 NM Attorney General (OG Division)	1,171	-	-	1,171
12	394 State Treasurer	233	-	-	233
13	950 Higher Education Department	3,553	-	-	3,553
	Subtotal Central Service Agencies	8,309	-	-	8,309
14	111 Legislative Council Service	1,040	777	263	1,303
15	112 Legislative Finance Committee	443	318	125	568
16	114 Senate Chief Clerk	74	53	21	95
17	115 House Chief Clerk	110	87	23	133
18	117 Legislative Education Study Committee	222	165	57	278
19	119 Legislative Building	592	596	(4)	588
20	131 Legislature	1,438	1,361	77	1,514
22	208 NM Compilation Commission	243	172	71	314
23	210 Judicial Standards Commission	181	102	78	259
24	215 Court of Appeals	444	247	197	641
25	216 Supreme Court	514	382	132	647
26	218 Administrative Office of the Courts	43,090	23,365	19,725	62,815
28	231 Judicial District Court 1st	723	569	154	877
29	232 Judicial District Court 2nd	1,181	1,031	150	1,331
30	233 Judicial District Court 3rd	933	727	207	1,140
31	234 Judicial District Court 4th	581	583	(1)	580
32	235 Judicial District Court 5th	1,111	1,004	107	1,218
33	236 Judicial District Court 6th	925	660	266	1,191
34	237 Judicial District Court 7th	587	477	110	698
35	238 Judicial District Court 8th	820	558	262	1,082
36	239 Judicial District Court 9th	842	481	362	1,204
37	240 Judicial District Court 10th	321	174	147	469
38	241 Judicial District Court 11th	1,473	1,540	(67)	1,406
39	242 Judicial District Court 12th	533	466	67	600
40	243 Judicial District Court 13th	1,365	1,020	345	1,710
41	244 Bernalillo County Metropolitan Crt	1,211	938	273	1,484
42	251 Judicial District Attorney 1st	456	307	149	605
43	252 Judicial District Attorney 2nd	1,403	797	606	2,009
44	253 Judicial District Attorney 3rd	397	321	76	473
45	254 Judicial District Attorney 4th	292	217	75	367
46	255 Judicial District Attorney 5th	313	309	4	318
47	256 Judicial District Attorney 6th	399	264	135	535
48	257 Judicial District Attorney 7th	274	255	20	294
49	258 Judicial District Attorney 8th	450	342	108	557
50	259 Judicial District Attorney 9th	348	284	63	411
51	260 Judicial District Attorney 10th	266	213	53	319

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
52	261 Judicial District Attorney 11th	345	331	14	358
53	262 Judicial District Attorney 12th	514	289	225	740
54	263 Judicial District Attorney 13th	401	314	86	487
55	264 Administrative Office of the DAs	616	542	74	691
56	265 Judicial District Attorney 11th Div II	299	243	55	354
58	308 State Auditor	165	99	66	231
59	333 Taxation and Revenue	739,532	1,026,888	(287,356)	452,176
60	337 Investment Council	594	354	241	835
61	340 Administrative Hearings Office	187	114	73	260
64	341-543 DFA - Comm Dev & Local Govt	3,922	764	3,158	7,080
65	341-544 DFA Financial Control Other	44,702	-	-	44,702
66	342 Public School Insurance Authority	384	242	142	525
67	343 Retiree Healthcare Authority	1,417	901	516	1,933
68	350-598 GSD Program Support	152	156	(4)	148
70	350-605 GSD Printing & Graphics	65	72	(6)	59
71	350-606 GSD Risk Management	25,339	20,181	5,158	30,497
72	350-609 GSD Aviation	38	21	17	55
73	350-609 GSD Motor Pool	350	169	181	531
74	350-609 GSD Surplus Property	-	22	(22)	(22)
75	352 Education Retirement Brd	519,102	377,942	141,160	660,262
76	354 Sentencing Commission	29	22	7	36
77	280 Public Defender (Prev Agy 355)	3,678	2,286	1,392	5,070
78	356 Governor	240	137	103	343
79	360 Lieutenant Governor	91	74	17	108
80	361 DoIT	2,878	1,828	1,050	3,928
81	366 Public Employees Retirement Assoc	413,230	340,377	72,854	486,084
83	370 Secretary of State	712	504	208	919
85	379 Public Employees Labor Relations Board	57	20	37	94
86	385 New Mexico Finance Authority	2	-	-	2
87	394 State Treasurer Other	655,179	686,865	(31,686)	623,493
88	404 Brd of Examiners - Architects	98	69	29	127
89	410 Department of Ethics	126	81	45	172
91	417 Border Authority	124	98	26	150
92	418 Tourism Department	1,260	701	559	1,819
93	419 Economic Development	1,294	724	570	1,865
94	420 Regulation and Licensing	2,984	1,566	1,418	4,402
95	430 Public Regulation Commission	553	472	81	633
96	440 Superintendent of Insurance	1,240	882	358	1,598
97	446 Brd of Medical Examiners	321	213	108	430
98	449 Board of Nursing	258	186	71	329
99	460 NM State Fair	1,124	972	152	1,277
100	464 Brd of Licensure - Engineers	188	170	17	205
101	465 Gaming Control Brd	432	213	220	652
102	469 Racing Commission	408	264	144	552
103	479 Brd of Veterinary Medicine	70	147	(77)	(6)
105	491 Military Base Planning	10	17	(7)	3
106	495 Spaceport Authority	536	372	165	701
107	505 Dept of Cultural Affairs	6,981	5,102	1,879	8,860

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
108	508 Livestock Board	1,040	804	236	1,275
109	516 Dept of Game & Fish	8,925	5,952	2,974	11,899
110	521 Energy, Minerals & Natural Resources	8,828	6,308	2,520	11,348
111	522 Youth Conservation Corp	203	101	102	305
112	538 Intertribal Ceremonial Office	4	69	(65)	(61)
113	539 Commission on Public Lands	1,650	1,338	312	1,963
114	550 Office of State Engineer/ISC	2,516	1,690	826	3,343
117	601 Commission on Women	62	7	54	116
118	603 Office of African Amer Affairs	106	61	45	150
119	604 Comm for Deaf & Hearing Impaired	183	154	29	212
120	605 MLK Commission	51	61	(9)	42
121	606 Commission for the Blind	2,625	1,459	1,166	3,791
122	609 Indian Affairs	586	247	339	926
123	611 Early Childhood Education and Care	20,997	23,552	(2,555)	18,443
124	624 Aging & Long Term Svcs	2,372	1,390	982	3,353
125	630 Health Care Authority	510,556	429,835	80,721	591,277
126	631 Workforce Solutions	14,906	26,627	(11,721)	3,185
127	632 Workers Compensation Admin	931	725	206	1,138
129	644 Vocational Rehabilitation	49,827	40,533	9,294	59,121
130	645 Disability Commission	255	215	40	294
131	647 Developmental Disabilities Comm	484	797	(313)	172
132	662 Miners' Hospital	3,694	3,765	(71)	3,623
133	665 Dept of Health	22,128	19,945	2,183	24,311
134	667 Dept of Environment	5,997	3,718	2,279	8,276
135	668 Natural Resources Trustee	106	46	61	167
137	670 Veterans Services	1,515	911	604	2,120
138	680 Family Representation & Advocacy	690	-	-	690
139	690 Children, Youth & Families	44,462	42,972	1,490	45,952
140	705 Dept of Military Affairs	4,619	5,416	(797)	3,822
141	760 Parole Brd	153	142	12	165
142	765 Juvenile Parole Brd	15	17	(2)	12
143	770 Dept of Corrections	9,104	7,333	1,772	10,876
144	780 Crime Victims Reparations	3,067	1,914	1,153	4,221
145	790 Dept of Public Safety	11,425	8,709	2,715	14,140
146	795 Homeland Security & Emergency Mgmt	2,527	1,472	1,055	3,583
147	805 Dept of Transportation	37,989	28,082	9,908	47,897
148	924 Public Education Department	18,408	11,107	7,302	25,710
151	940 Public School Facilities Authority	1,419	1,017	402	1,821
152	949 Education Trust Board	272	228	44	316
172	999 Other	-	62,599	(62,599)	(62,599)
	Subtotal Recieving Agencies	3,292,526	3,256,484	(9,352)	3,283,173
Total		3,300,835	3,256,484	(9,352)	3,291,482

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2026

950 Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
154	952 University of New Mexico	2,332,140	2,205,476	126,664	2,458,805
155	954 New Mexico State University	1,124,915	1,079,476	45,439	1,170,353
156	956 New Mexico Highlands University	130,172	121,651	8,521	138,693
157	958 Western New Mexico University	132,371	107,142	25,229	157,600
158	960 Eastern New Mexico University	234,104	210,497	23,606	257,710
159	962 New Mexico Inst of Mining & Technol	311,288	206,266	105,022	416,310
160	964 Northern New Mexico College	57,505	35,331	22,174	79,680
161	966 Santa Fe Community College	86,015	75,889	10,126	96,142
162	968 Central New Mexico Comm College	349,493	294,421	55,072	404,566
163	970 Luna Community College	22,128	20,294	1,834	23,962
164	972 Mesalands Community College	11,275	11,533	(259)	11,016
165	974 New Mexico Junior College	204,639	60,526	144,114	348,753
166	976 San Juan College	128,916	119,527	9,389	138,305
167	977 Clovis Community College	47,969	37,071	10,898	58,866
168	978 New Mexico Military Institute	69,743	81,356	(11,613)	58,129
	Subtotal Recieving Agencies	5,242,674	4,666,459	576,216	5,818,890
	Total	5,242,674	4,666,459	576,216	5,818,890

Section 5:

SWCAP Reconciliation

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 2026 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	\$5,799,527	\$2,532,746	\$7,161,241	\$32,409,666
Cost Adjustments							
Depreciation from State Financial Records	23,993,504	1,009,390					
Interest Expense			26,862,530				
Disallowed Costs							
Other Equip. > \$5,000				(93,641)	5,260	(527)	(7,116,094)
Depreciation/Amortization							0
Lease - Principal & Interest							(515)
Legal Settlements							(15,000)
Debt Service - Principal & Interest						(41,237)	(5,694,196)
Unallocated Costs							
DFA - Board of Finance				(646,129)			
DFA - Grants				(512,878)	(1,974)	(13,904)	
GSD - Purchasing Other							
SPO - Personnel Other							
CPR - Historical & Other							
Attorney General - Other							
State Treasurer - Other							
Higher Education - Other							
Total Allocated Costs	<u>\$23,993,504</u>	<u>\$1,009,390</u>	<u>\$26,862,530</u>	<u>\$4,546,879</u>	<u>\$2,536,032</u>	<u>\$7,105,573</u>	<u>\$19,583,861</u>
Software Reconciliation							
Total Per SWCAP Summary Schedule							

**STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN
RECONCILIATION OF ALLOCATED COSTS**

Description	GSD Purchasing	Personnel Board	Public Records	Attorney General	State Treasurer	Higher Educ. Department	Total
Per Expenditure Report	\$2,643,428	\$4,434,897	\$3,154,492	\$30,130,755	\$4,794,010	\$28,448,189	\$121,508,951
Cost Adjustments							
Depreciation from State Financial Records							25,002,894
Interest Expense							26,862,530
Disallowed Costs							
Other Equip. > \$5,000		(718)			(95,986)		(7,301,706)
Depreciation/Amortization			(124,962)	(920,172)			(1,045,134)
Lease - Principal & Interest	(49)		(24,028)	(119,325)	(370,541)	39,522	(474,936)
Legal Settlements				(502,606)			(517,606)
Debt Service - Principal & Interest							(5,735,433)
Unallocated Costs							
DFA - Board of Finance							(646,129)
DFA - Grants							(528,756)
GSD - Purchasing Other	(1,036,073)						(1,036,073)
SPO - Personnel Other		(143,626)					(143,626)
CPR - Historical & Other			(855,557)				(855,557)
Attorney General - Other				(19,725,337)			(19,725,337)
State Treasurer - Other					(1,052,522)		(1,052,522)
Higher Education - Other						(23,442,719)	(23,442,719)
Total Allocated Costs	<u>\$1,607,306</u>	<u>\$4,290,554</u>	<u>\$2,149,945</u>	<u>\$8,863,315</u>	<u>\$3,274,961</u>	<u>\$5,044,992</u>	<u>\$110,868,841</u>
Software Reconciliation							(1)
Total Per SWCAP Summary Schedule							<u>\$110,868,840</u>

Section 6:

Detailed Cost Allocation Plan

Statewide Cost Allocation Plan

Overview

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 2024. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2024 (FY 2024). Statistics used to allocate costs are from full years' FY 2024 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 page.

**STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN**

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3/19/2025**

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FY 2026 STATEWIDE COST ALLOCATION PLAN**

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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	(2)	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	874	703	305	304	174	536	0	0	153	107
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	11,682	6,230	3,041	4,273	2,318	7,647	4,142	0	1,220	1,342
7 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	1,513	0
8 350-604 GSD Purchasing	300	857	62	80	389	283	0	0	671	830
9 378 Personnel Board	8,767	4,859	2,641	3,697	1,690	5,915	1,162	0	634	845
10 369 Commission on Public Records	27,408	4,497	0	0	51	65	159	0	284,125	967
11 305 NM Attorney General (OG Division	0	0	0	0	0	0	0	0	11,968	0
12 394 State Treasurer	1,040	443	74	110	222	592	1,438	0	243	181
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$50,069	\$17,589	\$6,123	\$8,464	\$4,843	\$15,038	\$6,901	\$0	\$300,527	\$4,272

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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	2,342	14,895	329,361	16,273	25,378	28,339	1,503	3,168	0	0
4 341-541 DFA - Policy & Budget	854	990	10,618	582	1,515	3,914	1,516	624	1,414	778
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	8,516	8,884	116,860	0	20,243	49,766	19,595	8,943	19,440	11,730
7 350-608 GSD Facilities Management	0	0	3,026	0	0	0	0	0	0	0
8 350-604 GSD Purchasing	1,829	2,571	17,086	0	2,050	5,318	4,718	3,384	5,168	2,871
9 378 Personnel Board	6,760	6,807	29,259	0	16,267	42,463	15,316	6,232	14,154	8,075
10 369 Commission on Public Records	570	2,317	0	0	0	0	0	0	0	0
11 305 NM Attorney General (OG Division)	0	0	0	0	0	0	0	0	0	0
12 394 State Treasurer	444	514	43,090	0	723	1,181	933	581	1,111	925
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$21,315	\$36,979	\$549,300	\$16,855	\$66,175	\$130,982	\$43,581	\$22,932	\$41,287	\$24,379

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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	4,166	234	0	10,691	0	0	49,158	3,115	15,562
4 341-541 DFA - Policy & Budget	528	702	682	223	1,543	676	1,580	3,546	1,044	4,243
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	8,009	9,428	10,734	3,029	21,598	10,549	21,508	44,003	10,890	43,033
7 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8 350-604 GSD Purchasing	2,209	4,515	3,499	813	3,711	2,173	9,409	4,488	1,785	5,239
9 378 Personnel Board	5,598	6,549	7,288	2,007	16,056	7,711	15,316	37,604	8,978	36,489
10 369 Commission on Public Records	0	0	0	0	0	0	0	16,234	0	0
11 305 NM Attorney General (OG Division)	0	0	0	0	0	0	0	0	0	0
12 394 State Treasurer	587	820	842	321	1,473	533	1,365	1,211	456	1,403
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$16,932	\$26,180	\$23,278	\$6,393	\$55,071	\$21,642	\$49,178	\$156,245	\$26,267	\$105,968

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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	1,089	0	648	0	0	0	0	387	0	0
4 341-541 DFA - Policy & Budget	868	470	854	474	374	439	448	207	728	541
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	9,348	5,510	10,518	5,596	4,778	5,164	5,451	2,317	8,830	7,599
7 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
8 350-604 GSD Purchasing	1,652	1,104	2,438	1,793	680	1,431	1,723	919	1,917	1,405
9 378 Personnel Board	7,711	4,436	8,873	4,225	3,803	3,803	4,225	1,584	7,288	5,915
10 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
11 305 NM Attorney General (OG Division)	0	0	0	0	0	0	0	0	0	0
12 394 State Treasurer	397	292	313	399	274	450	348	266	345	514
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$21,066	\$11,813	\$23,645	\$12,488	\$9,909	\$11,287	\$12,194	\$5,680	\$19,109	\$15,974

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,135,518	\$0	\$9,082	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	(0)	3,242	0	0	0	15,455	0	0	0	0
4 341-541 DFA - Policy & Budget	943	396	392	0	557	12,620	6,575	262	0	284,149
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	10,515	3,776	4,610	0	5,377	1,563,722	5,083	2,369	0	0
7 350-608 GSD Facilities Management	0	0	0	0	1,513	228,235	3,026	5,030	0	0
8 350-604 GSD Purchasing	1,829	2,536	1,131	0	4,340	29,418	1,190	1,224	0	0
9 378 Personnel Board	8,767	1,901	3,591	0	5,295	182,903	3,897	2,109	0	0
10 369 Commission on Public Records	0	39,456	0	22,868	1,792	289,798	549	1,025	0	0
11 305 NM Attorney General (OG Division)	0	0	0	8,307,901	0	11,968	0	0	0	0
12 394 State Treasurer	401	616	299	0	165	739,532	594	187	0	0
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$22,454	\$51,923	\$10,023	\$8,330,769	\$19,038	\$4,209,170	\$20,914	\$21,288	\$0	\$284,149

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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	\$24,205	\$0	\$0	\$0	\$167,039	\$0	\$73,047	\$25,873	\$0	\$31,782
2 Equipment Depreciation	394,488	0	0	0	0	0	0	0	0	0
3 Interest Expense	5,061,546	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	1,042,799	0	54,038	38,765	556	0	282	70,627	77	1,113
5 341-542 DFA - Program Support	1,202,788	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	198,444	86,779	2,220	8,999	5,625	0	826	59,234	424	3,140
7 350-608 GSD Facilities Management	1,513	0	0	3,026	39,238	0	62,906	8,608	1,513	33,258
8 350-604 GSD Purchasing	5,868	9,833	786	4,483	2,791	0	53	63,192	369	625
9 378 Personnel Board	10,660	0	1,444	3,303	7,619	0	1,033	10,941	516	3,521
10 369 Commission on Public Records	0	0	14	108	0	0	0	0	0	0
11 305 NM Attorney General (OG Division)	0	0	0	0	0	0	0	0	0	0
12 394 State Treasurer	3,922	44,702	384	1,417	152	0	65	25,339	38	350
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$7,946,233	\$141,314	\$58,886	\$60,101	\$223,021	\$0	\$138,212	\$263,814	\$2,938	\$73,788

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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	\$31,357	\$0	\$0	\$0	\$86,813	\$0	\$391,654	\$0	\$0	\$6,783
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	781,811	0	0	156,278
4 341-541 DFA - Policy & Budget	0	4,340	641	7,442	615	80	44,359	3,975	0	2,553
5 341-542 DFA - Program Support	0	0	0	0	264,775	41,807	0	0	0	0
6 341-544 DFA - Financial Control	809	1,011,409	74	68,559	4,928	886	28,013	807,610	0	11,898
7 350-608 GSD Facilities Management	27,004	3,026	0	0	197	0	97,811	1,513	0	3,357
8 350-604 GSD Purchasing	0	10,243	431	3,463	2,381	861	24,802	5,961	0	11,283
9 378 Personnel Board	1,205	11,043	0	79,149	4,014	634	31,120	10,957	0	9,091
10 369 Commission on Public Records	0	5,479	0	7,897	231	58	1,431	19,955	718,313	76,032
11 305 NM Attorney General (OG Division)	0	11,968	0	0	23,937	0	0	11,968	0	0
12 394 State Treasurer	0	519,102	29	3,678	240	91	2,878	413,230	0	712
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$60,375	\$1,576,611	\$1,174	\$170,188	\$388,131	\$44,417	\$1,403,879	\$1,275,170	\$718,313	\$277,986

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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	\$55,804	\$56,072
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	521,242	0	0	0	0	86,553	(0)	276,231
4 341-541 DFA - Policy & Budget	0	29	0	0	54	149	0	536	7,280	19,612
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	0	354	10	0	886	1,334	0	791	11,033	11,667
7 350-608 GSD Facilities Management	0	1,513	0	0	0	1,513	0	0	20,279	18,655
8 350-604 GSD Purchasing	0	186	0	0	923	3,785	0	1,310	10,155	29,841
9 378 Personnel Board	74,822	211	0	0	481	1,049	0	462	7,424	8,993
10 369 Commission on Public Records	0	690	1,250	0	6,399	0	0	0	0	733
11 305 NM Attorney General (OG Division)	0	11,968	11,968	0	11,968	0	0	11,968	0	0
12 394 State Treasurer	0	57	2	655,179	98	126	0	124	1,260	1,294
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$74,822	\$15,009	\$534,473	\$655,179	\$20,810	\$7,956	\$0	\$101,744	\$113,235	\$423,100

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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	(4)	0	0	0	187,269	0	0	0	0
4 341-541 DFA - Policy & Budget	4,344	1,881	22,178	332	404	2,059	203	653	749	48
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	52,016	14,942	20,756	3,333	4,160	7,008	1,539	7,102	4,199	596
7 350-608 GSD Facilities Management	90,207	1,513	3,026	1,513	1,513	0	0	1,513	1,513	1,513
8 350-604 GSD Purchasing	9,227	7,337	31,751	5,629	3,849	9,594	5,612	2,721	4,044	888
9 378 Personnel Board	59,937	18,717	20,708	2,340	3,362	4,600	1,029	6,395	2,645	356
10 369 Commission on Public Records	85,837	88,027	16,659	14,287	9,698	0	0	3,823	7,502	36
11 305 NM Attorney General (OG Division)	323,146	23,937	11,968	0	0	0	11,968	0	0	11,968
12 394 State Treasurer	2,984	553	1,240	321	258	1,124	188	432	408	70
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,311,090	\$156,903	\$128,286	\$27,756	\$23,243	\$211,654	\$20,539	\$22,639	\$21,060	\$15,475

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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	\$54,949	\$0	\$0	\$185,050	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	84,647	(20)	436,880	483,683	0	2,623	273,709	0	0	0
4 341-541 DFA - Policy & Budget	0	30	1,312	8,500	1,016	5,927	26,844	568	0	2,701
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	0	250	4,945	86,241	14,466	58,745	99,639	749	119	27,632
7 350-608 GSD Facilities Management	0	0	1,513	32,930	1,513	1,513	87,975	0	0	0
8 350-604 GSD Purchasing	0	676	7,496	40,543	4,141	54,314	48,200	9,795	0	13,730
9 378 Personnel Board	0	211	3,765	94,901	10,606	39,515	86,896	297	106	23,782
10 369 Commission on Public Records	0	0	625	7,413	777	9,508	16,255	115	0	16,523
11 305 NM Attorney General (OG Division)	0	0	0	71,810	0	0	47,874	0	0	0
12 394 State Treasurer	0	10	536	6,981	1,040	8,925	8,828	203	4	1,650
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$84,647	\$1,157	\$457,072	\$887,952	\$33,559	\$181,070	\$881,270	\$11,728	\$228	\$86,018

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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	\$327,837	\$0	\$0	\$0	\$0	\$0	\$0	\$81,499	\$14,668	\$4,204
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	1,179,155	128,348	0	0	0	0	0	0	803,438	0
4 341-541 DFA - Policy & Budget	12,163	0	0	30	118	307	36	2,060	25,802	68,709
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	50,289	0	0	270	1,926	2,249	364	16,191	4,361	83,168
7 350-608 GSD Facilities Management	82,804	0	0	0	1,513	3,026	1,513	96,882	5,420	21,687
8 350-604 GSD Purchasing	21,399	0	0	660	1,420	1,277	722	6,593	5,619	33,711
9 378 Personnel Board	47,229	0	0	153	2,042	1,984	211	14,867	2,994	61,325
10 369 Commission on Public Records	77,930	0	0	282	0	0	0	0	14	625
11 305 NM Attorney General (OG Division)	0	0	0	0	0	11,968	11,968	11,968	0	0
12 394 State Treasurer	2,516	0	0	62	106	183	51	2,625	586	20,997
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,801,322	\$128,348	\$0	\$1,455	\$7,124	\$20,994	\$14,866	\$232,684	\$862,901	\$294,427

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Department	624 Aging & Long Term Svcs	630 Health Care Authority	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health
1 Building Depreciation	\$211,184	\$208,895	\$314,721	\$352,960	\$0	\$45,459	\$12,748	\$0	\$0	\$3,607,995
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	(34,711)	0	0	0	0	0	0	0	0	20,693
4 341-541 DFA - Policy & Budget	15,638	1,166,044	12,774	1,354	0	5,765	216	1,069	6,831	70,994
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	36,777	1,245,471	120,772	16,459	0	139,310	2,442	4,287	42,129	499,578
7 350-608 GSD Facilities Management	51,729	253,146	366,201	69,805	0	44,916	4,871	1,513	0	2,503,112
8 350-604 GSD Purchasing	26,147	35,979	16,343	6,188	0	9,746	2,164	5,959	11,584	127,012
9 378 Personnel Board	45,144	381,861	132,949	21,098	0	60,859	2,011	3,409	50,940	658,961
10 369 Commission on Public Records	2,332	314,663	11,342	4,057	0	159	0	130	0	42,626
11 305 NM Attorney General (OG Division)	0	0	23,937	0	0	0	11,968	11,968	0	0
12 394 State Treasurer	2,372	510,556	14,906	931	0	49,827	255	484	3,694	22,128
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$356,610	\$4,116,616	\$1,013,946	\$472,853	\$0	\$356,041	\$36,675	\$28,818	\$115,178	\$7,553,098

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Department	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	680 Family Representation & Advocacy	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections
1 Building Depreciation	\$315,024	\$0	\$0	\$68,518	\$0	\$1,955,962	\$0	\$0	\$0	\$4,895,092
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	2,173,734	0	0	21,532	0	15,984	218,619	0	0	204,913
4 341-541 DFA - Policy & Budget	28,357	1,820	0	1,016	1,212	43,606	4,882	74	1	37,765
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	105,228	906	0	12,440	4,989	349,261	31,439	1,128	26	302,673
7 350-608 GSD Facilities Management	114,998	0	0	29,147	0	939,556	0	0	0	13,100,021
8 350-604 GSD Purchasing	39,328	194	0	8,055	41,799	58,657	13,245	643	333	52,843
9 378 Personnel Board	126,967	732	0	12,139	3,659	385,048	22,729	857	0	417,328
10 369 Commission on Public Records	32,939	0	238	0	0	56,022	0	16,725	0	133,534
11 305 NM Attorney General (OG Division)	23,937	0	0	0	0	11,968	0	11,968	0	0
12 394 State Treasurer	5,997	106	0	1,515	690	44,462	4,619	153	15	9,104
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,966,509	\$3,758	\$238	\$154,361	\$52,349	\$3,860,527	\$295,534	\$31,549	\$375	\$19,153,271

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Department	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	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
1 Building Depreciation	\$0	\$1,661,708	\$0	\$38,381	\$220,729	\$0	\$0	\$7,094	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	509,149	23,542	2,691,093	1,566,479	0	0	1,124,959	0	879,673
4 341-541 DFA - Policy & Budget	3,081	23,792	76,595	294,962	521,309	0	0	56,018	320	0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-544 DFA - Financial Control	9,456	183,790	21,966	398,624	80,147	0	0	9,866	936	0
7 350-608 GSD Facilities Management	1,513	1,094,178	4,539	14,105	53,484	0	0	3,559	1,513	0
8 350-604 GSD Purchasing	17,158	40,764	13,417	182,592	76,077	0	0	5,760	4,024	0
9 378 Personnel Board	3,487	155,089	22,578	458,059	60,409	0	0	6,021	336	0
10 369 Commission on Public Records	9,261	907	625	86,178	23,587	0	0	1,054	0	0
11 305 NM Attorney General (OG Division)	11,968	47,874	35,905	0	0	0	0	11,968	0	0
12 394 State Treasurer	3,067	11,425	2,527	37,989	18,408	0	0	1,419	272	0
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$58,991	\$3,728,674	\$201,694	\$4,201,983	\$2,620,629	\$0	\$0	\$1,227,719	\$7,401	\$879,673

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Department	952 University of New Mexico	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College
1 Building Depreciation	\$2,642,838	\$957,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	719,856	639,143	146,909	243,240	406,563	269,978	51,074	(0)	(1)	(1)
4 341-541 DFA - Policy & Budget	212,081	102,298	11,838	12,038	21,289	28,308	5,229	7,822	31,782	2,012
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	87,916	33,635	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 NM Attorney General (OG Division)	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	2,332,140	1,124,915	130,172	132,371	234,104	311,288	57,505	86,015	349,493	22,128
Total Current Allocations	\$5,994,831	\$2,857,116	\$288,919	\$387,649	\$661,955	\$609,574	\$113,809	\$93,837	\$381,275	\$24,140

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Department	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,904,409	\$22,867,468
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	394,488
3 Interest Expense	0	0	(7)	0	137,898	(10,057)	36,701	0	666,068	23,711,419
4 341-541 DFA - Policy & Budget	1,025	18,610	11,723	4,362	6,342	4,256	2,421	0	0	4,699,851
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	1,509,370
6 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	21	8,662,539
7 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	2,722,180	22,503,507
8 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	89,470	1,553,090
9 378 Personnel Board	0	0	0	0	0	0	0	0	0	4,402,806
10 369 Commission on Public Records	0	0	0	0	0	448	592	0	80,062	2,703,890
11 305 NM Attorney General (OG Division)	0	0	0	0	0	0	11,968	0	143,621	9,325,213
12 394 State Treasurer	0	0	0	0	0	0	0	0	0	3,292,526
13 950 Higher Education Department	11,275	204,639	128,916	47,969	69,743	0	0	0	0	5,242,674
Total Current Allocations	\$12,300	\$223,249	\$140,633	\$52,331	\$213,983	\$(5,353)	\$51,683	\$0	\$5,605,830	\$110,868,840

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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 2024 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.

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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	23,993,504	0	220,729	57,847	25,172	420	363,839	245,522	26,424
Subtotal - Services & Supplies		23,993,504	0	220,729	57,847	25,172	420	363,839	245,522	26,424
Department Cost Total		23,993,504	0	220,729	57,847	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		23,993,504	0	220,729	57,847	25,172	420	363,839	245,522	26,424
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504		\$220,729	\$57,847	\$25,172	\$420	\$363,839	\$245,522	\$26,424

**STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN**

**ACTUAL 2024
3/19/2025**

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	23,993,504	86,813	771,492	4,859,822	905	698,557	355,693	396,132	828,379
Subtotal - Services & Supplies		23,993,504	86,813	771,492	4,859,822	905	698,557	355,693	396,132	828,379
Department Cost Total		23,993,504	86,813	771,492	4,859,822	905	698,557	355,693	396,132	828,379
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		23,993,504	86,813	771,492	4,859,822	905	698,557	355,693	396,132	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504	\$86,813	\$771,492	\$4,859,822	\$905	\$698,557	\$355,693	\$396,132	\$828,379

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	23,993,504	0	213,711	40,160	868,120	14,662	93,141	440,438	104,404
Subtotal - Services & Supplies		23,993,504	0	213,711	40,160	868,120	14,662	93,141	440,438	104,404
Department Cost Total		23,993,504	0	213,711	40,160	868,120	14,662	93,141	440,438	104,404
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		23,993,504	0	213,711	40,160	868,120	14,662	93,141	440,438	104,404
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504	\$0	\$213,711	\$40,160	\$868,120	\$14,662	\$93,141	\$440,438	\$104,404

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
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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	23,993,504	46,718	176,535	325,668	207,987	0	109,589	377,908	106,841
Subtotal - Services & Supplies		23,993,504	46,718	176,535	325,668	207,987	0	109,589	377,908	106,841
Department Cost Total		23,993,504	46,718	176,535	325,668	207,987	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		23,993,504	46,718	176,535	325,668	207,987	0	109,589	377,908	106,841
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504	\$46,718	\$176,535	\$325,668	\$207,987	\$0	\$109,589	\$377,908	\$106,841

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistri cts	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	23,993,504	24,246	756,043	31,956	699,430	14,307	602,977	0	66,340
Subtotal - Services & Supplies		23,993,504	24,246	756,043	31,956	699,430	14,307	602,977	0	66,340
Department Cost Total		23,993,504	24,246	756,043	31,956	699,430	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		23,993,504	24,246	756,043	31,956	699,430	14,307	602,977	0	66,340
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504	\$24,246	\$756,043	\$31,956	\$699,430	\$14,307	\$602,977	\$0	\$66,340

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	23,993,504	85,141	201,529	12,866	549,792	3,363	1,362,875	62,316	4,261
Subtotal - Services & Supplies		23,993,504	85,141	201,529	12,866	549,792	3,363	1,362,875	62,316	4,261
Department Cost Total		23,993,504	85,141	201,529	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		23,993,504	85,141	201,529	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		\$23,993,504	\$85,141	\$201,529	\$12,866	\$549,792	\$3,363	\$1,362,875	\$62,316	\$4,261

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	23,993,504	1,894,198	68,651	174,002	81,461	4,246	42,805	40,663	363,587
Subtotal - Services & Supplies		23,993,504	1,894,198	68,651	174,002	81,461	4,246	42,805	40,663	363,587
Department Cost Total		23,993,504	1,894,198	68,651	174,002	81,461	4,246	42,805	40,663	363,587
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		23,993,504	1,894,198	68,651	174,002	81,461	4,246	42,805	40,663	363,587
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504	\$1,894,198	\$68,651	\$174,002	\$81,461	\$4,246	\$42,805	\$40,663	\$363,587

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	23,993,504	5,936	141,114	0	13,444	31,228	0	270,403	3,582,255
Subtotal - Services & Supplies		23,993,504	5,936	141,114	0	13,444	31,228	0	270,403	3,582,255
Department Cost Total		23,993,504	5,936	141,114	0	13,444	31,228	0	270,403	3,582,255
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		23,993,504	5,936	141,114	0	13,444	31,228	0	270,403	3,582,255
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,993,504	\$5,936	\$141,114	\$0	\$13,444	\$31,228	\$0	\$270,403	\$3,582,255

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	23,993,504	26,621	135,321	35,666	367,822	77,383	95,625
Subtotal - Services & Supplies		23,993,504	26,621	135,321	35,666	367,822	77,383	95,625
Department Cost Total		23,993,504	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		23,993,504	26,621	135,321	35,666	367,822	77,383	95,625
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$23,993,504	\$26,621	\$135,321	\$35,666	\$367,822	\$77,383	\$95,625

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
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B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:1 Building Depreciation

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STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Jerry Apodaca Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 Public Education Department	100	100.00%	\$220,729	\$0	\$220,729	\$0	\$220,729
Subtotal	100	100.00%	220,729	0	220,729	0	220,729
Direct Bills					0		0
Total					\$220,729		\$220,729
Basis Units: Direct Allocation to Public Education							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
 3/19/2025

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%	\$45,099	\$0	\$45,099	\$0	\$45,099
130 645 Disability Commission	2,386	22.04%	12,748	0	12,748	0	12,748
Subtotal	10,827	100.00%	57,847	0	57,847	0	57,847
Direct Bills					0		0
Total					\$57,847		\$57,847
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Low 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Villagra Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 305 NM Attorney General (OG Division	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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
145 790 Dept of Public Safety	1,532	28.29%	7,475	0	7,475	0	7,475
151 940 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$86,813	\$0	\$86,813	\$0	\$86,813
Subtotal	100	100.00%	86,813	0	86,813	0	86,813
Direct Bills					0		0
Total					\$86,813		\$86,813
Basis Units: Direct Allocation to Governor							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	2.67%	\$20,613	\$0	\$20,613	\$0	\$20,613
145 790 Dept of Public Safety	388,242	97.33%	750,879	0	750,879	0	750,879
Subtotal	398,900	100.00%	771,492	0	771,492	0	771,492
Direct Bills					0		0
Total					\$771,492		\$771,492
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Corrections Facilities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 770 Dept of Corrections	9,194,928	98.78%	\$4,800,314	\$0	\$4,800,314	\$0	\$4,800,314
145 790 Dept of Public Safety	4,650	0.05%	2,428	0	2,428	0	2,428
172 999 Other	109,336	1.17%	57,080	0	57,080	0	57,080
Subtotal	9,308,914	100.00%	4,859,822	0	4,859,822	0	4,859,822
Direct Bills					0		0
Total					<u>\$4,859,822</u>		<u>\$4,859,822</u>
Basis Units: Direct Allocation to Dept of Corrections							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

ATM Bid 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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					<u>\$698,557</u>		<u>\$698,557</u>
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN**

**ACTUAL 2024
3/19/2025**

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	2,099	2.24%	\$8,878	\$0	\$8,878	\$0	\$8,878
8 350-604 GSD Purchasing	1,290	1.38%	5,456	0	5,456	0	5,456
59 333 Taxation and Revenue	41,903	44.74%	177,235	0	177,235	0	177,235
68 350-598 GSD Program Support	24,658	26.33%	104,295	0	104,295	0	104,295
71 350-606 GSD Risk Management	6,117	6.53%	25,873	0	25,873	0	25,873
73 350-609 GSD Motor Pool	494	0.53%	2,089	0	2,089	0	2,089
93 419 Economic Development	13,257	14.15%	56,072	0	56,072	0	56,072
133 665 Dept of Health	193	0.21%	816	0	816	0	816
134 667 Dept of Environment	3,645	3.89%	15,417	0	15,417	0	15,417
Subtotal	93,656	100.00%	396,132	0	396,132	0	396,132
Direct Bills					0		0
Total					\$396,132		\$396,132
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Manuel Lujan - Met Bid Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$22,960	\$0	\$22,960	\$0	\$22,960
61 340 Administrative Hearings Office	2,262	4.03%	8,616	0	8,616	0	8,616
110 521 Energy, Minerals & Natural Resour	43,968	78.36%	167,468	0	167,468	0	167,468
122 609 Indian Affairs	3,851	6.86%	14,668	0	14,668	0	14,668
Subtotal	56,109	100.00%	213,711	0	213,711	0	213,711
Direct Bills					0		0
Total					\$213,711		\$213,711
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
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ACTUAL 2024
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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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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					<u>\$868,120</u>		<u>\$868,120</u>
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$11,712	\$0	\$11,712	\$0	\$11,712
10 369 Commission on Public Records	114,231	96.74%	426,089	0	426,089	0	426,089
107 505 Dept of Cultural Affairs	707	0.60%	2,637	0	2,637	0	2,637
Subtotal	118,078	100.00%	440,438	0	440,438	0	440,438
Direct Bills					0		0
Total					\$440,438		\$440,438
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

2641 Siringo Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 350-605 GSD Printing & Graphics	44,703	69.97%	\$73,047	\$0	\$73,047	\$0	\$73,047
74 350-609 GSD Surplus Property	19,190	30.03%	31,357	0	31,357	0	31,357
Subtotal	63,893	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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Dr. Timothy Fleming Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 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							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Willie Ortiz Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 378 Personnel Board	22,183	70.94%	\$125,242	\$0	\$125,242	\$0	\$125,242
126 631 Workforce Solutions	2,287	7.31%	12,912	0	12,912	0	12,912
147 805 Dept of Transportation	6,798	21.74%	38,381	0	38,381	0	38,381
Subtotal	31,268	100.00%	176,535	0	176,535	0	176,535
Direct Bills					0		0
Total					\$176,535		\$176,535
Basis Units: Direct Allocation to Personnel							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	44.67%	\$145,477	\$0	\$145,477	\$0	\$145,477
139 690 Children, Youth & Families	60,638	55.33%	180,191	0	180,191	0	180,191
Subtotal	109,594	100.00%	325,668	0	325,668	0	325,668
Direct Bills					0		0
Total					\$325,668		\$325,668
Basis Units: Square Footage Occupied							

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FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
 3/19/2025

Workforce Dev Cntrs Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
124 624 Aging & Long Term Svcs	4,737	5.42%	\$11,275	\$0	\$11,275	\$0	\$11,275
126 631 Workforce Solutions	81,198	92.92%	193,261	0	193,261	0	193,261
129 644 Vocational Rehabilitation	1,450	1.66%	3,451	0	3,451	0	3,451
Subtotal	87,385	100.00%	207,987	0	207,987	0	207,987
Direct Bills					0		0
Total					\$207,987		\$207,987
Basis Units: Direct Allocation to Dept of Workforce Solutions							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Narcotics Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct Allocation to Dept of Public Safety							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Tiwa Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 361 DoIT	1,674	0.95%	\$1,041	\$0	\$1,041	\$0	\$1,041
126 631 Workforce Solutions	174,600	99.05%	108,548	0	108,548	0	108,548
Subtotal	176,274	100.00%	109,589	0	109,589	0	109,589
Direct Bills					0		0
Total					\$109,589		\$109,589
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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					<u>\$377,908</u>		<u>\$377,908</u>
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

George Maloof Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	100	100.00%	\$106,841	\$0	\$106,841	\$0	\$106,841
Subtotal	100	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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Commodities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Health Care Authority	66,519	81.82%	\$19,837	\$0	\$19,837	\$0	\$19,837
172 999 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
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ACTUAL 2024
3/19/2025

Super Block Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 Children, Youth & Families	127,754	100.00%	\$756,043	\$0	\$756,043	\$0	\$756,043
Subtotal	127,754	100.00%	756,043	0	756,043	0	756,043
Direct Bills					0		0
Total					\$756,043		\$756,043
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Turquoise Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 770 Dept of Corrections	100	100.00%	\$31,956	\$0	\$31,956	\$0	\$31,956
Subtotal	100	100.00%	31,956	0	31,956	0	31,956
Direct Bills					0		0
Total					\$31,956		\$31,956
Basis Units: Direct Allocation to Dept of Corrections							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

DPS District/Subdistricts Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	245,054	72.72%	\$508,651	\$0	\$508,651	\$0	\$508,651
172 999 Other	91,912	27.28%	190,779	0	190,779	0	190,779
Subtotal	336,966	100.00%	699,430	0	699,430	0	699,430
Direct Bills					0		0
Total					<u>\$699,430</u>		<u>\$699,430</u>
Basis Units: Direct Allocation to Dept of Public Safety							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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							

STATE OF NEW MEXICO
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ACTUAL 2024
3/19/2025

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
154 952 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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ACTUAL 2024
3/19/2025

Visitor Information Cntr Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 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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ACTUAL 2024
3/19/2025

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
145 790 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 Health Care Authority	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							

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Ports of Entry Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 Dept of Public Safety	100	100.00%	\$201,529	\$0	\$201,529	\$0	\$201,529
Subtotal	100	100.00%	201,529	0	201,529	0	201,529
Direct Bills					0		0
Total					\$201,529		\$201,529

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 Resour	7,974	90.52%	\$11,647	\$0	\$11,647	\$0	\$11,647
145 790 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							

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JP Taylor Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 690 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							

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ACTUAL 2024
3/19/2025

FBMC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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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ACTUAL 2024
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Epifania Duran Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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							

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3/19/2025

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							

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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%	\$1,894,198	\$0	\$1,894,198	\$0	\$1,894,198
Subtotal	100	100.00%	1,894,198	0	1,894,198	0	1,894,198
Direct Bills					0		0
Total					\$1,894,198		\$1,894,198
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 Health Care Authority	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
121 606 Commission for the Blind	36	0.02%	38	0	38	0	38
133 665 Dept of Health	87,215	52.68%	91,669	0	91,669	0	91,669
143 770 Dept of Corrections	59,769	36.10%	62,822	0	62,822	0	62,822
145 790 Dept of Public Safety	5,905	3.57%	6,207	0	6,207	0	6,207
172 999 Other	7,544	4.56%	7,929	0	7,929	0	7,929
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							

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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%	\$126	\$0	\$126	\$0	\$126
145 790 Dept of Public Safety	12,701	97.03%	4,120	0	4,120	0	4,120
Subtotal	13,090	100.00%	4,246	0	4,246	0	4,246
Direct Bills					0		0
Total					\$4,246		\$4,246
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 Health Care Authority	13,531	100.00%	\$42,805	\$0	\$42,805	\$0	\$42,805
Subtotal	13,531	100.00%	42,805	0	42,805	0	42,805
Direct Bills					0		0
Total					\$42,805		\$42,805
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 Health Care Authority	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	469,237	99.45%	\$361,591	\$0	\$361,591	\$0	\$361,591
137 670 Veterans Services	191	0.04%	147	0	147	0	147
145 790 Dept of Public Safety	2,400	0.51%	1,849	0	1,849	0	1,849
Subtotal	471,828	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 Resour	100	100.00%	\$5,936	\$0	\$5,936	\$0	\$5,936
Subtotal	100	100.00%	5,936	0	5,936	0	5,936
Direct Bills					0		0
Total					\$5,936		\$5,936
Basis Units: Direct Allocation to Energy,Minerals & Nat Res							

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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	35.23%	\$49,713	\$0	\$49,713	\$0	\$49,713
137 670 Veterans Services	3,666	32.68%	46,116	0	46,116	0	46,116
172 999 Other	3,600	32.09%	45,285	0	45,285	0	45,285
Subtotal	11,218	100.00%	141,114	0	141,114	0	141,114
Direct Bills					0		0
Total					\$141,114		\$141,114
Basis Units: Square Footage Occupied							

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Ft Stanton Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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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Louise Brown Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 630 Health Care Authority	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							

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Grants Mining Museum Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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
172 999 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	19,863	20.89%	\$56,490	\$0	\$56,490	\$0	\$56,490
5 341-542 DFA - Program Support	1,117	1.17%	3,177	0	3,177	0	3,177
6 341-544 DFA - Financial Control	17,836	18.76%	50,725	0	50,725	0	50,725
64 341-543 DFA - Comm Dev & Local Gov	8,511	8.95%	24,205	0	24,205	0	24,205
83 370 Secretary of State	2,385	2.51%	6,783	0	6,783	0	6,783
107 505 Dept of Cultural Affairs	18,394	19.35%	52,312	0	52,312	0	52,312
114 550 Office of State Engineer/ISC	23,969	25.21%	68,167	0	68,167	0	68,167
137 670 Veterans Services	3,004	3.16%	8,543	0	8,543	0	8,543
Subtotal	95,079	100.00%	270,403	0	270,403	0	270,403
Direct Bills					0		0
Total					\$270,403		\$270,403
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
154 952 University of New Mexico	61,171	73.28%	\$2,625,130	\$0	\$2,625,130	\$0	\$2,625,130
155 954 New Mexico State University	22,303	26.72%	957,125	0	957,125	0	957,125
Subtotal	83,474	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
139 690 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	46.27%	\$62,615	\$0	\$62,615	\$0	\$62,615
133 665 Dept of Health	11,197	53.73%	72,706	0	72,706	0	72,706
Subtotal	20,840	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
172 999 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 Car	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
139 690 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							

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Emergency Warehouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 790 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

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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
139 690 Children, Youth & Families	348,901	99.22%	94,876	0	94,876	0	94,876
145 790 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

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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
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 NM Attorney General (OG Division)	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	86,813	0	0
80 361 DoIT	0	0	0	0	0	0	0	0	20,613	0
83 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92 418 Tourism Department	0	45,099	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 Resour	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 Cai	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 Health Care Authority	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	12,748	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
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	4,800,314
145 790 Dept of Public Safety	0	0	0	0	0	0	7,475	0	750,879	2,428
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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Allocation Summary

Department	Dept:1 Building Depreciation									
	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
148 924 Public Education Department	\$220,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151 940 Public School Facilities Authority	0	0	0	0	0	0	7,094	0	0	0
154 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	57,080
Total	\$220,729	\$57,847	\$25,172	\$420	\$363,839	\$245,522	\$26,424	\$86,813	\$771,492	\$4,859,822

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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	8,878	0	0	0	0	0	0
8 350-604 GSD Purchasing	0	0	0	5,456	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 NM Attorney General (OG Division	0	0	0	0	0	0	0	0	0	0
59 333 Taxation and Revenue	0	0	0	177,235	828,379	0	22,960	0	0	0
61 340 Administrative Hearings Office	0	0	0	0	0	0	8,616	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	104,295	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	25,873	0	0	0	0	0	0
73 350-609 GSD Motor Pool	905	0	0	2,089	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	56,072	0	0	0	0	0	0
94 420 Regulation and Licensing	0	0	0	0	0	0	0	0	683,391	0
107 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	167,468	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	14,668	0	0	0
123 611 Early Childhood Education and Cai	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 Health Care Authority	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	816	0	0	0	40,160	0	0
134 667 Dept of Environment	0	290,073	0	15,417	0	0	0	0	0	0
137 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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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
148 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$905	\$698,557	\$355,693	\$396,132	\$828,379	\$0	\$213,711	\$40,160	\$868,120	\$14,662

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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	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	11,712	0	0	125,242	0	0	0	0	0
10 369 Commission on Public Records	0	426,089	0	0	0	0	0	0	0	0
11 305 NM Attorney General (OG Division	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	73,047	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	31,357	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	1,041	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	2,637	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
114 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123 611 Early Childhood Education and Cai	0	0	0	0	0	0	0	0	0	0
124 624 Aging & Long Term Svcs	0	0	0	0	0	0	11,275	0	0	0
125 630 Health Care Authority	0	0	0	0	0	0	0	0	0	0
126 631 Workforce Solutions	0	0	0	0	12,912	0	193,261	0	108,548	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	3,451	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	145,477	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
139 690 Children, Youth & Families	0	0	0	0	0	180,191	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	46,718	0	0	0	0	0	0
147 805 Dept of Transportation	0	0	0	0	38,381	0	0	0	0	0

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Allocation Summary

Department	Dept:1 Building Depreciation									
	2542 Cerrillos	State Library	2641 Siringo Road	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office
148 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$93,141	\$440,438	\$104,404	\$46,718	\$176,535	\$325,668	\$207,987	\$0	\$109,589	\$377,908

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/Subdistri cts	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 NM Attorney General (OG Division	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	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78 356 Governor	0	0	0	0	0	0	0	0	0	0
80 361 DoIT	0	0	0	0	0	14,307	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 Resour	0	0	0	0	0	0	0	0	0	0
114 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
122 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123 611 Early Childhood Education and Cai	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 Health Care Authority	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
139 690 Children, Youth & Families	0	0	756,043	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	31,956	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	508,651	0	0	0	53,120	0
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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Allocation Summary

Department	Dept:1 Building Depreciation									
	George Maloof	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistri cts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex	James Murray
148 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	0	0	17,707	0	0	0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	106,841	4,409	0	0	190,779	0	0	0	0	0
Total	\$106,841	\$24,246	\$756,043	\$31,956	\$699,430	\$14,307	\$602,977	\$0	\$66,340	\$85,141

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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 NM Attorney General (OG Division	0	0	0	0	0	0	0	0	0	0
59 333 Taxation and Revenue	0	0	0	0	0	0	0	0	33,540	0
61 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
64 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
70 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78 356 Governor	0	0	0	0	0	0	0	0	0	0
80 361 DoIT	0	0	0	0	0	0	0	0	0	0
83 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93 419 Economic Development	0	0	0	0	0	0	0	0	0	0
94 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	11,647	0	0	0	0	0	0	0	0
114 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	3,847
121 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	38
122 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
123 611 Early Childhood Education and Cai	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 Health Care Authority	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	1,894,198	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
139 690 Children, Youth & Families	0	0	549,792	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	62,822
145 790 Dept of Public Safety	201,529	1,220	0	0	0	0	0	0	0	6,207
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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Allocation Summary

Department	Dept:1 Building Depreciation									
	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
148 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	1,362,875	62,316	0	0	0	7,929
Total	\$201,529	\$12,866	\$549,792	\$3,363	\$1,362,875	\$62,316	\$4,261	\$1,894,198	\$68,651	\$174,002

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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	49,713	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 NM Attorney General (OG Division	0	0	0	0	0	0	0	0	0	0
59 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
61 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
64 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
68 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
70 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
71 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
73 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
78 356 Governor	0	0	0	0	0	0	0	0	0	0
80 361 DoIT	0	0	0	0	0	0	0	0	0	0
83 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
92 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93 419 Economic Development	0	0	0	0	0	0	0	0	0	0
94 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
107 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	0	0	0	0	5,936	0	0	0	0
114 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
121 606 Commission for the Blind	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 Cai	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 Health Care Authority	0	0	42,805	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	361,591	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	126	0	0	147	0	46,116	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	4,120	0	0	1,849	0	0	0	0	0
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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Allocation Summary

Department	Dept:1 Building Depreciation									
	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
148 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
155 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	45,285	0	0	31,228
Total	\$81,461	\$4,246	\$42,805	\$40,663	\$363,587	\$5,936	\$141,114	\$0	\$13,444	\$31,228

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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	\$56,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,490
5 341-542 DFA - Program Support	0	3,177	0	0	0	0	0	0	0	3,177
6 341-544 DFA - Financial Control	0	50,725	0	0	0	0	0	0	0	56,639
7 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	75,337
8 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	5,456
9 378 Personnel Board	0	0	0	0	0	0	0	0	565	137,519
10 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	427,579
11 305 NM Attorney General (OG Division)	0	0	0	0	0	0	0	0	0	363,839
59 333 Taxation and Revenue	0	0	0	0	62,615	0	0	0	0	1,135,518
61 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	9,082
64 341-543 DFA - Comm Dev & Local Gov	0	24,205	0	0	0	0	0	0	0	24,205
68 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	167,039
70 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	73,047
71 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	25,873
73 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	54	31,782
74 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	31,357
78 356 Governor	0	0	0	0	0	0	0	0	0	86,813
80 361 DoIT	0	0	0	0	0	0	0	0	0	391,654
83 370 Secretary of State	0	6,783	0	0	0	0	0	0	0	6,783
92 418 Tourism Department	0	0	0	0	0	0	0	0	0	55,804
93 419 Economic Development	0	0	0	0	0	0	0	0	0	56,072
94 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	683,391
107 505 Dept of Cultural Affairs	0	52,312	0	0	0	0	0	0	0	54,949
110 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	185,050
114 550 Office of State Engineer/ISC	0	68,167	0	0	0	0	0	0	0	327,837
121 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	81,499
122 609 Indian Affairs	0	0	0	0	0	0	0	0	0	14,668
123 611 Early Childhood Education and Cai	0	0	0	0	0	0	4,204	0	0	4,204
124 624 Aging & Long Term Svcs	0	0	0	0	0	0	15,180	0	0	211,184
125 630 Health Care Authority	0	0	0	0	0	0	0	0	0	208,895
126 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	314,721
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	45,459
130 645 Disability Commission	0	0	0	0	0	0	0	0	0	12,748
133 665 Dept of Health	0	0	0	0	72,706	0	0	0	0	3,607,995
134 667 Dept of Environment	0	0	0	0	0	0	0	0	0	315,024
137 670 Veterans Services	0	8,543	0	0	0	0	0	0	0	68,518
139 690 Children, Youth & Families	0	0	0	26,621	0	0	348,438	0	94,876	1,955,962
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	4,895,092
145 790 Dept of Public Safety	0	0	0	0	0	0	0	77,383	131	1,661,708
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	38,381

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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
148 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,729
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	7,094
154 952 University of New Mexico	0	0	2,625,130	0	0	0	0	0	0	2,642,838
155 954 New Mexico State University	0	0	957,125	0	0	0	0	0	0	957,125
172 999 Other	0	0	0	0	0	35,666	0	0	0	1,904,409
Total	\$0	\$270,403	\$3,582,255	\$26,621	\$135,321	\$35,666	\$367,822	\$77,383	\$95,625	\$23,993,504

FY 2026 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 2024 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).

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Dept:2 Equipment Depreciation

A. Department Costs

Description		Amount	General Admin	DFA Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Act 2023 Depreciation DFA	P	1,009,390	0	1,009,390
Subtotal - Services & Supplies		1,009,390	0	1,009,390
Department Cost Total		1,009,390	0	1,009,390
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,009,390	0	1,009,390
General Admin Distribution			0	0
Grand Total		<u>\$1,009,390</u>		<u>\$1,009,390</u>

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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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	495,329.48	49.07%	\$495,330	\$0	\$495,330	\$0	\$495,330
5 341-542 DFA - Program Support	119,572.15	11.85%	119,572	0	119,572	0	119,572
64 341-543 DFA - Comm Dev & Local Gov	394,488.00	39.08%	394,488	0	394,488	0	394,488
Subtotal	1,009,389.63	100.00%	1,009,390	0	1,009,390	0	1,009,390
Direct Bills					0		0
Total					\$1,009,390		\$1,009,390
Basis Units: Deprec by Division							

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Allocation Summary

Dept:2 Equipment Depreciation

Department	DFA Depreciation	Total
4 341-541 DFA - Policy & Budget	\$495,330	\$495,330
5 341-542 DFA - Program Support	119,572	119,572
64 341-543 DFA - Comm Dev & Local Gov	394,488	394,488
Total	\$1,009,390	\$1,009,390

FY 2026 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 2024 has been allocated on the basis of the amount of bonds sold by department for each issue.

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	26,862,530	0	0	0	0	0	(3,000)	0	(31,351)
Subtotal - Services & Supplies		26,862,530	0	0	0	0	0	(3,000)	0	(31,351)
Department Cost Total		26,862,530	0	0	0	0	0	(3,000)	0	(31,351)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,862,530	0	0	0	0	0	(3,000)	0	(31,351)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<u>\$26,862,530</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$(3,000)</u>	<u>\$0</u>	<u>\$(31,351)</u>

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	26,862,530	0	0	0	0	(644)	0	0	0
Subtotal - Services & Supplies		26,862,530	0	0	0	0	(644)	0	0	0
Department Cost Total		26,862,530	0	0	0	0	(644)	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,862,530	0	0	0	0	(644)	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$26,862,530	\$0	\$0	\$0	\$0	\$(644)	\$0	\$0	\$0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	26,862,530	(3,081)	0	0	0	0	0	(81,527)	(15,374)
Subtotal - Services & Supplies		26,862,530	(3,081)	0	0	0	0	0	(81,527)	(15,374)
Department Cost Total		26,862,530	(3,081)	0	0	0	0	0	(81,527)	(15,374)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,862,530	(3,081)	0	0	0	0	0	(81,527)	(15,374)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$26,862,530	\$(3,081)	\$0	\$0	\$0	\$0	\$0	\$(81,527)	\$(15,374)

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	26,862,530	(15)	(1,381)	(179)	0	(13,183)	(451,775)	2,055,065	3,863,378
Subtotal - Services & Supplies		26,862,530	(15)	(1,381)	(179)	0	(13,183)	(451,775)	2,055,065	3,863,378
Department Cost Total		26,862,530	(15)	(1,381)	(179)	0	(13,183)	(451,775)	2,055,065	3,863,378
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,862,530	(15)	(1,381)	(179)	0	(13,183)	(451,775)	2,055,065	3,863,378
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$26,862,530	\$(15)	\$(1,381)	\$(179)	\$0	\$(13,183)	\$(451,775)	\$2,055,065	\$3,863,378

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	26,862,530	(69,820)	1,025,498	(27,430)	2,840,316	619,769	1,630,374	3,595,237	1,319,299
Subtotal - Services & Supplies		26,862,530	(69,820)	1,025,498	(27,430)	2,840,316	619,769	1,630,374	3,595,237	1,319,299
Department Cost Total		26,862,530	(69,820)	1,025,498	(27,430)	2,840,316	619,769	1,630,374	3,595,237	1,319,299
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		26,862,530	(69,820)	1,025,498	(27,430)	2,840,316	619,769	1,630,374	3,595,237	1,319,299
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<u>\$26,862,530</u>	<u>\$(69,820)</u>	<u>\$1,025,498</u>	<u>\$(27,430)</u>	<u>\$2,840,316</u>	<u>\$619,769</u>	<u>\$1,630,374</u>	<u>\$3,595,237</u>	<u>\$1,319,299</u>

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	26,862,530	2,521,494	(139,461)	5,146,682	2,647,895	2,298,819	(1,863,077)
Subtotal - Services & Supplies		26,862,530	2,521,494	(139,461)	5,146,682	2,647,895	2,298,819	(1,863,077)
Department Cost Total		26,862,530	2,521,494	(139,461)	5,146,682	2,647,895	2,298,819	(1,863,077)
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		26,862,530	2,521,494	(139,461)	5,146,682	2,647,895	2,298,819	(1,863,077)
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$26,862,530	\$2,521,494	\$(139,461)	\$5,146,682	\$2,647,895	\$2,298,819	\$(1,863,077)

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:3 Interest Expense

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STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
148 924 Public Education Department	5,000,000	8.02%	0	0	0	0	0
154 952 University of New Mexico	10,000,000	16.05%	0	0	0	0	0
155 954 New Mexico State University	6,200,000	9.95%	0	0	0	0	0
156 956 New Mexico Highlands University	6,400,000	10.27%	0	0	0	0	0
157 958 Western New Mexico University	2,725,000	4.37%	0	0	0	0	0
158 960 Eastern New Mexico University	900,000	1.44%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Tchr	4,400,000	7.06%	0	0	0	0	0
160 964 Northern New Mexico College	450,000	0.72%	0	0	0	0	0
163 970 Luna Community College	400,000	0.64%	0	0	0	0	0
165 974 New Mexico Junior College	1,500,000	2.41%	0	0	0	0	0
166 976 San Juan College	500,000	0.80%	0	0	0	0	0
167 977 Clovis Community College	1,575,000	2.53%	0	0	0	0	0
168 978 New Mexico Military Institute	1,500,000	2.41%	0	0	0	0	0
170 980 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
148 924 Public Education Department	5,000,000	3.72%	0	0	0	0	0
154 952 University of New Mexico	13,460,000	10.02%	0	0	0	0	0
155 954 New Mexico State University	16,377,000	12.19%	0	0	0	0	0
156 956 New Mexico Highlands University	7,300,000	5.43%	0	0	0	0	0
157 958 Western New Mexico University	4,800,000	3.57%	0	0	0	0	0
158 960 Eastern New Mexico University	5,835,000	4.34%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Tchr	8,085,322	6.02%	0	0	0	0	0
160 964 Northern New Mexico College	1,875,000	1.40%	0	0	0	0	0
161 966 Santa Fe Community College	900,000	0.67%	0	0	0	0	0
162 968 Central New Mexico Comm College	4,786,000	3.56%	0	0	0	0	0
163 970 Luna Community College	1,630,000	1.21%	0	0	0	0	0
164 972 Mesalands Community College	800,000	0.60%	0	0	0	0	0
165 974 New Mexico Junior College	3,989,385	2.97%	0	0	0	0	0
166 976 San Juan College	6,200,000	4.61%	0	0	0	0	0
167 977 Clovis Community College	300,000	0.22%	0	0	0	0	0
168 978 New Mexico Military Institute	3,000,000	2.23%	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	1,000,000	0.74%	0	0	0	0	0
170 980 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
148 924 Public Education Department	10,000,000	12.29%	0	0	0	0	0
154 952 University of New Mexico	10,975,000	13.49%	0	0	0	0	0
155 954 New Mexico State University	6,750,000	8.30%	0	0	0	0	0
156 956 New Mexico Highlands University	4,000,000	4.92%	0	0	0	0	0
157 958 Western New Mexico University	4,100,000	5.04%	0	0	0	0	0
158 960 Eastern New Mexico University	4,000,000	4.92%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Techr	6,000,000	7.37%	0	0	0	0	0
160 964 Northern New Mexico College	520,000	0.64%	0	0	0	0	0
161 966 Santa Fe Community College	2,000,000	2.46%	0	0	0	0	0
162 968 Central New Mexico Comm College	3,000,000	3.69%	0	0	0	0	0
163 970 Luna Community College	1,700,000	2.09%	0	0	0	0	0
166 976 San Juan College	600,000	0.74%	0	0	0	0	0
168 978 New Mexico Military Institute	1,000,000	1.23%	0	0	0	0	0
170 980 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
 3/19/2025

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
148 924 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(543)	\$0	\$(543)	\$0	\$(543)
107 505 Dept of Cultural Affairs	3,000,000	2.10%	(63)	0	(63)	0	(63)
124 624 Aging & Long Term Svcs	15,804,983	11.07%	(332)	0	(332)	0	(332)
148 924 Public Education Department	3,000,000	2.10%	(63)	0	(63)	0	(63)
154 952 University of New Mexico	18,500,000	12.96%	(389)	0	(389)	0	(389)
155 954 New Mexico State University	22,900,000	16.04%	(481)	0	(481)	0	(481)
156 956 New Mexico Highlands University	11,000,000	7.70%	(231)	0	(231)	0	(231)
157 958 Western New Mexico University	7,000,000	4.90%	(147)	0	(147)	0	(147)
158 960 Eastern New Mexico University	11,550,000	8.09%	(243)	0	(243)	0	(243)
159 962 New Mexico Inst of Mining & Tchr	7,500,000	5.25%	(158)	0	(158)	0	(158)
160 964 Northern New Mexico College	3,300,000	2.31%	(69)	0	(69)	0	(69)
168 978 New Mexico Military Institute	3,400,000	2.38%	(71)	0	(71)	0	(71)
169 979 NM Sch for the Visually Impaired	3,000,000	2.10%	(63)	0	(63)	0	(63)
170 980 NM Sch for the Deaf	7,000,000	4.90%	(147)	0	(147)	0	(147)
Subtotal	142,799,983	100.00%	(3,000)	0	(3,000)	0	(3,000)
Direct Bills					0		0
Total					\$(3,000)		\$(3,000)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
148 924 Public Education Department	10,000,000	5.08%	0	0	0	0	0
154 952 University of New Mexico	23,460,000	11.93%	0	0	0	0	0
155 954 New Mexico State University	22,577,000	11.48%	0	0	0	0	0
156 956 New Mexico Highlands University	13,700,000	6.96%	0	0	0	0	0
157 958 Western New Mexico University	7,525,000	3.83%	0	0	0	0	0
158 960 Eastern New Mexico University	6,735,000	3.42%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Tchr	12,485,322	6.35%	0	0	0	0	0
160 964 Northern New Mexico College	2,325,000	1.18%	0	0	0	0	0
161 966 Santa Fe Community College	900,000	0.46%	0	0	0	0	0
162 968 Central New Mexico Comm College	4,786,000	2.43%	0	0	0	0	0
163 970 Luna Community College	2,030,000	1.03%	0	0	0	0	0
164 972 Mesalands Community College	800,000	0.41%	0	0	0	0	0
165 974 New Mexico Junior College	5,489,385	2.79%	0	0	0	0	0
166 976 San Juan College	6,700,000	3.41%	0	0	0	0	0
167 977 Clovis Community College	1,875,000	0.95%	0	0	0	0	0
168 978 New Mexico Military Institute	4,500,000	2.29%	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	1,000,000	0.51%	0	0	0	0	0
170 980 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(1,403)	\$0	\$(1,403)	\$0	\$(1,403)
13 950 Higher Education Department	50,700,000	22.69%	(7,114)	0	(7,114)	0	(7,114)
107 505 Dept of Cultural Affairs	5,000,000	2.24%	(702)	0	(702)	0	(702)
122 609 Indian Affairs	3,000,000	1.34%	(421)	0	(421)	0	(421)
124 624 Aging & Long Term Svcs	14,700,000	6.58%	(2,063)	0	(2,063)	0	(2,063)
133 665 Dept of Health	4,328,000	1.94%	(607)	0	(607)	0	(607)
148 924 Public Education Department	3,000,000	1.34%	(421)	0	(421)	0	(421)
154 952 University of New Mexico	42,700,000	19.11%	(5,992)	0	(5,992)	0	(5,992)
155 954 New Mexico State University	33,200,000	14.86%	(4,659)	0	(4,659)	0	(4,659)
156 956 New Mexico Highlands University	10,800,000	4.83%	(1,515)	0	(1,515)	0	(1,515)
157 958 Western New Mexico University	8,000,000	3.58%	(1,123)	0	(1,123)	0	(1,123)
158 960 Eastern New Mexico University	16,000,000	7.16%	(2,245)	0	(2,245)	0	(2,245)
159 962 New Mexico Inst of Mining & Techr	8,000,000	3.58%	(1,123)	0	(1,123)	0	(1,123)
160 964 Northern New Mexico College	6,000,000	2.69%	(842)	0	(842)	0	(842)
168 978 New Mexico Military Institute	5,000,000	2.24%	(702)	0	(702)	0	(702)
170 980 NM Sch for the Deaf	3,000,000	1.34%	(421)	0	(421)	0	(421)
Subtotal	223,428,000	100.00%	(31,351)	0	(31,351)	0	(31,351)
Direct Bills					0		0
Total					\$(31,351)		\$(31,351)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2002 A SUPP Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2003 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2004 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
140 705 Dept of Military Affairs	170,000	0.19%	0	0	0	0	0
147 805 Dept of Transportation	10,581,385	12.08%	0	0	0	0	0
148 924 Public Education Department	10,192,400	11.64%	0	0	0	0	0
154 952 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(57)	\$0	\$(57)	\$0	\$(57)
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%	(111)	0	(111)	0	(111)
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%	(2)	0	(2)	0	(2)
107 505 Dept of Cultural Affairs	4,540,560	2.99%	(19)	0	(19)	0	(19)
109 516 Dept of Game & Fish	1,400,000	0.92%	(6)	0	(6)	0	(6)
110 521 Energy, Minerals & Natural Resour	75,000	0.05%	(0)	0	(0)	0	(0)
114 550 Office of State Engineer/ISC	5,379,810	3.54%	(23)	0	(23)	0	(23)
122 609 Indian Affairs	3,752,430	2.47%	(16)	0	(16)	0	(16)
124 624 Aging & Long Term Svcs	1,248,110	0.82%	(5)	0	(5)	0	(5)
133 665 Dept of Health	587,500	0.39%	(2)	0	(2)	0	(2)
134 667 Dept of Environment	5,873,741	3.87%	(25)	0	(25)	0	(25)
140 705 Dept of Military Affairs	2,098,810	1.38%	(9)	0	(9)	0	(9)
145 790 Dept of Public Safety	3,600,000	2.37%	(15)	0	(15)	0	(15)
147 805 Dept of Transportation	9,491,910	6.25%	(40)	0	(40)	0	(40)
148 924 Public Education Department	15,474,110	10.19%	(66)	0	(66)	0	(66)
151 940 Public School Facilities Authority	48,595,746	32.00%	(206)	0	(206)	0	(206)
154 952 University of New Mexico	6,003,750	3.95%	(25)	0	(25)	0	(25)
155 954 New Mexico State University	647,500	0.43%	(3)	0	(3)	0	(3)
156 956 New Mexico Highlands University	50,000	0.03%	(0)	0	(0)	0	(0)
158 960 Eastern New Mexico University	553,750	0.36%	(2)	0	(2)	0	(2)
161 966 Santa Fe Community College	50,000	0.03%	(0)	0	(0)	0	(0)
162 968 Central New Mexico Comm College	125,000	0.08%	(1)	0	(1)	0	(1)
163 970 Luna Community College	175,000	0.12%	(1)	0	(1)	0	(1)
166 976 San Juan College	1,547,500	1.02%	(7)	0	(7)	0	(7)
168 978 New Mexico Military Institute	213,000	0.14%	(1)	0	(1)	0	(1)
Subtotal	151,844,813	100.00%	(644)	0	(644)	0	(644)
Direct Bills					0		0
Total					\$(644)		\$(644)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2005 B2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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
139 690 Children, Youth & Families	500,000	0.37%	0	0	0	0	0
146 795 Homeland Security & Emergency M	500,000	0.37%	0	0	0	0	0
147 805 Dept of Transportation	12,228,400	8.93%	0	0	0	0	0
148 924 Public Education Department	17,917,200	13.09%	0	0	0	0	0
154 952 University of New Mexico	18,115,000	13.23%	0	0	0	0	0
155 954 New Mexico State University	4,958,000	3.62%	0	0	0	0	0
156 956 New Mexico Highlands University	500,000	0.37%	0	0	0	0	0
158 960 Eastern New Mexico University	1,350,000	0.99%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Tchr	760,000	0.56%	0	0	0	0	0
168 978 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 2026 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2024
3/19/2025

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
147 805 Dept of Transportation	20,685,000	15.17%	0	0	0	0	0
151 940 Public School Facilities Authority	19,721,169	14.46%	0	0	0	0	0
154 952 University of New Mexico	15,144,128	11.11%	0	0	0	0	0
156 956 New Mexico Highlands University	2,000,000	1.47%	0	0	0	0	0
158 960 Eastern New Mexico University	800,000	0.59%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Tchr	2,000,000	1.47%	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	5,500,000	4.03%	0	0	0	0	0
172 999 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(884)	\$0	\$(884)	\$0	\$(884)
13 950 Higher Education Department	2,612,000	1.70%	(52)	0	(52)	0	(52)
14 111 Legislative Council Service	75,000	0.05%	(2)	0	(2)	0	(2)
24 215 Court of Appeals	6,000,000	3.91%	(120)	0	(120)	0	(120)
64 341-543 DFA - Comm Dev & Local Gov	24,274,000	15.81%	(487)	0	(487)	0	(487)
95 430 Public Regulation Commission	200,000	0.13%	(4)	0	(4)	0	(4)
105 491 Military Base Planning	1,000,000	0.65%	(20)	0	(20)	0	(20)
107 505 Dept of Cultural Affairs	6,234,447	4.06%	(125)	0	(125)	0	(125)
110 521 Energy, Minerals & Natural Resour	4,740,000	3.09%	(95)	0	(95)	0	(95)
114 550 Office of State Engineer/ISC	3,730,000	2.43%	(75)	0	(75)	0	(75)
122 609 Indian Affairs	11,145,000	7.26%	(224)	0	(224)	0	(224)
124 624 Aging & Long Term Svcs	325,000	0.21%	(7)	0	(7)	0	(7)
134 667 Dept of Environment	12,698,198	8.27%	(255)	0	(255)	0	(255)
140 705 Dept of Military Affairs	2,500,000	1.63%	(50)	0	(50)	0	(50)
147 805 Dept of Transportation	10,968,000	7.14%	(220)	0	(220)	0	(220)
148 924 Public Education Department	7,903,000	5.15%	(159)	0	(159)	0	(159)
154 952 University of New Mexico	7,605,500	4.95%	(153)	0	(153)	0	(153)
155 954 New Mexico State University	4,800,000	3.13%	(96)	0	(96)	0	(96)
158 960 Eastern New Mexico University	800,000	0.52%	(16)	0	(16)	0	(16)
159 962 New Mexico Inst of Mining & Techr	300,000	0.20%	(6)	0	(6)	0	(6)
169 979 NM Sch for the Visually Impaired	1,600,000	1.04%	(32)	0	(32)	0	(32)
Subtotal	153,565,145	100.00%	(3,081)	0	(3,081)	0	(3,081)
Direct Bills					0		0
Total					\$(3,081)		\$(3,081)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2008 A2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 Resour	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
145 790 Dept of Public Safety	2,000,000	1.26%	0	0	0	0	0
147 805 Dept of Transportation	31,396,524	19.76%	0	0	0	0	0
148 924 Public Education Department	5,000,000	3.15%	0	0	0	0	0
151 940 Public School Facilities Authority	4,800,000	3.02%	0	0	0	0	0
154 952 University of New Mexico	5,575,000	3.51%	0	0	0	0	0
156 956 New Mexico Highlands University	400,000	0.25%	0	0	0	0	0
157 958 Western New Mexico University	400,000	0.25%	0	0	0	0	0
158 960 Eastern New Mexico University	400,000	0.25%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Tchr	400,000	0.25%	0	0	0	0	0
160 964 Northern New Mexico College	175,000	0.11%	0	0	0	0	0
168 978 New Mexico Military Institute	2,200,000	1.38%	0	0	0	0	0
172 999 Other	34,017,169	21.41%	0	0	0	0	0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2010 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 350-608 GSD Facilities Management	2,826,311	1.89%	\$0	\$0	\$0	\$0	\$0
40 243 Judicial District Court 13th	10,000	0.01%	0	0	0	0	0
64 341-543 DFA - Comm Dev & Local Gov	5,220,191	3.49%	0	0	0	0	0
99 460 NM State Fair	329,952	0.22%	0	0	0	0	0
106 495 Spaceport Authority	24,000,000	16.04%	0	0	0	0	0
107 505 Dept of Cultural Affairs	125,000	0.08%	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	385,000	0.26%	0	0	0	0	0
114 550 Office of State Engineer/ISC	5,550,000	3.71%	0	0	0	0	0
115 551 Interstate Stream Commission	105,000	0.07%	0	0	0	0	0
122 609 Indian Affairs	910,140	0.61%	0	0	0	0	0
124 624 Aging & Long Term Svcs	400,000	0.27%	0	0	0	0	0
134 667 Dept of Environment	3,580,644	2.39%	0	0	0	0	0
140 705 Dept of Military Affairs	1,500,000	1.00%	0	0	0	0	0
147 805 Dept of Transportation	50,754,740	33.92%	0	0	0	0	0
148 924 Public Education Department	1,582,591	1.06%	0	0	0	0	0
151 940 Public School Facilities Authority	50,636,227	33.84%	0	0	0	0	0
154 952 University of New Mexico	135,000	0.09%	0	0	0	0	0
155 954 New Mexico State University	560,000	0.37%	0	0	0	0	0
156 956 New Mexico Highlands University	700,000	0.47%	0	0	0	0	0
158 960 Eastern New Mexico University	20,000	0.01%	0	0	0	0	0
160 964 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

SSTB 2010 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 924 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2010 D Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 350-608 GSD Facilities Management	19,386,604	7.09%	\$0	\$0	\$0	\$0	\$0
13 950 Higher Education Department	3,400,000	1.24%	0	0	0	0	0
24 215 Court of Appeals	7,800,000	2.85%	0	0	0	0	0
27 219 Supreme Crt Building Commission	50,000	0.02%	0	0	0	0	0
32 235 Judicial District Court 5th	100,000	0.04%	0	0	0	0	0
34 237 Judicial District Court 7th	50,000	0.02%	0	0	0	0	0
38 241 Judicial District Court 11th	70,000	0.03%	0	0	0	0	0
64 341-543 DFA - Comm Dev & Local Gov	48,534,688	17.76%	0	0	0	0	0
99 460 NM State Fair	7,650,000	2.80%	0	0	0	0	0
107 505 Dept of Cultural Affairs	3,449,348	1.26%	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	4,487,500	1.64%	0	0	0	0	0
114 550 Office of State Engineer/ISC	9,672,117	3.54%	0	0	0	0	0
115 551 Interstate Stream Commission	40,000	0.01%	0	0	0	0	0
122 609 Indian Affairs	9,667,500	3.54%	0	0	0	0	0
124 624 Aging & Long Term Svcs	3,051,053	1.12%	0	0	0	0	0
133 665 Dept of Health	1,823,000	0.67%	0	0	0	0	0
134 667 Dept of Environment	28,863,961	10.56%	0	0	0	0	0
139 690 Children, Youth & Families	500,000	0.18%	0	0	0	0	0
146 795 Homeland Security & Emergency M	500,000	0.18%	0	0	0	0	0
147 805 Dept of Transportation	32,913,400	12.04%	0	0	0	0	0
148 924 Public Education Department	17,917,200	6.56%	0	0	0	0	0
151 940 Public School Facilities Authority	19,721,169	7.22%	0	0	0	0	0
154 952 University of New Mexico	33,259,128	12.17%	0	0	0	0	0
155 954 New Mexico State University	4,958,000	1.81%	0	0	0	0	0
156 956 New Mexico Highlands University	2,500,000	0.91%	0	0	0	0	0
158 960 Eastern New Mexico University	2,150,000	0.79%	0	0	0	0	0
159 962 New Mexico Inst of Mining & Techr	2,760,000	1.01%	0	0	0	0	0
168 978 New Mexico Military Institute	450,000	0.16%	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	5,500,000	2.01%	0	0	0	0	0
172 999 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(8,277)	\$0	\$(8,277)	\$0	\$(8,277)
107 505 Dept of Cultural Affairs	3,000,000	15.23%	(12,415)	0	(12,415)	0	(12,415)
124 624 Aging & Long Term Svcs	7,700,000	39.09%	(31,866)	0	(31,866)	0	(31,866)
148 924 Public Education Department	7,000,000	35.53%	(28,969)	0	(28,969)	0	(28,969)
Subtotal	19,700,000	100.00%	(81,527)	0	(81,527)	0	(81,527)
Direct Bills					0		0
Total					\$(81,527)		\$(81,527)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(4,331)	\$0	\$(4,331)	\$0	\$(4,331)
64 341-543 DFA - Comm Dev & Local Gov	16,095,394	22.90%	(3,520)	0	(3,520)	0	(3,520)
80 361 DoIT	3,145,000	4.47%	(688)	0	(688)	0	(688)
107 505 Dept of Cultural Affairs	750,000	1.07%	(164)	0	(164)	0	(164)
114 550 Office of State Engineer/ISC	200,000	0.28%	(44)	0	(44)	0	(44)
115 551 Interstate Stream Commission	623,000	0.89%	(136)	0	(136)	0	(136)
122 609 Indian Affairs	1,333,000	1.90%	(292)	0	(292)	0	(292)
124 624 Aging & Long Term Svcs	2,000,000	2.85%	(437)	0	(437)	0	(437)
134 667 Dept of Environment	6,668,016	9.49%	(1,458)	0	(1,458)	0	(1,458)
147 805 Dept of Transportation	4,305,051	6.12%	(942)	0	(942)	0	(942)
148 924 Public Education Department	6,907,500	9.83%	(1,511)	0	(1,511)	0	(1,511)
154 952 University of New Mexico	1,874,000	2.67%	(410)	0	(410)	0	(410)
155 954 New Mexico State University	6,042,000	8.60%	(1,321)	0	(1,321)	0	(1,321)
156 956 New Mexico Highlands University	60,000	0.09%	(13)	0	(13)	0	(13)
157 958 Western New Mexico University	490,000	0.70%	(107)	0	(107)	0	(107)
Subtotal	70,292,961	100.00%	(15,374)	0	(15,374)	0	(15,374)
Direct Bills					0		0
Total					\$(15,374)		\$(15,374)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(10)	\$0	\$(10)	\$0	\$(10)
26 218 Administrative Office of the Courts	1,032,000	2.03%	(0)	0	(0)	0	(0)
27 219 Supreme Crt Building Commission	700,000	1.37%	(0)	0	(0)	0	(0)
64 341-543 DFA - Comm Dev & Local Gov	2,000,000	3.93%	(1)	0	(1)	0	(1)
83 370 Secretary of State	500,000	0.98%	(0)	0	(0)	0	(0)
93 419 Economic Development	1,000,000	1.96%	(0)	0	(0)	0	(0)
104 490 Cumbres & Toltec Railroad Comm	1,500,000	2.94%	(0)	0	(0)	0	(0)
107 505 Dept of Cultural Affairs	1,000,000	1.96%	(0)	0	(0)	0	(0)
110 521 Energy, Minerals & Natural Resour	500,000	0.98%	(0)	0	(0)	0	(0)
124 624 Aging & Long Term Svcs	3,861,000	7.58%	(1)	0	(1)	0	(1)
134 667 Dept of Environment	1,850,000	3.63%	(1)	0	(1)	0	(1)
140 705 Dept of Military Affairs	1,600,000	3.14%	(0)	0	(0)	0	(0)
Subtotal	50,943,000	100.00%	(15)	0	(15)	0	(15)
Direct Bills					0		0
Total					\$(15)		\$(15)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(37)	\$0	\$(37)	\$0	\$(37)
122 609 Indian Affairs	3,100,000	2.23%	(31)	0	(31)	0	(31)
148 924 Public Education Department	3,000,000	2.15%	(30)	0	(30)	0	(30)
153 950 Higher Education Other	24,800,000	17.80%	(246)	0	(246)	0	(246)
154 952 University of New Mexico	24,500,000	17.59%	(243)	0	(243)	0	(243)
155 954 New Mexico State University	24,000,000	17.23%	(238)	0	(238)	0	(238)
156 956 New Mexico Highlands University	6,000,000	4.31%	(59)	0	(59)	0	(59)
157 958 Western New Mexico University	4,000,000	2.87%	(40)	0	(40)	0	(40)
158 960 Eastern New Mexico University	11,000,000	7.90%	(109)	0	(109)	0	(109)
159 962 New Mexico Inst of Mining & Tchr	18,000,000	12.92%	(178)	0	(178)	0	(178)
160 964 Northern New Mexico College	2,000,000	1.44%	(20)	0	(20)	0	(20)
168 978 New Mexico Military Institute	5,000,000	3.59%	(50)	0	(50)	0	(50)
172 999 Other	10,200,500	7.32%	(101)	0	(101)	0	(101)
Subtotal	139,300,500	100.00%	(1,381)	0	(1,381)	0	(1,381)
Direct Bills					0		0
Total					\$(1,381)		\$(1,381)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(43)	\$0	\$(43)	\$0	\$(43)
26 218 Administrative Office of the Courts	1,000,000	0.58%	(1)	0	(1)	0	(1)
27 219 Supreme Crt Building Commission	300,000	0.17%	(0)	0	(0)	0	(0)
29 232 Judicial District Court 2nd	326,100	0.19%	(0)	0	(0)	0	(0)
41 244 Bernalillo County Metropolitan Crt	369,000	0.21%	(0)	0	(0)	0	(0)
59 333 Taxation and Revenue	1,500,000	0.86%	(2)	0	(2)	0	(2)
64 341-543 DFA - Comm Dev & Local Gov	22,188,405	12.78%	(23)	0	(23)	0	(23)
83 370 Secretary of State	7,000,000	4.03%	(7)	0	(7)	0	(7)
91 417 Border Authority	350,000	0.20%	(0)	0	(0)	0	(0)
93 419 Economic Development	500,000	0.29%	(1)	0	(1)	0	(1)
99 460 NM State Fair	119,000	0.07%	(0)	0	(0)	0	(0)
104 490 Cumbres & Toltec Railroad Comm	850,000	0.49%	(1)	0	(1)	0	(1)
106 495 Spaceport Authority	3,000,000	1.73%	(3)	0	(3)	0	(3)
107 505 Dept of Cultural Affairs	6,117,336	3.52%	(6)	0	(6)	0	(6)
109 516 Dept of Game & Fish	1,500,000	0.86%	(2)	0	(2)	0	(2)
114 550 Office of State Engineer/ISC	5,325,000	3.07%	(5)	0	(5)	0	(5)
115 551 Interstate Stream Commission	583,288	0.34%	(1)	0	(1)	0	(1)
122 609 Indian Affairs	5,480,042	3.16%	(6)	0	(6)	0	(6)
133 665 Dept of Health	900,000	0.52%	(1)	0	(1)	0	(1)
134 667 Dept of Environment	10,679,050	6.15%	(11)	0	(11)	0	(11)
140 705 Dept of Military Affairs	500,000	0.29%	(1)	0	(1)	0	(1)
147 805 Dept of Transportation	7,057,400	4.07%	(7)	0	(7)	0	(7)
148 924 Public Education Department	11,662,825	6.72%	(12)	0	(12)	0	(12)
153 950 Higher Education Other	7,605,728	4.38%	(8)	0	(8)	0	(8)
154 952 University of New Mexico	9,990,234	5.75%	(10)	0	(10)	0	(10)
155 954 New Mexico State University	5,397,790	3.11%	(6)	0	(6)	0	(6)
156 956 New Mexico Highlands University	2,465,000	1.42%	(3)	0	(3)	0	(3)
157 958 Western New Mexico University	2,869,500	1.65%	(3)	0	(3)	0	(3)
158 960 Eastern New Mexico University	4,728,000	2.72%	(5)	0	(5)	0	(5)
159 962 New Mexico Inst of Mining & Techr	6,335,000	3.65%	(7)	0	(7)	0	(7)
160 964 Northern New Mexico College	900,000	0.52%	(1)	0	(1)	0	(1)
172 999 Other	3,997,292	2.30%	(4)	0	(4)	0	(4)
Subtotal	173,595,990	100.00%	(179)	0	(179)	0	(179)
Direct Bills					0		0
Total					\$(179)		\$(179)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
 3/19/2025

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
155 954 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(159)	\$0	\$(159)	\$0	\$(159)
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%	(7)	0	(7)	0	(7)
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%	(2,114)	0	(2,114)	0	(2,114)
80 361 DoIT	5,000,000	3.01%	(397)	0	(397)	0	(397)
83 370 Secretary of State	6,000,000	3.61%	(476)	0	(476)	0	(476)
99 460 NM State Fair	1,083,000	0.65%	(86)	0	(86)	0	(86)
104 490 Cumbres & Toltec Railroad Comm	185,000	0.11%	(15)	0	(15)	0	(15)
106 495 Spaceport Authority	6,514,000	3.92%	(517)	0	(517)	0	(517)
107 505 Dept of Cultural Affairs	809,000	0.49%	(64)	0	(64)	0	(64)
110 521 Energy, Minerals & Natural Resour	1,935,500	1.17%	(154)	0	(154)	0	(154)
114 550 Office of State Engineer/ISC	11,280,000	6.79%	(896)	0	(896)	0	(896)
115 551 Interstate Stream Commission	12,376,667	7.45%	(983)	0	(983)	0	(983)
122 609 Indian Affairs	4,388,411	2.64%	(348)	0	(348)	0	(348)
134 667 Dept of Environment	46,590,567	28.06%	(3,699)	0	(3,699)	0	(3,699)
137 670 Veterans Services	600,000	0.36%	(48)	0	(48)	0	(48)
140 705 Dept of Military Affairs	500,000	0.30%	(40)	0	(40)	0	(40)
147 805 Dept of Transportation	13,423,387	8.08%	(1,066)	0	(1,066)	0	(1,066)
148 924 Public Education Department	14,833,277	8.93%	(1,178)	0	(1,178)	0	(1,178)
153 950 Higher Education Other	895,000	0.54%	(71)	0	(71)	0	(71)
154 952 University of New Mexico	3,577,660	2.15%	(284)	0	(284)	0	(284)
155 954 New Mexico State University	1,827,000	1.10%	(145)	0	(145)	0	(145)
156 956 New Mexico Highlands University	265,000	0.16%	(21)	0	(21)	0	(21)
157 958 Western New Mexico University	100,000	0.06%	(8)	0	(8)	0	(8)
158 960 Eastern New Mexico University	902,000	0.54%	(72)	0	(72)	0	(72)
159 962 New Mexico Inst of Mining & Techr	190,000	0.11%	(15)	0	(15)	0	(15)
168 978 New Mexico Military Institute	153,200	0.09%	(12)	0	(12)	0	(12)
172 999 Other	3,815,229	2.30%	(303)	0	(303)	0	(303)
Subtotal	166,054,198	100.00%	(13,183)	0	(13,183)	0	(13,183)
Direct Bills					0		0
Total					<u>\$(13,183)</u>		<u>\$(13,183)</u>
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(10,281)	\$0	\$(10,281)	\$0	\$(10,281)
122 609 Indian Affairs	5,000,000	2.99%	(13,527)	0	(13,527)	0	(13,527)
148 924 Public Education Department	3,500,000	2.10%	(9,469)	0	(9,469)	0	(9,469)
153 950 Higher Education Other	27,030,000	16.19%	(73,128)	0	(73,128)	0	(73,128)
154 952 University of New Mexico	39,000,000	23.35%	(105,512)	0	(105,512)	0	(105,512)
155 954 New Mexico State University	25,100,000	15.03%	(67,906)	0	(67,906)	0	(67,906)
156 956 New Mexico Highlands University	5,000,000	2.99%	(13,527)	0	(13,527)	0	(13,527)
157 958 Western New Mexico University	6,000,000	3.59%	(16,233)	0	(16,233)	0	(16,233)
158 960 Eastern New Mexico University	14,325,000	8.58%	(38,755)	0	(38,755)	0	(38,755)
159 962 New Mexico Inst of Mining & Tchr	15,000,000	8.98%	(40,581)	0	(40,581)	0	(40,581)
160 964 Northern New Mexico College	2,000,000	1.20%	(5,411)	0	(5,411)	0	(5,411)
168 978 New Mexico Military Institute	4,800,000	2.87%	(12,986)	0	(12,986)	0	(12,986)
170 980 NM Sch for the Deaf	16,433,440	9.84%	(44,459)	0	(44,459)	0	(44,459)
Subtotal	166,988,440	100.00%	(451,775)	0	(451,775)	0	(451,775)
Direct Bills					0		0
Total					\$(451,775)		\$(451,775)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$216,920	\$0	\$216,920	\$0	\$216,920
27 219 Supreme Crt Building Commission	300,000	0.21%	4,290	0	4,290	0	4,290
29 232 Judicial District Court 2nd	294,200	0.20%	4,207	0	4,207	0	4,207
42 251 Judicial District Attorney 1st	60,000	0.04%	858	0	858	0	858
64 341-543 DFA - Comm Dev & Local Gov	20,786,118	14.46%	297,261	0	297,261	0	297,261
80 361 DoIT	3,200,000	2.23%	45,763	0	45,763	0	45,763
91 417 Border Authority	187,500	0.13%	2,681	0	2,681	0	2,681
99 460 NM State Fair	2,445,000	1.70%	34,966	0	34,966	0	34,966
104 490 Cumbres & Toltec Railroad Comm	645,000	0.45%	9,224	0	9,224	0	9,224
106 495 Spaceport Authority	5,540,290	3.86%	79,231	0	79,231	0	79,231
110 521 Energy, Minerals & Natural Resour	1,952,500	1.36%	27,923	0	27,923	0	27,923
114 550 Office of State Engineer/ISC	1,834,050	1.28%	26,229	0	26,229	0	26,229
122 609 Indian Affairs	5,356,500	3.73%	76,603	0	76,603	0	76,603
134 667 Dept of Environment	9,788,100	6.81%	139,979	0	139,979	0	139,979
140 705 Dept of Military Affairs	700,000	0.49%	10,011	0	10,011	0	10,011
145 790 Dept of Public Safety	144,000	0.10%	2,059	0	2,059	0	2,059
146 795 Homeland Security & Emergency M	250,000	0.17%	3,575	0	3,575	0	3,575
147 805 Dept of Transportation	40,080,000	27.89%	573,182	0	573,182	0	573,182
148 924 Public Education Department	12,313,560	8.57%	176,096	0	176,096	0	176,096
153 950 Higher Education Other	7,545,000	5.25%	107,901	0	107,901	0	107,901
154 952 University of New Mexico	5,776,500	4.02%	82,609	0	82,609	0	82,609
155 954 New Mexico State University	2,020,624	1.41%	28,897	0	28,897	0	28,897
156 956 New Mexico Highlands University	1,190,000	0.83%	17,018	0	17,018	0	17,018
157 958 Western New Mexico University	900,000	0.63%	12,871	0	12,871	0	12,871
158 960 Eastern New Mexico University	2,404,190	1.67%	34,382	0	34,382	0	34,382
159 962 New Mexico Inst of Mining & Techr	2,190,000	1.52%	31,319	0	31,319	0	31,319
160 964 Northern New Mexico College	500,000	0.35%	7,150	0	7,150	0	7,150
170 980 NM Sch for the Deaf	130,000	0.09%	1,859	0	1,859	0	1,859
Subtotal	143,701,370	100.00%	2,055,065	0	2,055,065	0	2,055,065
Direct Bills					0		0
Total					\$2,055,065		\$2,055,065
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$398,593	\$0	\$398,593	\$0	\$398,593
26 218 Administrative Office of the Courts	2,032,000	0.53%	20,299	0	20,299	0	20,299
27 219 Supreme Crt Building Commission	1,000,000	0.26%	9,990	0	9,990	0	9,990
28 231 Judicial District Court 1st	50,000	0.01%	499	0	499	0	499
29 232 Judicial District Court 2nd	416,100	0.11%	4,157	0	4,157	0	4,157
41 244 Bernalillo County Metropolitan Crt	369,000	0.10%	3,686	0	3,686	0	3,686
51 260 Judicial District Attorney 10th	39,000	0.01%	390	0	390	0	390
59 333 Taxation and Revenue	1,500,000	0.39%	14,985	0	14,985	0	14,985
64 341-543 DFA - Comm Dev & Local Gov	50,819,705	13.14%	507,679	0	507,679	0	507,679
80 361 DoIT	5,000,000	1.29%	49,949	0	49,949	0	49,949
83 370 Secretary of State	13,500,000	3.49%	134,862	0	134,862	0	134,862
91 417 Border Authority	350,000	0.09%	3,496	0	3,496	0	3,496
93 419 Economic Development	1,500,000	0.39%	14,985	0	14,985	0	14,985
99 460 NM State Fair	1,202,000	0.31%	12,008	0	12,008	0	12,008
104 490 Cumbres & Toltec Railroad Comm	2,535,000	0.66%	25,324	0	25,324	0	25,324
106 495 Spaceport Authority	9,514,000	2.46%	95,043	0	95,043	0	95,043
107 505 Dept of Cultural Affairs	7,926,336	2.05%	79,183	0	79,183	0	79,183
110 521 Energy, Minerals & Natural Resour	3,935,500	1.02%	39,315	0	39,315	0	39,315
114 550 Office of State Engineer/ISC	16,605,000	4.29%	165,881	0	165,881	0	165,881
115 551 Interstate Stream Commission	12,959,955	3.35%	129,467	0	129,467	0	129,467
122 609 Indian Affairs	9,868,453	2.55%	98,584	0	98,584	0	98,584
133 665 Dept of Health	900,000	0.23%	8,991	0	8,991	0	8,991
134 667 Dept of Environment	59,119,617	15.29%	590,593	0	590,593	0	590,593
137 670 Veterans Services	600,000	0.16%	5,994	0	5,994	0	5,994
139 690 Children, Youth & Families	1,600,000	0.41%	15,984	0	15,984	0	15,984
140 705 Dept of Military Affairs	1,000,000	0.26%	9,990	0	9,990	0	9,990
143 770 Dept of Corrections	12,800,000	3.31%	127,869	0	127,869	0	127,869
147 805 Dept of Transportation	20,480,787	5.30%	204,599	0	204,599	0	204,599
148 924 Public Education Department	26,496,102	6.85%	264,691	0	264,691	0	264,691
153 950 Higher Education Other	8,500,728	2.20%	84,921	0	84,921	0	84,921
154 952 University of New Mexico	13,567,894	3.51%	135,541	0	135,541	0	135,541
155 954 New Mexico State University	7,224,790	1.87%	72,174	0	72,174	0	72,174
156 956 New Mexico Highlands University	2,730,000	0.71%	27,272	0	27,272	0	27,272
157 958 Western New Mexico University	2,969,500	0.77%	29,665	0	29,665	0	29,665
158 960 Eastern New Mexico University	5,630,000	1.46%	56,243	0	56,243	0	56,243
159 962 New Mexico Inst of Mining & Techr	6,525,000	1.69%	65,183	0	65,183	0	65,183
160 964 Northern New Mexico College	900,000	0.23%	8,991	0	8,991	0	8,991
168 978 New Mexico Military Institute	153,200	0.04%	1,530	0	1,530	0	1,530
172 999 Other	34,512,521	8.92%	344,773	0	344,773	0	344,773

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	3,863,378	0	3,863,378	0	3,863,378
Direct Bills					0		0
Total					\$3,863,378		\$3,863,378
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

STB 2016C Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 341-543 DFA - Comm Dev & Local Gov	16,460,468	38.45%	\$(26,847)	\$0	\$(26,847)	\$0	\$(26,847)
93 419 Economic Development	210,000	0.49%	(343)	0	(343)	0	(343)
107 505 Dept of Cultural Affairs	462,000	1.08%	(754)	0	(754)	0	(754)
114 550 Office of State Engineer/ISC	1,933,703	4.52%	(3,154)	0	(3,154)	0	(3,154)
122 609 Indian Affairs	385,000	0.90%	(628)	0	(628)	0	(628)
134 667 Dept of Environment	450,000	1.05%	(734)	0	(734)	0	(734)
137 670 Veterans Services	600,000	1.40%	(979)	0	(979)	0	(979)
147 805 Dept of Transportation	181,000	0.42%	(295)	0	(295)	0	(295)
148 924 Public Education Department	361,000	0.84%	(589)	0	(589)	0	(589)
172 999 Other	21,765,392	50.84%	(35,499)	0	(35,499)	0	(35,499)
Subtotal	42,808,563	100.00%	(69,820)	0	(69,820)	0	(69,820)
Direct Bills					0		0
Total					\$(69,820)		\$(69,820)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$16,051	\$0	\$16,051	\$0	\$16,051
26 218 Administrative Office of the Courts	534,561	1.67%	17,160	0	17,160	0	17,160
64 341-543 DFA - Comm Dev & Local Gov	2,454,000	7.68%	78,777	0	78,777	0	78,777
114 550 Office of State Engineer/ISC	500,000	1.57%	16,051	0	16,051	0	16,051
122 609 Indian Affairs	283,000	0.89%	9,085	0	9,085	0	9,085
134 667 Dept of Environment	1,125,160	3.52%	36,119	0	36,119	0	36,119
143 770 Dept of Corrections	2,400,000	7.51%	77,043	0	77,043	0	77,043
145 790 Dept of Public Safety	3,218,000	10.07%	103,302	0	103,302	0	103,302
147 805 Dept of Transportation	19,930,946	62.39%	639,810	0	639,810	0	639,810
148 924 Public Education Department	804,987	2.52%	25,841	0	25,841	0	25,841
157 958 Western New Mexico University	195,000	0.61%	6,260	0	6,260	0	6,260
Subtotal	31,945,654	100.00%	1,025,498	0	1,025,498	0	1,025,498
Direct Bills					0		0
Total					\$1,025,498		\$1,025,498
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(1,324)	\$0	\$(1,324)	\$0	\$(1,324)
93 419 Economic Development	16,000,000	83.82%	(22,991)	0	(22,991)	0	(22,991)
107 505 Dept of Cultural Affairs	300,000	1.57%	(431)	0	(431)	0	(431)
114 550 Office of State Engineer/ISC	500,000	2.62%	(718)	0	(718)	0	(718)
147 805 Dept of Transportation	710,000	3.72%	(1,020)	0	(1,020)	0	(1,020)
148 924 Public Education Department	657,763	3.45%	(945)	0	(945)	0	(945)
Subtotal	19,088,863	100.00%	(27,430)	0	(27,430)	0	(27,430)
Direct Bills					0		0
Total					<u>\$(27,430)</u>		<u>\$(27,430)</u>
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$81,455	\$0	\$81,455	\$0	\$81,455
107 505 Dept of Cultural Affairs	3,750,000	2.15%	61,091	0	61,091	0	61,091
140 705 Dept of Military Affairs	6,000,000	3.44%	97,746	0	97,746	0	97,746
145 790 Dept of Public Safety	7,000,000	4.01%	114,037	0	114,037	0	114,037
148 924 Public Education Department	3,000,000	1.72%	48,873	0	48,873	0	48,873
153 950 Higher Education Other	35,600,000	20.42%	579,957	0	579,957	0	579,957
154 952 University of New Mexico	34,500,000	19.79%	562,037	0	562,037	0	562,037
155 954 New Mexico State University	27,500,000	15.77%	448,001	0	448,001	0	448,001
156 956 New Mexico Highlands University	4,500,000	2.58%	73,309	0	73,309	0	73,309
157 958 Western New Mexico University	5,000,000	2.87%	81,455	0	81,455	0	81,455
158 960 Eastern New Mexico University	12,700,000	7.28%	206,895	0	206,895	0	206,895
159 962 New Mexico Inst of Mining & Tech	5,500,000	3.15%	89,600	0	89,600	0	89,600
160 964 Northern New Mexico College	1,000,000	0.57%	16,291	0	16,291	0	16,291
168 978 New Mexico Military Institute	4,856,200	2.79%	79,112	0	79,112	0	79,112
169 979 NM Sch for the Visually Impaired	1,200,000	0.69%	19,549	0	19,549	0	19,549
170 980 NM Sch for the Deaf	2,000,000	1.15%	32,582	0	32,582	0	32,582
172 999 Other	15,243,300	8.74%	248,328	0	248,328	0	248,328
Subtotal	174,349,500	100.00%	2,840,316	0	2,840,316	0	2,840,316
Direct Bills					0		0
Total					\$2,840,316		\$2,840,316
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$1,545	\$0	\$1,545	\$0	\$1,545
41 244 Bernalillo County Metropolitan Crt	738,000	0.53%	3,258	0	3,258	0	3,258
107 505 Dept of Cultural Affairs	3,700,000	2.64%	16,334	0	16,334	0	16,334
122 609 Indian Affairs	3,100,000	2.21%	13,685	0	13,685	0	13,685
148 924 Public Education Department	3,000,000	2.14%	13,244	0	13,244	0	13,244
153 950 Higher Education Other	24,800,000	17.67%	109,484	0	109,484	0	109,484
154 952 University of New Mexico	24,500,000	17.45%	108,159	0	108,159	0	108,159
155 954 New Mexico State University	24,000,000	17.10%	105,952	0	105,952	0	105,952
156 956 New Mexico Highlands University	6,000,000	4.27%	26,488	0	26,488	0	26,488
157 958 Western New Mexico University	4,000,000	2.85%	17,659	0	17,659	0	17,659
158 960 Eastern New Mexico University	11,000,000	7.84%	48,561	0	48,561	0	48,561
159 962 New Mexico Inst of Mining & Tchr	18,000,000	12.82%	79,464	0	79,464	0	79,464
160 964 Northern New Mexico College	2,000,000	1.42%	8,829	0	8,829	0	8,829
168 978 New Mexico Military Institute	5,000,000	3.56%	22,073	0	22,073	0	22,073
172 999 Other	10,200,500	7.27%	45,032	0	45,032	0	45,032
Subtotal	140,388,500	100.00%	619,769	0	619,769	0	619,769
Direct Bills					0		0
Total					\$619,769		\$619,769
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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 Gov	1,393,557	1.69%	\$27,502	\$0	\$27,502	\$0	\$27,502
114 550 Office of State Engineer/ISC	245,000	0.30%	4,835	0	4,835	0	4,835
122 609 Indian Affairs	475,000	0.57%	9,374	0	9,374	0	9,374
134 667 Dept of Environment	3,351,000	4.06%	66,131	0	66,131	0	66,131
147 805 Dept of Transportation	300,000	0.36%	5,920	0	5,920	0	5,920
148 924 Public Education Department	18,835,278	22.80%	371,711	0	371,711	0	371,711
151 940 Public School Facilities Authority	57,014,151	69.01%	1,125,165	0	1,125,165	0	1,125,165
172 999 Other	1,000,000	1.21%	19,735	0	19,735	0	19,735
Subtotal	82,613,986	100.00%	1,630,374	0	1,630,374	0	1,630,374
Direct Bills					0		0
Total					\$1,630,374		\$1,630,374
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$525,281	\$0	\$525,281	\$0	\$525,281
26 218 Administrative Office of the Courts	1,400,000	1.01%	36,312	0	36,312	0	36,312
28 231 Judicial District Court 1st	650,000	0.47%	16,859	0	16,859	0	16,859
29 232 Judicial District Court 2nd	272,300	0.20%	7,063	0	7,063	0	7,063
41 244 Bernalillo County Metropolitan Crt	990,000	0.71%	25,677	0	25,677	0	25,677
43 252 Judicial District Attorney 2nd	600,000	0.43%	15,562	0	15,562	0	15,562
46 255 Judicial District Attorney 5th	25,000	0.02%	648	0	648	0	648
55 264 Administrative Office of the DAs	125,000	0.09%	3,242	0	3,242	0	3,242
64 341-543 DFA - Comm Dev & Local Gov	18,954,821	13.67%	491,628	0	491,628	0	491,628
80 361 DoIT	10,000,000	7.21%	259,369	0	259,369	0	259,369
83 370 Secretary of State	825,000	0.60%	21,398	0	21,398	0	21,398
86 385 New Mexico Finance Authority	7,847,230	5.66%	203,532	0	203,532	0	203,532
91 417 Border Authority	500,000	0.36%	12,968	0	12,968	0	12,968
99 460 NM State Fair	1,500,000	1.08%	38,905	0	38,905	0	38,905
104 490 Cumbres & Toltec Railroad Comm	750,000	0.54%	19,453	0	19,453	0	19,453
106 495 Spaceport Authority	6,000,000	4.33%	155,621	0	155,621	0	155,621
107 505 Dept of Cultural Affairs	6,811,801	4.91%	176,677	0	176,677	0	176,677
110 521 Energy, Minerals & Natural Resour	800,000	0.58%	20,749	0	20,749	0	20,749
114 550 Office of State Engineer/ISC	12,565,420	9.06%	325,907	0	325,907	0	325,907
122 609 Indian Affairs	3,242,206	2.34%	84,093	0	84,093	0	84,093
134 667 Dept of Environment	6,169,397	4.45%	160,015	0	160,015	0	160,015
140 705 Dept of Military Affairs	1,000,000	0.72%	25,937	0	25,937	0	25,937
145 790 Dept of Public Safety	11,172,000	8.06%	289,767	0	289,767	0	289,767
147 805 Dept of Transportation	14,099,012	10.17%	365,684	0	365,684	0	365,684
148 924 Public Education Department	7,581,004	5.47%	196,627	0	196,627	0	196,627
153 950 Higher Education Other	280,854	0.20%	7,284	0	7,284	0	7,284
154 952 University of New Mexico	1,728,424	1.25%	44,830	0	44,830	0	44,830
155 954 New Mexico State University	567,460	0.41%	14,718	0	14,718	0	14,718
156 956 New Mexico Highlands University	110,000	0.08%	2,853	0	2,853	0	2,853
157 958 Western New Mexico University	146,800	0.11%	3,808	0	3,808	0	3,808
158 960 Eastern New Mexico University	253,095	0.18%	6,564	0	6,564	0	6,564
159 962 New Mexico Inst of Mining & Techr	90,000	0.06%	2,334	0	2,334	0	2,334
172 999 Other	1,305,900	0.94%	33,871	0	33,871	0	33,871
Subtotal	138,615,024	100.00%	3,595,237	0	3,595,237	0	3,595,237
Direct Bills					0		0
Total					\$3,595,237		\$3,595,237
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$39,792	\$0	\$39,792	\$0	\$39,792
122 609 Indian Affairs	900,000	0.57%	7,540	0	7,540	0	7,540
148 924 Public Education Department	10,000,000	6.35%	83,773	0	83,773	0	83,773
153 950 Higher Education Other	34,220,000	21.73%	286,671	0	286,671	0	286,671
154 952 University of New Mexico	27,100,000	17.21%	227,025	0	227,025	0	227,025
155 954 New Mexico State University	31,200,000	19.81%	261,372	0	261,372	0	261,372
156 956 New Mexico Highlands University	4,000,000	2.54%	33,509	0	33,509	0	33,509
157 958 Western New Mexico University	6,000,000	3.81%	50,264	0	50,264	0	50,264
158 960 Eastern New Mexico University	11,500,000	7.30%	96,339	0	96,339	0	96,339
159 962 New Mexico Inst of Mining & Techr	7,100,000	4.51%	59,479	0	59,479	0	59,479
168 978 New Mexico Military Institute	8,250,000	5.24%	69,113	0	69,113	0	69,113
170 980 NM Sch for the Deaf	1,800,000	1.14%	15,079	0	15,079	0	15,079
172 999 Other	10,664,878	6.77%	89,343	0	89,343	0	89,343
Subtotal	157,484,878	100.00%	1,319,299	0	1,319,299	0	1,319,299
Direct Bills					0		0
Total					\$1,319,299		\$1,319,299
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$239,481	\$0	\$239,481	\$0	\$239,481
13 950 Higher Education Department	590,000	0.19%	4,843	0	4,843	0	4,843
24 215 Court of Appeals	300,000	0.10%	2,463	0	2,463	0	2,463
26 218 Administrative Office of the Courts	1,674,000	0.54%	13,741	0	13,741	0	13,741
28 231 Judicial District Court 1st	44,200	0.01%	363	0	363	0	363
29 232 Judicial District Court 2nd	1,203,018	0.39%	9,875	0	9,875	0	9,875
30 233 Judicial District Court 3rd	56,840	0.02%	467	0	467	0	467
31 234 Judicial District Court 4th	66,091	0.02%	543	0	543	0	543
35 238 Judicial District Court 8th	292,500	0.10%	2,401	0	2,401	0	2,401
36 239 Judicial District Court 9th	28,500	0.01%	234	0	234	0	234
38 241 Judicial District Court 11th	426,416	0.14%	3,500	0	3,500	0	3,500
41 244 Bernalillo County Metropolitan Crt	1,045,000	0.34%	8,578	0	8,578	0	8,578
42 251 Judicial District Attorney 1st	275,000	0.09%	2,257	0	2,257	0	2,257
64 341-543 DFA - Comm Dev & Local Gov	116,807,025	38.03%	958,801	0	958,801	0	958,801
80 361 DoIT	6,372,900	2.07%	52,311	0	52,311	0	52,311
86 385 New Mexico Finance Authority	38,705,320	12.60%	317,710	0	317,710	0	317,710
91 417 Border Authority	1,500,000	0.49%	12,313	0	12,313	0	12,313
93 419 Economic Development	1,500,000	0.49%	12,313	0	12,313	0	12,313
99 460 NM State Fair	2,180,000	0.71%	17,894	0	17,894	0	17,894
104 490 Cumbres & Toltec Railroad Comm	1,000,000	0.33%	8,208	0	8,208	0	8,208
106 495 Spaceport Authority	10,000,000	3.26%	82,084	0	82,084	0	82,084
107 505 Dept of Cultural Affairs	3,721,200	1.21%	30,545	0	30,545	0	30,545
110 521 Energy, Minerals & Natural Resour	3,300,000	1.07%	27,088	0	27,088	0	27,088
114 550 Office of State Engineer/ISC	23,756,651	7.73%	195,005	0	195,005	0	195,005
122 609 Indian Affairs	1,347,159	0.44%	11,058	0	11,058	0	11,058
133 665 Dept of Health	1,500,000	0.49%	12,313	0	12,313	0	12,313
134 667 Dept of Environment	38,032,477	12.38%	312,187	0	312,187	0	312,187
137 670 Veterans Services	2,000,000	0.65%	16,417	0	16,417	0	16,417
140 705 Dept of Military Affairs	775,000	0.25%	6,362	0	6,362	0	6,362
147 805 Dept of Transportation	2,139,000	0.70%	17,558	0	17,558	0	17,558
148 924 Public Education Department	4,731,466	1.54%	38,838	0	38,838	0	38,838
154 952 University of New Mexico	6,327,000	2.06%	51,935	0	51,935	0	51,935
155 954 New Mexico State University	2,365,000	0.77%	19,413	0	19,413	0	19,413
156 956 New Mexico Highlands University	435,000	0.14%	3,571	0	3,571	0	3,571
157 958 Western New Mexico University	2,940,000	0.96%	24,133	0	24,133	0	24,133
158 960 Eastern New Mexico University	347,000	0.11%	2,848	0	2,848	0	2,848
159 962 New Mexico Inst of Mining & Tchr	125,000	0.04%	1,026	0	1,026	0	1,026
160 964 Northern New Mexico College	100,000	0.03%	821	0	821	0	821

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	2,521,494	0	2,521,494	0	2,521,494
Direct Bills					0		0
Total					\$2,521,494		\$2,521,494
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(22,747)	\$0	\$(22,747)	\$0	\$(22,747)
107 505 Dept of Cultural Affairs	3,500,000	1.76%	(2,459)	0	(2,459)	0	(2,459)
122 609 Indian Affairs	700,000	0.35%	(492)	0	(492)	0	(492)
148 924 Public Education Department	3,000,000	1.51%	(2,108)	0	(2,108)	0	(2,108)
154 952 University of New Mexico	51,400,000	25.90%	(36,114)	0	(36,114)	0	(36,114)
155 954 New Mexico State University	30,460,000	15.35%	(21,401)	0	(21,401)	0	(21,401)
156 956 New Mexico Highlands University	7,000,000	3.53%	(4,918)	0	(4,918)	0	(4,918)
157 958 Western New Mexico University	4,000,000	2.02%	(2,810)	0	(2,810)	0	(2,810)
158 960 Eastern New Mexico University	11,300,000	5.69%	(7,939)	0	(7,939)	0	(7,939)
159 962 New Mexico Inst of Mining & Techr	10,000,000	5.04%	(7,026)	0	(7,026)	0	(7,026)
160 964 Northern New Mexico College	2,500,000	1.26%	(1,757)	0	(1,757)	0	(1,757)
168 978 New Mexico Military Institute	3,000,000	1.51%	(2,108)	0	(2,108)	0	(2,108)
169 979 NM Sch for the Visually Impaired	938,967	0.47%	(660)	0	(660)	0	(660)
170 980 NM Sch for the Deaf	5,300,000	2.67%	(3,724)	0	(3,724)	0	(3,724)
172 999 Other	33,017,433	16.63%	(23,198)	0	(23,198)	0	(23,198)
Subtotal	198,491,400	100.00%	(139,461)	0	(139,461)	0	(139,461)
Direct Bills					0		0
Total					\$(139,461)		\$(139,461)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$635,414	\$0	\$635,414	\$0	\$635,414
13 950 Higher Education Department	9,432,333	2.41%	124,049	0	124,049	0	124,049
25 216 Supreme Court	205,807	0.05%	2,707	0	2,707	0	2,707
26 218 Administrative Office of the Courts	8,377,193	2.14%	110,173	0	110,173	0	110,173
28 231 Judicial District Court 1st	465,000	0.12%	6,115	0	6,115	0	6,115
30 233 Judicial District Court 3rd	78,852	0.02%	1,037	0	1,037	0	1,037
38 241 Judicial District Court 11th	125,737	0.03%	1,654	0	1,654	0	1,654
41 244 Bernalillo County Metropolitan Crt	276,500	0.07%	3,636	0	3,636	0	3,636
64 341-543 DFA - Comm Dev & Local Gov	109,370,628	27.95%	1,438,389	0	1,438,389	0	1,438,389
80 361 DoIT	8,000,000	2.04%	105,212	0	105,212	0	105,212
91 417 Border Authority	1,069,000	0.27%	14,059	0	14,059	0	14,059
99 460 NM State Fair	3,250,000	0.83%	42,742	0	42,742	0	42,742
104 490 Cumbres & Toltec Railroad Comm	1,100,000	0.28%	14,467	0	14,467	0	14,467
107 505 Dept of Cultural Affairs	7,610,666	1.94%	100,092	0	100,092	0	100,092
109 516 Dept of Game & Fish	200,000	0.05%	2,630	0	2,630	0	2,630
110 521 Energy, Minerals & Natural Resour	6,300,000	1.61%	82,855	0	82,855	0	82,855
114 550 Office of State Engineer/ISC	20,344,000	5.20%	267,554	0	267,554	0	267,554
122 609 Indian Affairs	27,249,482	6.96%	358,372	0	358,372	0	358,372
134 667 Dept of Environment	30,773,388	7.86%	404,717	0	404,717	0	404,717
137 670 Veterans Services	11,205	0.00%	147	0	147	0	147
140 705 Dept of Military Affairs	2,150,000	0.55%	28,276	0	28,276	0	28,276
147 805 Dept of Transportation	44,217,259	11.30%	581,524	0	581,524	0	581,524
148 924 Public Education Department	15,886,260	4.06%	208,928	0	208,928	0	208,928
154 952 University of New Mexico	15,241,500	3.89%	200,449	0	200,449	0	200,449
155 954 New Mexico State University	8,224,500	2.10%	108,165	0	108,165	0	108,165
156 956 New Mexico Highlands University	930,000	0.24%	12,231	0	12,231	0	12,231
157 958 Western New Mexico University	3,700,000	0.95%	48,661	0	48,661	0	48,661
158 960 Eastern New Mexico University	4,850,000	1.24%	63,785	0	63,785	0	63,785
159 962 New Mexico Inst of Mining & Tchr	3,021,000	0.77%	39,731	0	39,731	0	39,731
160 964 Northern New Mexico College	1,150,000	0.29%	15,124	0	15,124	0	15,124
168 978 New Mexico Military Institute	825,000	0.21%	10,850	0	10,850	0	10,850
170 980 NM Sch for the Deaf	3,500,000	0.89%	46,030	0	46,030	0	46,030
172 999 Other	5,087,426	1.30%	66,907	0	66,907	0	66,907
Subtotal	391,337,644	100.00%	5,146,682	0	5,146,682	0	5,146,682
Direct Bills					0		0
Total					\$5,146,682		\$5,146,682
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$629,177	\$0	\$629,177	\$0	\$629,177
25 216 Supreme Court	1,343,000	0.46%	12,189	0	12,189	0	12,189
27 219 Supreme Crt Building Commission	219,654	0.08%	1,993	0	1,993	0	1,993
41 244 Bernalillo County Metropolitan Crt	221,000	0.08%	2,006	0	2,006	0	2,006
64 341-543 DFA - Comm Dev & Local Gov	75,294,813	25.81%	683,348	0	683,348	0	683,348
83 370 Secretary of State	55,214	0.02%	501	0	501	0	501
93 419 Economic Development	30,000,000	10.28%	272,269	0	272,269	0	272,269
99 460 NM State Fair	4,500,000	1.54%	40,840	0	40,840	0	40,840
107 505 Dept of Cultural Affairs	3,870,000	1.33%	35,123	0	35,123	0	35,123
114 550 Office of State Engineer/ISC	6,639,500	2.28%	60,258	0	60,258	0	60,258
122 609 Indian Affairs	4,518,500	1.55%	41,008	0	41,008	0	41,008
134 667 Dept of Environment	33,782,150	11.58%	306,594	0	306,594	0	306,594
140 705 Dept of Military Affairs	450,000	0.15%	4,084	0	4,084	0	4,084
146 795 Homeland Security & Emergency M	2,200,000	0.75%	19,966	0	19,966	0	19,966
147 805 Dept of Transportation	23,856,904	8.18%	216,516	0	216,516	0	216,516
148 924 Public Education Department	10,665,188	3.66%	96,793	0	96,793	0	96,793
153 950 Higher Education Other	2,350,000	0.81%	21,328	0	21,328	0	21,328
154 952 University of New Mexico	9,442,000	3.24%	85,692	0	85,692	0	85,692
155 954 New Mexico State University	3,525,000	1.21%	31,992	0	31,992	0	31,992
156 956 New Mexico Highlands University	375,000	0.13%	3,403	0	3,403	0	3,403
157 958 Western New Mexico University	1,960,000	0.67%	17,788	0	17,788	0	17,788
158 960 Eastern New Mexico University	2,385,000	0.82%	21,645	0	21,645	0	21,645
159 962 New Mexico Inst of Mining & Techr	950,000	0.33%	8,622	0	8,622	0	8,622
172 999 Other	3,830,000	1.31%	34,760	0	34,760	0	34,760
Subtotal	291,758,923	100.00%	2,647,895	0	2,647,895	0	2,647,895
Direct Bills					0		0
Total					\$2,647,895		\$2,647,895
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$406,922	\$0	\$406,922	\$0	\$406,922
26 218 Administrative Office of the Courts	18,130,000	5.73%	131,678	0	131,678	0	131,678
29 232 Judicial District Court 2nd	419,287	0.13%	3,045	0	3,045	0	3,045
31 234 Judicial District Court 4th	361,486	0.11%	2,625	0	2,625	0	2,625
35 238 Judicial District Court 8th	243,000	0.08%	1,765	0	1,765	0	1,765
38 241 Judicial District Court 11th	762,394	0.24%	5,537	0	5,537	0	5,537
41 244 Bernalillo County Metropolitan Crt	319,000	0.10%	2,317	0	2,317	0	2,317
44 253 Judicial District Attorney 3rd	150,000	0.05%	1,089	0	1,089	0	1,089
59 333 Taxation and Revenue	65,000	0.02%	472	0	472	0	472
64 341-543 DFA - Comm Dev & Local Gov	84,343,964	26.65%	612,587	0	612,587	0	612,587
80 361 DoIT	26,000,000	8.21%	188,837	0	188,837	0	188,837
91 417 Border Authority	5,650,000	1.79%	41,036	0	41,036	0	41,036
104 490 Cumbres & Toltec Railroad Comm	1,100,000	0.35%	7,989	0	7,989	0	7,989
106 495 Spaceport Authority	3,500,000	1.11%	25,420	0	25,420	0	25,420
107 505 Dept of Cultural Affairs	3,147,000	0.99%	22,857	0	22,857	0	22,857
110 521 Energy, Minerals & Natural Resour	10,468,000	3.31%	76,029	0	76,029	0	76,029
114 550 Office of State Engineer/ISC	16,845,800	5.32%	122,350	0	122,350	0	122,350
122 609 Indian Affairs	15,148,100	4.79%	110,020	0	110,020	0	110,020
134 667 Dept of Environment	22,522,700	7.12%	163,582	0	163,582	0	163,582
140 705 Dept of Military Affairs	5,000,000	1.58%	36,315	0	36,315	0	36,315
147 805 Dept of Transportation	12,376,500	3.91%	89,890	0	89,890	0	89,890
148 924 Public Education Department	17,879,540	5.65%	129,859	0	129,859	0	129,859
153 950 Higher Education Other	6,651,536	2.10%	48,310	0	48,310	0	48,310
154 952 University of New Mexico	1,940,000	0.61%	14,090	0	14,090	0	14,090
155 954 New Mexico State University	1,829,700	0.58%	13,289	0	13,289	0	13,289
158 960 Eastern New Mexico University	200,000	0.06%	1,453	0	1,453	0	1,453
159 962 New Mexico Inst of Mining & Techr	300,000	0.09%	2,179	0	2,179	0	2,179
160 964 Northern New Mexico College	3,250,000	1.03%	23,605	0	23,605	0	23,605
172 999 Other	1,882,400	0.59%	13,672	0	13,672	0	13,672
Subtotal	316,512,407	100.00%	2,298,819	0	2,298,819	0	2,298,819
Direct Bills					0		0
Total					<u>\$2,298,819</u>		<u>\$2,298,819</u>
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$(50,489)	\$0	\$(50,489)	\$0	\$(50,489)
148 924 Public Education Department	6,000,000	2.32%	(43,277)	0	(43,277)	0	(43,277)
153 950 Higher Education Other	40,585,000	15.71%	(292,731)	0	(292,731)	0	(292,731)
154 952 University of New Mexico	89,200,000	34.53%	(643,380)	0	(643,380)	0	(643,380)
155 954 New Mexico State University	51,100,000	19.78%	(368,573)	0	(368,573)	0	(368,573)
156 956 New Mexico Highlands University	4,500,000	1.74%	(32,458)	0	(32,458)	0	(32,458)
157 958 Western New Mexico University	4,000,000	1.55%	(28,851)	0	(28,851)	0	(28,851)
158 960 Eastern New Mexico University	11,475,000	4.44%	(82,767)	0	(82,767)	0	(82,767)
159 962 New Mexico Inst of Mining & Techn	8,300,000	3.21%	(59,866)	0	(59,866)	0	(59,866)
160 964 Northern New Mexico College	3,000,000	1.16%	(21,638)	0	(21,638)	0	(21,638)
168 978 New Mexico Military Institute	4,000,000	1.55%	(28,851)	0	(28,851)	0	(28,851)
169 979 NM Sch for the Visually Impaired	4,000,000	1.55%	(28,851)	0	(28,851)	0	(28,851)
170 980 NM Sch for the Deaf	1,400,000	0.54%	(10,098)	0	(10,098)	0	(10,098)
172 999 Other	23,742,165	9.19%	(171,247)	0	(171,247)	0	(171,247)
Subtotal	258,302,165	100.00%	(1,863,077)	0	(1,863,077)	0	(1,863,077)
Direct Bills					0		0
Total					\$(1,863,077)		\$(1,863,077)
Basis Units: Bonds Sold Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$(1,403)	\$0	\$0	\$0
13 950 Higher Education Department	0	0	0	0	(543)	0	(7,114)	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	(63)	0	(702)	0	0	0
109 516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
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	(421)	0	0	0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$(332)	\$0	\$(2,063)	\$0	\$0	\$0
133 665 Dept of Health	0	0	0	0	0	0	(607)	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
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 705 Dept of Military Affairs	0	0	0	0	0	0	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
147 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
148 924 Public Education Department	0	0	0	0	(63)	0	(421)	0	0	0
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	0	0	0	(389)	0	(5,992)	0	0	0
155 954 New Mexico State University	0	0	0	0	(481)	0	(4,659)	0	0	0
156 956 New Mexico Highlands University	0	0	0	0	(231)	0	(1,515)	0	0	0
157 958 Western New Mexico University	0	0	0	0	(147)	0	(1,123)	0	0	0
158 960 Eastern New Mexico University	0	0	0	0	(243)	0	(2,245)	0	0	0
159 962 New Mexico Inst of Mining & Techn	0	0	0	0	(158)	0	(1,123)	0	0	0
160 964 Northern New Mexico College	0	0	0	0	(69)	0	(842)	0	0	0
161 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm College	0	0	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
166 976 San Juan College	0	0	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	0	0	0	0	(71)	0	(702)	0	0	0
169 979 NM Sch for the Visually Impaired	0	0	0	0	(63)	0	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	(147)	0	(421)	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$(3,000)	\$0	\$(31,351)	\$0	\$0	\$0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$(57)	\$0	\$0	\$0	\$(884)	\$0	\$0	\$0	\$0
13 950 Higher Education Department	0	0	0	0	0	(52)	0	0	0	0
14 111 Legislative Council Service	0	0	0	0	0	(2)	0	0	0	0
24 215 Court of Appeals	0	0	0	0	0	(120)	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	(111)	0	0	0	(487)	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	(4)	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	(2)	0	0	0	0	0	0	0	0
105 491 Military Base Planning	0	0	0	0	0	(20)	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	(19)	0	0	0	(125)	0	0	0	0
109 516 Dept of Game & Fish	0	(6)	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	(0)	0	0	0	(95)	0	0	0	0
114 550 Office of State Engineer/ISC	0	(23)	0	0	0	(75)	0	0	0	0
115 551 Interstate Stream Commission	0	0	0	0	0	0	0	0	0	0
122 609 Indian Affairs	0	(16)	0	0	0	(224)	0	0	0	0

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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	\$(5)	\$0	\$0	\$0	\$(7)	\$0	\$0	\$0	\$0
133 665 Dept of Health	0	(2)	0	0	0	0	0	0	0	0
134 667 Dept of Environment	0	(25)	0	0	0	(255)	0	0	0	0
137 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 705 Dept of Military Affairs	0	(9)	0	0	0	(50)	0	0	0	0
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	(15)	0	0	0	0	0	0	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
147 805 Dept of Transportation	0	(40)	0	0	0	(220)	0	0	0	0
148 924 Public Education Department	0	(66)	0	0	0	(159)	0	0	0	0
151 940 Public School Facilities Authority	0	(206)	0	0	0	0	0	0	0	0
153 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
154 952 University of New Mexico	0	(25)	0	0	0	(153)	0	0	0	0
155 954 New Mexico State University	0	(3)	0	0	0	(96)	0	0	0	0
156 956 New Mexico Highlands University	0	(0)	0	0	0	0	0	0	0	0
157 958 Western New Mexico University	0	0	0	0	0	0	0	0	0	0
158 960 Eastern New Mexico University	0	(2)	0	0	0	(16)	0	0	0	0
159 962 New Mexico Inst of Mining & Techn	0	0	0	0	0	(6)	0	0	0	0
160 964 Northern New Mexico College	0	0	0	0	0	0	0	0	0	0
161 966 Santa Fe Community College	0	(0)	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm College	0	(1)	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	(1)	0	0	0	0	0	0	0	0
166 976 San Juan College	0	(7)	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	0	(1)	0	0	0	0	0	0	0	0
169 979 NM Sch for the Visually Impaired	0	0	0	0	0	(32)	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	0	0
172 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$0	\$(644)	\$0	\$0	\$0	\$(3,081)	\$0	\$0	\$0	\$0

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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	\$(4,331)	\$(10)	\$0	\$(43)	\$0	\$(159)	\$0	\$216,920
13 950 Higher Education Department	0	(8,277)	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	(0)	0	(1)	0	0	0	0
27 219 Supreme Crt Building Commission	0	0	0	(0)	0	(0)	0	0	0	4,290
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	(0)	0	(7)	0	4,207
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	858
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	(2)	0	0	0	0
64 341-543 DFA - Comm Dev & Local Gov	0	0	(3,520)	(1)	0	(23)	0	(2,114)	0	297,261
80 361 DoIT	0	0	(688)	0	0	0	0	(397)	0	45,763
83 370 Secretary of State	0	0	0	(0)	0	(7)	0	(476)	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	2,681
92 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93 419 Economic Development	0	0	0	(0)	0	(1)	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	(86)	0	34,966
104 490 Cumbres & Toltec Railroad Comm	0	0	0	(0)	0	(1)	0	(15)	0	9,224
105 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106 495 Spaceport Authority	0	0	0	0	0	(3)	0	(517)	0	79,231
107 505 Dept of Cultural Affairs	0	(12,415)	(164)	(0)	(37)	(6)	0	(64)	(10,281)	0
109 516 Dept of Game & Fish	0	0	0	0	0	(2)	0	0	0	0
110 521 Energy, Minerals & Natural Resour	0	0	0	(0)	0	0	0	(154)	0	27,923
114 550 Office of State Engineer/ISC	0	0	(44)	0	0	(5)	0	(896)	0	26,229
115 551 Interstate Stream Commission	0	0	(136)	0	0	(1)	0	(983)	0	0
122 609 Indian Affairs	0	0	(292)	0	(31)	(6)	0	(348)	(13,527)	76,603

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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	\$(31,866)	\$(437)	\$(1)	\$0	\$0	\$0	\$0	\$0	\$0
133 665 Dept of Health	0	0	0	0	0	(1)	0	0	0	0
134 667 Dept of Environment	0	0	(1,458)	(1)	0	(11)	0	(3,699)	0	139,979
137 670 Veterans Services	0	0	0	0	0	0	0	(48)	0	0
139 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 705 Dept of Military Affairs	0	0	0	(0)	0	(1)	0	(40)	0	10,011
143 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	2,059
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	3,575
147 805 Dept of Transportation	0	0	(942)	0	0	(7)	0	(1,066)	0	573,182
148 924 Public Education Department	0	(28,969)	(1,511)	0	(30)	(12)	0	(1,178)	(9,469)	176,096
151 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
153 950 Higher Education Other	0	0	0	0	(246)	(8)	0	(71)	(73,128)	107,901
154 952 University of New Mexico	0	0	(410)	0	(243)	(10)	0	(284)	(105,512)	82,609
155 954 New Mexico State University	0	0	(1,321)	0	(238)	(6)	0	(145)	(67,906)	28,897
156 956 New Mexico Highlands University	0	0	(13)	0	(59)	(3)	0	(21)	(13,527)	17,018
157 958 Western New Mexico University	0	0	(107)	0	(40)	(3)	0	(8)	(16,233)	12,871
158 960 Eastern New Mexico University	0	0	0	0	(109)	(5)	0	(72)	(38,755)	34,382
159 962 New Mexico Inst of Mining & Tchr	0	0	0	0	(178)	(7)	0	(15)	(40,581)	31,319
160 964 Northern New Mexico College	0	0	0	0	(20)	(1)	0	0	(5,411)	7,150
161 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm College	0	0	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
166 976 San Juan College	0	0	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	0	0	0	0	(50)	0	0	(12)	(12,986)	0
169 979 NM Sch for the Visually Impaired	0	0	0	0	0	0	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	(44,459)	1,859
172 999 Other	0	0	0	0	(101)	(4)	0	(303)	0	0
Total	\$0	\$(81,527)	\$(15,374)	\$(15)	\$(1,381)	\$(179)	\$0	\$(13,183)	\$(451,775)	\$2,055,065

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Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019	STB 2020 SA
7 350-608 GSD Facilities Management	\$398,593	\$0	\$16,051	\$0	\$0	\$0	\$0	\$525,281	\$0	\$239,481
13 950 Higher Education Department	0	0	0	0	0	0	0	0	0	4,843
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	2,463
25 216 Supreme Court	0	0	0	0	0	0	0	0	0	0
26 218 Administrative Office of the Courts	20,299	0	17,160	0	0	0	0	36,312	0	13,741
27 219 Supreme Crt Building Commission	9,990	0	0	0	0	0	0	0	0	0
28 231 Judicial District Court 1st	499	0	0	0	0	1,545	0	16,859	0	363
29 232 Judicial District Court 2nd	4,157	0	0	0	0	0	0	7,063	0	9,875
30 233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	467
31 234 Judicial District Court 4th	0	0	0	0	0	0	0	0	0	543
35 238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	2,401
36 239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	234
38 241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	3,500
41 244 Bernalillo County Metropolitan Crt	3,686	0	0	0	0	3,258	0	25,677	0	8,578
42 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	2,257
43 252 Judicial District Attorney 2nd	0	0	0	0	0	0	0	15,562	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	648	0	0
51 260 Judicial District Attorney 10th	390	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	3,242	0	0
59 333 Taxation and Revenue	14,985	0	0	0	0	0	0	0	0	0
64 341-543 DFA - Comm Dev & Local Gov	507,679	(26,847)	78,777	(1,324)	0	0	27,502	491,628	0	958,801
80 361 DoIT	49,949	0	0	0	81,455	0	0	259,369	0	52,311
83 370 Secretary of State	134,862	0	0	0	0	0	0	21,398	0	0
86 385 New Mexico Finance Authority	0	0	0	0	0	0	0	203,532	0	317,710
91 417 Border Authority	3,496	0	0	0	0	0	0	12,968	0	12,313
92 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
93 419 Economic Development	14,985	(343)	0	(22,991)	0	0	0	0	0	12,313
95 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
99 460 NM State Fair	12,008	0	0	0	0	0	0	38,905	0	17,894
104 490 Cumbres & Toltec Railroad Comm	25,324	0	0	0	0	0	0	19,453	0	8,208
105 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
106 495 Spaceport Authority	95,043	0	0	0	0	0	0	155,621	0	82,084
107 505 Dept of Cultural Affairs	79,183	(754)	0	(431)	61,091	16,334	0	176,677	39,792	30,545
109 516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
110 521 Energy, Minerals & Natural Resour	39,315	0	0	0	0	0	0	20,749	0	27,088
114 550 Office of State Engineer/ISC	165,881	(3,154)	16,051	(718)	0	0	4,835	325,907	0	195,005
115 551 Interstate Stream Commission	129,467	0	0	0	0	0	0	0	0	0
122 609 Indian Affairs	98,584	(628)	9,085	0	0	13,685	9,374	84,093	7,540	11,058

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Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	GOB 2017A	GOB 2017B	STB 2017A	STB 2018A	GOB 2019	STB 2020 SA
124 624 Aging & Long Term Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133 665 Dept of Health	8,991	0	0	0	0	0	0	0	0	12,313
134 667 Dept of Environment	590,593	(734)	36,119	0	0	0	66,131	160,015	0	312,187
137 670 Veterans Services	5,994	(979)	0	0	0	0	0	0	0	16,417
139 690 Children, Youth & Families	15,984	0	0	0	0	0	0	0	0	0
140 705 Dept of Military Affairs	9,990	0	0	0	97,746	0	0	25,937	0	6,362
143 770 Dept of Corrections	127,869	0	77,043	0	0	0	0	0	0	0
145 790 Dept of Public Safety	0	0	103,302	0	114,037	0	0	289,767	0	0
146 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
147 805 Dept of Transportation	204,599	(295)	639,810	(1,020)	0	0	5,920	365,684	0	17,558
148 924 Public Education Department	264,691	(589)	25,841	(945)	48,873	13,244	371,711	196,627	83,773	38,838
151 940 Public School Facilities Authority	0	0	0	0	0	0	1,125,165	0	0	0
153 950 Higher Education Other	84,921	0	0	0	579,957	109,484	0	7,284	286,671	0
154 952 University of New Mexico	135,541	0	0	0	562,037	108,159	0	44,830	227,025	51,935
155 954 New Mexico State University	72,174	0	0	0	448,001	105,952	0	14,718	261,372	19,413
156 956 New Mexico Highlands University	27,272	0	0	0	73,309	26,488	0	2,853	33,509	3,571
157 958 Western New Mexico University	29,665	0	6,260	0	81,455	17,659	0	3,808	50,264	24,133
158 960 Eastern New Mexico University	56,243	0	0	0	206,895	48,561	0	6,564	96,339	2,848
159 962 New Mexico Inst of Mining & Techn	65,183	0	0	0	89,600	79,464	0	2,334	59,479	1,026
160 964 Northern New Mexico College	8,991	0	0	0	16,291	8,829	0	0	0	821
161 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
162 968 Central New Mexico Comm College	0	0	0	0	0	0	0	0	0	0
163 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
166 976 San Juan College	0	0	0	0	0	0	0	0	0	0
168 978 New Mexico Military Institute	1,530	0	0	0	79,112	22,073	0	0	69,113	0
169 979 NM Sch for the Visually Impaired	0	0	0	0	19,549	0	0	0	0	0
170 980 NM Sch for the Deaf	0	0	0	0	32,582	0	0	0	15,079	0
172 999 Other	344,773	(35,499)	0	0	248,328	45,032	19,735	33,871	89,343	0
Total	\$3,863,378	\$(69,820)	\$1,025,498	\$(27,430)	\$2,840,316	\$619,769	\$1,630,374	\$3,595,237	\$1,319,299	\$2,521,494

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Department	GOB 2021	STB 2021A	STB 2022A	STB 2022B	GOB 2023	Total
7 350-608 GSD Facilities Management	\$0	\$635,414	\$629,177	\$406,922	\$0	\$3,060,952
13 950 Higher Education Department	(22,747)	124,049	0	0	0	90,159
14 111 Legislative Council Service	0	0	0	0	0	(2)
24 215 Court of Appeals	0	0	0	0	0	2,342
25 216 Supreme Court	0	2,707	12,189	0	0	14,895
26 218 Administrative Office of the Courts	0	110,173	0	131,678	0	329,361
27 219 Supreme Crt Building Commission	0	0	1,993	0	0	16,273
28 231 Judicial District Court 1st	0	6,115	0	0	0	25,378
29 232 Judicial District Court 2nd	0	0	0	3,045	0	28,339
30 233 Judicial District Court 3rd	0	1,037	0	0	0	1,503
31 234 Judicial District Court 4th	0	0	0	2,625	0	3,168
35 238 Judicial District Court 8th	0	0	0	1,765	0	4,166
36 239 Judicial District Court 9th	0	0	0	0	0	234
38 241 Judicial District Court 11th	0	1,654	0	5,537	0	10,691
41 244 Bernalillo County Metropolitan Crt	0	3,636	2,006	2,317	0	49,158
42 251 Judicial District Attorney 1st	0	0	0	0	0	3,115
43 252 Judicial District Attorney 2nd	0	0	0	0	0	15,562
44 253 Judicial District Attorney 3rd	0	0	0	1,089	0	1,089
46 255 Judicial District Attorney 5th	0	0	0	0	0	648
51 260 Judicial District Attorney 10th	0	0	0	0	0	387
54 263 Judicial District Attorney 13th	0	0	0	0	0	(0)
55 264 Administrative Office of the DAs	0	0	0	0	0	3,242
59 333 Taxation and Revenue	0	0	0	472	0	15,455
64 341-543 DFA - Comm Dev & Local Gov	0	1,438,389	683,348	612,587	0	5,061,546
80 361 DoIT	0	105,212	0	188,837	0	781,811
83 370 Secretary of State	0	0	501	0	0	156,278
86 385 New Mexico Finance Authority	0	0	0	0	0	521,242
91 417 Border Authority	0	14,059	0	41,036	0	86,553
92 418 Tourism Department	0	0	0	0	0	(0)
93 419 Economic Development	0	0	272,269	0	0	276,231
95 430 Public Regulation Commission	0	0	0	0	0	(4)
99 460 NM State Fair	0	42,742	40,840	0	0	187,269
104 490 Cumbres & Toltec Railroad Comm	0	14,467	0	7,989	0	84,647
105 491 Military Base Planning	0	0	0	0	0	(20)
106 495 Spaceport Authority	0	0	0	25,420	0	436,880
107 505 Dept of Cultural Affairs	(2,459)	100,092	35,123	22,857	(50,489)	483,683
109 516 Dept of Game & Fish	0	2,630	0	0	0	2,623
110 521 Energy, Minerals & Natural Resour	0	82,855	0	76,029	0	273,709
114 550 Office of State Engineer/ISC	0	267,554	60,258	122,350	0	1,179,155
115 551 Interstate Stream Commission	0	0	0	0	0	128,348
122 609 Indian Affairs	(492)	358,372	41,008	110,020	0	803,438

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Department	GOB 2021	STB 2021A	STB 2022A	STB 2022B	GOB 2023	Total
124 624 Aging & Long Term Svcs	\$0	\$0	\$0	\$0	\$0	\$(34,711)
133 665 Dept of Health	0	0	0	0	0	20,693
134 667 Dept of Environment	0	404,717	306,594	163,582	0	2,173,734
137 670 Veterans Services	0	147	0	0	0	21,532
139 690 Children, Youth & Families	0	0	0	0	0	15,984
140 705 Dept of Military Affairs	0	28,276	4,084	36,315	0	218,619
143 770 Dept of Corrections	0	0	0	0	0	204,913
145 790 Dept of Public Safety	0	0	0	0	0	509,149
146 795 Homeland Security & Emergency M	0	0	19,966	0	0	23,542
147 805 Dept of Transportation	0	581,524	216,516	89,890	0	2,691,093
148 924 Public Education Department	(2,108)	208,928	96,793	129,859	(43,277)	1,566,479
151 940 Public School Facilities Authority	0	0	0	0	0	1,124,959
153 950 Higher Education Other	0	0	21,328	48,310	(292,731)	879,673
154 952 University of New Mexico	(36,114)	200,449	85,692	14,090	(643,380)	719,856
155 954 New Mexico State University	(21,401)	108,165	31,992	13,289	(368,573)	639,143
156 956 New Mexico Highlands University	(4,918)	12,231	3,403	0	(32,458)	146,909
157 958 Western New Mexico University	(2,810)	48,661	17,788	0	(28,851)	243,240
158 960 Eastern New Mexico University	(7,939)	63,785	21,645	1,453	(82,767)	406,563
159 962 New Mexico Inst of Mining & Techn	(7,026)	39,731	8,622	2,179	(59,866)	269,978
160 964 Northern New Mexico College	(1,757)	15,124	0	23,605	(21,638)	51,074
161 966 Santa Fe Community College	0	0	0	0	0	(0)
162 968 Central New Mexico Comm College	0	0	0	0	0	(1)
163 970 Luna Community College	0	0	0	0	0	(1)
166 976 San Juan College	0	0	0	0	0	(7)
168 978 New Mexico Military Institute	(2,108)	10,850	0	0	(28,851)	137,898
169 979 NM Sch for the Visually Impaired	(660)	0	0	0	(28,851)	(10,057)
170 980 NM Sch for the Deaf	(3,724)	46,030	0	0	(10,098)	36,701
172 999 Other	(23,198)	66,907	34,760	13,672	(171,247)	666,068
Total	\$(139,461)	\$5,146,682	\$2,647,895	\$2,298,819	\$(1,863,077)	\$26,862,530

FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	2,632,310	0	950,004	1,244,089	438,217	0
Salary % Split			.00%	36.09%	47.26%	16.65%	.00%
Benefits	P	1,070,658	0	357,280	555,155	158,223	0
Subtotal - Personnel Costs		3,702,968	0	1,307,284	1,799,244	596,440	0
Services & Supplies Cost							
Professional Fees	P	764,350	0	406,353	348,827	9,170	0
Travel	P	27,038	0	7,934	16,088	3,016	0
Transportation	P	330	0	0	330	0	0
Supplies	P	38,693	0	6,869	17,838	13,986	0
Maintenance	P	407,062	0	236	406,826	0	0
DOIT Svcs	P	70,114	0	20,926	39,405	9,783	0
Rental Expense	P	50,641	0	44,262	5,214	1,165	0
Other Operating	P	131,811	0	83,542	35,700	12,569	0
Grants	D	512,878	0	0	0	0	0
Capital	D	93,641	0	0	0	0	0
Deduct Direct Expense	P	(646,129)	0	0	0	(646,129)	0
Subtotal - Services & Supplies		1,450,430	0	570,122	870,228	(596,440)	0
Department Cost Total		5,153,398	0	1,877,406	2,669,472	0	0
Adjustments to Cost							
Grants	D	(512,878)	0	0	0	0	0
Capital	D	(93,641)	0	0	0	0	0
Subtotal - Adjustments		(606,520)	0	0	0	0	0
Total Costs After Adjustments		4,546,878	0	1,877,406	2,669,472	0	0
General Admin Distribution			0	0	0	0	0
Grand Total		\$4,546,878		\$1,877,406	\$2,669,472	\$0	\$0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$56,490	\$0	\$20,387	\$26,698	\$9,404	\$0
Subtotal - Building Depreciation	56,490	0	20,387	26,698	9,404	0
2 DFA Depreciation	495,330	0	178,765	234,104	82,461	0
Subtotal - Equipment Depreciation	495,330	0	178,765	234,104	82,461	0
4 DFA Secretary	0	446,278	161,062	210,921	74,295	0
4 Policy & Budget	0	488	176	231	81	0
Subtotal - 341-541 DFA - Policy & Budget	0	446,766	161,238	211,152	74,376	0
5 Program Support	0	283,143	102,187	133,820	47,137	0
5 IT Support	0	280,642	101,284	132,638	46,720	0
Subtotal - 341-542 DFA - Program Support	0	563,786	203,471	266,458	93,857	0
6 Accounting	0	653	236	308	109	0
6 Payroll	0	5,294	1,911	2,502	881	0
6 Imaging	0	86,125	31,083	40,705	14,338	0
Subtotal - 341-544 DFA - Financial Control	0	92,072	33,229	43,515	15,328	0
7 Facilities Maintenance	0	42,764	15,433	20,211	7,119	0
Subtotal - 350-608 GSD Facilities Management	0	42,764	15,433	20,211	7,119	0
8 Purchasing	0	79	29	38	13	0
8 Contract Review	0	3,328	1,201	1,573	554	0
Subtotal - 350-604 GSD Purchasing	0	3,407	1,230	1,610	567	0
9 Human Resources	0	5,132	1,852	2,425	854	0
9 Adjudication	0	700	253	331	117	0
9 Labor Relations	0	46	17	22	8	0
Subtotal - 378 Personnel Board	0	5,878	2,121	2,778	979	0
12 Banking/Cash Mgmt	0	350	126	165	58	0
Subtotal - 394 State Treasurer	0	350	126	165	58	0
Total Incoming	551,820	1,155,022	616,002	806,692	284,149	0
C. Total Allocated		\$6,253,720	\$2,493,408	\$3,476,163	\$284,149	\$0
			39.87%	55.59%	4.54%	

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	49	21.49%	\$446,278	\$0	\$446,278	\$0	\$446,278
5 341-542 DFA - Program Support	24	10.53%	218,585	0	218,585	55,890	274,475
6 341-544 DFA - Financial Control	68	29.82%	619,324	0	619,324	158,356	777,681
64 341-543 DFA - Comm Dev & Local Gov	87	38.16%	792,371	0	792,371	202,603	994,974
Subtotal	228	100.00%	2,076,558	0	2,076,558	416,849	2,493,408
Direct Bills					0		0
Total					\$2,076,558		\$2,493,408
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	5,887.40	0.02%	\$488	\$0	\$488	\$0	\$488
5	341-542 DFA - Program Support	2,588.90	0.01%	215	0	215	40	254
6	341-544 DFA - Financial Control	7,183.70	0.02%	595	0	595	111	706
7	350-608 GSD Facilities Management	20,707.70	0.06%	1,716	0	1,716	320	2,036
8	350-604 GSD Purchasing	2,912.87	0.01%	241	0	241	45	286
9	378 Personnel Board	4,573.00	0.01%	379	0	379	71	450
10	369 Commission on Public Records	3,265.00	0.01%	271	0	271	50	321
11	305 NM Attorney General (OG Division)	53,330.78	0.15%	4,419	0	4,419	823	5,243
12	394 State Treasurer	5,114.24	0.01%	424	0	424	79	503
13	950 Higher Education Department	459,275.28	1.30%	38,057	0	38,057	7,091	45,149
14	111 Legislative Council Service	8,887.20	0.03%	736	0	736	137	874
15	112 Legislative Finance Committee	7,147.50	0.02%	592	0	592	110	703
16	114 Senate Chief Clerk	3,106.20	0.01%	257	0	257	48	305
17	115 House Chief Clerk	3,097.10	0.01%	257	0	257	48	304
18	117 Legislative Education Study Comm	1,767.60	0.00%	146	0	146	27	174
19	119 Legislative Building	5,452.30	0.02%	452	0	452	84	536
22	208 NM Compilation Commission	1,552.60	0.00%	129	0	129	24	153
23	210 Judicial Standards Commission	1,093.50	0.00%	91	0	91	17	107
24	215 Court of Appeals	8,684.90	0.02%	720	0	720	134	854
25	216 Supreme Court	10,069.24	0.03%	834	0	834	155	990
26	218 Administrative Office of the Courts	108,015.44	0.31%	8,951	0	8,951	1,668	10,618
27	219 Supreme Crt Building Commission	5,917.70	0.02%	490	0	490	91	582
28	231 Judicial District Court 1st	15,413.72	0.04%	1,277	0	1,277	238	1,515
29	232 Judicial District Court 2nd	39,812.19	0.11%	3,299	0	3,299	615	3,914
30	233 Judicial District Court 3rd	15,419.86	0.04%	1,278	0	1,278	238	1,516
31	234 Judicial District Court 4th	6,350.13	0.02%	526	0	526	98	624
32	235 Judicial District Court 5th	14,383.30	0.04%	1,192	0	1,192	222	1,414
33	236 Judicial District Court 6th	7,912.80	0.02%	656	0	656	122	778
34	237 Judicial District Court 7th	5,372.30	0.02%	445	0	445	83	528
35	238 Judicial District Court 8th	7,141.92	0.02%	592	0	592	110	702
36	239 Judicial District Court 9th	6,934.50	0.02%	575	0	575	107	682
37	240 Judicial District Court 10th	2,271.60	0.01%	188	0	188	35	223
38	241 Judicial District Court 11th	15,693.74	0.04%	1,300	0	1,300	242	1,543
39	242 Judicial District Court 12th	6,876.60	0.02%	570	0	570	106	676
40	243 Judicial District Court 13th	16,076.00	0.05%	1,332	0	1,332	248	1,580
41	244 Bernalillo County Metropolitan Crt	36,072.87	0.10%	2,989	0	2,989	557	3,546
42	251 Judicial District Attorney 1st	10,617.07	0.03%	880	0	880	164	1,044
43	252 Judicial District Attorney 2nd	43,157.63	0.12%	3,576	0	3,576	666	4,243
44	253 Judicial District Attorney 3rd	8,831.17	0.02%	732	0	732	136	868
45	254 Judicial District Attorney 4th	4,783.78	0.01%	396	0	396	74	470
46	255 Judicial District Attorney 5th	8,686.05	0.02%	720	0	720	134	854
47	256 Judicial District Attorney 6th	4,826.00	0.01%	400	0	400	75	474

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	3,807.41	0.01%	\$315	\$0	\$315	\$59	\$374
49 258 Judicial District Attorney 8th	4,465.83	0.01%	370	0	370	69	439
50 259 Judicial District Attorney 9th	4,554.80	0.01%	377	0	377	70	448
51 260 Judicial District Attorney 10th	2,101.90	0.01%	174	0	174	32	207
52 261 Judicial District Attorney 11th	7,404.23	0.02%	614	0	614	114	728
53 262 Judicial District Attorney 12th	5,501.30	0.02%	456	0	456	85	541
54 263 Judicial District Attorney 13th	9,589.53	0.03%	795	0	795	148	943
55 264 Administrative Office of the DAs	4,028.65	0.01%	334	0	334	62	396
56 265 Judicial District Attorney 11th Div II	3,989.10	0.01%	331	0	331	62	392
58 308 State Auditor	5,668.29	0.02%	470	0	470	88	557
59 333 Taxation and Revenue	128,381.06	0.36%	10,638	0	10,638	1,982	12,620
60 337 Investment Council	66,879.87	0.19%	5,542	0	5,542	1,033	6,575
61 340 Administrative Hearings Office	2,667.70	0.01%	221	0	221	41	262
64 341-543 DFA - Comm Dev & Local Gov	486,507.47	1.38%	40,314	0	40,314	7,511	47,826
66 342 Public School Insurance Authority	549,706.20	1.55%	45,551	0	45,551	8,487	54,038
67 343 Retiree Healthcare Authority	394,335.10	1.12%	32,676	0	32,676	6,088	38,765
68 350-598 GSD Program Support	5,660.30	0.02%	469	0	469	87	556
70 350-605 GSD Printing & Graphics	2,869.70	0.01%	238	0	238	44	282
71 350-606 GSD Risk Management	718,454.50	2.03%	59,534	0	59,534	11,093	70,627
72 350-609 GSD Aviation	783.40	0.00%	65	0	65	12	77
73 350-609 GSD Motor Pool	11,320.00	0.03%	938	0	938	175	1,113
75 352 Education Retirement Brd	44,146.78	0.12%	3,658	0	3,658	682	4,340
76 354 Sentencing Commission	6,517.89	0.02%	540	0	540	101	641
77 280 Public Defender (Prev Agy 355)	75,708.39	0.21%	6,274	0	6,274	1,169	7,442
78 356 Governor	6,259.80	0.02%	519	0	519	97	615
79 360 Lieutenant Governor	818.60	0.00%	68	0	68	13	80
80 361 DoIT	451,239.05	1.28%	37,392	0	37,392	6,967	44,359
81 366 Public Employees Retirement Assc	40,440.40	0.11%	3,351	0	3,351	624	3,975
83 370 Secretary of State	25,966.78	0.07%	2,152	0	2,152	401	2,553
85 379 Public Employees Labor Relations	298.54	0.00%	25	0	25	5	29
88 404 Brd of Examiners - Architects	550.00	0.00%	46	0	46	8	54
89 410 Department of Ethics	1,516.30	0.00%	126	0	126	23	149
91 417 Border Authority	5,454.22	0.02%	452	0	452	84	536
92 418 Tourism Department	74,060.35	0.21%	6,137	0	6,137	1,143	7,280
93 419 Economic Development	199,504.61	0.56%	16,532	0	16,532	3,080	19,612
94 420 Regulation and Licensing	44,191.43	0.12%	3,662	0	3,662	682	4,344
95 430 Public Regulation Commission	19,134.90	0.05%	1,586	0	1,586	295	1,881
96 440 Superintendent of Insurance	225,605.12	0.64%	18,695	0	18,695	3,483	22,178
97 446 Brd of Medical Examiners	3,375.40	0.01%	280	0	280	52	332
98 449 Board of Nursing	4,106.70	0.01%	340	0	340	63	404
99 460 NM State Fair	20,948.10	0.06%	1,736	0	1,736	323	2,059
100 464 Brd of Licensure - Engineers	2,060.40	0.01%	171	0	171	32	203

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 465 Gaming Control Brd	6,642.30	0.02%	\$550	\$0	\$550	\$103	\$653
102 469 Racing Commission	7,616.50	0.02%	631	0	631	118	749
103 479 Brd of Veterinary Medicine	486.20	0.00%	40	0	40	8	48
105 491 Military Base Planning	304.10	0.00%	25	0	25	5	30
106 495 Spaceport Authority	13,347.30	0.04%	1,106	0	1,106	206	1,312
107 505 Dept of Cultural Affairs	86,462.40	0.24%	7,165	0	7,165	1,335	8,500
108 508 Livestock Board	10,333.49	0.03%	856	0	856	160	1,016
109 516 Dept of Game & Fish	60,291.72	0.17%	4,996	0	4,996	931	5,927
110 521 Energy, Minerals & Natural Resour	273,073.83	0.77%	22,628	0	22,628	4,216	26,844
111 522 Youth Conservation Corp	5,773.30	0.02%	478	0	478	89	568
113 539 Commission on Public Lands	27,473.10	0.08%	2,277	0	2,277	424	2,701
114 550 Office of State Engineer/ISC	123,731.02	0.35%	10,253	0	10,253	1,910	12,163
117 601 Commission on Women	302.90	0.00%	25	0	25	5	30
118 603 Office of African Amer Affairs	1,196.70	0.00%	99	0	99	18	118
119 604 Comm for Deaf & Hearing Impaired	3,124.80	0.01%	259	0	259	48	307
120 605 MLK Commission	368.30	0.00%	31	0	31	6	36
121 606 Commission for the Blind	20,952.90	0.06%	1,736	0	1,736	324	2,060
122 609 Indian Affairs	262,474.70	0.74%	21,750	0	21,750	4,053	25,802
123 611 Early Childhood Education and Cai	698,950.46	1.98%	57,918	0	57,918	10,792	68,709
124 624 Aging & Long Term Svcs	159,074.93	0.45%	13,182	0	13,182	2,456	15,638
125 630 Health Care Authority	11,861,639.41	33.54%	982,905	0	982,905	183,139	1,166,044
126 631 Workforce Solutions	129,943.33	0.37%	10,768	0	10,768	2,006	12,774
127 632 Workers Compensation Admin	13,774.11	0.04%	1,141	0	1,141	213	1,354
129 644 Vocational Rehabilitation	58,641.15	0.17%	4,859	0	4,859	905	5,765
130 645 Disability Commission	2,195.17	0.01%	182	0	182	34	216
131 647 Developmental Disabilities Comm	10,877.69	0.03%	901	0	901	168	1,069
132 662 Miners' Hospital	69,486.00	0.20%	5,758	0	5,758	1,073	6,831
133 665 Dept of Health	722,190.73	2.04%	59,844	0	59,844	11,150	70,994
134 667 Dept of Environment	288,466.86	0.82%	23,904	0	23,904	4,454	28,357
135 668 Natural Resources Trustee	18,515.02	0.05%	1,534	0	1,534	286	1,820
137 670 Veterans Services	10,332.01	0.03%	856	0	856	160	1,016
138 680 Family Representation & Advocacy	12,330.00	0.03%	1,022	0	1,022	190	1,212
139 690 Children, Youth & Families	443,583.11	1.25%	36,757	0	36,757	6,849	43,606
140 705 Dept of Military Affairs	49,661.33	0.14%	4,115	0	4,115	767	4,882
141 760 Parole Brd	755.90	0.00%	63	0	63	12	74
142 765 Juvenile Parole Brd	7.60	0.00%	1	0	1	0	1
143 770 Dept of Corrections	384,162.88	1.09%	31,833	0	31,833	5,931	37,765
144 780 Crime Victims Reparations	31,337.50	0.09%	2,597	0	2,597	484	3,081
145 790 Dept of Public Safety	242,021.01	0.68%	20,055	0	20,055	3,737	23,792
146 795 Homeland Security & Emergency M	779,165.85	2.20%	64,565	0	64,565	12,030	76,595
147 805 Dept of Transportation	3,000,514.48	8.49%	248,635	0	248,635	46,327	294,962
148 924 Public Education Department	5,303,037.24	15.00%	439,432	0	439,432	81,877	521,309

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Policy & Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 940 Public School Facilities Authority	569,847.78	1.61%	\$47,220	\$0	\$47,220	\$8,798	\$56,018
152 949 Education Trust Board	3,250.20	0.01%	269	0	269	50	320
154 952 University of New Mexico	2,157,407.07	6.10%	178,772	0	178,772	33,309	212,081
155 954 New Mexico State University	1,040,631.54	2.94%	86,231	0	86,231	16,067	102,298
156 956 New Mexico Highlands University	120,419.07	0.34%	9,978	0	9,978	1,859	11,838
157 958 Western New Mexico University	122,453.29	0.35%	10,147	0	10,147	1,891	12,038
158 960 Eastern New Mexico University	216,563.80	0.61%	17,945	0	17,945	3,344	21,289
159 962 New Mexico Inst of Mining & Techr	287,965.22	0.81%	23,862	0	23,862	4,446	28,308
160 964 Northern New Mexico College	53,196.92	0.15%	4,408	0	4,408	821	5,229
161 966 Santa Fe Community College	79,570.77	0.23%	6,594	0	6,594	1,229	7,822
162 968 Central New Mexico Comm College	323,308.02	0.91%	26,791	0	26,791	4,992	31,782
163 970 Luna Community College	20,470.19	0.06%	1,696	0	1,696	316	2,012
164 972 Mesalands Community College	10,429.95	0.03%	864	0	864	161	1,025
165 974 New Mexico Junior College	189,306.99	0.54%	15,687	0	15,687	2,923	18,610
166 976 San Juan College	119,257.28	0.34%	9,882	0	9,882	1,841	11,723
167 977 Clovis Community College	44,374.76	0.13%	3,677	0	3,677	685	4,362
168 978 New Mexico Military Institute	64,517.47	0.18%	5,346	0	5,346	996	6,342
169 979 NM Sch for the Visually Impaired	43,294.84	0.12%	3,588	0	3,588	668	4,256
170 980 NM Sch for the Deaf	24,631.43	0.07%	2,041	0	2,041	380	2,421
Subtotal	35,362,359.40	100.00%	2,930,274	0	2,930,274	545,889	3,476,163
Direct Bills					0		0
Total					\$2,930,274		\$3,476,163
Basis Units: Budget by Agy							

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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%	\$91,865	\$0	\$91,865	\$192,284	\$284,149
Subtotal	100	100.00%	91,865	0	91,865	192,284	284,149
Direct Bills					0		0
Total					\$91,865		\$284,149
Basis Units: Direct to DFA Board of Finance							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
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Other Budget Allocations

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
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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	\$446,278	\$488	\$0	\$0	\$446,766
5 341-542 DFA - Program Support	274,475	254	0	0	274,730
6 341-544 DFA - Financial Control	777,681	706	0	0	778,387
7 350-608 GSD Facilities Management	0	2,036	0	0	2,036
8 350-604 GSD Purchasing	0	286	0	0	286
9 378 Personnel Board	0	450	0	0	450
10 369 Commission on Public Records	0	321	0	0	321
11 305 NM Attorney General (OG Division)	0	5,243	0	0	5,243
12 394 State Treasurer	0	503	0	0	503
13 950 Higher Education Department	0	45,149	0	0	45,149
14 111 Legislative Council Service	0	874	0	0	874
15 112 Legislative Finance Committee	0	703	0	0	703
16 114 Senate Chief Clerk	0	305	0	0	305
17 115 House Chief Clerk	0	304	0	0	304
18 117 Legislative Education Study Comm	0	174	0	0	174
19 119 Legislative Building	0	536	0	0	536
22 208 NM Compilation Commission	0	153	0	0	153
23 210 Judicial Standards Commission	0	107	0	0	107
24 215 Court of Appeals	0	854	0	0	854
25 216 Supreme Court	0	990	0	0	990
26 218 Administrative Office of the Courts	0	10,618	0	0	10,618
27 219 Supreme Crt Building Commission	0	582	0	0	582
28 231 Judicial District Court 1st	0	1,515	0	0	1,515
29 232 Judicial District Court 2nd	0	3,914	0	0	3,914
30 233 Judicial District Court 3rd	0	1,516	0	0	1,516
31 234 Judicial District Court 4th	0	624	0	0	624
32 235 Judicial District Court 5th	0	1,414	0	0	1,414
33 236 Judicial District Court 6th	0	778	0	0	778
34 237 Judicial District Court 7th	0	528	0	0	528
35 238 Judicial District Court 8th	0	702	0	0	702
36 239 Judicial District Court 9th	0	682	0	0	682
37 240 Judicial District Court 10th	0	223	0	0	223
38 241 Judicial District Court 11th	0	1,543	0	0	1,543
39 242 Judicial District Court 12th	0	676	0	0	676
40 243 Judicial District Court 13th	0	1,580	0	0	1,580
41 244 Bernalillo County Metropolitan Crt	0	3,546	0	0	3,546
42 251 Judicial District Attorney 1st	0	1,044	0	0	1,044
43 252 Judicial District Attorney 2nd	0	4,243	0	0	4,243
44 253 Judicial District Attorney 3rd	0	868	0	0	868
45 254 Judicial District Attorney 4th	0	470	0	0	470
46 255 Judicial District Attorney 5th	0	854	0	0	854

STATE OF NEW MEXICO
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ACTUAL 2024
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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	\$474	\$0	\$0	\$474
48 257 Judicial District Attorney 7th	0	374	0	0	374
49 258 Judicial District Attorney 8th	0	439	0	0	439
50 259 Judicial District Attorney 9th	0	448	0	0	448
51 260 Judicial District Attorney 10th	0	207	0	0	207
52 261 Judicial District Attorney 11th	0	728	0	0	728
53 262 Judicial District Attorney 12th	0	541	0	0	541
54 263 Judicial District Attorney 13th	0	943	0	0	943
55 264 Administrative Office of the DAs	0	396	0	0	396
56 265 Judicial District Attorney 11th Div II	0	392	0	0	392
58 308 State Auditor	0	557	0	0	557
59 333 Taxation and Revenue	0	12,620	0	0	12,620
60 337 Investment Council	0	6,575	0	0	6,575
61 340 Administrative Hearings Office	0	262	0	0	262
63 341-541 DFA Finance Board	0	0	284,149	0	284,149
64 341-543 DFA - Comm Dev & Local Gov	994,974	47,826	0	0	1,042,799
66 342 Public School Insurance Authority	0	54,038	0	0	54,038
67 343 Retiree Healthcare Authority	0	38,765	0	0	38,765
68 350-598 GSD Program Support	0	556	0	0	556
70 350-605 GSD Printing & Graphics	0	282	0	0	282
71 350-606 GSD Risk Management	0	70,627	0	0	70,627
72 350-609 GSD Aviation	0	77	0	0	77
73 350-609 GSD Motor Pool	0	1,113	0	0	1,113
75 352 Education Retirement Brd	0	4,340	0	0	4,340
76 354 Sentencing Commission	0	641	0	0	641
77 280 Public Defender (Prev Agy 355)	0	7,442	0	0	7,442
78 356 Governor	0	615	0	0	615
79 360 Lieutenant Governor	0	80	0	0	80
80 361 DoIT	0	44,359	0	0	44,359
81 366 Public Employees Retirement Assc	0	3,975	0	0	3,975
83 370 Secretary of State	0	2,553	0	0	2,553
85 379 Public Employees Labor Relations	0	29	0	0	29
88 404 Brd of Examiners - Architects	0	54	0	0	54
89 410 Department of Ethics	0	149	0	0	149
91 417 Border Authority	0	536	0	0	536
92 418 Tourism Department	0	7,280	0	0	7,280
93 419 Economic Development	0	19,612	0	0	19,612
94 420 Regulation and Licensing	0	4,344	0	0	4,344
95 430 Public Regulation Commission	0	1,881	0	0	1,881
96 440 Superintendent of Insurance	0	22,178	0	0	22,178
97 446 Brd of Medical Examiners	0	332	0	0	332

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
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Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
98 449 Board of Nursing	\$0	\$404	\$0	\$0	\$404
99 460 NM State Fair	0	2,059	0	0	2,059
100 464 Brd of Licensure - Engineers	0	203	0	0	203
101 465 Gaming Control Brd	0	653	0	0	653
102 469 Racing Commission	0	749	0	0	749
103 479 Brd of Veterinary Medicine	0	48	0	0	48
105 491 Military Base Planning	0	30	0	0	30
106 495 Spaceport Authority	0	1,312	0	0	1,312
107 505 Dept of Cultural Affairs	0	8,500	0	0	8,500
108 508 Livestock Board	0	1,016	0	0	1,016
109 516 Dept of Game & Fish	0	5,927	0	0	5,927
110 521 Energy, Minerals & Natural Resour	0	26,844	0	0	26,844
111 522 Youth Conservation Corp	0	568	0	0	568
113 539 Commission on Public Lands	0	2,701	0	0	2,701
114 550 Office of State Engineer/ISC	0	12,163	0	0	12,163
117 601 Commission on Women	0	30	0	0	30
118 603 Office of African Amer Affairs	0	118	0	0	118
119 604 Comm for Deaf & Hearing Impaired	0	307	0	0	307
120 605 MLK Commission	0	36	0	0	36
121 606 Commission for the Blind	0	2,060	0	0	2,060
122 609 Indian Affairs	0	25,802	0	0	25,802
123 611 Early Childhood Education and Cai	0	68,709	0	0	68,709
124 624 Aging & Long Term Svcs	0	15,638	0	0	15,638
125 630 Health Care Authority	0	1,166,044	0	0	1,166,044
126 631 Workforce Solutions	0	12,774	0	0	12,774
127 632 Workers Compensation Admin	0	1,354	0	0	1,354
129 644 Vocational Rehabilitation	0	5,765	0	0	5,765
130 645 Disability Commission	0	216	0	0	216
131 647 Developmental Disabilities Comm	0	1,069	0	0	1,069
132 662 Miners' Hospital	0	6,831	0	0	6,831
133 665 Dept of Health	0	70,994	0	0	70,994
134 667 Dept of Environment	0	28,357	0	0	28,357
135 668 Natural Resources Trustee	0	1,820	0	0	1,820
137 670 Veterans Services	0	1,016	0	0	1,016
138 680 Family Representation & Advocacy	0	1,212	0	0	1,212
139 690 Children, Youth & Families	0	43,606	0	0	43,606
140 705 Dept of Military Affairs	0	4,882	0	0	4,882
141 760 Parole Brd	0	74	0	0	74
142 765 Juvenile Parole Brd	0	1	0	0	1
143 770 Dept of Corrections	0	37,765	0	0	37,765
144 780 Crime Victims Reparations	0	3,081	0	0	3,081

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
145 790 Dept of Public Safety	\$0	\$23,792	\$0	\$0	\$23,792
146 795 Homeland Security & Emergency M	0	76,595	0	0	76,595
147 805 Dept of Transportation	0	294,962	0	0	294,962
148 924 Public Education Department	0	521,309	0	0	521,309
151 940 Public School Facilities Authority	0	56,018	0	0	56,018
152 949 Education Trust Board	0	320	0	0	320
154 952 University of New Mexico	0	212,081	0	0	212,081
155 954 New Mexico State University	0	102,298	0	0	102,298
156 956 New Mexico Highlands University	0	11,838	0	0	11,838
157 958 Western New Mexico University	0	12,038	0	0	12,038
158 960 Eastern New Mexico University	0	21,289	0	0	21,289
159 962 New Mexico Inst of Mining & Techn	0	28,308	0	0	28,308
160 964 Northern New Mexico College	0	5,229	0	0	5,229
161 966 Santa Fe Community College	0	7,822	0	0	7,822
162 968 Central New Mexico Comm College	0	31,782	0	0	31,782
163 970 Luna Community College	0	2,012	0	0	2,012
164 972 Mesalands Community College	0	1,025	0	0	1,025
165 974 New Mexico Junior College	0	18,610	0	0	18,610
166 976 San Juan College	0	11,723	0	0	11,723
167 977 Clovis Community College	0	4,362	0	0	4,362
168 978 New Mexico Military Institute	0	6,342	0	0	6,342
169 979 NM Sch for the Visually Impaired	0	4,256	0	0	4,256
170 980 NM Sch for the Deaf	0	2,421	0	0	2,421
Total	\$2,493,408	\$3,476,163	\$284,149	\$0	\$6,253,720

FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:5 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support	IT Support
Personnel Costs					
Salaries	S1	1,548,267	0	889,793	658,474
Salary % Split			.00%	57.47%	42.53%
Benefits	P	562,092	0	328,713	233,379
Subtotal - Personnel Costs		2,110,359	0	1,218,506	891,852
Services & Supplies Cost					
Professional Fees	P	204,800	0	120,397	84,403
Travel	P	3,986	0	3,986	0
Transportation Expense	P	78	0	78	0
Supplies	P	39,614	0	3,191	36,423
Maintenance	P	63,240	0	10,000	53,240
Telecommunication	P	149	0	149	0
DOIT Services	P	81,148	0	0	81,148
Rental Expense	P	3,907	0	389	3,518
Other Operating	P	28,751	0	18,749	10,002
Grants	D	1,974	0	0	0
Capital	D	(5,260)	0	0	0
Subtotal - Services & Supplies		422,388	0	156,939	268,735
Department Cost Total		2,532,746	0	1,375,445	1,160,587
Adjustments to Cost					
Grants	D	(1,974)	0	0	0
Capital	D	5,260	0	0	0
Subtotal - Adjustments		3,286	0	0	0
Total Costs After Adjustments		2,536,032	0	1,375,445	1,160,587
General Admin Distribution			0	0	0
Grand Total		<u>\$2,536,032</u>		<u>\$1,375,445</u>	<u>\$1,160,587</u>

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$3,177	\$0	\$1,826	\$1,351
Subtotal - Building Depreciation	3,177	0	1,826	1,351
2 DFA Depreciation	119,572	0	68,718	50,854
Subtotal - Equipment Depreciation	119,572	0	68,718	50,854
4 DFA Secretary	218,585	55,890	157,742	116,734
4 Policy & Budget	215	40	146	108
Subtotal - 341-541 DFA - Policy & Budg	218,800	55,930	157,888	116,842
5 Program Support	0	138,682	79,701	58,981
5 IT Support	0	137,458	78,997	58,460
Subtotal - 341-542 DFA - Program Supl	0	276,140	158,698	117,442
6 Accounting	0	287	165	122
6 Payroll	0	2,593	1,490	1,103
6 Imaging	0	42,184	24,243	17,941
Subtotal - 341-544 DFA - Financial Con	0	45,064	25,898	19,165
7 Lease Management	0	4,492	2,582	1,911
Subtotal - 350-608 GSD Facilities Man	0	4,492	2,582	1,911
8 Purchasing	0	35	20	15
8 Contract Review	0	4,326	2,486	1,840
Subtotal - 350-604 GSD Purchasing	0	4,361	2,506	1,855
9 Human Resources	0	2,514	1,445	1,069
9 Adjudication	0	447	257	190
9 Labor Relations	0	46	27	20
Subtotal - 378 Personnel Board	0	3,007	1,728	1,279
10 Admin Law	0	1,868	1,073	794
10 Records Mgt	0	8,842	5,081	3,760
Subtotal - 369 Commission on Public R	0	10,710	6,155	4,555
11 Open Government Section	0	11,966	6,877	5,089

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-542 DFA - Program Support

Department	First Incoming	Second Incoming	Program Support	IT Support
Subtotal - 305 NM Attorney General (O)	\$0	\$11,966	\$6,877	\$5,089
12 Banking/Cash Mgmt	0	154	89	66
Subtotal - 394 State Treasurer	0	154	89	66
Total Incoming	341,549	411,825	432,966	320,408
C. Total Allocated		\$3,289,405	\$1,808,411	\$1,480,994
			54.98%	45.02%

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	49	18.01%	\$283,143	\$0	\$283,143	\$0	\$283,143
5 341-542 DFA - Program Support	24	8.82%	138,682	0	138,682	0	138,682
6 341-544 DFA - Financial Control	68	25.00%	392,934	0	392,934	80,874	473,808
64 341-543 DFA - Comm Dev & Local Gov	87	31.99%	502,724	0	502,724	103,472	606,195
78 356 Governor	38	13.97%	219,581	0	219,581	45,195	264,775
79 360 Lieutenant Governor	6	2.21%	34,671	0	34,671	7,136	41,807
Subtotal	272	100.00%	1,571,734	0	1,571,734	236,677	1,808,411
Direct Bills					0		0
Total					\$1,571,734		\$1,808,411
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	49	21.49%	\$280,642	\$0	\$280,642	\$0	\$280,642
5 341-542 DFA - Program Support	24	10.53%	137,458	0	137,458	0	137,458
6 341-544 DFA - Financial Control	68	29.82%	389,463	0	389,463	76,839	466,302
64 341-543 DFA - Comm Dev & Local Gov	87	38.16%	498,284	0	498,284	98,309	596,592
Subtotal	228	100.00%	1,305,847	0	1,305,847	175,148	1,480,994
Direct Bills					0		0
Total					\$1,305,847		\$1,480,994
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:5 341-542 DFA - Program Support

Department	Program Support	IT Support	Total
4 341-541 DFA - Policy & Budget	\$283,143	\$280,642	\$563,786
5 341-542 DFA - Program Support	138,682	137,458	276,140
6 341-544 DFA - Financial Control	473,808	466,302	940,110
64 341-543 DFA - Comm Dev & Local Gov	606,195	596,592	1,202,788
78 356 Governor	264,775	0	264,775
79 360 Lieutenant Governor	41,807	0	41,807
Total	\$1,808,411	\$1,480,994	\$3,289,405

FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:6 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Payroll	Imaging
Personnel Costs						
Salaries	S1	3,794,046	481,145	1,541,737	1,569,338	201,826
Salary % Split			12.68%	40.64%	41.36%	5.32%
Benefits	P	1,381,400	159,678	590,847	559,858	71,017
Subtotal - Personnel Costs		5,175,447	640,823	2,132,584	2,129,196	272,843
Services & Supplies Cost						
Professional Fees	P	1,688,700	0	1,688,700	0	0
Supplies	P	26,219	0	26,219	0	0
DOIT Services	P	89,886	0	89,886	0	0
Rental Expense	P	9,936	0	9,936	0	0
Other Operating	P	115,385	0	115,385	0	0
Grants	D	13,904	0	0	0	0
Debt Svc	D	41,237	0	0	0	0
Capital	D	527	0	0	0	0
Subtotal - Services & Supplies		1,985,795	0	1,930,126	0	0
Department Cost Total		7,161,241	640,823	4,062,711	2,129,196	272,843
Adjustments to Cost						
Grants	D	(13,904)	0	0	0	0
Debt Svc	D	(41,237)	0	0	0	0
Capital	D	(527)	0	0	0	0
Subtotal - Adjustments		(55,668)	0	0	0	0
Total Costs After Adjustments		7,105,573	640,823	4,062,711	2,129,196	272,843
General Admin Distribution			(640,823)	298,222	303,561	39,040
Grand Total		\$7,105,573		\$4,360,933	\$2,432,758	\$311,883

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$2,752	\$2,801	\$360
1 Bataan Memorial	50,725	0	23,606	24,029	3,090
Subtotal - Building Depreciation	56,639	0	26,358	26,830	3,450
4 DFA Secretary	619,324	158,356	361,912	368,391	47,377
4 Policy & Budget	595	111	329	335	43
Subtotal - 341-541 DFA - Policy & Budget	619,920	158,467	362,241	368,726	47,420
5 Program Support	392,934	80,874	220,498	224,445	28,865
5 IT Support	389,463	76,839	217,005	220,890	28,408
Subtotal - 341-542 DFA - Program Support	782,397	157,713	437,502	445,335	57,273
6 Accounting	0	805	375	381	49
6 Payroll	0	7,347	3,419	3,480	448
6 Imaging	0	119,521	55,622	56,618	7,281
Subtotal - 341-544 DFA - Financial Control	0	127,673	59,416	60,479	7,778
8 Purchasing	0	97	45	46	6
8 Contract Review	0	3,993	1,858	1,892	243
Subtotal - 350-604 GSD Purchasing	0	4,090	1,903	1,938	249
9 Human Resources	0	7,122	3,314	3,374	434
9 Adjudication	0	1,283	597	608	78
9 Labor Relations	0	558	260	264	34
Subtotal - 378 Personnel Board	0	8,963	4,171	4,246	546
12 Banking/Cash Mgmt	0	432	201	205	26
Subtotal - 394 State Treasurer	0	432	201	205	26
Total Incoming	1,458,955	457,338	891,792	907,758	116,743
C. Total Allocated		\$9,021,866	\$5,252,725	\$3,340,515	\$428,625
			58.22%	37.03%	4.75%

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	962	0.01%	\$653	\$0	\$653	\$0	\$653
5 341-542 DFA - Program Support	423	0.01%	287	0	287	0	287
6 341-544 DFA - Financial Control	1,187	0.02%	805	0	805	0	805
7 350-608 GSD Facilities Management	5,703	0.08%	3,869	0	3,869	163	4,032
8 350-604 GSD Purchasing	228	0.00%	155	0	155	7	161
9 378 Personnel Board	781	0.01%	530	0	530	22	552
10 369 Commission on Public Records	490	0.01%	332	0	332	14	346
11 305 NM Attorney General (OG Division)	4,289	0.06%	2,909	0	2,909	123	3,032
12 394 State Treasurer	893	0.01%	606	0	606	26	631
13 950 Higher Education Department	11,784	0.16%	7,994	0	7,994	338	8,331
14 111 Legislative Council Service	2,955	0.04%	2,005	0	2,005	85	2,089
15 112 Legislative Finance Committee	1,293	0.02%	877	0	877	37	914
16 114 Senate Chief Clerk	215	0.00%	146	0	146	6	152
17 115 House Chief Clerk	323	0.00%	219	0	219	9	228
18 117 Legislative Education Study Comm	663	0.01%	450	0	450	19	469
19 119 Legislative Building	1,662	0.02%	1,127	0	1,127	48	1,175
20 131 Legislature	4,061	0.05%	2,755	0	2,755	116	2,871
22 208 NM Compilation Commission	745	0.01%	505	0	505	21	527
23 210 Judicial Standards Commission	590	0.01%	400	0	400	17	417
24 215 Court of Appeals	1,583	0.02%	1,074	0	1,074	45	1,119
25 216 Supreme Court	2,104	0.03%	1,427	0	1,427	60	1,488
26 218 Administrative Office of the Courts	120,007	1.62%	81,408	0	81,408	3,439	84,847
28 231 Judicial District Court 1st	3,458	0.05%	2,346	0	2,346	99	2,445
29 232 Judicial District Court 2nd	4,678	0.06%	3,173	0	3,173	134	3,307
30 233 Judicial District Court 3rd	4,013	0.05%	2,722	0	2,722	115	2,837
31 234 Judicial District Court 4th	3,005	0.04%	2,038	0	2,038	86	2,125
32 235 Judicial District Court 5th	5,592	0.08%	3,793	0	3,793	160	3,954
33 236 Judicial District Court 6th	4,168	0.06%	2,827	0	2,827	119	2,947
34 237 Judicial District Court 7th	2,665	0.04%	1,808	0	1,808	76	1,884
35 238 Judicial District Court 8th	3,200	0.04%	2,171	0	2,171	92	2,262
36 239 Judicial District Court 9th	3,903	0.05%	2,648	0	2,648	112	2,759
37 240 Judicial District Court 10th	1,178	0.02%	799	0	799	34	833
38 241 Judicial District Court 11th	5,702	0.08%	3,868	0	3,868	163	4,031
39 242 Judicial District Court 12th	2,988	0.04%	2,027	0	2,027	86	2,113
40 243 Judicial District Court 13th	6,719	0.09%	4,558	0	4,558	193	4,750
41 244 Bernalillo County Metropolitan Crt	4,046	0.05%	2,745	0	2,745	116	2,861
42 251 Judicial District Attorney 1st	1,508	0.02%	1,023	0	1,023	43	1,066
43 252 Judicial District Attorney 2nd	4,471	0.06%	3,033	0	3,033	128	3,161
44 253 Judicial District Attorney 3rd	1,289	0.02%	874	0	874	37	911
45 254 Judicial District Attorney 4th	928	0.01%	630	0	630	27	656
46 255 Judicial District Attorney 5th	1,146	0.02%	777	0	777	33	810
47 256 Judicial District Attorney 6th	1,376	0.02%	933	0	933	39	973

STATE OF NEW MEXICO
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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	873	0.01%	\$592	\$0	\$592	\$25	\$617
49 258 Judicial District Attorney 8th	1,420	0.02%	963	0	963	41	1,004
50 259 Judicial District Attorney 9th	1,171	0.02%	794	0	794	34	828
51 260 Judicial District Attorney 10th	825	0.01%	560	0	560	24	583
52 261 Judicial District Attorney 11th	1,211	0.02%	821	0	821	35	856
53 262 Judicial District Attorney 12th	1,594	0.02%	1,081	0	1,081	46	1,127
54 263 Judicial District Attorney 13th	1,305	0.02%	885	0	885	37	923
55 264 Administrative Office of the DAs	2,398	0.03%	1,627	0	1,627	69	1,695
56 265 Judicial District Attorney 11th Div II	962	0.01%	653	0	653	28	680
58 308 State Auditor	576	0.01%	391	0	391	17	407
59 333 Taxation and Revenue	2,037,470	27.42%	1,382,137	0	1,382,137	58,387	1,440,524
60 337 Investment Council	1,795	0.02%	1,218	0	1,218	51	1,269
61 340 Administrative Hearings Office	572	0.01%	388	0	388	16	404
64 341-543 DFA - Comm Dev & Local Gov	10,770	0.14%	7,306	0	7,306	309	7,615
65 341-544 DFA Financial Control Other	122,740	1.65%	83,262	0	83,262	3,517	86,779
66 342 Public School Insurance Authority	1,178	0.02%	799	0	799	34	833
67 343 Retiree Healthcare Authority	8,315	0.11%	5,641	0	5,641	238	5,879
68 350-598 GSD Program Support	437	0.01%	296	0	296	13	309
70 350-605 GSD Printing & Graphics	188	0.00%	128	0	128	5	133
71 350-606 GSD Risk Management	72,992	0.98%	49,515	0	49,515	2,092	51,607
72 350-609 GSD Aviation	110	0.00%	75	0	75	3	78
73 350-609 GSD Motor Pool	1,008	0.01%	684	0	684	29	713
75 352 Education Retirement Brd	1,415,657	19.05%	960,324	0	960,324	40,568	1,000,893
76 354 Sentencing Commission	104	0.00%	71	0	71	3	74
77 280 Public Defender (Prev Agy 355)	12,133	0.16%	8,231	0	8,231	348	8,578
78 356 Governor	759	0.01%	515	0	515	22	537
79 360 Lieutenant Governor	273	0.00%	185	0	185	8	193
80 361 DoIT	9,218	0.12%	6,253	0	6,253	264	6,517
81 366 Public Employees Retirement Assc	1,127,568	15.18%	764,896	0	764,896	32,313	797,209
83 370 Secretary of State	4,733	0.06%	3,211	0	3,211	136	3,346
85 379 Public Employees Labor Relations	174	0.00%	118	0	118	5	123
86 385 New Mexico Finance Authority	14	0.00%	9	0	9	0	10
88 404 Brd of Examiners - Architects	600	0.01%	407	0	407	17	424
89 410 Department of Ethics	415	0.01%	282	0	282	12	293
91 417 Border Authority	465	0.01%	315	0	315	13	329
92 418 Tourism Department	5,634	0.08%	3,822	0	3,822	161	3,983
93 419 Economic Development	4,406	0.06%	2,989	0	2,989	126	3,115
94 420 Regulation and Licensing	15,215	0.20%	10,321	0	10,321	436	10,757
95 430 Public Regulation Commission	1,846	0.02%	1,252	0	1,252	53	1,305
96 440 Superintendent of Insurance	9,088	0.12%	6,165	0	6,165	260	6,425
97 446 Brd of Medical Examiners	1,609	0.02%	1,091	0	1,091	46	1,138
98 449 Board of Nursing	1,470	0.02%	997	0	997	42	1,039

STATE OF NEW MEXICO
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Accounting Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 460 NM State Fair	4,681	0.06%	\$3,175	\$0	\$3,175	\$134	\$3,310
100 464 Brd of Licensure - Engineers	869	0.01%	589	0	589	25	614
101 465 Gaming Control Brd	1,545	0.02%	1,048	0	1,048	44	1,092
102 469 Racing Commission	2,180	0.03%	1,479	0	1,479	62	1,541
103 479 Brd of Veterinary Medicine	352	0.00%	239	0	239	10	249
105 491 Military Base Planning	26	0.00%	18	0	18	1	18
106 495 Spaceport Authority	1,927	0.03%	1,307	0	1,307	55	1,362
107 505 Dept of Cultural Affairs	30,440	0.41%	20,649	0	20,649	872	21,522
108 508 Livestock Board	6,567	0.09%	4,455	0	4,455	188	4,643
109 516 Dept of Game & Fish	31,435	0.42%	21,324	0	21,324	901	22,225
110 521 Energy, Minerals & Natural Resour	27,814	0.37%	18,868	0	18,868	797	19,665
111 522 Youth Conservation Corp	733	0.01%	497	0	497	21	518
112 538 Intertribal Ceremonial Office	5	0.00%	3	0	3	0	4
113 539 Commission on Public Lands	7,862	0.11%	5,333	0	5,333	225	5,559
114 550 Office of State Engineer/ISC	9,340	0.13%	6,336	0	6,336	268	6,604
117 601 Commission on Women	218	0.00%	148	0	148	6	154
118 603 Office of African Amer Affairs	435	0.01%	295	0	295	12	308
119 604 Comm for Deaf & Hearing Impaired	566	0.01%	384	0	384	16	400
120 605 MLK Commission	188	0.00%	128	0	128	5	133
121 606 Commission for the Blind	7,698	0.10%	5,222	0	5,222	221	5,443
122 609 Indian Affairs	2,081	0.03%	1,412	0	1,412	60	1,471
123 611 Early Childhood Education and Cai	58,623	0.79%	39,767	0	39,767	1,680	41,447
124 624 Aging & Long Term Svcs	7,556	0.10%	5,126	0	5,126	217	5,342
125 630 Health Care Authority	1,394,127	18.76%	945,719	0	945,719	39,951	985,670
126 631 Workforce Solutions	43,157	0.58%	29,276	0	29,276	1,237	30,513
127 632 Workers Compensation Admin	3,011	0.04%	2,043	0	2,043	86	2,129
129 644 Vocational Rehabilitation	139,174	1.87%	94,410	0	94,410	3,988	98,398
130 645 Disability Commission	838	0.01%	568	0	568	24	592
131 647 Developmental Disabilities Comm	1,486	0.02%	1,008	0	1,008	43	1,051
132 662 Miners' Hospital	10,876	0.15%	7,378	0	7,378	312	7,690
133 665 Dept of Health	78,910	1.06%	53,529	0	53,529	2,261	55,791
134 667 Dept of Environment	25,257	0.34%	17,133	0	17,133	724	17,857
135 668 Natural Resources Trustee	300	0.00%	204	0	204	9	212
137 670 Veterans Services	4,681	0.06%	3,175	0	3,175	134	3,310
138 680 Family Representation & Advocacy	2,152	0.03%	1,460	0	1,460	62	1,521
139 690 Children, Youth & Families	126,696	1.71%	85,945	0	85,945	3,631	89,576
140 705 Dept of Military Affairs	14,390	0.19%	9,762	0	9,762	412	10,174
141 760 Parole Brd	451	0.01%	306	0	306	13	319
142 765 Juvenile Parole Brd	37	0.00%	25	0	25	1	26
143 770 Dept of Corrections	29,418	0.40%	19,956	0	19,956	843	20,799
144 780 Crime Victims Reparations	8,797	0.12%	5,968	0	5,968	252	6,220
145 790 Dept of Public Safety	37,155	0.50%	25,204	0	25,204	1,065	26,269

STATE OF NEW MEXICO
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Accounting Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 795 Homeland Security & Emergency M	8,511	0.11%	\$5,774	\$0	\$5,774	\$244	\$6,017
147 805 Dept of Transportation	125,900	1.69%	85,405	0	85,405	3,608	89,013
148 924 Public Education Department	55,331	0.74%	37,534	0	37,534	1,586	39,120
151 940 Public School Facilities Authority	4,637	0.06%	3,146	0	3,146	133	3,278
152 949 Education Trust Board	833	0.01%	565	0	565	24	589
Subtotal	7,429,531	100.00%	5,039,892	0	5,039,892	212,833	5,252,725
Direct Bills					0		0
Total					\$5,039,892		\$5,252,725
Basis Units: Accounting Transactions							

STATE OF NEW MEXICO
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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	49	0.17%	\$5,294	\$0	\$5,294	\$0	\$5,294
5 341-542 DFA - Program Support	24	0.08%	2,593	0	2,593	0	2,593
6 341-544 DFA - Financial Control	68	0.24%	7,347	0	7,347	0	7,347
7 350-608 GSD Facilities Management	173	0.60%	18,691	0	18,691	1,303	19,994
8 350-604 GSD Purchasing	29	0.10%	3,133	0	3,133	218	3,352
9 378 Personnel Board	46	0.16%	4,970	0	4,970	346	5,316
10 369 Commission on Public Records	35	0.12%	3,781	0	3,781	264	4,045
11 305 NM Attorney General (OG Division)	296	1.02%	31,980	0	31,980	2,229	34,209
12 394 State Treasurer	35	0.12%	3,781	0	3,781	264	4,045
13 950 Higher Education Department	56	0.19%	6,050	0	6,050	422	6,472
14 111 Legislative Council Service	83	0.29%	8,967	0	8,967	625	9,592
15 112 Legislative Finance Committee	46	0.16%	4,970	0	4,970	346	5,316
16 114 Senate Chief Clerk	25	0.09%	2,701	0	2,701	188	2,889
17 115 House Chief Clerk	35	0.12%	3,781	0	3,781	264	4,045
18 117 Legislative Education Study Comm	16	0.06%	1,729	0	1,729	120	1,849
19 119 Legislative Building	56	0.19%	6,050	0	6,050	422	6,472
20 131 Legislature	11	0.04%	1,188	0	1,188	83	1,271
22 208 NM Compilation Commission	6	0.02%	648	0	648	45	693
23 210 Judicial Standards Commission	8	0.03%	864	0	864	60	925
24 215 Court of Appeals	64	0.22%	6,915	0	6,915	482	7,396
25 216 Supreme Court	64	0.22%	6,915	0	6,915	482	7,396
26 218 Administrative Office of the Courts	277	0.96%	29,927	0	29,927	2,086	32,013
28 231 Judicial District Court 1st	154	0.53%	16,638	0	16,638	1,160	17,798
29 232 Judicial District Court 2nd	402	1.39%	43,432	0	43,432	3,027	46,459
30 233 Judicial District Court 3rd	145	0.50%	15,666	0	15,666	1,092	16,758
31 234 Judicial District Court 4th	59	0.20%	6,374	0	6,374	444	6,819
32 235 Judicial District Court 5th	134	0.46%	14,477	0	14,477	1,009	15,486
33 236 Judicial District Court 6th	76	0.26%	8,211	0	8,211	572	8,783
34 237 Judicial District Court 7th	53	0.18%	5,726	0	5,726	399	6,125
35 238 Judicial District Court 8th	62	0.21%	6,698	0	6,698	467	7,165
36 239 Judicial District Court 9th	69	0.24%	7,455	0	7,455	520	7,974
37 240 Judicial District Court 10th	19	0.07%	2,053	0	2,053	143	2,196
38 241 Judicial District Court 11th	152	0.53%	16,422	0	16,422	1,144	17,567
39 242 Judicial District Court 12th	73	0.25%	7,887	0	7,887	550	8,437
40 243 Judicial District Court 13th	145	0.50%	15,666	0	15,666	1,092	16,758
41 244 Bernalillo County Metropolitan Crt	356	1.23%	38,462	0	38,462	2,680	41,143
42 251 Judicial District Attorney 1st	85	0.29%	9,183	0	9,183	640	9,823
43 252 Judicial District Attorney 2nd	345	1.19%	37,274	0	37,274	2,598	39,871
44 253 Judicial District Attorney 3rd	73	0.25%	7,887	0	7,887	550	8,437
45 254 Judicial District Attorney 4th	42	0.15%	4,538	0	4,538	316	4,854
46 255 Judicial District Attorney 5th	84	0.29%	9,075	0	9,075	632	9,708
47 256 Judicial District Attorney 6th	40	0.14%	4,322	0	4,322	301	4,623

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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	36	0.12%	\$3,889	\$0	\$3,889	\$271	\$4,161
49 258 Judicial District Attorney 8th	36	0.12%	3,889	0	3,889	271	4,161
50 259 Judicial District Attorney 9th	40	0.14%	4,322	0	4,322	301	4,623
51 260 Judicial District Attorney 10th	15	0.05%	1,621	0	1,621	113	1,734
52 261 Judicial District Attorney 11th	69	0.24%	7,455	0	7,455	520	7,974
53 262 Judicial District Attorney 12th	56	0.19%	6,050	0	6,050	422	6,472
54 263 Judicial District Attorney 13th	83	0.29%	8,967	0	8,967	625	9,592
55 264 Administrative Office of the DAs	18	0.06%	1,945	0	1,945	136	2,080
56 265 Judicial District Attorney 11th Div II	34	0.12%	3,673	0	3,673	256	3,929
58 308 State Auditor	43	0.15%	4,646	0	4,646	324	4,969
59 333 Taxation and Revenue	1,066	3.69%	115,171	0	115,171	8,026	123,197
60 337 Investment Council	33	0.11%	3,565	0	3,565	248	3,814
61 340 Administrative Hearings Office	17	0.06%	1,837	0	1,837	128	1,965
64 341-543 DFA - Comm Dev & Local Gov	87	0.30%	9,399	0	9,399	655	10,055
66 342 Public School Insurance Authority	12	0.04%	1,296	0	1,296	90	1,387
67 343 Retiree Healthcare Authority	27	0.09%	2,917	0	2,917	203	3,120
68 350-598 GSD Program Support	46	0.16%	4,970	0	4,970	346	5,316
70 350-605 GSD Printing & Graphics	6	0.02%	648	0	648	45	693
71 350-606 GSD Risk Management	66	0.23%	7,131	0	7,131	497	7,628
72 350-609 GSD Aviation	3	0.01%	324	0	324	23	347
73 350-609 GSD Motor Pool	21	0.07%	2,269	0	2,269	158	2,427
74 350-609 GSD Surplus Property	7	0.02%	756	0	756	53	809
75 352 Education Retirement Brd	91	0.31%	9,832	0	9,832	685	10,517
77 280 Public Defender (Prev Agy 355)	519	1.79%	56,073	0	56,073	3,908	59,981
78 356 Governor	38	0.13%	4,106	0	4,106	286	4,392
79 360 Lieutenant Governor	6	0.02%	648	0	648	45	693
80 361 DoIT	186	0.64%	20,095	0	20,095	1,400	21,496
81 366 Public Employees Retirement Assc	90	0.31%	9,724	0	9,724	678	10,401
83 370 Secretary of State	74	0.26%	7,995	0	7,995	557	8,552
85 379 Public Employees Labor Relations	2	0.01%	216	0	216	15	231
88 404 Brd of Examiners - Architects	4	0.01%	432	0	432	30	462
89 410 Department of Ethics	9	0.03%	972	0	972	68	1,040
91 417 Border Authority	4	0.01%	432	0	432	30	462
92 418 Tourism Department	61	0.21%	6,590	0	6,590	459	7,050
93 419 Economic Development	74	0.26%	7,995	0	7,995	557	8,552
94 420 Regulation and Licensing	357	1.23%	38,570	0	38,570	2,688	41,258
95 430 Public Regulation Commission	118	0.41%	12,749	0	12,749	888	13,637
96 440 Superintendent of Insurance	124	0.43%	13,397	0	13,397	934	14,331
97 446 Brd of Medical Examiners	19	0.07%	2,053	0	2,053	143	2,196
98 449 Board of Nursing	27	0.09%	2,917	0	2,917	203	3,120
99 460 NM State Fair	32	0.11%	3,457	0	3,457	241	3,698
100 464 Brd of Licensure - Engineers	8	0.03%	864	0	864	60	925

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

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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	52	0.18%	\$5,618	\$0	\$5,618	\$392	\$6,010
102 469 Racing Commission	23	0.08%	2,485	0	2,485	173	2,658
103 479 Brd of Veterinary Medicine	3	0.01%	324	0	324	23	347
105 491 Military Base Planning	2	0.01%	216	0	216	15	231
106 495 Spaceport Authority	31	0.11%	3,349	0	3,349	233	3,583
107 505 Dept of Cultural Affairs	560	1.94%	60,502	0	60,502	4,216	64,719
108 508 Livestock Board	85	0.29%	9,183	0	9,183	640	9,823
109 516 Dept of Game & Fish	316	1.09%	34,141	0	34,141	2,379	36,520
110 521 Energy, Minerals & Natural Resour	692	2.39%	74,764	0	74,764	5,210	79,974
111 522 Youth Conservation Corp	2	0.01%	216	0	216	15	231
112 538 Intertribal Ceremonial Office	1	0.00%	108	0	108	8	116
113 539 Commission on Public Lands	191	0.66%	20,636	0	20,636	1,438	22,074
114 550 Office of State Engineer/ISC	378	1.31%	40,839	0	40,839	2,846	43,685
117 601 Commission on Women	1	0.00%	108	0	108	8	116
118 603 Office of African Amer Affairs	14	0.05%	1,513	0	1,513	105	1,618
119 604 Comm for Deaf & Hearing Impairec	16	0.06%	1,729	0	1,729	120	1,849
120 605 MLK Commission	2	0.01%	216	0	216	15	231
121 606 Commission for the Blind	93	0.32%	10,048	0	10,048	700	10,748
122 609 Indian Affairs	25	0.09%	2,701	0	2,701	188	2,889
123 611 Early Childhood Education and Cai	361	1.25%	39,002	0	39,002	2,718	41,721
124 624 Aging & Long Term Svcs	272	0.94%	29,387	0	29,387	2,048	31,435
125 630 Health Care Authority	2,248	7.77%	242,874	0	242,874	16,926	259,800
126 631 Workforce Solutions	781	2.70%	84,379	0	84,379	5,880	90,260
127 632 Workers Compensation Admin	124	0.43%	13,397	0	13,397	934	14,331
129 644 Vocational Rehabilitation	354	1.22%	38,246	0	38,246	2,665	40,912
130 645 Disability Commission	16	0.06%	1,729	0	1,729	120	1,849
131 647 Developmental Disabilities Comm	28	0.10%	3,025	0	3,025	211	3,236
132 662 Miners' Hospital	298	1.03%	32,196	0	32,196	2,244	34,440
133 665 Dept of Health	3,840	13.28%	414,874	0	414,874	28,913	443,787
134 667 Dept of Environment	756	2.61%	81,678	0	81,678	5,692	87,371
135 668 Natural Resources Trustee	6	0.02%	648	0	648	45	693
137 670 Veterans Services	79	0.27%	8,535	0	8,535	595	9,130
138 680 Family Representation & Advocacy	30	0.10%	3,241	0	3,241	226	3,467
139 690 Children, Youth & Families	2,247	7.77%	242,766	0	242,766	16,919	259,685
140 705 Dept of Military Affairs	184	0.64%	19,879	0	19,879	1,385	21,265
141 760 Parole Brd	7	0.02%	756	0	756	53	809
143 770 Dept of Corrections	2,439	8.44%	263,510	0	263,510	18,364	281,874
144 780 Crime Victims Reparations	28	0.10%	3,025	0	3,025	211	3,236
145 790 Dept of Public Safety	1,363	4.71%	147,259	0	147,259	10,263	157,521
146 795 Homeland Security & Emergency A	138	0.48%	14,910	0	14,910	1,039	15,949
147 805 Dept of Transportation	2,679	9.27%	289,439	0	289,439	20,171	309,611
148 924 Public Education Department	355	1.23%	38,354	0	38,354	2,673	41,027

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Payroll Allocations

Dept:6 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 940 Public School Facilities Authority	57	0.20%	\$6,158	\$0	\$6,158	\$429	\$6,587
152 949 Education Trust Board	3	0.01%	324	0	324	23	347
Subtotal	28,914	100.00%	3,123,872	0	3,123,872	216,643	3,340,515
Direct Bills					0		0
Total					\$3,123,872		\$3,340,515
Basis Units: Total FTEs							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	49.00	21.49%	\$86,125	\$0	\$86,125	\$0	\$86,125
5 341-542 DFA - Program Support	24.00	10.53%	42,184	0	42,184	0	42,184
6 341-544 DFA - Financial Control	68.00	29.82%	119,521	0	119,521	0	119,521
64 341-543 DFA - Comm Dev & Local Gov	87.00	38.16%	152,916	0	152,916	27,858	180,775
172 999 Other	0.01	0.00%	18	0	18	3	21
Subtotal	228.01	100.00%	400,764	0	400,764	27,862	428,625
Direct Bills					0		0
Total					\$400,764		\$428,625
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:6 341-544 DFA - Financial Control

Department	Accounting	Payroll	Imaging	Total
4 341-541 DFA - Policy & Budget	\$653	\$5,294	\$86,125	\$92,072
5 341-542 DFA - Program Support	287	2,593	42,184	45,064
6 341-544 DFA - Financial Control	805	7,347	119,521	127,673
7 350-608 GSD Facilities Management	4,032	19,994	0	24,026
8 350-604 GSD Purchasing	161	3,352	0	3,513
9 378 Personnel Board	552	5,316	0	5,868
10 369 Commission on Public Records	346	4,045	0	4,391
11 305 NM Attorney General (OG Division	3,032	34,209	0	37,241
12 394 State Treasurer	631	4,045	0	4,676
13 950 Higher Education Department	8,331	6,472	0	14,803
14 111 Legislative Council Service	2,089	9,592	0	11,682
15 112 Legislative Finance Committee	914	5,316	0	6,230
16 114 Senate Chief Clerk	152	2,889	0	3,041
17 115 House Chief Clerk	228	4,045	0	4,273
18 117 Legislative Education Study Comm	469	1,849	0	2,318
19 119 Legislative Building	1,175	6,472	0	7,647
20 131 Legislature	2,871	1,271	0	4,142
22 208 NM Compilation Commission	527	693	0	1,220
23 210 Judicial Standards Commission	417	925	0	1,342
24 215 Court of Appeals	1,119	7,396	0	8,516
25 216 Supreme Court	1,488	7,396	0	8,884
26 218 Administrative Office of the Courts	84,847	32,013	0	116,860
28 231 Judicial District Court 1st	2,445	17,798	0	20,243
29 232 Judicial District Court 2nd	3,307	46,459	0	49,766
30 233 Judicial District Court 3rd	2,837	16,758	0	19,595
31 234 Judicial District Court 4th	2,125	6,819	0	8,943
32 235 Judicial District Court 5th	3,954	15,486	0	19,440
33 236 Judicial District Court 6th	2,947	8,783	0	11,730
34 237 Judicial District Court 7th	1,884	6,125	0	8,009
35 238 Judicial District Court 8th	2,262	7,165	0	9,428
36 239 Judicial District Court 9th	2,759	7,974	0	10,734
37 240 Judicial District Court 10th	833	2,196	0	3,029
38 241 Judicial District Court 11th	4,031	17,567	0	21,598
39 242 Judicial District Court 12th	2,113	8,437	0	10,549
40 243 Judicial District Court 13th	4,750	16,758	0	21,508
41 244 Bernalillo County Metropolitan Crt	2,861	41,143	0	44,003
42 251 Judicial District Attorney 1st	1,066	9,823	0	10,890
43 252 Judicial District Attorney 2nd	3,161	39,871	0	43,033
44 253 Judicial District Attorney 3rd	911	8,437	0	9,348
45 254 Judicial District Attorney 4th	656	4,854	0	5,510
46 255 Judicial District Attorney 5th	810	9,708	0	10,518

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:6 341-544 DFA - Financial Control

Department	Accounting	Payroll	Imaging	Total
47 256 Judicial District Attorney 6th	\$973	\$4,623	\$0	\$5,596
48 257 Judicial District Attorney 7th	617	4,161	0	4,778
49 258 Judicial District Attorney 8th	1,004	4,161	0	5,164
50 259 Judicial District Attorney 9th	828	4,623	0	5,451
51 260 Judicial District Attorney 10th	583	1,734	0	2,317
52 261 Judicial District Attorney 11th	856	7,974	0	8,830
53 262 Judicial District Attorney 12th	1,127	6,472	0	7,599
54 263 Judicial District Attorney 13th	923	9,592	0	10,515
55 264 Administrative Office of the DAs	1,695	2,080	0	3,776
56 265 Judicial District Attorney 11th Div II	680	3,929	0	4,610
58 308 State Auditor	407	4,969	0	5,377
59 333 Taxation and Revenue	1,440,524	123,197	0	1,563,722
60 337 Investment Council	1,269	3,814	0	5,083
61 340 Administrative Hearings Office	404	1,965	0	2,369
64 341-543 DFA - Comm Dev & Local Gov	7,615	10,055	180,775	198,444
65 341-544 DFA Financial Control Other	86,779	0	0	86,779
66 342 Public School Insurance Authority	833	1,387	0	2,220
67 343 Retiree Healthcare Authority	5,879	3,120	0	8,999
68 350-598 GSD Program Support	309	5,316	0	5,625
70 350-605 GSD Printing & Graphics	133	693	0	826
71 350-606 GSD Risk Management	51,607	7,628	0	59,234
72 350-609 GSD Aviation	78	347	0	424
73 350-609 GSD Motor Pool	713	2,427	0	3,140
74 350-609 GSD Surplus Property	0	809	0	809
75 352 Education Retirement Brd	1,000,893	10,517	0	1,011,409
76 354 Sentencing Commission	74	0	0	74
77 280 Public Defender (Prev Agy 355)	8,578	59,981	0	68,559
78 356 Governor	537	4,392	0	4,928
79 360 Lieutenant Governor	193	693	0	886
80 361 DoIT	6,517	21,496	0	28,013
81 366 Public Employees Retirement Assoc	797,209	10,401	0	807,610
83 370 Secretary of State	3,346	8,552	0	11,898
85 379 Public Employees Labor Relations	123	231	0	354
86 385 New Mexico Finance Authority	10	0	0	10
88 404 Brd of Examiners - Architects	424	462	0	886
89 410 Department of Ethics	293	1,040	0	1,334
91 417 Border Authority	329	462	0	791
92 418 Tourism Department	3,983	7,050	0	11,033
93 419 Economic Development	3,115	8,552	0	11,667
94 420 Regulation and Licensing	10,757	41,258	0	52,016
95 430 Public Regulation Commission	1,305	13,637	0	14,942

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:6 341-544 DFA - Financial Control

Department	Accounting	Payroll	Imaging	Total
96 440 Superintendent of Insurance	\$6,425	\$14,331	\$0	\$20,756
97 446 Brd of Medical Examiners	1,138	2,196	0	3,333
98 449 Board of Nursing	1,039	3,120	0	4,160
99 460 NM State Fair	3,310	3,698	0	7,008
100 464 Brd of Licensure - Engineers	614	925	0	1,539
101 465 Gaming Control Brd	1,092	6,010	0	7,102
102 469 Racing Commission	1,541	2,658	0	4,199
103 479 Brd of Veterinary Medicine	249	347	0	596
105 491 Military Base Planning	18	231	0	250
106 495 Spaceport Authority	1,362	3,583	0	4,945
107 505 Dept of Cultural Affairs	21,522	64,719	0	86,241
108 508 Livestock Board	4,643	9,823	0	14,466
109 516 Dept of Game & Fish	22,225	36,520	0	58,745
110 521 Energy, Minerals & Natural Resour	19,665	79,974	0	99,639
111 522 Youth Conservation Corp	518	231	0	749
112 538 Intertribal Ceremonial Office	4	116	0	119
113 539 Commission on Public Lands	5,559	22,074	0	27,632
114 550 Office of State Engineer/ISC	6,604	43,685	0	50,289
117 601 Commission on Women	154	116	0	270
118 603 Office of African Amer Affairs	308	1,618	0	1,926
119 604 Comm for Deaf & Hearing Impaired	400	1,849	0	2,249
120 605 MLK Commission	133	231	0	364
121 606 Commission for the Blind	5,443	10,748	0	16,191
122 609 Indian Affairs	1,471	2,889	0	4,361
123 611 Early Childhood Education and Cai	41,447	41,721	0	83,168
124 624 Aging & Long Term Svcs	5,342	31,435	0	36,777
125 630 Health Care Authority	985,670	259,800	0	1,245,471
126 631 Workforce Solutions	30,513	90,260	0	120,772
127 632 Workers Compensation Admin	2,129	14,331	0	16,459
129 644 Vocational Rehabilitation	98,398	40,912	0	139,310
130 645 Disability Commission	592	1,849	0	2,442
131 647 Developmental Disabilities Comm	1,051	3,236	0	4,287
132 662 Miners' Hospital	7,690	34,440	0	42,129
133 665 Dept of Health	55,791	443,787	0	499,578
134 667 Dept of Environment	17,857	87,371	0	105,228
135 668 Natural Resources Trustee	212	693	0	906
137 670 Veterans Services	3,310	9,130	0	12,440
138 680 Family Representation & Advocacy	1,521	3,467	0	4,989
139 690 Children, Youth & Families	89,576	259,685	0	349,261
140 705 Dept of Military Affairs	10,174	21,265	0	31,439
141 760 Parole Brd	319	809	0	1,128

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:6 341-544 DFA - Financial Control

Department	Accounting	Payroll	Imaging	Total
142 765 Juvenile Parole Brd	\$26	\$0	\$0	\$26
143 770 Dept of Corrections	20,799	281,874	0	302,673
144 780 Crime Victims Reparations	6,220	3,236	0	9,456
145 790 Dept of Public Safety	26,269	157,521	0	183,790
146 795 Homeland Security & Emergency M	6,017	15,949	0	21,966
147 805 Dept of Transportation	89,013	309,611	0	398,624
148 924 Public Education Department	39,120	41,027	0	80,147
151 940 Public School Facilities Authority	3,278	6,587	0	9,866
152 949 Education Trust Board	589	347	0	936
172 999 Other	0	0	21	21
Total	\$5,252,725	\$3,340,515	\$428,625	\$9,021,866

FY 2026 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.

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:7 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
Personnel Costs					
Salaries	S1	7,777,236	845,111	6,617,408	314,718
Salary % Split			10.87%	85.09%	4.05%
Benefits	P	3,244,264	470,228	2,656,977	117,059
Subtotal - Personnel Costs		11,021,500	1,315,339	9,274,385	431,776
Services & Supplies Cost					
Professional Fees	P	871,754	543,909	323,570	4,275
Travel	P	5,151	5,171	(20)	0
Transportation	P	126,079	74,046	52,033	0
Furniture/Fixtures	P	1,300,738	522	1,300,215	0
Bld/Structure	P	77,570	0	77,570	0
Supplies	P	43,945	265	43,681	0
Maintenance	P	608,301	108,437	499,864	0
Telecomm	P	3,882	0	3,882	0
DOIT Services	P	235,644	0	235,644	0
Rental Expense	P	14,841	27,628	(12,786)	0
Utilities	P	3,069,199	(245)	3,069,444	0
Other Operating	P	2,205,256	34,032	2,171,224	0
Claims & Judgements	D	15,000	0	0	0
Lease Interest	D	515	0	0	0
Capital	D	7,116,094	0	0	0
Debt Service	D	5,694,196	0	0	0
Subtotal - Services & Supplies		21,388,166	793,765	7,764,321	4,275
Department Cost Total		32,409,666	2,109,104	17,038,706	436,051
Adjustments to Cost					
Claims & Judgements	D	(15,000)	0	0	0
Lease Interest	D	(515)	0	0	0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:7 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
Capital	D	(7,116,094)	0	0	0
Debt Service	D	(5,694,196)	0	0	0
Subtotal - Adjustments		(12,825,805)	0	0	0
Total Costs After Adjustments		19,583,861	2,109,104	17,038,706	436,051
General Admin Distribution			(2,109,104)	2,056,475	52,629
Grand Total		\$19,583,861		\$19,095,181	\$488,680

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$410	\$10
1 Joseph Montoya	8,878	0	8,656	222
1 2542 Cerrillos	16,326	0	15,918	407
1 CSB Grounds	49,713	0	48,473	1,241
Subtotal - Building Depreciation	75,337	0	73,457	1,880
3 GOB 2003 B	0	0	0	0
3 GOB 2009	(1,403)	0	(1,368)	(35)
3 STB 2005 B1	(57)	0	(55)	(1)
3 STB 2006 A	0	0	0	0
3 STB 2007 A	0	0	0	0
3 STB 2008 A1	(884)	0	(862)	(22)
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	(4,331)	0	(4,222)	(108)
3 STB 2011 A1	(10)	0	(10)	(0)
3 STB 2013A	(43)	0	(42)	(1)
3 STB 2014A	(159)	0	(155)	(4)
3 STB 2015A	216,920	0	211,507	5,413
3 STB 2016A	398,593	0	388,647	9,946
3 STB 2016D	16,051	0	15,650	401
3 STB 2018A	525,281	0	512,173	13,107
3 STB 2020 SA	239,481	0	233,505	5,976
3 STB 2021A	635,414	0	619,559	15,856
3 STB 2022A	629,177	0	613,477	15,700
3 STB 2022B	406,922	0	396,768	10,154
Subtotal - Interest Expense	3,060,952	0	2,984,571	76,381
4 Policy & Budget	1,716	320	1,985	51
Subtotal - 341-541 DFA - Policy & Budg	1,716	320	1,985	51
6 Accounting	3,869	163	3,931	101
6 Payroll	18,691	1,303	19,495	499
Subtotal - 341-544 DFA - Financial Con	22,560	1,466	23,426	600
7 Facilities Maintenance	0	165,569	161,437	4,131

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

B. Incoming Costs - (Default Spread Expense%)

Dept:7 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
Subtotal - 350-608 GSD Facilities Manag	\$0	\$165,569	\$161,437	\$4,131
8 Purchasing	0	1,622	1,582	40
8 Contract Review	0	22,628	22,064	565
Subtotal - 350-604 GSD Purchasing	0	24,251	23,646	605
9 Human Resources	0	18,119	17,667	452
9 Adjudication	0	3,247	3,166	81
9 Labor Relations	0	7,853	7,657	196
Subtotal - 378 Personnel Board	0	29,219	28,490	729
10 Records Mgt	0	9,704	9,462	242
Subtotal - 369 Commission on Public R	0	9,704	9,462	242
12 Banking/Cash Mgmt	0	1,979	1,930	49
Subtotal - 394 State Treasurer	0	1,979	1,930	49
Total Incoming	3,160,564	232,508	3,308,404	84,668
C. Total Allocated		\$22,976,933	\$22,403,585	\$573,348
			97.50%	2.50%

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Facilities Maintenance Allocations

Dept:7 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	30,703.00	0.19%	\$42,764	\$0	\$42,764	\$0	\$42,764
7 350-608 GSD Facilities Management	118,873.06	0.75%	165,569	0	165,569	0	165,569
9 378 Personnel Board	27,398.88	0.17%	38,162	0	38,162	394	38,555
10 369 Commission on Public Records	115,649.48	0.73%	161,079	0	161,079	1,662	162,741
11 305 NM Attorney General (OG Division)	36,768.84	0.23%	51,212	0	51,212	528	51,741
59 333 Taxation and Revenue	126,712.70	0.80%	176,488	0	176,488	1,821	178,309
61 340 Administrative Hearings Office	2,499.40	0.02%	3,481	0	3,481	36	3,517
68 350-598 GSD Program Support	24,658.33	0.15%	34,345	0	34,345	354	34,699
70 350-605 GSD Printing & Graphics	44,703.03	0.28%	62,263	0	62,263	643	62,906
71 350-606 GSD Risk Management	6,117.25	0.04%	8,520	0	8,520	88	8,608
73 350-609 GSD Motor Pool	23,634.42	0.15%	32,918	0	32,918	340	33,258
74 350-609 GSD Surplus Property	19,189.67	0.12%	26,728	0	26,728	276	27,004
78 356 Governor	140.00	0.00%	195	0	195	2	197
80 361 DoIT	60,907.00	0.38%	84,832	0	84,832	875	85,708
83 370 Secretary of State	2,385.37	0.01%	3,322	0	3,322	34	3,357
92 418 Tourism Department	13,336.00	0.08%	18,575	0	18,575	192	18,766
93 419 Economic Development	13,257.08	0.08%	18,465	0	18,465	191	18,655
94 420 Regulation and Licensing	61,954.00	0.39%	86,291	0	86,291	890	87,181
107 505 Dept of Cultural Affairs	19,100.75	0.12%	26,604	0	26,604	275	26,878
110 521 Energy, Minerals & Natural Resour	54,992.41	0.35%	76,594	0	76,594	790	77,385
114 550 Office of State Engineer/ISC	52,392.70	0.33%	72,974	0	72,974	753	73,727
121 606 Commission for the Blind	64,547.00	0.41%	89,902	0	89,902	928	90,830
122 609 Indian Affairs	3,851.30	0.02%	5,364	0	5,364	55	5,420
123 611 Early Childhood Education and Cai	360.00	0.00%	501	0	501	5	507
124 624 Aging & Long Term Svcs	22,783.56	0.14%	31,733	0	31,733	327	32,061
125 630 Health Care Authority	136,889.34	0.86%	190,662	0	190,662	1,968	192,630
126 631 Workforce Solutions	258,085.04	1.62%	359,466	0	359,466	3,710	363,175
127 632 Workers Compensation Admin	45,305.28	0.28%	63,102	0	63,102	651	63,753
129 644 Vocational Rehabilitation	9,341.00	0.06%	13,010	0	13,010	134	13,145
130 645 Disability Commission	2,386.46	0.01%	3,324	0	3,324	34	3,358
133 665 Dept of Health	1,727,192.84	10.85%	2,405,667	0	2,405,667	24,825	2,430,492
134 667 Dept of Environment	51,617.62	0.32%	71,894	0	71,894	742	72,636
137 670 Veterans Services	12,112.00	0.08%	16,870	0	16,870	174	17,044
139 690 Children, Youth & Families	638,653.00	4.01%	889,528	0	889,528	9,180	898,708
143 770 Dept of Corrections	9,277,078.24	58.26%	12,921,291	0	12,921,291	133,342	13,054,633
145 790 Dept of Public Safety	752,832.75	4.73%	1,048,560	0	1,048,560	10,821	1,059,380
147 805 Dept of Transportation	6,797.77	0.04%	9,468	0	9,468	98	9,566
148 924 Public Education Department	34,782.00	0.22%	48,445	0	48,445	500	48,945
151 940 Public School Facilities Authority	1,454.00	0.01%	2,025	0	2,025	21	2,046
154 952 University of New Mexico	62,475.88	0.39%	87,018	0	87,018	898	87,916
155 954 New Mexico State University	23,902.56	0.15%	33,292	0	33,292	344	33,635
172 999 Other	1,934,476.50	12.15%	2,694,376	0	2,694,376	27,805	2,722,180

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Facilities Maintenance Allocations

Dept:7 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	15,922,297.51	100.00%	22,176,879	0	22,176,879	226,706	22,403,585
Direct Bills					0		0
Total					\$22,176,879		\$22,403,585
Basis Units: Square Footage Maintained							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	0.79%	\$4,492	\$0	\$4,492	\$0	\$4,492
11 305 NM Attorney General (OG Division	3	0.79%	4,492	0	4,492	46	4,539
12 394 State Treasurer	1	0.26%	1,497	0	1,497	15	1,513
13 950 Higher Education Department	1	0.26%	1,497	0	1,497	15	1,513
22 208 NM Compilation Commission	1	0.26%	1,497	0	1,497	15	1,513
26 218 Administrative Office of the Courts	2	0.53%	2,995	0	2,995	31	3,026
58 308 State Auditor	1	0.26%	1,497	0	1,497	15	1,513
59 333 Taxation and Revenue	33	8.71%	49,417	0	49,417	509	49,926
60 337 Investment Council	2	0.53%	2,995	0	2,995	31	3,026
61 340 Administrative Hearings Office	1	0.26%	1,497	0	1,497	15	1,513
64 341-543 DFA - Comm Dev & Local Gov	1	0.26%	1,497	0	1,497	15	1,513
67 343 Retiree Healthcare Authority	2	0.53%	2,995	0	2,995	31	3,026
68 350-598 GSD Program Support	3	0.79%	4,492	0	4,492	46	4,539
72 350-609 GSD Aviation	1	0.26%	1,497	0	1,497	15	1,513
75 352 Education Retirement Brd	2	0.53%	2,995	0	2,995	31	3,026
80 361 DoIT	8	2.11%	11,980	0	11,980	123	12,103
81 366 Public Employees Retirement Assc	1	0.26%	1,497	0	1,497	15	1,513
85 379 Public Employees Labor Relations	1	0.26%	1,497	0	1,497	15	1,513
89 410 Department of Ethics	1	0.26%	1,497	0	1,497	15	1,513
92 418 Tourism Department	1	0.26%	1,497	0	1,497	15	1,513
94 420 Regulation and Licensing	2	0.53%	2,995	0	2,995	31	3,026
95 430 Public Regulation Commission	1	0.26%	1,497	0	1,497	15	1,513
96 440 Superintendent of Insurance	2	0.53%	2,995	0	2,995	31	3,026
97 446 Brd of Medical Examiners	1	0.26%	1,497	0	1,497	15	1,513
98 449 Board of Nursing	1	0.26%	1,497	0	1,497	15	1,513
101 465 Gaming Control Brd	1	0.26%	1,497	0	1,497	15	1,513
102 469 Racing Commission	1	0.26%	1,497	0	1,497	15	1,513
103 479 Brd of Veterinary Medicine	1	0.26%	1,497	0	1,497	15	1,513
106 495 Spaceport Authority	1	0.26%	1,497	0	1,497	15	1,513
107 505 Dept of Cultural Affairs	4	1.06%	5,990	0	5,990	62	6,052
108 508 Livestock Board	1	0.26%	1,497	0	1,497	15	1,513
109 516 Dept of Game & Fish	1	0.26%	1,497	0	1,497	15	1,513
110 521 Energy, Minerals & Natural Resour	7	1.85%	10,482	0	10,482	108	10,590
114 550 Office of State Engineer/ISC	6	1.58%	8,985	0	8,985	93	9,077
118 603 Office of African Amer Affairs	1	0.26%	1,497	0	1,497	15	1,513
119 604 Comm for Deaf & Hearing Impaired	2	0.53%	2,995	0	2,995	31	3,026
120 605 MLK Commission	1	0.26%	1,497	0	1,497	15	1,513
121 606 Commission for the Blind	4	1.06%	5,990	0	5,990	62	6,052
123 611 Early Childhood Education and Cai	14	3.69%	20,965	0	20,965	216	21,181
124 624 Aging & Long Term Svcs	13	3.43%	19,467	0	19,467	201	19,668
125 630 Health Care Authority	40	10.55%	59,899	0	59,899	617	60,517
126 631 Workforce Solutions	2	0.53%	2,995	0	2,995	31	3,026

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	1.06%	\$5,990	\$0	\$5,990	\$62	\$6,052
129 644 Vocational Rehabilitation	21	5.54%	31,447	0	31,447	324	31,771
130 645 Disability Commission	1	0.26%	1,497	0	1,497	15	1,513
131 647 Developmental Disabilities Comm	1	0.26%	1,497	0	1,497	15	1,513
133 665 Dept of Health	48	12.66%	71,879	0	71,879	741	72,620
134 667 Dept of Environment	28	7.39%	41,930	0	41,930	432	42,362
137 670 Veterans Services	8	2.11%	11,980	0	11,980	123	12,103
139 690 Children, Youth & Families	27	7.12%	40,432	0	40,432	417	40,849
143 770 Dept of Corrections	30	7.92%	44,925	0	44,925	463	45,387
144 780 Crime Victims Reparations	1	0.26%	1,497	0	1,497	15	1,513
145 790 Dept of Public Safety	23	6.07%	34,442	0	34,442	355	34,797
146 795 Homeland Security & Emergency M	3	0.79%	4,492	0	4,492	46	4,539
147 805 Dept of Transportation	3	0.79%	4,492	0	4,492	46	4,539
148 924 Public Education Department	3	0.79%	4,492	0	4,492	46	4,539
151 940 Public School Facilities Authority	1	0.26%	1,497	0	1,497	15	1,513
152 949 Education Trust Board	1	0.26%	1,497	0	1,497	15	1,513
Subtotal	379	100.00%	567,547	0	567,547	5,802	573,348
Direct Bills					0		0
Total					\$567,547		\$573,348
Basis Units: Leases Per Department							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:7 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Total
4 341-541 DFA - Policy & Budget	\$42,764	\$0	\$42,764
5 341-542 DFA - Program Support	0	4,492	4,492
7 350-608 GSD Facilities Management	165,569	0	165,569
9 378 Personnel Board	38,555	0	38,555
10 369 Commission on Public Records	162,741	0	162,741
11 305 NM Attorney General (OG Division)	51,741	4,539	56,280
12 394 State Treasurer	0	1,513	1,513
13 950 Higher Education Department	0	1,513	1,513
22 208 NM Compilation Commission	0	1,513	1,513
26 218 Administrative Office of the Courts	0	3,026	3,026
58 308 State Auditor	0	1,513	1,513
59 333 Taxation and Revenue	178,309	49,926	228,235
60 337 Investment Council	0	3,026	3,026
61 340 Administrative Hearings Office	3,517	1,513	5,030
64 341-543 DFA - Comm Dev & Local Gov	0	1,513	1,513
67 343 Retiree Healthcare Authority	0	3,026	3,026
68 350-598 GSD Program Support	34,699	4,539	39,238
70 350-605 GSD Printing & Graphics	62,906	0	62,906
71 350-606 GSD Risk Management	8,608	0	8,608
72 350-609 GSD Aviation	0	1,513	1,513
73 350-609 GSD Motor Pool	33,258	0	33,258
74 350-609 GSD Surplus Property	27,004	0	27,004
75 352 Education Retirement Brd	0	3,026	3,026
78 356 Governor	197	0	197
80 361 DoIT	85,708	12,103	97,811
81 366 Public Employees Retirement Assc	0	1,513	1,513
83 370 Secretary of State	3,357	0	3,357
85 379 Public Employees Labor Relations	0	1,513	1,513
89 410 Department of Ethics	0	1,513	1,513
92 418 Tourism Department	18,766	1,513	20,279
93 419 Economic Development	18,655	0	18,655
94 420 Regulation and Licensing	87,181	3,026	90,207
95 430 Public Regulation Commission	0	1,513	1,513
96 440 Superintendent of Insurance	0	3,026	3,026
97 446 Brd of Medical Examiners	0	1,513	1,513
98 449 Board of Nursing	0	1,513	1,513
101 465 Gaming Control Brd	0	1,513	1,513
102 469 Racing Commission	0	1,513	1,513
103 479 Brd of Veterinary Medicine	0	1,513	1,513
106 495 Spaceport Authority	0	1,513	1,513
107 505 Dept of Cultural Affairs	26,878	6,052	32,930

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:7 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Total
108 508 Livestock Board	\$0	\$1,513	\$1,513
109 516 Dept of Game & Fish	0	1,513	1,513
110 521 Energy, Minerals & Natural Resour	77,385	10,590	87,975
114 550 Office of State Engineer/ISC	73,727	9,077	82,804
118 603 Office of African Amer Affairs	0	1,513	1,513
119 604 Comm for Deaf & Hearing Impaired	0	3,026	3,026
120 605 MLK Commission	0	1,513	1,513
121 606 Commission for the Blind	90,830	6,052	96,882
122 609 Indian Affairs	5,420	0	5,420
123 611 Early Childhood Education and Cai	507	21,181	21,687
124 624 Aging & Long Term Svcs	32,061	19,668	51,729
125 630 Health Care Authority	192,630	60,517	253,146
126 631 Workforce Solutions	363,175	3,026	366,201
127 632 Workers Compensation Admin	63,753	6,052	69,805
129 644 Vocational Rehabilitation	13,145	31,771	44,916
130 645 Disability Commission	3,358	1,513	4,871
131 647 Developmental Disabilities Comm	0	1,513	1,513
133 665 Dept of Health	2,430,492	72,620	2,503,112
134 667 Dept of Environment	72,636	42,362	114,998
137 670 Veterans Services	17,044	12,103	29,147
139 690 Children, Youth & Families	898,708	40,849	939,556
143 770 Dept of Corrections	13,054,633	45,387	13,100,021
144 780 Crime Victims Reparations	0	1,513	1,513
145 790 Dept of Public Safety	1,059,380	34,797	1,094,178
146 795 Homeland Security & Emergency M	0	4,539	4,539
147 805 Dept of Transportation	9,566	4,539	14,105
148 924 Public Education Department	48,945	4,539	53,484
151 940 Public School Facilities Authority	2,046	1,513	3,559
152 949 Education Trust Board	0	1,513	1,513
154 952 University of New Mexico	87,916	0	87,916
155 954 New Mexico State University	33,635	0	33,635
172 999 Other	2,722,180	0	2,722,180
Total	\$22,403,585	\$573,348	\$22,976,933

FY 2026 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 Direct Services – costs associated with services provided to agencies under contractual arrangements or relating to construction projects have been allocated directly to Other. Direct costs have been deducted. Therefore, only indirect costs have been allocated.

**STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:8 350-604 GSD Purchasing

Description		Amount	General Admin	Purchasing	Contract Review	Other Direct Cost
Personnel Costs						
Salaries	S1	1,790,844	133,422	517,571	437,929	701,922
Salary % Split			7.45%	28.90%	24.45%	39.20%
Benefits	P	640,227	47,698	185,032	156,560	250,937
Subtotal - Personnel Costs		2,431,071	181,120	702,603	594,489	952,859
Services & Supplies Cost						
Professional Fees	P	14,705	1,096	4,250	3,596	5,764
Travel	P	628	47	182	154	246
Transportation Expense	P	233	17	67	57	91
Furniture/Fixtures	P	50,450	3,759	14,581	12,337	19,774
Supplies	P	46,970	3,499	13,575	11,486	18,410
Maintenance	P	2,709	202	783	662	1,062
DOIT Services	P	52,267	3,894	15,106	12,781	20,486
Rental Expense	P	5,545	413	1,603	1,356	2,174
Other Operating	P	38,801	2,891	11,214	9,488	15,208
Lease Interest	D	49	0	0	0	0
Deduct Direct Cost	P	(1,036,073)	0	0	0	(1,036,073)
Subtotal - Services & Supplies		(823,716)	15,817	61,359	51,917	(952,859)
Department Cost Total		1,607,355	196,938	763,962	646,406	0
Adjustments to Cost						
Lease Interest	D	(49)	0	0	0	0
Subtotal - Adjustments		(49)	0	0	0	0
Total Costs After Adjustments		1,607,306	196,938	763,962	646,406	0
General Admin Distribution			(196,938)	61,499	52,036	83,404
Grand Total		\$1,607,306		\$825,460	\$698,442	\$83,404

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$5,456	\$0	\$1,704	\$1,442	\$2,311
Subtotal - Building Depreciation	5,456	0	1,704	1,442	2,311
4 Policy & Budget	241	45	89	76	121
Subtotal - 341-541 DFA - Policy & Budç	241	45	89	76	121
6 Accounting	155	7	50	43	68
6 Payroll	3,133	218	1,047	886	1,419
Subtotal - 341-544 DFA - Financial Con	3,288	225	1,097	928	1,488
8 Purchasing	0	62	19	16	26
Subtotal - 350-604 GSD Purchasing	0	62	19	16	26
9 Human Resources	0	3,037	948	803	1,286
9 Adjudication	0	544	170	144	231
9 Labor Relations	0	1,348	421	356	571
Subtotal - 378 Personnel Board	0	4,929	1,539	1,302	2,088
12 Banking/Cash Mgmt	0	79	25	21	34
Subtotal - 394 State Treasurer	0	79	25	21	34
Total Incoming	8,985	5,340	4,473	3,785	6,067
C. Total Allocated		<u>\$1,621,631</u>	<u>\$829,934</u>	<u>\$702,227</u>	<u>\$89,470</u>
		51.18%	43.30%	5.52%	

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	9	0.01%	\$79	\$0	\$79	\$0	\$79
5 341-542 DFA - Program Support	4	0.00%	35	0	35	0	35
6 341-544 DFA - Financial Control	11	0.01%	97	0	97	0	97
7 350-608 GSD Facilities Management	184	0.20%	1,622	0	1,622	0	1,622
8 350-604 GSD Purchasing	7	0.01%	62	0	62	0	62
9 378 Personnel Board	118	0.13%	1,040	0	1,040	2	1,042
10 369 Commission on Public Records	90	0.10%	794	0	794	2	795
11 305 NM Attorney General (OG Division)	468	0.50%	4,126	0	4,126	8	4,135
12 394 State Treasurer	106	0.11%	935	0	935	2	936
13 950 Higher Education Department	957	1.02%	8,438	0	8,438	17	8,455
14 111 Legislative Council Service	34	0.04%	300	0	300	1	300
15 112 Legislative Finance Committee	97	0.10%	855	0	855	2	857
16 114 Senate Chief Clerk	7	0.01%	62	0	62	0	62
17 115 House Chief Clerk	9	0.01%	79	0	79	0	80
18 117 Legislative Education Study Comm	44	0.05%	388	0	388	1	389
19 119 Legislative Building	32	0.03%	282	0	282	1	283
22 208 NM Compilation Commission	76	0.08%	670	0	670	1	671
23 210 Judicial Standards Commission	94	0.10%	829	0	829	2	830
24 215 Court of Appeals	207	0.22%	1,825	0	1,825	4	1,829
25 216 Supreme Court	291	0.31%	2,566	0	2,566	5	2,571
26 218 Administrative Office of the Courts	1,934	2.06%	17,052	0	17,052	34	17,086
28 231 Judicial District Court 1st	232	0.25%	2,046	0	2,046	4	2,050
29 232 Judicial District Court 2nd	602	0.64%	5,308	0	5,308	11	5,318
30 233 Judicial District Court 3rd	534	0.57%	4,708	0	4,708	10	4,718
31 234 Judicial District Court 4th	383	0.41%	3,377	0	3,377	7	3,384
32 235 Judicial District Court 5th	585	0.62%	5,158	0	5,158	10	5,168
33 236 Judicial District Court 6th	325	0.35%	2,865	0	2,865	6	2,871
34 237 Judicial District Court 7th	250	0.27%	2,204	0	2,204	4	2,209
35 238 Judicial District Court 8th	511	0.54%	4,505	0	4,505	9	4,515
36 239 Judicial District Court 9th	396	0.42%	3,491	0	3,491	7	3,499
37 240 Judicial District Court 10th	92	0.10%	811	0	811	2	813
38 241 Judicial District Court 11th	420	0.45%	3,703	0	3,703	7	3,711
39 242 Judicial District Court 12th	246	0.26%	2,169	0	2,169	4	2,173
40 243 Judicial District Court 13th	1,065	1.13%	9,390	0	9,390	19	9,409
41 244 Bernalillo County Metropolitan Crt	508	0.54%	4,479	0	4,479	9	4,488
42 251 Judicial District Attorney 1st	202	0.22%	1,781	0	1,781	4	1,785
43 252 Judicial District Attorney 2nd	593	0.63%	5,228	0	5,228	11	5,239
44 253 Judicial District Attorney 3rd	187	0.20%	1,649	0	1,649	3	1,652
45 254 Judicial District Attorney 4th	125	0.13%	1,102	0	1,102	2	1,104
46 255 Judicial District Attorney 5th	276	0.29%	2,433	0	2,433	5	2,438
47 256 Judicial District Attorney 6th	203	0.22%	1,790	0	1,790	4	1,793
48 257 Judicial District Attorney 7th	77	0.08%	679	0	679	1	680

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	162	0.17%	\$1,428	\$0	\$1,428	\$3	\$1,431
50 259 Judicial District Attorney 9th	195	0.21%	1,719	0	1,719	3	1,723
51 260 Judicial District Attorney 10th	104	0.11%	917	0	917	2	919
52 261 Judicial District Attorney 11th	217	0.23%	1,913	0	1,913	4	1,917
53 262 Judicial District Attorney 12th	159	0.17%	1,402	0	1,402	3	1,405
54 263 Judicial District Attorney 13th	207	0.22%	1,825	0	1,825	4	1,829
55 264 Administrative Office of the DAs	287	0.31%	2,530	0	2,530	5	2,536
56 265 Judicial District Attorney 11th Div II	128	0.14%	1,129	0	1,129	2	1,131
58 308 State Auditor	76	0.08%	670	0	670	1	671
59 333 Taxation and Revenue	1,367	1.46%	12,053	0	12,053	24	12,077
60 337 Investment Council	97	0.10%	855	0	855	2	857
61 340 Administrative Hearings Office	63	0.07%	555	0	555	1	557
64 341-543 DFA - Comm Dev & Local Gov	98	0.10%	864	0	864	2	866
65 341-544 DFA Financial Control Other	1,113	1.18%	9,813	0	9,813	20	9,833
66 342 Public School Insurance Authority	89	0.09%	785	0	785	2	786
67 343 Retiree Healthcare Authority	130	0.14%	1,146	0	1,146	2	1,149
68 350-598 GSD Program Support	14	0.01%	123	0	123	0	124
70 350-605 GSD Printing & Graphics	6	0.01%	53	0	53	0	53
71 350-606 GSD Risk Management	2,359	2.51%	20,799	0	20,799	42	20,841
72 350-609 GSD Aviation	4	0.00%	35	0	35	0	35
73 350-609 GSD Motor Pool	33	0.04%	291	0	291	1	292
75 352 Education Retirement Brd	178	0.19%	1,569	0	1,569	3	1,573
76 354 Sentencing Commission	11	0.01%	97	0	97	0	97
77 280 Public Defender (Prev Agy 355)	392	0.42%	3,456	0	3,456	7	3,463
78 356 Governor	43	0.05%	379	0	379	1	380
79 360 Lieutenant Governor	22	0.02%	194	0	194	0	194
80 361 DoIT	769	0.82%	6,780	0	6,780	14	6,794
81 366 Public Employees Retirement Assc	184	0.20%	1,622	0	1,622	3	1,626
83 370 Secretary of State	258	0.27%	2,275	0	2,275	5	2,279
85 379 Public Employees Labor Relations	21	0.02%	185	0	185	0	186
88 404 Brd of Examiners - Architects	29	0.03%	256	0	256	1	256
89 410 Department of Ethics	51	0.05%	450	0	450	1	451
91 417 Border Authority	35	0.04%	309	0	309	1	309
92 418 Tourism Department	319	0.34%	2,813	0	2,813	6	2,818
93 419 Economic Development	811	0.86%	7,150	0	7,150	14	7,165
94 420 Regulation and Licensing	667	0.71%	5,881	0	5,881	12	5,893
95 430 Public Regulation Commission	151	0.16%	1,331	0	1,331	3	1,334
96 440 Superintendent of Insurance	612	0.65%	5,396	0	5,396	11	5,407
97 446 Brd of Medical Examiners	71	0.08%	626	0	626	1	627
98 449 Board of Nursing	96	0.10%	846	0	846	2	848
99 460 NM State Fair	633	0.67%	5,581	0	5,581	11	5,592
100 464 Brd of Licensure - Engineers	69	0.07%	608	0	608	1	610

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 465 Gaming Control Brd	157	0.17%	\$1,384	\$0	\$1,384	\$3	\$1,387
102 469 Racing Commission	118	0.13%	1,040	0	1,040	2	1,042
103 479 Brd of Veterinary Medicine	25	0.03%	220	0	220	0	221
105 491 Military Base Planning	1	0.00%	9	0	9	0	9
106 495 Spaceport Authority	169	0.18%	1,490	0	1,490	3	1,493
107 505 Dept of Cultural Affairs	2,966	3.16%	26,151	0	26,151	53	26,204
108 508 Livestock Board	280	0.30%	2,469	0	2,469	5	2,474
109 516 Dept of Game & Fish	4,638	4.94%	40,893	0	40,893	83	40,975
110 521 Energy, Minerals & Natural Resour	3,040	3.24%	26,803	0	26,803	54	26,857
111 522 Youth Conservation Corp	165	0.18%	1,455	0	1,455	3	1,458
113 539 Commission on Public Lands	535	0.57%	4,717	0	4,717	10	4,727
114 550 Office of State Engineer/ISC	1,252	1.33%	11,039	0	11,039	22	11,061
117 601 Commission on Women	37	0.04%	326	0	326	1	327
118 603 Office of African Amer Affairs	123	0.13%	1,084	0	1,084	2	1,087
119 604 Comm for Deaf & Hearing Impaired	69	0.07%	608	0	608	1	610
120 605 MLK Commission	44	0.05%	388	0	388	1	389
121 606 Commission for the Blind	331	0.35%	2,918	0	2,918	6	2,924
122 609 Indian Affairs	334	0.36%	2,945	0	2,945	6	2,951
123 611 Early Childhood Education and Cai	947	1.01%	8,350	0	8,350	17	8,366
124 624 Aging & Long Term Svcs	808	0.86%	7,124	0	7,124	14	7,138
125 630 Health Care Authority	1,619	1.72%	14,275	0	14,275	29	14,303
126 631 Workforce Solutions	1,095	1.17%	9,654	0	9,654	19	9,674
127 632 Workers Compensation Admin	323	0.34%	2,848	0	2,848	6	2,854
129 644 Vocational Rehabilitation	688	0.73%	6,066	0	6,066	12	6,078
130 645 Disability Commission	94	0.10%	829	0	829	2	830
131 647 Developmental Disabilities Comm	146	0.16%	1,287	0	1,287	3	1,290
132 662 Miners' Hospital	745	0.79%	6,569	0	6,569	13	6,582
133 665 Dept of Health	7,016	7.47%	61,859	0	61,859	125	61,984
134 667 Dept of Environment	2,149	2.29%	18,947	0	18,947	38	18,986
135 668 Natural Resources Trustee	22	0.02%	194	0	194	0	194
137 670 Veterans Services	421	0.45%	3,712	0	3,712	7	3,719
138 680 Family Representation & Advocacy	164	0.17%	1,446	0	1,446	3	1,449
139 690 Children, Youth & Families	3,129	3.33%	27,588	0	27,588	56	27,644
140 705 Dept of Military Affairs	933	0.99%	8,226	0	8,226	17	8,243
141 760 Parole Brd	35	0.04%	309	0	309	1	309
143 770 Dept of Corrections	3,943	4.20%	34,765	0	34,765	70	34,835
144 780 Crime Victims Reparations	319	0.34%	2,813	0	2,813	6	2,818
145 790 Dept of Public Safety	2,538	2.70%	22,377	0	22,377	45	22,422
146 795 Homeland Security & Emergency M	1,179	1.26%	10,395	0	10,395	21	10,416
147 805 Dept of Transportation	20,177	21.48%	177,898	0	177,898	359	178,257
148 924 Public Education Department	5,516	5.87%	48,634	0	48,634	98	48,732
151 940 Public School Facilities Authority	652	0.69%	5,749	0	5,749	12	5,760

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Purchasing Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 949 Education Trust Board	78	0.08%	\$688	\$0	\$688	\$1	\$689
Subtotal	93,941	100.00%	828,266	0	828,266	1,668	829,934
Direct Bills					0		0
Total					\$828,266		\$829,934
Basis Units: Purchase Vouchers							

STATE OF NEW MEXICO
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ACTUAL 2024
3/19/2025

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	10	0.47%	\$3,328	\$0	\$3,328	\$0	\$3,328
5 341-542 DFA - Program Support	13	0.62%	4,326	0	4,326	0	4,326
6 341-544 DFA - Financial Control	12	0.57%	3,993	0	3,993	0	3,993
7 350-608 GSD Facilities Management	68	3.23%	22,628	0	22,628	0	22,628
9 378 Personnel Board	2	0.09%	666	0	666	1	667
10 369 Commission on Public Records	1	0.05%	333	0	333	1	333
11 305 NM Attorney General (OG Division	19	0.90%	6,323	0	6,323	13	6,336
12 394 State Treasurer	1	0.05%	333	0	333	1	333
13 950 Higher Education Department	28	1.33%	9,318	0	9,318	20	9,337
58 308 State Auditor	11	0.52%	3,660	0	3,660	8	3,668
59 333 Taxation and Revenue	52	2.47%	17,304	0	17,304	37	17,341
60 337 Investment Council	1	0.05%	333	0	333	1	333
61 340 Administrative Hearings Office	2	0.09%	666	0	666	1	667
64 341-543 DFA - Comm Dev & Local Gov	15	0.71%	4,992	0	4,992	11	5,002
67 343 Retiree Healthcare Authority	10	0.47%	3,328	0	3,328	7	3,335
68 350-598 GSD Program Support	8	0.38%	2,662	0	2,662	6	2,668
71 350-606 GSD Risk Management	127	6.03%	42,262	0	42,262	89	42,351
72 350-609 GSD Aviation	1	0.05%	333	0	333	1	333
73 350-609 GSD Motor Pool	1	0.05%	333	0	333	1	333
75 352 Education Retirement Brd	26	1.23%	8,652	0	8,652	18	8,670
76 354 Sentencing Commission	1	0.05%	333	0	333	1	333
78 356 Governor	6	0.28%	1,997	0	1,997	4	2,001
79 360 Lieutenant Governor	2	0.09%	666	0	666	1	667
80 361 DoIT	54	2.56%	17,970	0	17,970	38	18,008
81 366 Public Employees Retirement Assc	13	0.62%	4,326	0	4,326	9	4,335
83 370 Secretary of State	27	1.28%	8,985	0	8,985	19	9,004
88 404 Brd of Examiners - Architects	2	0.09%	666	0	666	1	667
89 410 Department of Ethics	10	0.47%	3,328	0	3,328	7	3,335
91 417 Border Authority	3	0.14%	998	0	998	2	1,000
92 418 Tourism Department	22	1.04%	7,321	0	7,321	15	7,336
93 419 Economic Development	68	3.23%	22,628	0	22,628	48	22,676
94 420 Regulation and Licensing	10	0.47%	3,328	0	3,328	7	3,335
95 430 Public Regulation Commission	18	0.85%	5,990	0	5,990	13	6,003
96 440 Superintendent of Insurance	79	3.75%	26,289	0	26,289	56	26,345
97 446 Brd of Medical Examiners	15	0.71%	4,992	0	4,992	11	5,002
98 449 Board of Nursing	9	0.43%	2,995	0	2,995	6	3,001
99 460 NM State Fair	12	0.57%	3,993	0	3,993	8	4,002
100 464 Brd of Licensure - Engineers	15	0.71%	4,992	0	4,992	11	5,002
101 465 Gaming Control Brd	4	0.19%	1,331	0	1,331	3	1,334
102 469 Racing Commission	9	0.43%	2,995	0	2,995	6	3,001
103 479 Brd of Veterinary Medicine	2	0.09%	666	0	666	1	667
105 491 Military Base Planning	2	0.09%	666	0	666	1	667

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Contract Review Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 495 Spaceport Authority	18	0.85%	\$5,990	\$0	\$5,990	\$13	\$6,003
107 505 Dept of Cultural Affairs	43	2.04%	14,309	0	14,309	30	14,339
108 508 Livestock Board	5	0.24%	1,664	0	1,664	4	1,667
109 516 Dept of Game & Fish	40	1.90%	13,311	0	13,311	28	13,339
110 521 Energy, Minerals & Natural Resour	64	3.04%	21,297	0	21,297	45	21,342
111 522 Youth Conservation Corp	25	1.19%	8,319	0	8,319	18	8,337
113 539 Commission on Public Lands	27	1.28%	8,985	0	8,985	19	9,004
114 550 Office of State Engineer/ISC	31	1.47%	10,316	0	10,316	22	10,338
117 601 Commission on Women	1	0.05%	333	0	333	1	333
118 603 Office of African Amer Affairs	1	0.05%	333	0	333	1	333
119 604 Comm for Deaf & Hearing Impaired	2	0.09%	666	0	666	1	667
120 605 MLK Commission	1	0.05%	333	0	333	1	333
121 606 Commission for the Blind	11	0.52%	3,660	0	3,660	8	3,668
122 609 Indian Affairs	8	0.38%	2,662	0	2,662	6	2,668
123 611 Early Childhood Education and Cai	76	3.61%	25,291	0	25,291	54	25,344
124 624 Aging & Long Term Svcs	57	2.71%	18,968	0	18,968	40	19,008
125 630 Health Care Authority	65	3.09%	21,630	0	21,630	46	21,676
126 631 Workforce Solutions	20	0.95%	6,655	0	6,655	14	6,670
127 632 Workers Compensation Admin	10	0.47%	3,328	0	3,328	7	3,335
129 644 Vocational Rehabilitation	11	0.52%	3,660	0	3,660	8	3,668
130 645 Disability Commission	4	0.19%	1,331	0	1,331	3	1,334
131 647 Developmental Disabilities Comm	14	0.66%	4,659	0	4,659	10	4,669
132 662 Miners' Hospital	15	0.71%	4,992	0	4,992	11	5,002
133 665 Dept of Health	195	9.26%	64,890	0	64,890	137	65,028
134 667 Dept of Environment	61	2.90%	20,299	0	20,299	43	20,342
137 670 Veterans Services	13	0.62%	4,326	0	4,326	9	4,335
138 680 Family Representation & Advocacy	121	5.75%	40,265	0	40,265	85	40,351
139 690 Children, Youth & Families	93	4.42%	30,948	0	30,948	66	31,013
140 705 Dept of Military Affairs	15	0.71%	4,992	0	4,992	11	5,002
141 760 Parole Brd	1	0.05%	333	0	333	1	333
142 765 Juvenile Parole Brd	1	0.05%	333	0	333	1	333
143 770 Dept of Corrections	54	2.56%	17,970	0	17,970	38	18,008
144 780 Crime Victims Reparations	43	2.04%	14,309	0	14,309	30	14,339
145 790 Dept of Public Safety	55	2.61%	18,302	0	18,302	39	18,341
146 795 Homeland Security & Emergency M	9	0.43%	2,995	0	2,995	6	3,001
147 805 Dept of Transportation	13	0.62%	4,326	0	4,326	9	4,335
148 924 Public Education Department	82	3.89%	27,287	0	27,287	58	27,345
152 949 Education Trust Board	10	0.47%	3,328	0	3,328	7	3,335

STATE OF NEW MEXICO
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ACTUAL 2024
3/19/2025

Contract Review Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,106	100.00%	700,816	0	700,816	1,411	702,227
Direct Bills					0		0
Total					\$700,816		\$702,227
Basis Units: Contracts by Agency							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Other Direct Cost Allocations

Dept:8 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 999 Other	100	100.00%	\$87,209	\$0	\$87,209	\$2,262	\$89,470
Subtotal	100	100.00%	87,209	0	87,209	2,262	89,470
Direct Bills					0		0
Total					\$87,209		\$89,470
Basis Units: Direct Allocation to Other							

STATE OF NEW MEXICO
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ACTUAL 2024
3/19/2025

Allocation Summary

Dept:8 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
4 341-541 DFA - Policy & Budget	\$79	\$3,328	\$0	\$3,407
5 341-542 DFA - Program Support	35	4,326	0	4,361
6 341-544 DFA - Financial Control	97	3,993	0	4,090
7 350-608 GSD Facilities Management	1,622	22,628	0	24,251
8 350-604 GSD Purchasing	62	0	0	62
9 378 Personnel Board	1,042	667	0	1,709
10 369 Commission on Public Records	795	333	0	1,129
11 305 NM Attorney General (OG Division)	4,135	6,336	0	10,471
12 394 State Treasurer	936	333	0	1,270
13 950 Higher Education Department	8,455	9,337	0	17,792
14 111 Legislative Council Service	300	0	0	300
15 112 Legislative Finance Committee	857	0	0	857
16 114 Senate Chief Clerk	62	0	0	62
17 115 House Chief Clerk	80	0	0	80
18 117 Legislative Education Study Comm	389	0	0	389
19 119 Legislative Building	283	0	0	283
22 208 NM Compilation Commission	671	0	0	671
23 210 Judicial Standards Commission	830	0	0	830
24 215 Court of Appeals	1,829	0	0	1,829
25 216 Supreme Court	2,571	0	0	2,571
26 218 Administrative Office of the Courts	17,086	0	0	17,086
28 231 Judicial District Court 1st	2,050	0	0	2,050
29 232 Judicial District Court 2nd	5,318	0	0	5,318
30 233 Judicial District Court 3rd	4,718	0	0	4,718
31 234 Judicial District Court 4th	3,384	0	0	3,384
32 235 Judicial District Court 5th	5,168	0	0	5,168
33 236 Judicial District Court 6th	2,871	0	0	2,871
34 237 Judicial District Court 7th	2,209	0	0	2,209
35 238 Judicial District Court 8th	4,515	0	0	4,515
36 239 Judicial District Court 9th	3,499	0	0	3,499
37 240 Judicial District Court 10th	813	0	0	813
38 241 Judicial District Court 11th	3,711	0	0	3,711
39 242 Judicial District Court 12th	2,173	0	0	2,173
40 243 Judicial District Court 13th	9,409	0	0	9,409
41 244 Bernalillo County Metropolitan Crt	4,488	0	0	4,488
42 251 Judicial District Attorney 1st	1,785	0	0	1,785
43 252 Judicial District Attorney 2nd	5,239	0	0	5,239
44 253 Judicial District Attorney 3rd	1,652	0	0	1,652
45 254 Judicial District Attorney 4th	1,104	0	0	1,104
46 255 Judicial District Attorney 5th	2,438	0	0	2,438
47 256 Judicial District Attorney 6th	1,793	0	0	1,793

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Allocation Summary

Dept:8 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
48 257 Judicial District Attorney 7th	\$680	\$0	\$0	\$680
49 258 Judicial District Attorney 8th	1,431	0	0	1,431
50 259 Judicial District Attorney 9th	1,723	0	0	1,723
51 260 Judicial District Attorney 10th	919	0	0	919
52 261 Judicial District Attorney 11th	1,917	0	0	1,917
53 262 Judicial District Attorney 12th	1,405	0	0	1,405
54 263 Judicial District Attorney 13th	1,829	0	0	1,829
55 264 Administrative Office of the DAs	2,536	0	0	2,536
56 265 Judicial District Attorney 11th Div II	1,131	0	0	1,131
58 308 State Auditor	671	3,668	0	4,340
59 333 Taxation and Revenue	12,077	17,341	0	29,418
60 337 Investment Council	857	333	0	1,190
61 340 Administrative Hearings Office	557	667	0	1,224
64 341-543 DFA - Comm Dev & Local Gov	866	5,002	0	5,868
65 341-544 DFA Financial Control Other	9,833	0	0	9,833
66 342 Public School Insurance Authority	786	0	0	786
67 343 Retiree Healthcare Authority	1,149	3,335	0	4,483
68 350-598 GSD Program Support	124	2,668	0	2,791
70 350-605 GSD Printing & Graphics	53	0	0	53
71 350-606 GSD Risk Management	20,841	42,351	0	63,192
72 350-609 GSD Aviation	35	333	0	369
73 350-609 GSD Motor Pool	292	333	0	625
75 352 Education Retirement Brd	1,573	8,670	0	10,243
76 354 Sentencing Commission	97	333	0	431
77 280 Public Defender (Prev Agy 355)	3,463	0	0	3,463
78 356 Governor	380	2,001	0	2,381
79 360 Lieutenant Governor	194	667	0	861
80 361 DoIT	6,794	18,008	0	24,802
81 366 Public Employees Retirement Assc	1,626	4,335	0	5,961
83 370 Secretary of State	2,279	9,004	0	11,283
85 379 Public Employees Labor Relations	186	0	0	186
88 404 Brd of Examiners - Architects	256	667	0	923
89 410 Department of Ethics	451	3,335	0	3,785
91 417 Border Authority	309	1,000	0	1,310
92 418 Tourism Department	2,818	7,336	0	10,155
93 419 Economic Development	7,165	22,676	0	29,841
94 420 Regulation and Licensing	5,893	3,335	0	9,227
95 430 Public Regulation Commission	1,334	6,003	0	7,337
96 440 Superintendent of Insurance	5,407	26,345	0	31,751
97 446 Brd of Medical Examiners	627	5,002	0	5,629
98 449 Board of Nursing	848	3,001	0	3,849

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Allocation Summary

Dept:8 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
99 460 NM State Fair	\$5,592	\$4,002	\$0	\$9,594
100 464 Brd of Licensure - Engineers	610	5,002	0	5,612
101 465 Gaming Control Brd	1,387	1,334	0	2,721
102 469 Racing Commission	1,042	3,001	0	4,044
103 479 Brd of Veterinary Medicine	221	667	0	888
105 491 Military Base Planning	9	667	0	676
106 495 Spaceport Authority	1,493	6,003	0	7,496
107 505 Dept of Cultural Affairs	26,204	14,339	0	40,543
108 508 Livestock Board	2,474	1,667	0	4,141
109 516 Dept of Game & Fish	40,975	13,339	0	54,314
110 521 Energy, Minerals & Natural Resour	26,857	21,342	0	48,200
111 522 Youth Conservation Corp	1,458	8,337	0	9,795
113 539 Commission on Public Lands	4,727	9,004	0	13,730
114 550 Office of State Engineer/ISC	11,061	10,338	0	21,399
117 601 Commission on Women	327	333	0	660
118 603 Office of African Amer Affairs	1,087	333	0	1,420
119 604 Comm for Deaf & Hearing Impaired	610	667	0	1,277
120 605 MLK Commission	389	333	0	722
121 606 Commission for the Blind	2,924	3,668	0	6,593
122 609 Indian Affairs	2,951	2,668	0	5,619
123 611 Early Childhood Education and Cai	8,366	25,344	0	33,711
124 624 Aging & Long Term Svcs	7,138	19,008	0	26,147
125 630 Health Care Authority	14,303	21,676	0	35,979
126 631 Workforce Solutions	9,674	6,670	0	16,343
127 632 Workers Compensation Admin	2,854	3,335	0	6,188
129 644 Vocational Rehabilitation	6,078	3,668	0	9,746
130 645 Disability Commission	830	1,334	0	2,164
131 647 Developmental Disabilities Comm	1,290	4,669	0	5,959
132 662 Miners' Hospital	6,582	5,002	0	11,584
133 665 Dept of Health	61,984	65,028	0	127,012
134 667 Dept of Environment	18,986	20,342	0	39,328
135 668 Natural Resources Trustee	194	0	0	194
137 670 Veterans Services	3,719	4,335	0	8,055
138 680 Family Representation & Advocacy	1,449	40,351	0	41,799
139 690 Children, Youth & Families	27,644	31,013	0	58,657
140 705 Dept of Military Affairs	8,243	5,002	0	13,245
141 760 Parole Brd	309	333	0	643
142 765 Juvenile Parole Brd	0	333	0	333
143 770 Dept of Corrections	34,835	18,008	0	52,843
144 780 Crime Victims Reparations	2,818	14,339	0	17,158
145 790 Dept of Public Safety	22,422	18,341	0	40,764

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Allocation Summary

Dept:8 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
146 795 Homeland Security & Emergency M	\$10,416	\$3,001	\$0	\$13,417
147 805 Dept of Transportation	178,257	4,335	0	182,592
148 924 Public Education Department	48,732	27,345	0	76,077
151 940 Public School Facilities Authority	5,760	0	0	5,760
152 949 Education Trust Board	689	3,335	0	4,024
172 999 Other	0	0	89,470	89,470
Total	\$829,934	\$702,227	\$89,470	\$1,621,631

FY 2026 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 Direct Cost – costs associated 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.

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A. Department Costs

Dept:9 378 Personnel Board

Description		Amount	General Admin	Human Resources	Adjudication	Labor Relations	Other Direct Cost
Personnel Costs							
Salaries	S1	2,871,996	661,188	1,445,159	209,239	453,042	103,368
Salary % Split			23.02%	50.32%	7.29%	15.77%	3.60%
Benefits	P	1,239,559	428,886	542,370	72,447	155,599	40,257
Subtotal - Personnel Costs		4,111,556	1,090,074	1,987,528	281,687	608,641	143,626
Services & Supplies Cost							
Professional Fees	P	64,938	55,379	4,468	5,091	0	0
Travel	P	3,324	1,524	1,800	0	0	0
Brd and Comm Expense	P	1,892	1,892	0	0	0	0
Transportation	P	6,267	6,267	0	0	0	0
Supplies	P	40,981	37,630	3,004	286	61	0
Maintenance	P	2,827	2,827	0	0	0	0
DoIT Services	P	133,084	133,084	0	0	0	0
Rental Expense	P	2,642	2,642	0	0	0	0
Other Operating	P	66,669	46,652	10,952	8,044	1,022	0
Capital	D	718	0	0	0	0	0
Deduct Direct Costs	P	(143,626)	0	0	0	0	(143,626)
Subtotal - Services & Supplies		179,716	287,896	20,224	13,421	1,083	(143,626)
Department Cost Total		4,291,272	1,377,970	2,007,753	295,107	609,724	(0)
Adjustments to Cost							
Capital	D	(718)	0	0	0	0	0
Subtotal - Adjustments		(718)	0	0	0	0	0
Total Costs After Adjustments		4,290,554	1,377,970	2,007,753	295,107	609,724	(0)
General Admin Distribution			(1,377,970)	900,750	130,416	282,376	64,428
Grand Total		\$4,290,554		\$2,908,503	\$425,524	\$892,100	\$64,428

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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	\$11,712	\$0	\$7,656	\$1,109	\$2,400	\$548
1 Willie Ortiz	125,242	0	81,868	11,853	25,665	5,856
1 Childrens Wellness Center	565	0	369	53	116	26
Subtotal - Building Depreciation	137,519	0	89,893	13,015	28,181	6,430
4 Policy & Budget	379	71	294	43	92	21
Subtotal - 341-541 DFA - Policy & Budget	379	71	294	43	92	21
6 Accounting	530	22	361	52	113	26
6 Payroll	4,970	346	3,475	503	1,089	249
Subtotal - 341-544 DFA - Financial Control	5,500	369	3,836	555	1,203	274
7 Facilities Maintenance	38,162	394	25,203	3,649	7,901	1,803
Subtotal - 350-608 GSD Facilities Management	38,162	394	25,203	3,649	7,901	1,803
8 Purchasing	1,040	2	681	99	214	49
8 Contract Review	666	1	436	63	137	31
Subtotal - 350-604 GSD Purchasing	1,706	4	1,117	162	350	80
9 Human Resources	0	4,818	3,149	456	987	225
9 Adjudication	0	816	534	77	167	38
Subtotal - 378 Personnel Board	0	5,634	3,683	533	1,155	263
10 Admin Law	0	623	407	59	128	29
10 Records Mgt	0	19,739	12,903	1,868	4,045	923
Subtotal - 369 Commission on Public Records	0	20,362	13,310	1,927	4,173	952
11 Open Government Section	0	11,966	7,822	1,132	2,452	559
Subtotal - 305 NM Attorney General (Office of Open Government)	0	11,966	7,822	1,132	2,452	559
12 Banking/Cash Mgmt	0	238	156	23	49	11
Subtotal - 394 State Treasurer	0	238	156	23	49	11
Total Incoming	183,265	39,037	145,315	21,040	45,555	10,394
C. Total Allocated		\$4,512,857	\$3,053,817	\$446,563	\$937,654	\$74,822
			67.67%	9.90%	20.78%	1.66%

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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	49	0.17%	\$5,132	\$0	\$5,132	\$0	\$5,132
5 341-542 DFA - Program Support	24	0.08%	2,514	0	2,514	0	2,514
6 341-544 DFA - Financial Control	68	0.24%	7,122	0	7,122	0	7,122
7 350-608 GSD Facilities Management	173	0.60%	18,119	0	18,119	0	18,119
8 350-604 GSD Purchasing	29	0.10%	3,037	0	3,037	0	3,037
9 378 Personnel Board	46	0.16%	4,818	0	4,818	0	4,818
10 369 Commission on Public Records	35	0.12%	3,666	0	3,666	31	3,697
11 305 NM Attorney General (OG Division)	296	1.02%	31,001	0	31,001	265	31,266
12 394 State Treasurer	35	0.12%	3,666	0	3,666	31	3,697
13 950 Higher Education Department	56	0.19%	5,865	0	5,865	50	5,915
14 111 Legislative Council Service	83	0.29%	8,693	0	8,693	74	8,767
15 112 Legislative Finance Committee	46	0.16%	4,818	0	4,818	41	4,859
16 114 Senate Chief Clerk	25	0.09%	2,618	0	2,618	22	2,641
17 115 House Chief Clerk	35	0.12%	3,666	0	3,666	31	3,697
18 117 Legislative Education Study Comm	16	0.06%	1,676	0	1,676	14	1,690
19 119 Legislative Building	56	0.19%	5,865	0	5,865	50	5,915
20 131 Legislature	11	0.04%	1,152	0	1,152	10	1,162
22 208 NM Compilation Commission	6	0.02%	628	0	628	5	634
23 210 Judicial Standards Commission	8	0.03%	838	0	838	7	845
24 215 Court of Appeals	64	0.22%	6,703	0	6,703	57	6,760
25 216 Supreme Court	64	0.22%	6,703	0	6,703	57	6,760
26 218 Administrative Office of the Courts	277	0.96%	29,012	0	29,012	248	29,259
28 231 Judicial District Court 1st	154	0.53%	16,129	0	16,129	138	16,267
29 232 Judicial District Court 2nd	402	1.39%	42,103	0	42,103	360	42,463
30 233 Judicial District Court 3rd	145	0.50%	15,187	0	15,187	130	15,316
31 234 Judicial District Court 4th	59	0.20%	6,179	0	6,179	53	6,232
32 235 Judicial District Court 5th	134	0.46%	14,034	0	14,034	120	14,154
33 236 Judicial District Court 6th	76	0.26%	7,960	0	7,960	68	8,028
34 237 Judicial District Court 7th	53	0.18%	5,551	0	5,551	47	5,598
35 238 Judicial District Court 8th	62	0.21%	6,494	0	6,494	55	6,549
36 239 Judicial District Court 9th	69	0.24%	7,227	0	7,227	62	7,288
37 240 Judicial District Court 10th	19	0.07%	1,990	0	1,990	17	2,007
38 241 Judicial District Court 11th	152	0.53%	15,920	0	15,920	136	16,056
39 242 Judicial District Court 12th	73	0.25%	7,646	0	7,646	65	7,711
40 243 Judicial District Court 13th	145	0.50%	15,187	0	15,187	130	15,316
41 244 Bernalillo County Metropolitan Crt	356	1.23%	37,286	0	37,286	318	37,604
42 251 Judicial District Attorney 1st	85	0.29%	8,902	0	8,902	76	8,978
43 252 Judicial District Attorney 2nd	345	1.19%	36,133	0	36,133	309	36,442
44 253 Judicial District Attorney 3rd	73	0.25%	7,646	0	7,646	65	7,711
45 254 Judicial District Attorney 4th	42	0.15%	4,399	0	4,399	38	4,436
46 255 Judicial District Attorney 5th	84	0.29%	8,798	0	8,798	75	8,873
47 256 Judicial District Attorney 6th	40	0.14%	4,189	0	4,189	36	4,225

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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	36	0.12%	\$3,770	\$0	\$3,770	\$32	\$3,803
49 258 Judicial District Attorney 8th	36	0.12%	3,770	0	3,770	32	3,803
50 259 Judicial District Attorney 9th	40	0.14%	4,189	0	4,189	36	4,225
51 260 Judicial District Attorney 10th	15	0.05%	1,571	0	1,571	13	1,584
52 261 Judicial District Attorney 11th	69	0.24%	7,227	0	7,227	62	7,288
53 262 Judicial District Attorney 12th	56	0.19%	5,865	0	5,865	50	5,915
54 263 Judicial District Attorney 13th	83	0.29%	8,693	0	8,693	74	8,767
55 264 Administrative Office of the DAs	18	0.06%	1,885	0	1,885	16	1,901
56 265 Judicial District Attorney 11th Div II	34	0.12%	3,561	0	3,561	30	3,591
58 308 State Auditor	43	0.15%	4,504	0	4,504	38	4,542
59 333 Taxation and Revenue	1,066	3.69%	111,647	0	111,647	954	112,601
60 337 Investment Council	33	0.11%	3,456	0	3,456	30	3,486
61 340 Administrative Hearings Office	17	0.06%	1,780	0	1,780	15	1,796
64 341-543 DFA - Comm Dev & Local Gov	87	0.30%	9,112	0	9,112	78	9,190
66 342 Public School Insurance Authority	12	0.04%	1,257	0	1,257	11	1,268
67 343 Retiree Healthcare Authority	27	0.09%	2,828	0	2,828	24	2,852
68 350-598 GSD Program Support	46	0.16%	4,818	0	4,818	41	4,859
70 350-605 GSD Printing & Graphics	6	0.02%	628	0	628	5	634
71 350-606 GSD Risk Management	66	0.23%	6,912	0	6,912	59	6,972
72 350-609 GSD Aviation	3	0.01%	314	0	314	3	317
73 350-609 GSD Motor Pool	21	0.07%	2,199	0	2,199	19	2,218
74 350-609 GSD Surplus Property	7	0.02%	733	0	733	6	739
75 352 Education Retirement Brd	91	0.31%	9,531	0	9,531	81	9,612
77 280 Public Defender (Prev Agy 355)	519	1.79%	54,357	0	54,357	464	54,822
78 356 Governor	38	0.13%	3,980	0	3,980	34	4,014
79 360 Lieutenant Governor	6	0.02%	628	0	628	5	634
80 361 DoIT	186	0.64%	19,481	0	19,481	166	19,647
81 366 Public Employees Retirement Assc	90	0.31%	9,426	0	9,426	81	9,507
83 370 Secretary of State	74	0.26%	7,750	0	7,750	66	7,817
85 379 Public Employees Labor Relations	2	0.01%	209	0	209	2	211
88 404 Brd of Examiners - Architects	4	0.01%	419	0	419	4	423
89 410 Department of Ethics	9	0.03%	943	0	943	8	951
91 417 Border Authority	4	0.01%	419	0	419	4	423
92 418 Tourism Department	61	0.21%	6,389	0	6,389	55	6,443
93 419 Economic Development	74	0.26%	7,750	0	7,750	66	7,817
94 420 Regulation and Licensing	357	1.23%	37,390	0	37,390	319	37,710
95 430 Public Regulation Commission	118	0.41%	12,359	0	12,359	106	12,464
96 440 Superintendent of Insurance	124	0.43%	12,987	0	12,987	111	13,098
97 446 Brd of Medical Examiners	19	0.07%	1,990	0	1,990	17	2,007
98 449 Board of Nursing	27	0.09%	2,828	0	2,828	24	2,852
99 460 NM State Fair	32	0.11%	3,352	0	3,352	29	3,380
100 464 Brd of Licensure - Engineers	8	0.03%	838	0	838	7	845

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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	52	0.18%	\$5,446	\$0	\$5,446	\$47	\$5,493
102 469 Racing Commission	23	0.08%	2,409	0	2,409	21	2,429
103 479 Brd of Veterinary Medicine	3	0.01%	314	0	314	3	317
105 491 Military Base Planning	2	0.01%	209	0	209	2	211
106 495 Spaceport Authority	31	0.11%	3,247	0	3,247	28	3,275
107 505 Dept of Cultural Affairs	560	1.94%	58,651	0	58,651	501	59,152
108 508 Livestock Board	85	0.29%	8,902	0	8,902	76	8,978
109 516 Dept of Game & Fish	316	1.09%	33,096	0	33,096	283	33,379
110 521 Energy, Minerals & Natural Resour	692	2.39%	72,476	0	72,476	619	73,095
111 522 Youth Conservation Corp	2	0.01%	209	0	209	2	211
112 538 Intertribal Ceremonial Office	1	0.00%	105	0	105	1	106
113 539 Commission on Public Lands	191	0.66%	20,004	0	20,004	171	20,175
114 550 Office of State Engineer/ISC	378	1.31%	39,590	0	39,590	338	39,928
117 601 Commission on Women	1	0.00%	105	0	105	1	106
118 603 Office of African Amer Affairs	14	0.05%	1,466	0	1,466	13	1,479
119 604 Comm for Deaf & Hearing Impaired	16	0.06%	1,676	0	1,676	14	1,690
120 605 MLK Commission	2	0.01%	209	0	209	2	211
121 606 Commission for the Blind	93	0.32%	9,740	0	9,740	83	9,824
122 609 Indian Affairs	25	0.09%	2,618	0	2,618	22	2,641
123 611 Early Childhood Education and Cai	361	1.25%	37,809	0	37,809	323	38,132
124 624 Aging & Long Term Svcs	272	0.94%	28,488	0	28,488	243	28,731
125 630 Health Care Authority	2,248	7.77%	235,444	0	235,444	2,011	237,455
126 631 Workforce Solutions	781	2.70%	81,798	0	81,798	699	82,496
127 632 Workers Compensation Admin	124	0.43%	12,987	0	12,987	111	13,098
129 644 Vocational Rehabilitation	354	1.22%	37,076	0	37,076	317	37,393
130 645 Disability Commission	16	0.06%	1,676	0	1,676	14	1,690
131 647 Developmental Disabilities Comm	28	0.10%	2,933	0	2,933	25	2,958
132 662 Miners' Hospital	298	1.03%	31,211	0	31,211	267	31,478
133 665 Dept of Health	3,840	13.28%	402,181	0	402,181	3,435	405,616
134 667 Dept of Environment	756	2.61%	79,179	0	79,179	676	79,856
135 668 Natural Resources Trustee	6	0.02%	628	0	628	5	634
137 670 Veterans Services	79	0.27%	8,274	0	8,274	71	8,345
138 680 Family Representation & Advocacy	30	0.10%	3,142	0	3,142	27	3,169
139 690 Children, Youth & Families	2,247	7.77%	235,339	0	235,339	2,010	237,349
140 705 Dept of Military Affairs	184	0.64%	19,271	0	19,271	165	19,436
141 760 Parole Brd	7	0.02%	733	0	733	6	739
143 770 Dept of Corrections	2,439	8.44%	255,448	0	255,448	2,182	257,630
144 780 Crime Victims Reparations	28	0.10%	2,933	0	2,933	25	2,958
145 790 Dept of Public Safety	1,363	4.71%	142,753	0	142,753	1,219	143,973
146 795 Homeland Security & Emergency M	138	0.48%	14,453	0	14,453	123	14,577
147 805 Dept of Transportation	2,679	9.27%	280,584	0	280,584	2,397	282,981
148 924 Public Education Department	355	1.23%	37,181	0	37,181	318	37,498

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Human Resources Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 940 Public School Facilities Authority	57	0.20%	\$5,970	\$0	\$5,970	\$51	\$6,021
152 949 Education Trust Board	3	0.01%	314	0	314	3	317
Subtotal	28,914	100.00%	3,028,299	0	3,028,299	25,518	3,053,817
Direct Bills					0		0
Total					<u>\$3,028,299</u>		<u>\$3,053,817</u>
Basis Units: Total FTEs							

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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	36	0.16%	\$700	\$0	\$700	\$0	\$700
5 341-542 DFA - Program Support	23	0.10%	447	0	447	0	447
6 341-544 DFA - Financial Control	66	0.29%	1,283	0	1,283	0	1,283
7 350-608 GSD Facilities Management	167	0.73%	3,247	0	3,247	0	3,247
8 350-604 GSD Purchasing	28	0.12%	544	0	544	0	544
9 378 Personnel Board	42	0.18%	816	0	816	0	816
10 369 Commission on Public Records	34	0.15%	661	0	661	6	667
11 305 NM Attorney General (OG Division	217	0.95%	4,219	0	4,219	36	4,254
12 394 State Treasurer	26	0.11%	505	0	505	4	510
13 950 Higher Education Department	49	0.22%	953	0	953	8	961
58 308 State Auditor	36	0.16%	700	0	700	6	706
59 333 Taxation and Revenue	1,054	4.63%	20,490	0	20,490	174	20,664
60 337 Investment Council	21	0.09%	408	0	408	3	412
61 340 Administrative Hearings Office	16	0.07%	311	0	311	3	314
64 341-543 DFA - Comm Dev & Local Gov	75	0.33%	1,458	0	1,458	12	1,470
66 342 Public School Insurance Authority	9	0.04%	175	0	175	1	176
67 343 Retiree Healthcare Authority	23	0.10%	447	0	447	4	451
68 350-598 GSD Program Support	38	0.17%	739	0	739	6	745
70 350-605 GSD Printing & Graphics	6	0.03%	117	0	117	1	118
71 350-606 GSD Risk Management	59	0.26%	1,147	0	1,147	10	1,157
72 350-609 GSD Aviation	3	0.01%	58	0	58	0	59
73 350-609 GSD Motor Pool	21	0.09%	408	0	408	3	412
74 350-609 GSD Surplus Property	7	0.03%	136	0	136	1	137
75 352 Education Retirement Brd	73	0.32%	1,419	0	1,419	12	1,431
80 361 DoIT	174	0.76%	3,383	0	3,383	29	3,411
81 366 Public Employees Retirement Assc	74	0.32%	1,439	0	1,439	12	1,451
83 370 Secretary of State	65	0.29%	1,264	0	1,264	11	1,274
88 404 Brd of Examiners - Architects	3	0.01%	58	0	58	0	59
89 410 Department of Ethics	5	0.02%	97	0	97	1	98
91 417 Border Authority	2	0.01%	39	0	39	0	39
92 418 Tourism Department	50	0.22%	972	0	972	8	980
93 419 Economic Development	60	0.26%	1,166	0	1,166	10	1,176
94 420 Regulation and Licensing	340	1.49%	6,610	0	6,610	56	6,666
95 430 Public Regulation Commission	99	0.43%	1,925	0	1,925	16	1,941
96 440 Superintendent of Insurance	118	0.52%	2,294	0	2,294	19	2,313
97 446 Brd of Medical Examiners	17	0.07%	330	0	330	3	333
98 449 Board of Nursing	26	0.11%	505	0	505	4	510
99 460 NM State Fair	12	0.05%	233	0	233	2	235
100 464 Brd of Licensure - Engineers	7	0.03%	136	0	136	1	137
101 465 Gaming Control Brd	46	0.20%	894	0	894	8	902
102 469 Racing Commission	11	0.05%	214	0	214	2	216
103 479 Brd of Veterinary Medicine	2	0.01%	39	0	39	0	39

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Adjudication Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 495 Spaceport Authority	25	0.11%	\$486	\$0	\$486	\$4	\$490
107 505 Dept of Cultural Affairs	530	2.33%	10,303	0	10,303	87	10,391
108 508 Livestock Board	83	0.36%	1,614	0	1,614	14	1,627
109 516 Dept of Game & Fish	313	1.37%	6,085	0	6,085	52	6,136
110 521 Energy, Minerals & Natural Resour	680	2.98%	13,219	0	13,219	112	13,331
111 522 Youth Conservation Corp	2	0.01%	39	0	39	0	39
113 539 Commission on Public Lands	172	0.76%	3,344	0	3,344	28	3,372
114 550 Office of State Engineer/ISC	370	1.62%	7,193	0	7,193	61	7,254
118 603 Office of African Amer Affairs	12	0.05%	233	0	233	2	235
119 604 Comm for Deaf & Hearing Impairec	15	0.07%	292	0	292	2	294
121 606 Commission for the Blind	66	0.29%	1,283	0	1,283	11	1,294
122 609 Indian Affairs	18	0.08%	350	0	350	3	353
123 611 Early Childhood Education and Cai	351	1.54%	6,824	0	6,824	58	6,881
124 624 Aging & Long Term Svcs	249	1.09%	4,841	0	4,841	41	4,882
125 630 Health Care Authority	2,027	8.90%	39,405	0	39,405	334	39,739
126 631 Workforce Solutions	754	3.31%	14,658	0	14,658	124	14,782
127 632 Workers Compensation Admin	114	0.50%	2,216	0	2,216	19	2,235
129 644 Vocational Rehabilitation	353	1.55%	6,862	0	6,862	58	6,921
130 645 Disability Commission	14	0.06%	272	0	272	2	274
131 647 Developmental Disabilities Comm	23	0.10%	447	0	447	4	451
132 662 Miners' Hospital	297	1.30%	5,774	0	5,774	49	5,823
133 665 Dept of Health	3,818	16.76%	74,223	0	74,223	629	74,852
134 667 Dept of Environment	739	3.24%	14,366	0	14,366	122	14,488
135 668 Natural Resources Trustee	5	0.02%	97	0	97	1	98
137 670 Veterans Services	74	0.32%	1,439	0	1,439	12	1,451
138 680 Family Representation & Advocacy	25	0.11%	486	0	486	4	490
139 690 Children, Youth & Families	2,183	9.58%	42,438	0	42,438	360	42,798
140 705 Dept of Military Affairs	168	0.74%	3,266	0	3,266	28	3,294
141 760 Parole Brd	6	0.03%	117	0	117	1	118
143 770 Dept of Corrections	2,324	10.20%	45,179	0	45,179	383	45,562
144 780 Crime Victims Reparations	27	0.12%	525	0	525	4	529
145 790 Dept of Public Safety	567	2.49%	11,023	0	11,023	93	11,116
146 795 Homeland Security & Emergency M	126	0.55%	2,449	0	2,449	21	2,470
147 805 Dept of Transportation	2,671	11.72%	51,925	0	51,925	440	52,365
148 924 Public Education Department	339	1.49%	6,590	0	6,590	56	6,646
152 949 Education Trust Board	1	0.00%	19	0	19	0	20

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Adjudication Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,781	100.00%	442,869	0	442,869	3,695	446,563
Direct Bills					0		0
Total					\$442,869		\$446,563
Basis Units: Classified Positions							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Labor Relations 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	1	0.00%	\$46	\$0	\$46	\$0	\$46
5 341-542 DFA - Program Support	1	0.00%	46	0	46	0	46
6 341-544 DFA - Financial Control	12	0.06%	558	0	558	0	558
7 350-608 GSD Facilities Management	169	0.84%	7,853	0	7,853	0	7,853
8 350-604 GSD Purchasing	29	0.14%	1,348	0	1,348	0	1,348
12 394 State Treasurer	31	0.15%	1,441	0	1,441	13	1,453
25 216 Supreme Court	1	0.00%	46	0	46	0	47
33 236 Judicial District Court 6th	1	0.00%	46	0	46	0	47
43 252 Judicial District Attorney 2nd	1	0.00%	46	0	46	0	47
58 308 State Auditor	1	0.00%	46	0	46	0	47
59 333 Taxation and Revenue	1,059	5.29%	49,210	0	49,210	428	49,638
68 350-598 GSD Program Support	43	0.21%	1,998	0	1,998	17	2,016
70 350-605 GSD Printing & Graphics	6	0.03%	279	0	279	2	281
71 350-606 GSD Risk Management	60	0.30%	2,788	0	2,788	24	2,812
72 350-609 GSD Aviation	3	0.01%	139	0	139	1	141
73 350-609 GSD Motor Pool	19	0.09%	883	0	883	8	891
74 350-609 GSD Surplus Property	7	0.03%	325	0	325	3	328
77 280 Public Defender (Prev Agy 355)	519	2.59%	24,117	0	24,117	210	24,327
80 361 DoIT	172	0.86%	7,993	0	7,993	70	8,062
94 420 Regulation and Licensing	332	1.66%	15,428	0	15,428	134	15,562
95 430 Public Regulation Commission	92	0.46%	4,275	0	4,275	37	4,312
96 440 Superintendent of Insurance	113	0.56%	5,251	0	5,251	46	5,297
99 460 NM State Fair	21	0.10%	976	0	976	8	984
100 464 Brd of Licensure - Engineers	1	0.00%	46	0	46	0	47
107 505 Dept of Cultural Affairs	541	2.70%	25,140	0	25,140	219	25,358
110 521 Energy, Minerals & Natural Resour	10	0.05%	465	0	465	4	469
111 522 Youth Conservation Corp	1	0.00%	46	0	46	0	47
113 539 Commission on Public Lands	5	0.02%	232	0	232	2	234
114 550 Office of State Engineer/ISC	1	0.00%	46	0	46	0	47
117 601 Commission on Women	1	0.00%	46	0	46	0	47
118 603 Office of African Amer Affairs	7	0.03%	325	0	325	3	328
121 606 Commission for the Blind	80	0.40%	3,718	0	3,718	32	3,750
123 611 Early Childhood Education and Cai	348	1.74%	16,171	0	16,171	141	16,312
124 624 Aging & Long Term Svcs	246	1.23%	11,431	0	11,431	99	11,531
125 630 Health Care Authority	2,233	11.16%	103,765	0	103,765	902	104,667
126 631 Workforce Solutions	761	3.80%	35,363	0	35,363	308	35,670
127 632 Workers Compensation Admin	123	0.61%	5,716	0	5,716	50	5,765
129 644 Vocational Rehabilitation	353	1.76%	16,403	0	16,403	143	16,546
130 645 Disability Commission	1	0.00%	46	0	46	0	47
132 662 Miners' Hospital	291	1.45%	13,522	0	13,522	118	13,640
133 665 Dept of Health	3,808	19.03%	176,953	0	176,953	1,539	178,492
134 667 Dept of Environment	696	3.48%	32,342	0	32,342	281	32,624

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Labor Relations Allocations

Dept:9 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 670 Veterans Services	50	0.25%	\$2,323	\$0	\$2,323	\$20	\$2,344
139 690 Children, Youth & Families	2,238	11.19%	103,997	0	103,997	904	104,902
143 770 Dept of Corrections	2,435	12.17%	113,152	0	113,152	984	114,136
146 795 Homeland Security & Emergency M	118	0.59%	5,483	0	5,483	48	5,531
147 805 Dept of Transportation	2,618	13.09%	121,655	0	121,655	1,058	122,713
148 924 Public Education Department	347	1.73%	16,125	0	16,125	140	16,265
Subtotal	20,006	100.00%	929,655	0	929,655	8,000	937,654
Direct Bills					0		0
Total					<u>\$929,655</u>		<u>\$937,654</u>
Basis Units: Represented Employees							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$72,997	\$0	\$72,997	\$1,825	\$74,822
Subtotal	100	100.00%	72,997	0	72,997	1,825	74,822
Direct Bills					0		0
Total					\$72,997		\$74,822
Basis Units: Direct Allocation to SPO Other							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:9 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
4 341-541 DFA - Policy & Budget	\$5,132	\$700	\$46	\$0	\$5,878
5 341-542 DFA - Program Support	2,514	447	46	0	3,007
6 341-544 DFA - Financial Control	7,122	1,283	558	0	8,963
7 350-608 GSD Facilities Management	18,119	3,247	7,853	0	29,219
8 350-604 GSD Purchasing	3,037	544	1,348	0	4,929
9 378 Personnel Board	4,818	816	0	0	5,634
10 369 Commission on Public Records	3,697	667	0	0	4,364
11 305 NM Attorney General (OG Division)	31,266	4,254	0	0	35,521
12 394 State Treasurer	3,697	510	1,453	0	5,660
13 950 Higher Education Department	5,915	961	0	0	6,876
14 111 Legislative Council Service	8,767	0	0	0	8,767
15 112 Legislative Finance Committee	4,859	0	0	0	4,859
16 114 Senate Chief Clerk	2,641	0	0	0	2,641
17 115 House Chief Clerk	3,697	0	0	0	3,697
18 117 Legislative Education Study Comm	1,690	0	0	0	1,690
19 119 Legislative Building	5,915	0	0	0	5,915
20 131 Legislature	1,162	0	0	0	1,162
22 208 NM Compilation Commission	634	0	0	0	634
23 210 Judicial Standards Commission	845	0	0	0	845
24 215 Court of Appeals	6,760	0	0	0	6,760
25 216 Supreme Court	6,760	0	47	0	6,807
26 218 Administrative Office of the Courts	29,259	0	0	0	29,259
28 231 Judicial District Court 1st	16,267	0	0	0	16,267
29 232 Judicial District Court 2nd	42,463	0	0	0	42,463
30 233 Judicial District Court 3rd	15,316	0	0	0	15,316
31 234 Judicial District Court 4th	6,232	0	0	0	6,232
32 235 Judicial District Court 5th	14,154	0	0	0	14,154
33 236 Judicial District Court 6th	8,028	0	47	0	8,075
34 237 Judicial District Court 7th	5,598	0	0	0	5,598
35 238 Judicial District Court 8th	6,549	0	0	0	6,549
36 239 Judicial District Court 9th	7,288	0	0	0	7,288
37 240 Judicial District Court 10th	2,007	0	0	0	2,007
38 241 Judicial District Court 11th	16,056	0	0	0	16,056
39 242 Judicial District Court 12th	7,711	0	0	0	7,711
40 243 Judicial District Court 13th	15,316	0	0	0	15,316
41 244 Bernalillo County Metropolitan Crt	37,604	0	0	0	37,604
42 251 Judicial District Attorney 1st	8,978	0	0	0	8,978
43 252 Judicial District Attorney 2nd	36,442	0	47	0	36,489
44 253 Judicial District Attorney 3rd	7,711	0	0	0	7,711
45 254 Judicial District Attorney 4th	4,436	0	0	0	4,436
46 255 Judicial District Attorney 5th	8,873	0	0	0	8,873

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:9 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
47 256 Judicial District Attorney 6th	\$4,225	\$0	\$0	\$0	\$4,225
48 257 Judicial District Attorney 7th	3,803	0	0	0	3,803
49 258 Judicial District Attorney 8th	3,803	0	0	0	3,803
50 259 Judicial District Attorney 9th	4,225	0	0	0	4,225
51 260 Judicial District Attorney 10th	1,584	0	0	0	1,584
52 261 Judicial District Attorney 11th	7,288	0	0	0	7,288
53 262 Judicial District Attorney 12th	5,915	0	0	0	5,915
54 263 Judicial District Attorney 13th	8,767	0	0	0	8,767
55 264 Administrative Office of the DAs	1,901	0	0	0	1,901
56 265 Judicial District Attorney 11th Div II	3,591	0	0	0	3,591
58 308 State Auditor	4,542	706	47	0	5,295
59 333 Taxation and Revenue	112,601	20,664	49,638	0	182,903
60 337 Investment Council	3,486	412	0	0	3,897
61 340 Administrative Hearings Office	1,796	314	0	0	2,109
64 341-543 DFA - Comm Dev & Local Gov	9,190	1,470	0	0	10,660
66 342 Public School Insurance Authority	1,268	176	0	0	1,444
67 343 Retiree Healthcare Authority	2,852	451	0	0	3,303
68 350-598 GSD Program Support	4,859	745	2,016	0	7,619
70 350-605 GSD Printing & Graphics	634	118	281	0	1,033
71 350-606 GSD Risk Management	6,972	1,157	2,812	0	10,941
72 350-609 GSD Aviation	317	59	141	0	516
73 350-609 GSD Motor Pool	2,218	412	891	0	3,521
74 350-609 GSD Surplus Property	739	137	328	0	1,205
75 352 Education Retirement Brd	9,612	1,431	0	0	11,043
77 280 Public Defender (Prev Agy 355)	54,822	0	24,327	0	79,149
78 356 Governor	4,014	0	0	0	4,014
79 360 Lieutenant Governor	634	0	0	0	634
80 361 DoIT	19,647	3,411	8,062	0	31,120
81 366 Public Employees Retirement Assc	9,507	1,451	0	0	10,957
83 370 Secretary of State	7,817	1,274	0	0	9,091
84 378 Personnel Other	0	0	0	74,822	74,822
85 379 Public Employees Labor Relations	211	0	0	0	211
88 404 Brd of Examiners - Architects	423	59	0	0	481
89 410 Department of Ethics	951	98	0	0	1,049
91 417 Border Authority	423	39	0	0	462
92 418 Tourism Department	6,443	980	0	0	7,424
93 419 Economic Development	7,817	1,176	0	0	8,993
94 420 Regulation and Licensing	37,710	6,666	15,562	0	59,937
95 430 Public Regulation Commission	12,464	1,941	4,312	0	18,717
96 440 Superintendent of Insurance	13,098	2,313	5,297	0	20,708
97 446 Brd of Medical Examiners	2,007	333	0	0	2,340

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:9 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
98 449 Board of Nursing	\$2,852	\$510	\$0	\$0	\$3,362
99 460 NM State Fair	3,380	235	984	0	4,600
100 464 Brd of Licensure - Engineers	845	137	47	0	1,029
101 465 Gaming Control Brd	5,493	902	0	0	6,395
102 469 Racing Commission	2,429	216	0	0	2,645
103 479 Brd of Veterinary Medicine	317	39	0	0	356
105 491 Military Base Planning	211	0	0	0	211
106 495 Spaceport Authority	3,275	490	0	0	3,765
107 505 Dept of Cultural Affairs	59,152	10,391	25,358	0	94,901
108 508 Livestock Board	8,978	1,627	0	0	10,606
109 516 Dept of Game & Fish	33,379	6,136	0	0	39,515
110 521 Energy, Minerals & Natural Resour	73,095	13,331	469	0	86,896
111 522 Youth Conservation Corp	211	39	47	0	297
112 538 Intertribal Ceremonial Office	106	0	0	0	106
113 539 Commission on Public Lands	20,175	3,372	234	0	23,782
114 550 Office of State Engineer/ISC	39,928	7,254	47	0	47,229
117 601 Commission on Women	106	0	47	0	153
118 603 Office of African Amer Affairs	1,479	235	328	0	2,042
119 604 Comm for Deaf & Hearing Impaired	1,690	294	0	0	1,984
120 605 MLK Commission	211	0	0	0	211
121 606 Commission for the Blind	9,824	1,294	3,750	0	14,867
122 609 Indian Affairs	2,641	353	0	0	2,994
123 611 Early Childhood Education and Cai	38,132	6,881	16,312	0	61,325
124 624 Aging & Long Term Svcs	28,731	4,882	11,531	0	45,144
125 630 Health Care Authority	237,455	39,739	104,667	0	381,861
126 631 Workforce Solutions	82,496	14,782	35,670	0	132,949
127 632 Workers Compensation Admin	13,098	2,235	5,765	0	21,098
129 644 Vocational Rehabilitation	37,393	6,921	16,546	0	60,859
130 645 Disability Commission	1,690	274	47	0	2,011
131 647 Developmental Disabilities Comm	2,958	451	0	0	3,409
132 662 Miners' Hospital	31,478	5,823	13,640	0	50,940
133 665 Dept of Health	405,616	74,852	178,492	0	658,961
134 667 Dept of Environment	79,856	14,488	32,624	0	126,967
135 668 Natural Resources Trustee	634	98	0	0	732
137 670 Veterans Services	8,345	1,451	2,344	0	12,139
138 680 Family Representation & Advocacy	3,169	490	0	0	3,659
139 690 Children, Youth & Families	237,349	42,798	104,902	0	385,048
140 705 Dept of Military Affairs	19,436	3,294	0	0	22,729
141 760 Parole Brd	739	118	0	0	857
143 770 Dept of Corrections	257,630	45,562	114,136	0	417,328
144 780 Crime Victims Reparations	2,958	529	0	0	3,487

**STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:9 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
145 790 Dept of Public Safety	\$143,973	\$11,116	\$0	\$0	\$155,089
146 795 Homeland Security & Emergency M	14,577	2,470	5,531	0	22,578
147 805 Dept of Transportation	282,981	52,365	122,713	0	458,059
148 924 Public Education Department	37,498	6,646	16,265	0	60,409
151 940 Public School Facilities Authority	6,021	0	0	0	6,021
152 949 Education Trust Board	317	20	0	0	336
Total	\$3,053,817	\$446,563	\$937,654	\$74,822	\$4,512,857

FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:10 369 Commission on Public Records

Description		Amount	General Admin	Admin Law	Records Mgt	Historical & Other
Personnel Costs						
Salaries	S1	1,934,374	649,116	208,083	527,109	550,066
Salary % Split			33.56%	10.76%	27.25%	28.44%
Benefits	P	770,089	246,949	89,380	228,786	204,974
Subtotal - Personnel Costs		2,704,463	896,065	297,463	755,895	755,040
Services & Supplies Cost						
Professional Fees	P	61,403	34,257	0	13,584	13,562
Transportation Expense	P	770	0	0	0	770
Supplies	P	78,859	43,309	526	480	34,543
Maintenance	P	38,463	19,697	0	0	18,766
Telecommunications	P	1,140	0	0	0	1,140
DoIT Services	P	56,548	52,838	0	0	3,710
Rental Expense	P	832	0	0	(8,060)	8,892
Other Operating	P	42,354	19,148	1,703	2,370	19,133
Depreciation	P	20,671	0	0	20,671	0
Lease Interest	D	24,028	0	0	0	0
Amortization	D	124,962	0	0	0	0
Deduct Direct Costs	P	(855,557)	0	0	0	(855,557)
Subtotal - Services & Supplies		(405,527)	169,249	2,229	29,045	(755,040)
Department Cost Total		2,298,935	1,065,314	299,692	784,940	0
Adjustments to Cost						
Lease Interest	D	(24,028)	0	0	0	0
Amortization	D	(124,962)	0	0	0	0
Subtotal - Adjustments		(148,990)	0	0	0	0
Total Costs After Adjustments		2,149,945	1,065,314	299,692	784,940	0
General Admin Distribution			(1,065,314)	172,474	436,906	455,934
Grand Total		<u>\$2,149,945</u>		<u>\$472,166</u>	<u>\$1,221,845</u>	<u>\$455,934</u>

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	\$426,089	\$0	\$68,984	\$174,747	\$182,358
1 Los Lunas Campus	1,490	0	241	611	638
Subtotal - Building Depreciation	427,579	0	69,225	175,358	182,996
4 Policy & Budget	271	50	52	132	137
Subtotal - 341-541 DFA - Policy & Budg	271	50	52	132	137
6 Accounting	332	14	56	142	148
6 Payroll	3,781	264	655	1,659	1,731
Subtotal - 341-544 DFA - Financial Con	4,114	278	711	1,801	1,879
7 Facilities Maintenance	161,079	1,662	26,348	66,743	69,650
Subtotal - 350-608 GSD Facilities Manag	161,079	1,662	26,348	66,743	69,650
8 Purchasing	794	2	129	326	340
8 Contract Review	333	1	54	137	143
Subtotal - 350-604 GSD Purchasing	1,126	2	183	463	483
9 Human Resources	3,666	31	599	1,516	1,582
9 Adjudication	661	6	108	273	285
Subtotal - 378 Personnel Board	4,327	37	706	1,790	1,868
10 Records Mgt	0	453	73	186	194
Subtotal - 369 Commission on Public R	0	453	73	186	194
11 Open Government Section	0	11,966	1,937	4,907	5,121
Subtotal - 305 NM Attorney General (O	0	11,966	1,937	4,907	5,121
12 Banking/Cash Mgmt	0	118	19	48	51
Subtotal - 394 State Treasurer	0	118	19	48	51
Total Incoming	598,495	14,566	99,255	251,428	262,379
C. Total Allocated		\$2,763,007	\$571,421	\$1,473,274	\$718,313
			20.68%	53.32%	26.00%

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Admin Law Allocations

Dept:10 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	3	0.33%	\$1,868	\$0	\$1,868	\$0	\$1,868
9 378 Personnel Board	1	0.11%	623	0	623	0	623
13 950 Higher Education Department	28	3.06%	17,433	0	17,433	73	17,506
58 308 State Auditor	2	0.22%	1,245	0	1,245	5	1,250
59 333 Taxation and Revenue	13	1.42%	8,094	0	8,094	34	8,128
75 352 Education Retirement Brd	5	0.55%	3,113	0	3,113	13	3,126
80 361 DoIT	2	0.22%	1,245	0	1,245	5	1,250
81 366 Public Employees Retirement Assc	17	1.86%	10,584	0	10,584	44	10,628
83 370 Secretary of State	5	0.55%	3,113	0	3,113	13	3,126
85 379 Public Employees Labor Relations	1	0.11%	623	0	623	3	625
86 385 New Mexico Finance Authority	2	0.22%	1,245	0	1,245	5	1,250
88 404 Brd of Examiners - Architects	9	0.98%	5,603	0	5,603	23	5,627
93 419 Economic Development	1	0.11%	623	0	623	3	625
94 420 Regulation and Licensing	107	11.71%	66,619	0	66,619	277	66,896
95 430 Public Regulation Commission	11	1.20%	6,849	0	6,849	29	6,877
96 440 Superintendent of Insurance	16	1.75%	9,962	0	9,962	41	10,003
97 446 Brd of Medical Examiners	15	1.64%	9,339	0	9,339	39	9,378
98 449 Board of Nursing	9	0.98%	5,603	0	5,603	23	5,627
101 465 Gaming Control Brd	6	0.66%	3,736	0	3,736	16	3,751
102 469 Racing Commission	12	1.31%	7,471	0	7,471	31	7,502
106 495 Spaceport Authority	1	0.11%	623	0	623	3	625
108 508 Livestock Board	1	0.11%	623	0	623	3	625
109 516 Dept of Game & Fish	15	1.64%	9,339	0	9,339	39	9,378
110 521 Energy, Minerals & Natural Resour	8	0.88%	4,981	0	4,981	21	5,002
123 611 Early Childhood Education and Cai	1	0.11%	623	0	623	3	625
125 630 Health Care Authority	495	54.16%	308,190	0	308,190	1,283	309,473
126 631 Workforce Solutions	7	0.77%	4,358	0	4,358	18	4,376
133 665 Dept of Health	10	1.09%	6,226	0	6,226	26	6,252
134 667 Dept of Environment	20	2.19%	12,452	0	12,452	52	12,504
145 790 Dept of Public Safety	1	0.11%	623	0	623	3	625
146 795 Homeland Security & Emergency M	1	0.11%	623	0	623	3	625
147 805 Dept of Transportation	50	5.47%	31,130	0	31,130	130	31,260
148 924 Public Education Department	32	3.50%	19,923	0	19,923	83	20,006
172 999 Other	7	0.77%	4,358	0	4,358	18	4,376

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Admin Law Allocations

Dept:10 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	914	100.00%	569,063	0	569,063	2,358	571,421
Direct Bills					0		0
Total					\$569,063		\$571,421
Basis Units: Notices & Rules Published							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	1,230	0.60%	\$8,842	\$0	\$8,842	\$0	\$8,842
7 350-608 GSD Facilities Management	1,350	0.66%	9,704	0	9,704	0	9,704
9 378 Personnel Board	2,746	1.35%	19,739	0	19,739	0	19,739
10 369 Commission on Public Records	63	0.03%	453	0	453	0	453
12 394 State Treasurer	7	0.00%	50	0	50	0	51
13 950 Higher Education Department	46	0.02%	331	0	331	1	332
14 111 Legislative Council Service	3,797	1.86%	27,294	0	27,294	114	27,408
15 112 Legislative Finance Committee	623	0.31%	4,478	0	4,478	19	4,497
18 117 Legislative Education Study Comm	7	0.00%	50	0	50	0	51
19 119 Legislative Building	9	0.00%	65	0	65	0	65
20 131 Legislature	22	0.01%	158	0	158	1	159
22 208 NM Compilation Commission	39,361	19.28%	282,942	0	282,942	1,183	284,125
23 210 Judicial Standards Commission	134	0.07%	963	0	963	4	967
24 215 Court of Appeals	79	0.04%	568	0	568	2	570
25 216 Supreme Court	321	0.16%	2,307	0	2,307	10	2,317
41 244 Bernalillo County Metropolitan Crt	2,249	1.10%	16,167	0	16,167	68	16,234
55 264 Administrative Office of the DAs	5,466	2.68%	39,292	0	39,292	164	39,456
57 305 NM Attorney General	3,168	1.55%	22,773	0	22,773	95	22,868
58 308 State Auditor	75	0.04%	539	0	539	2	541
59 333 Taxation and Revenue	39,021	19.12%	280,498	0	280,498	1,173	281,671
60 337 Investment Council	76	0.04%	546	0	546	2	549
61 340 Administrative Hearings Office	142	0.07%	1,021	0	1,021	4	1,025
66 342 Public School Insurance Authority	2	0.00%	14	0	14	0	14
67 343 Retiree Healthcare Authority	15	0.01%	108	0	108	0	108
75 352 Education Retirement Brd	326	0.16%	2,343	0	2,343	10	2,353
77 280 Public Defender (Prev Agy 355)	1,094	0.54%	7,864	0	7,864	33	7,897
78 356 Governor	32	0.02%	230	0	230	1	231
79 360 Lieutenant Governor	8	0.00%	58	0	58	0	58
80 361 DoIT	25	0.01%	180	0	180	1	180
81 366 Public Employees Retirement Assc	1,292	0.63%	9,287	0	9,287	39	9,326
83 370 Secretary of State	10,100	4.95%	72,603	0	72,603	304	72,906
85 379 Public Employees Labor Relations	9	0.00%	65	0	65	0	65
88 404 Brd of Examiners - Architects	107	0.05%	769	0	769	3	772
93 419 Economic Development	15	0.01%	108	0	108	0	108
94 420 Regulation and Licensing	2,624	1.29%	18,862	0	18,862	79	18,941
95 430 Public Regulation Commission	11,242	5.51%	80,812	0	80,812	338	81,150
96 440 Superintendent of Insurance	922	0.45%	6,628	0	6,628	28	6,655
97 446 Brd of Medical Examiners	680	0.33%	4,888	0	4,888	20	4,909
98 449 Board of Nursing	564	0.28%	4,054	0	4,054	17	4,071
101 465 Gaming Control Brd	10	0.00%	72	0	72	0	72
103 479 Brd of Veterinary Medicine	5	0.00%	36	0	36	0	36
107 505 Dept of Cultural Affairs	1,027	0.50%	7,382	0	7,382	31	7,413

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Records Mgt Allocations

Dept:10 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 508 Livestock Board	21	0.01%	\$151	\$0	\$151	\$1	\$152
109 516 Dept of Game & Fish	18	0.01%	129	0	129	1	130
110 521 Energy, Minerals & Natural Resour	1,559	0.76%	11,207	0	11,207	47	11,254
111 522 Youth Conservation Corp	16	0.01%	115	0	115	0	115
113 539 Commission on Public Lands	2,289	1.12%	16,454	0	16,454	69	16,523
114 550 Office of State Engineer/ISC	10,796	5.29%	77,606	0	77,606	325	77,930
117 601 Commission on Women	39	0.02%	280	0	280	1	282
122 609 Indian Affairs	2	0.00%	14	0	14	0	14
124 624 Aging & Long Term Svcs	323	0.16%	2,322	0	2,322	10	2,332
125 630 Health Care Authority	719	0.35%	5,168	0	5,168	22	5,190
126 631 Workforce Solutions	965	0.47%	6,937	0	6,937	29	6,966
127 632 Workers Compensation Admin	562	0.28%	4,040	0	4,040	17	4,057
129 644 Vocational Rehabilitation	22	0.01%	158	0	158	1	159
131 647 Developmental Disabilities Comm	18	0.01%	129	0	129	1	130
133 665 Dept of Health	5,039	2.47%	36,222	0	36,222	151	36,374
134 667 Dept of Environment	2,831	1.39%	20,350	0	20,350	85	20,435
136 669 Health Policy Commission	33	0.02%	237	0	237	1	238
139 690 Children, Youth & Families	7,761	3.80%	55,789	0	55,789	233	56,022
141 760 Parole Brd	2,317	1.14%	16,655	0	16,655	70	16,725
143 770 Dept of Corrections	18,499	9.06%	132,978	0	132,978	556	133,534
144 780 Crime Victims Reparations	1,283	0.63%	9,223	0	9,223	39	9,261
145 790 Dept of Public Safety	39	0.02%	280	0	280	1	282
147 805 Dept of Transportation	7,608	3.73%	54,689	0	54,689	229	54,918
148 924 Public Education Department	496	0.24%	3,565	0	3,565	15	3,580
151 940 Public School Facilities Authority	146	0.07%	1,050	0	1,050	4	1,054
169 979 NM Sch for the Visually Impaired	62	0.03%	446	0	446	2	448
170 980 NM Sch for the Deaf	82	0.04%	589	0	589	2	592
172 999 Other	10,485	5.14%	75,370	0	75,370	315	75,685
Subtotal	204,121	100.00%	1,467,300	0	1,467,300	5,974	1,473,274
Direct Bills					0		0
Total					\$1,467,300		\$1,473,274
Basis Units: Storage & Micrographic Inventory							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$712,078	\$0	\$712,078	\$6,234	\$718,313
Subtotal	100	100.00%	712,078	0	712,078	6,234	718,313
Direct Bills					0		0
Total					\$712,078		\$718,313
Basis Units: Direct to CPR Other							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:10 369 Commission on Public Records

Department	Admin Law	Records Mgt	Historical & Other	Total
5 341-542 DFA - Program Support	\$1,868	\$8,842	\$0	\$10,710
7 350-608 GSD Facilities Management	0	9,704	0	9,704
9 378 Personnel Board	623	19,739	0	20,362
10 369 Commission on Public Records	0	453	0	453
12 394 State Treasurer	0	51	0	51
13 950 Higher Education Department	17,506	332	0	17,838
14 111 Legislative Council Service	0	27,408	0	27,408
15 112 Legislative Finance Committee	0	4,497	0	4,497
18 117 Legislative Education Study Comm	0	51	0	51
19 119 Legislative Building	0	65	0	65
20 131 Legislature	0	159	0	159
22 208 NM Compilation Commission	0	284,125	0	284,125
23 210 Judicial Standards Commission	0	967	0	967
24 215 Court of Appeals	0	570	0	570
25 216 Supreme Court	0	2,317	0	2,317
41 244 Bernalillo County Metropolitan Crt	0	16,234	0	16,234
55 264 Administrative Office of the DAs	0	39,456	0	39,456
57 305 NM Attorney General	0	22,868	0	22,868
58 308 State Auditor	1,250	541	0	1,792
59 333 Taxation and Revenue	8,128	281,671	0	289,798
60 337 Investment Council	0	549	0	549
61 340 Administrative Hearings Office	0	1,025	0	1,025
66 342 Public School Insurance Authority	0	14	0	14
67 343 Retiree Healthcare Authority	0	108	0	108
75 352 Education Retirement Brd	3,126	2,353	0	5,479
77 280 Public Defender (Prev Agy 355)	0	7,897	0	7,897
78 356 Governor	0	231	0	231
79 360 Lieutenant Governor	0	58	0	58
80 361 DoIT	1,250	180	0	1,431
81 366 Public Employees Retirement Assc	10,628	9,326	0	19,955
82 369 CPR - Other	0	0	718,313	718,313
83 370 Secretary of State	3,126	72,906	0	76,032
85 379 Public Employees Labor Relations	625	65	0	690
86 385 New Mexico Finance Authority	1,250	0	0	1,250
88 404 Brd of Examiners - Architects	5,627	772	0	6,399
93 419 Economic Development	625	108	0	733
94 420 Regulation and Licensing	66,896	18,941	0	85,837
95 430 Public Regulation Commission	6,877	81,150	0	88,027
96 440 Superintendent of Insurance	10,003	6,655	0	16,659
97 446 Brd of Medical Examiners	9,378	4,909	0	14,287
98 449 Board of Nursing	5,627	4,071	0	9,698

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:10 369 Commission on Public Records

Department	Admin Law	Records Mgt	Historical & Other	Total
101 465 Gaming Control Brd	\$3,751	\$72	\$0	\$3,823
102 469 Racing Commission	7,502	0	0	7,502
103 479 Brd of Veterinary Medicine	0	36	0	36
106 495 Spaceport Authority	625	0	0	625
107 505 Dept of Cultural Affairs	0	7,413	0	7,413
108 508 Livestock Board	625	152	0	777
109 516 Dept of Game & Fish	9,378	130	0	9,508
110 521 Energy, Minerals & Natural Resour	5,002	11,254	0	16,255
111 522 Youth Conservation Corp	0	115	0	115
113 539 Commission on Public Lands	0	16,523	0	16,523
114 550 Office of State Engineer/ISC	0	77,930	0	77,930
117 601 Commission on Women	0	282	0	282
122 609 Indian Affairs	0	14	0	14
123 611 Early Childhood Education and Cai	625	0	0	625
124 624 Aging & Long Term Svcs	0	2,332	0	2,332
125 630 Health Care Authority	309,473	5,190	0	314,663
126 631 Workforce Solutions	4,376	6,966	0	11,342
127 632 Workers Compensation Admin	0	4,057	0	4,057
129 644 Vocational Rehabilitation	0	159	0	159
131 647 Developmental Disabilities Comm	0	130	0	130
133 665 Dept of Health	6,252	36,374	0	42,626
134 667 Dept of Environment	12,504	20,435	0	32,939
136 669 Health Policy Commission	0	238	0	238
139 690 Children, Youth & Families	0	56,022	0	56,022
141 760 Parole Brd	0	16,725	0	16,725
143 770 Dept of Corrections	0	133,534	0	133,534
144 780 Crime Victims Reparations	0	9,261	0	9,261
145 790 Dept of Public Safety	625	282	0	907
146 795 Homeland Security & Emergency M	625	0	0	625
147 805 Dept of Transportation	31,260	54,918	0	86,178
148 924 Public Education Department	20,006	3,580	0	23,587
151 940 Public School Facilities Authority	0	1,054	0	1,054
169 979 NM Sch for the Visually Impaired	0	448	0	448
170 980 NM Sch for the Deaf	0	592	0	592
172 999 Other	4,376	75,685	0	80,062
Total	\$571,421	\$1,473,274	\$718,313	\$2,763,007

FY 2026 STATEWIDE COST ALLOCATION PLAN
ATTORNEY GENERAL – OPEN GOVERNMENT DIVISION
NATURE AND EXTENT OF SERVICES

The New Mexico Attorney General's office is the chief law enforcement agency for the state, is a guardian of the public interest, and serves as a consumer advocate. The duties and responsibilities of the office stem from statutory authority and include a broad range of legal service and assistance as well as prosecution, enforcement and investigation. The Open Government Division 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 DOJ divisions have been allocated on the basis of salaries supported by division.
- Open Government – costs associated with services provided to state departments and boards and commissions have been allocated on the number of agencies, boards and commissions supported.
- 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:11 305 NM Attorney General (OG Division)

Description		Amount	General Admin	Open Government Section	Other Divisions
Personnel Costs					
Salaries	S1	16,510,500	4,255,498	505,917	11,749,084
Salary % Split			25.77%	3.06%	71.16%
Benefits	P	6,043,640	1,615,455	174,474	4,253,712
Subtotal - Personnel Costs		22,554,140	5,870,953	680,391	16,002,796
Services & Supplies Cost					
Professional Fees	P	1,244,304	429,713	23,549	791,042
Travel	P	282,105	98,449	772	182,883
Transportation	P	314,810	224,038	0	90,772
Furn/Fixtures/Equip	P	68	68	0	0
Bld/Structures	P	29,406	27,042	0	2,364
Supplies	P	196,034	88,972	814	106,248
Maintenance	P	380,719	84,756	0	295,963
Telecommunications	P	203,533	168,472	0	35,061
DOIT Services	P	81,672	71,055	0	10,617
Rental Expense	P	166,043	152,425	0	13,618
Other Operating	P	2,835,818	939,933	1,912	1,893,973
Grants	P	300,000	0	0	300,000
Legal Settlements	D	502,606	0	0	0
Lease Interest	D	119,325	0	0	0
Depreciation	D	920,172	0	0	0
Deduct Direct Costs	P	(19,725,337)	0	0	(19,725,337)
Subtotal - Services & Supplies		(12,148,722)	2,284,923	27,047	(16,002,796)
Department Cost Total		10,405,418	8,155,876	707,439	(0)
Adjustments to Cost					
Legal Settlements	D	(502,606)	0	0	0
Lease Interest	D	(119,325)	0	0	0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:11 305 NM Attorney General (OG Division)

Description		Amount	General Admin	Open Government Section	Other Divisions
Depreciation	D	(920,172)	0	0	0
Subtotal - Adjustments		(1,542,103)	0	0	0
Total Costs After Adjustments		8,863,315	8,155,876	707,439	(0)
General Admin Distribution			(8,155,876)	336,695	7,819,181
Grand Total		<u>\$8,863,315</u>		<u>\$1,044,134</u>	<u>\$7,819,181</u>

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:11 305 NM Attorney General (OG Division)

Department	First Incoming	Second Incoming	Open Government Section	Other Divisions
1 Villagra	\$363,839	\$0	\$15,020	\$348,819
Subtotal - Building Depreciation	363,839	0	15,020	348,819
4 Policy & Budget	4,419	823	216	5,026
Subtotal - 341-541 DFA - Policy & Budg	4,419	823	216	5,026
6 Accounting	2,909	123	125	2,907
6 Payroll	31,980	2,229	1,412	32,796
Subtotal - 341-544 DFA - Financial Con	34,889	2,352	1,537	35,704
7 Facilities Maintenance	51,212	528	2,136	49,605
7 Lease Management	4,492	46	187	4,351
Subtotal - 350-608 GSD Facilities Manag	55,705	575	2,323	53,956
8 Purchasing	4,126	8	171	3,964
8 Contract Review	6,323	13	262	6,074
Subtotal - 350-604 GSD Purchasing	10,449	22	432	10,038
9 Human Resources	31,001	265	1,291	29,976
9 Adjudication	4,219	36	176	4,079
Subtotal - 378 Personnel Board	35,220	301	1,466	34,054
12 Banking/Cash Mgmt	0	1,171	48	1,123
Subtotal - 394 State Treasurer	0	1,171	48	1,123
Total Incoming	504,521	5,243	21,044	488,720
C. Total Allocated		\$9,373,079	\$1,065,178	\$8,307,901
			11.36%	88.64%

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Open Government Section Allocations

Dept:11 305 NM Attorney General (OG Division)

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	1	1.12%	\$11,966	\$0	\$11,966	\$0	\$11,966
9 378 Personnel Board	1	1.12%	11,966	0	11,966	0	11,966
10 369 Commission on Public Records	1	1.12%	11,966	0	11,966	0	11,966
12 394 State Treasurer	1	1.12%	11,966	0	11,966	3	11,968
22 208 NM Compilation Commission	1	1.12%	11,966	0	11,966	3	11,968
59 333 Taxation and Revenue	1	1.12%	11,966	0	11,966	3	11,968
75 352 Education Retirement Brd	1	1.12%	11,966	0	11,966	3	11,968
78 356 Governor	2	2.25%	23,932	0	23,932	5	23,937
81 366 Public Employees Retirement Assc	1	1.12%	11,966	0	11,966	3	11,968
85 379 Public Employees Labor Relations	1	1.12%	11,966	0	11,966	3	11,968
86 385 New Mexico Finance Authority	1	1.12%	11,966	0	11,966	3	11,968
88 404 Brd of Examiners - Architects	1	1.12%	11,966	0	11,966	3	11,968
91 417 Border Authority	1	1.12%	11,966	0	11,966	3	11,968
94 420 Regulation and Licensing	27	30.34%	323,078	0	323,078	68	323,146
95 430 Public Regulation Commission	2	2.25%	23,932	0	23,932	5	23,937
96 440 Superintendent of Insurance	1	1.12%	11,966	0	11,966	3	11,968
100 464 Brd of Licensure - Engineers	1	1.12%	11,966	0	11,966	3	11,968
103 479 Brd of Veterinary Medicine	1	1.12%	11,966	0	11,966	3	11,968
107 505 Dept of Cultural Affairs	6	6.74%	71,795	0	71,795	15	71,810
110 521 Energy, Minerals & Natural Resour	4	4.49%	47,863	0	47,863	10	47,874
119 604 Comm for Deaf & Hearing Impaired	1	1.12%	11,966	0	11,966	3	11,968
120 605 MLK Commission	1	1.12%	11,966	0	11,966	3	11,968
121 606 Commission for the Blind	1	1.12%	11,966	0	11,966	3	11,968
126 631 Workforce Solutions	2	2.25%	23,932	0	23,932	5	23,937
130 645 Disability Commission	1	1.12%	11,966	0	11,966	3	11,968
131 647 Developmental Disabilities Comm	1	1.12%	11,966	0	11,966	3	11,968
134 667 Dept of Environment	2	2.25%	23,932	0	23,932	5	23,937
139 690 Children, Youth & Families	1	1.12%	11,966	0	11,966	3	11,968
141 760 Parole Brd	1	1.12%	11,966	0	11,966	3	11,968
144 780 Crime Victims Reparations	1	1.12%	11,966	0	11,966	3	11,968
145 790 Dept of Public Safety	4	4.49%	47,863	0	47,863	10	47,874
146 795 Homeland Security & Emergency M	3	3.37%	35,898	0	35,898	8	35,905
151 940 Public School Facilities Authority	1	1.12%	11,966	0	11,966	3	11,968
170 980 NM Sch for the Deaf	1	1.12%	11,966	0	11,966	3	11,968
172 999 Other	12	13.48%	143,590	0	143,590	30	143,621

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Open Government Section Allocations

Dept:11 305 NM Attorney General (OG Division)

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	89	100.00%	1,064,962	0	1,064,962	216	1,065,178
Direct Bills					0		0
Total					\$1,064,962		\$1,065,178
Basis Units: Assigned Staff Salaries							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Other Divisions Allocations

Dept:11 305 NM Attorney General (OG Division)

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 305 NM Attorney General	100	100.00%	\$8,302,874	\$0	\$8,302,874	\$5,027	\$8,307,901
Subtotal	100	100.00%	8,302,874	0	8,302,874	5,027	8,307,901
Direct Bills					0		0
Total					\$8,302,874		\$8,307,901
Basis Units: Direct Allocation to Attorney General							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:11 305 NM Attorney General (OG Division)

Department	Open Government Section	Other Divisions	Total
5 341-542 DFA - Program Support	\$11,966	\$0	\$11,966
9 378 Personnel Board	11,966	0	11,966
10 369 Commission on Public Records	11,966	0	11,966
12 394 State Treasurer	11,968	0	11,968
22 208 NM Compilation Commission	11,968	0	11,968
57 305 NM Attorney General	0	8,307,901	8,307,901
59 333 Taxation and Revenue	11,968	0	11,968
75 352 Education Retirement Brd	11,968	0	11,968
78 356 Governor	23,937	0	23,937
81 366 Public Employees Retirement Assc	11,968	0	11,968
85 379 Public Employees Labor Relations	11,968	0	11,968
86 385 New Mexico Finance Authority	11,968	0	11,968
88 404 Brd of Examiners - Architects	11,968	0	11,968
91 417 Border Authority	11,968	0	11,968
94 420 Regulation and Licensing	323,146	0	323,146
95 430 Public Regulation Commission	23,937	0	23,937
96 440 Superintendent of Insurance	11,968	0	11,968
100 464 Brd of Licensure - Engineers	11,968	0	11,968
103 479 Brd of Veterinary Medicine	11,968	0	11,968
107 505 Dept of Cultural Affairs	71,810	0	71,810
110 521 Energy, Minerals & Natural Resour	47,874	0	47,874
119 604 Comm for Deaf & Hearing Impaired	11,968	0	11,968
120 605 MLK Commission	11,968	0	11,968
121 606 Commission for the Blind	11,968	0	11,968
126 631 Workforce Solutions	23,937	0	23,937
130 645 Disability Commission	11,968	0	11,968
131 647 Developmental Disabilities Comm	11,968	0	11,968
134 667 Dept of Environment	23,937	0	23,937
139 690 Children, Youth & Families	11,968	0	11,968
141 760 Parole Brd	11,968	0	11,968
144 780 Crime Victims Reparations	11,968	0	11,968
145 790 Dept of Public Safety	47,874	0	47,874
146 795 Homeland Security & Emergency M	35,905	0	35,905
151 940 Public School Facilities Authority	11,968	0	11,968
170 980 NM Sch for the Deaf	11,968	0	11,968
172 999 Other	143,621	0	143,621
Total	\$1,065,178	\$8,307,901	\$9,373,079

FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:12 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Personnel Costs					
Salaries	S1	2,484,767	786,540	1,088,486	609,741
Salary % Split			31.65%	43.81%	24.54%
Benefits	P	921,635	317,823	387,570	216,243
Subtotal - Personnel Costs		3,406,402	1,104,363	1,476,056	825,984
Services & Supplies Cost					
Professional Fees	P	385,016	158,478	0	226,538
Travel	P	32,463	32,463	0	0
Transportation Exp	P	14,245	14,245	0	0
Bld/Structure	P	1,168	1,168	0	0
Supplies	P	29,643	29,643	0	0
Maintenance	P	427,867	427,867	0	0
Telecomm	P	4,632	4,632	0	0
DOIT Services	P	88,408	88,408	0	0
Rental Expense	P	(131,750)	(131,750)	0	0
Other Operating	P	69,388	69,388	0	0
Lease Principal	D	355,793	0	0	0
Lease Interest	D	14,749	0	0	0
Capital Outlay	D	95,986	0	0	0
Deduct Direct Cost	P	(1,052,522)	0	0	(1,052,522)
Subtotal - Services & Supplies		335,086	694,542	0	(825,984)
Department Cost Total		3,741,488	1,798,905	1,476,056	(0)
Adjustments to Cost					
Lease Principal	D	(355,793)	0	0	0
Lease Interest	D	(14,749)	0	0	0
Capital Outlay	D	(95,986)	0	0	0
Subtotal - Adjustments		(466,528)	0	0	0
Total Costs After Adjustments		3,274,961	1,798,905	1,476,056	(0)
General Admin Distribution			(1,798,905)	1,153,016	645,889
Grand Total		<u>\$3,274,961</u>		<u>\$2,629,072</u>	<u>\$645,889</u>

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:12 394 State Treasurer

Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
4 Policy & Budget	\$424	\$79	\$322	\$181
Subtotal - 341-541 DFA - Policy & Budg	424	79	322	181
6 Accounting	606	26	405	227
6 Payroll	3,781	264	2,593	1,452
Subtotal - 341-544 DFA - Financial Con	4,387	289	2,997	1,679
7 Lease Management	1,497	15	970	543
Subtotal - 350-608 GSD Facilities Man	1,497	15	970	543
8 Purchasing	935	2	600	336
8 Contract Review	333	1	214	120
Subtotal - 350-604 GSD Purchasing	1,267	3	814	456
9 Human Resources	3,666	31	2,370	1,327
9 Adjudication	505	4	327	183
9 Labor Relations	1,441	13	931	522
Subtotal - 378 Personnel Board	5,612	48	3,628	2,032
10 Records Mgt	50	0	32	18
Subtotal - 369 Commission on Public R	50	0	32	18
11 Open Government Section	11,966	3	7,671	4,297
Subtotal - 305 NM Attorney General (O	11,966	3	7,671	4,297
12 Banking/Cash Mgmt	0	233	150	84
Subtotal - 394 State Treasurer	0	233	150	84
Total Incoming	25,204	670	16,584	9,290
C. Total Allocated		\$3,300,835	\$2,645,656	\$655,179
		80.15%	19.85%	

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	477	0.01%	\$350	\$0	\$350	\$0	\$350
5 341-542 DFA - Program Support	210	0.01%	154	0	154	0	154
6 341-544 DFA - Financial Control	589	0.02%	432	0	432	0	432
7 350-608 GSD Facilities Management	2,698	0.07%	1,979	0	1,979	0	1,979
8 350-604 GSD Purchasing	108	0.00%	79	0	79	0	79
9 378 Personnel Board	325	0.01%	238	0	238	0	238
10 369 Commission on Public Records	161	0.00%	118	0	118	0	118
11 305 NM Attorney General (OG Division)	1,596	0.04%	1,171	0	1,171	0	1,171
12 394 State Treasurer	318	0.01%	233	0	233	0	233
13 950 Higher Education Department	4,842	0.13%	3,553	0	3,553	1	3,553
14 111 Legislative Council Service	1,417	0.04%	1,040	0	1,040	0	1,040
15 112 Legislative Finance Committee	604	0.02%	443	0	443	0	443
16 114 Senate Chief Clerk	101	0.00%	74	0	74	0	74
17 115 House Chief Clerk	150	0.00%	110	0	110	0	110
18 117 Legislative Education Study Comm	302	0.01%	222	0	222	0	222
19 119 Legislative Building	807	0.02%	592	0	592	0	592
20 131 Legislature	1,959	0.05%	1,437	0	1,437	0	1,438
22 208 NM Compilation Commission	331	0.01%	243	0	243	0	243
23 210 Judicial Standards Commission	246	0.01%	180	0	180	0	181
24 215 Court of Appeals	605	0.02%	444	0	444	0	444
25 216 Supreme Court	701	0.02%	514	0	514	0	514
26 218 Administrative Office of the Courts	58,721	1.63%	43,083	0	43,083	7	43,090
28 231 Judicial District Court 1st	985	0.03%	723	0	723	0	723
29 232 Judicial District Court 2nd	1,610	0.04%	1,181	0	1,181	0	1,181
30 233 Judicial District Court 3rd	1,272	0.04%	933	0	933	0	933
31 234 Judicial District Court 4th	792	0.02%	581	0	581	0	581
32 235 Judicial District Court 5th	1,514	0.04%	1,111	0	1,111	0	1,111
33 236 Judicial District Court 6th	1,261	0.03%	925	0	925	0	925
34 237 Judicial District Court 7th	800	0.02%	587	0	587	0	587
35 238 Judicial District Court 8th	1,118	0.03%	820	0	820	0	820
36 239 Judicial District Court 9th	1,148	0.03%	842	0	842	0	842
37 240 Judicial District Court 10th	438	0.01%	321	0	321	0	321
38 241 Judicial District Court 11th	2,007	0.06%	1,473	0	1,473	0	1,473
39 242 Judicial District Court 12th	726	0.02%	533	0	533	0	533
40 243 Judicial District Court 13th	1,860	0.05%	1,365	0	1,365	0	1,365
41 244 Bernalillo County Metropolitan Crt	1,650	0.05%	1,211	0	1,211	0	1,211
42 251 Judicial District Attorney 1st	621	0.02%	456	0	456	0	456
43 252 Judicial District Attorney 2nd	1,912	0.05%	1,403	0	1,403	0	1,403
44 253 Judicial District Attorney 3rd	541	0.02%	397	0	397	0	397
45 254 Judicial District Attorney 4th	398	0.01%	292	0	292	0	292
46 255 Judicial District Attorney 5th	427	0.01%	313	0	313	0	313
47 256 Judicial District Attorney 6th	544	0.02%	399	0	399	0	399

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	374	0.01%	\$274	\$0	\$274	\$0	\$274
49 258 Judicial District Attorney 8th	613	0.02%	450	0	450	0	450
50 259 Judicial District Attorney 9th	474	0.01%	348	0	348	0	348
51 260 Judicial District Attorney 10th	363	0.01%	266	0	266	0	266
52 261 Judicial District Attorney 11th	470	0.01%	345	0	345	0	345
53 262 Judicial District Attorney 12th	701	0.02%	514	0	514	0	514
54 263 Judicial District Attorney 13th	546	0.02%	401	0	401	0	401
55 264 Administrative Office of the DAs	840	0.02%	616	0	616	0	616
56 265 Judicial District Attorney 11th Div II	407	0.01%	299	0	299	0	299
58 308 State Auditor	225	0.01%	165	0	165	0	165
59 333 Taxation and Revenue	1,007,802	27.95%	739,412	0	739,412	120	739,532
60 337 Investment Council	810	0.02%	594	0	594	0	594
61 340 Administrative Hearings Office	255	0.01%	187	0	187	0	187
64 341-543 DFA - Comm Dev & Local Gov	5,345	0.15%	3,922	0	3,922	1	3,922
65 341-544 DFA Financial Control Other	60,918	1.69%	44,695	0	44,695	7	44,702
66 342 Public School Insurance Authority	523	0.01%	384	0	384	0	384
67 343 Retiree Healthcare Authority	1,931	0.05%	1,417	0	1,417	0	1,417
68 350-598 GSD Program Support	207	0.01%	152	0	152	0	152
70 350-605 GSD Printing & Graphics	89	0.00%	65	0	65	0	65
71 350-606 GSD Risk Management	34,531	0.96%	25,335	0	25,335	4	25,339
72 350-609 GSD Aviation	52	0.00%	38	0	38	0	38
73 350-609 GSD Motor Pool	477	0.01%	350	0	350	0	350
75 352 Education Retirement Brd	707,410	19.62%	519,018	0	519,018	84	519,102
76 354 Sentencing Commission	40	0.00%	29	0	29	0	29
77 280 Public Defender (Prev Agy 355)	5,012	0.14%	3,677	0	3,677	1	3,678
78 356 Governor	327	0.01%	240	0	240	0	240
79 360 Lieutenant Governor	124	0.00%	91	0	91	0	91
80 361 DoIT	3,922	0.11%	2,878	0	2,878	0	2,878
81 366 Public Employees Retirement Assc	563,132	15.62%	413,163	0	413,163	67	413,230
83 370 Secretary of State	970	0.03%	712	0	712	0	712
85 379 Public Employees Labor Relations	78	0.00%	57	0	57	0	57
86 385 New Mexico Finance Authority	3	0.00%	2	0	2	0	2
88 404 Brd of Examiners - Architects	133	0.00%	98	0	98	0	98
89 410 Department of Ethics	172	0.00%	126	0	126	0	126
91 417 Border Authority	169	0.00%	124	0	124	0	124
92 418 Tourism Department	1,717	0.05%	1,260	0	1,260	0	1,260
93 419 Economic Development	1,764	0.05%	1,294	0	1,294	0	1,294
94 420 Regulation and Licensing	4,067	0.11%	2,984	0	2,984	0	2,984
95 430 Public Regulation Commission	753	0.02%	552	0	552	0	553
96 440 Superintendent of Insurance	1,690	0.05%	1,240	0	1,240	0	1,240
97 446 Brd of Medical Examiners	438	0.01%	321	0	321	0	321
98 449 Board of Nursing	351	0.01%	258	0	258	0	258

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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	1,532	0.04%	\$1,124	\$0	\$1,124	\$0	\$1,124
100 464 Brd of Licensure - Engineers	256	0.01%	188	0	188	0	188
101 465 Gaming Control Brd	589	0.02%	432	0	432	0	432
102 469 Racing Commission	556	0.02%	408	0	408	0	408
103 479 Brd of Veterinary Medicine	96	0.00%	70	0	70	0	70
105 491 Military Base Planning	14	0.00%	10	0	10	0	10
106 495 Spaceport Authority	731	0.02%	536	0	536	0	536
107 505 Dept of Cultural Affairs	9,513	0.26%	6,980	0	6,980	1	6,981
108 508 Livestock Board	1,417	0.04%	1,040	0	1,040	0	1,040
109 516 Dept of Game & Fish	12,163	0.34%	8,924	0	8,924	1	8,925
110 521 Energy, Minerals & Natural Resour	12,031	0.33%	8,827	0	8,827	1	8,828
111 522 Youth Conservation Corp	277	0.01%	203	0	203	0	203
112 538 Intertribal Ceremonial Office	5	0.00%	4	0	4	0	4
113 539 Commission on Public Lands	2,249	0.06%	1,650	0	1,650	0	1,650
114 550 Office of State Engineer/ISC	3,429	0.10%	2,516	0	2,516	0	2,516
117 601 Commission on Women	84	0.00%	62	0	62	0	62
118 603 Office of African Amer Affairs	144	0.00%	106	0	106	0	106
119 604 Comm for Deaf & Hearing Impaired	249	0.01%	183	0	183	0	183
120 605 MLK Commission	70	0.00%	51	0	51	0	51
121 606 Commission for the Blind	3,577	0.10%	2,624	0	2,624	0	2,625
122 609 Indian Affairs	799	0.02%	586	0	586	0	586
123 611 Early Childhood Education and Cai	28,614	0.79%	20,994	0	20,994	3	20,997
124 624 Aging & Long Term Svcs	3,232	0.09%	2,371	0	2,371	0	2,372
125 630 Health Care Authority	695,763	19.30%	510,473	0	510,473	83	510,556
126 631 Workforce Solutions	20,313	0.56%	14,903	0	14,903	2	14,906
127 632 Workers Compensation Admin	1,269	0.04%	931	0	931	0	931
129 644 Vocational Rehabilitation	67,902	1.88%	49,819	0	49,819	8	49,827
130 645 Disability Commission	347	0.01%	255	0	255	0	255
131 647 Developmental Disabilities Comm	660	0.02%	484	0	484	0	484
132 662 Miners' Hospital	5,034	0.14%	3,693	0	3,693	1	3,694
133 665 Dept of Health	30,155	0.84%	22,124	0	22,124	4	22,128
134 667 Dept of Environment	8,172	0.23%	5,996	0	5,996	1	5,997
135 668 Natural Resources Trustee	145	0.00%	106	0	106	0	106
137 670 Veterans Services	2,065	0.06%	1,515	0	1,515	0	1,515
138 680 Family Representation & Advocacy	940	0.03%	690	0	690	0	690
139 690 Children, Youth & Families	60,591	1.68%	44,455	0	44,455	7	44,462
140 705 Dept of Military Affairs	6,295	0.17%	4,619	0	4,619	1	4,619
141 760 Parole Brd	209	0.01%	153	0	153	0	153
142 765 Juvenile Parole Brd	20	0.00%	15	0	15	0	15
143 770 Dept of Corrections	12,407	0.34%	9,103	0	9,103	1	9,104
144 780 Crime Victims Reparations	4,180	0.12%	3,067	0	3,067	0	3,067
145 790 Dept of Public Safety	15,569	0.43%	11,423	0	11,423	2	11,425

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Banking/Cash Mgmt Allocations

Dept:12 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 795 Homeland Security & Emergency M	3,444	0.10%	\$2,527	\$0	\$2,527	\$0	\$2,527
147 805 Dept of Transportation	51,770	1.44%	37,983	0	37,983	6	37,989
148 924 Public Education Department	25,086	0.70%	18,405	0	18,405	3	18,408
151 940 Public School Facilities Authority	1,934	0.05%	1,419	0	1,419	0	1,419
152 949 Education Trust Board	371	0.01%	272	0	272	0	272
Subtotal	3,605,385	100.00%	2,645,226	0	2,645,226	430	2,645,656
Direct Bills					0		0
Total					\$2,645,226		\$2,645,656
Basis Units: Warrants by State Agency							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

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%	\$654,938	\$0	\$654,938	\$241	\$655,179
Subtotal	100	100.00%	654,938	0	654,938	241	655,179
Direct Bills					0		0
Total					\$654,938		\$655,179
Basis Units: Direct Allocation to State Treasurer - Other							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:12 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
4 341-541 DFA - Policy & Budget	\$350	\$0	\$350
5 341-542 DFA - Program Support	154	0	154
6 341-544 DFA - Financial Control	432	0	432
7 350-608 GSD Facilities Management	1,979	0	1,979
8 350-604 GSD Purchasing	79	0	79
9 378 Personnel Board	238	0	238
10 369 Commission on Public Records	118	0	118
11 305 NM Attorney General (OG Division)	1,171	0	1,171
12 394 State Treasurer	233	0	233
13 950 Higher Education Department	3,553	0	3,553
14 111 Legislative Council Service	1,040	0	1,040
15 112 Legislative Finance Committee	443	0	443
16 114 Senate Chief Clerk	74	0	74
17 115 House Chief Clerk	110	0	110
18 117 Legislative Education Study Comm	222	0	222
19 119 Legislative Building	592	0	592
20 131 Legislature	1,438	0	1,438
22 208 NM Compilation Commission	243	0	243
23 210 Judicial Standards Commission	181	0	181
24 215 Court of Appeals	444	0	444
25 216 Supreme Court	514	0	514
26 218 Administrative Office of the Courts	43,090	0	43,090
28 231 Judicial District Court 1st	723	0	723
29 232 Judicial District Court 2nd	1,181	0	1,181
30 233 Judicial District Court 3rd	933	0	933
31 234 Judicial District Court 4th	581	0	581
32 235 Judicial District Court 5th	1,111	0	1,111
33 236 Judicial District Court 6th	925	0	925
34 237 Judicial District Court 7th	587	0	587
35 238 Judicial District Court 8th	820	0	820
36 239 Judicial District Court 9th	842	0	842
37 240 Judicial District Court 10th	321	0	321
38 241 Judicial District Court 11th	1,473	0	1,473
39 242 Judicial District Court 12th	533	0	533
40 243 Judicial District Court 13th	1,365	0	1,365
41 244 Bernalillo County Metropolitan Crt	1,211	0	1,211
42 251 Judicial District Attorney 1st	456	0	456
43 252 Judicial District Attorney 2nd	1,403	0	1,403
44 253 Judicial District Attorney 3rd	397	0	397
45 254 Judicial District Attorney 4th	292	0	292
46 255 Judicial District Attorney 5th	313	0	313

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:12 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
47 256 Judicial District Attorney 6th	\$399	\$0	\$399
48 257 Judicial District Attorney 7th	274	0	274
49 258 Judicial District Attorney 8th	450	0	450
50 259 Judicial District Attorney 9th	348	0	348
51 260 Judicial District Attorney 10th	266	0	266
52 261 Judicial District Attorney 11th	345	0	345
53 262 Judicial District Attorney 12th	514	0	514
54 263 Judicial District Attorney 13th	401	0	401
55 264 Administrative Office of the DAs	616	0	616
56 265 Judicial District Attorney 11th Div II	299	0	299
58 308 State Auditor	165	0	165
59 333 Taxation and Revenue	739,532	0	739,532
60 337 Investment Council	594	0	594
61 340 Administrative Hearings Office	187	0	187
64 341-543 DFA - Comm Dev & Local Gov	3,922	0	3,922
65 341-544 DFA Financial Control Other	44,702	0	44,702
66 342 Public School Insurance Authority	384	0	384
67 343 Retiree Healthcare Authority	1,417	0	1,417
68 350-598 GSD Program Support	152	0	152
70 350-605 GSD Printing & Graphics	65	0	65
71 350-606 GSD Risk Management	25,339	0	25,339
72 350-609 GSD Aviation	38	0	38
73 350-609 GSD Motor Pool	350	0	350
75 352 Education Retirement Brd	519,102	0	519,102
76 354 Sentencing Commission	29	0	29
77 280 Public Defender (Prev Agy 355)	3,678	0	3,678
78 356 Governor	240	0	240
79 360 Lieutenant Governor	91	0	91
80 361 DoIT	2,878	0	2,878
81 366 Public Employees Retirement Assc	413,230	0	413,230
83 370 Secretary of State	712	0	712
85 379 Public Employees Labor Relations	57	0	57
86 385 New Mexico Finance Authority	2	0	2
87 394 State Treasurer Other	0	655,179	655,179
88 404 Brd of Examiners - Architects	98	0	98
89 410 Department of Ethics	126	0	126
91 417 Border Authority	124	0	124
92 418 Tourism Department	1,260	0	1,260
93 419 Economic Development	1,294	0	1,294
94 420 Regulation and Licensing	2,984	0	2,984
95 430 Public Regulation Commission	553	0	553

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:12 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
96 440 Superintendent of Insurance	\$1,240	\$0	\$1,240
97 446 Brd of Medical Examiners	321	0	321
98 449 Board of Nursing	258	0	258
99 460 NM State Fair	1,124	0	1,124
100 464 Brd of Licensure - Engineers	188	0	188
101 465 Gaming Control Brd	432	0	432
102 469 Racing Commission	408	0	408
103 479 Brd of Veterinary Medicine	70	0	70
105 491 Military Base Planning	10	0	10
106 495 Spaceport Authority	536	0	536
107 505 Dept of Cultural Affairs	6,981	0	6,981
108 508 Livestock Board	1,040	0	1,040
109 516 Dept of Game & Fish	8,925	0	8,925
110 521 Energy, Minerals & Natural Resour	8,828	0	8,828
111 522 Youth Conservation Corp	203	0	203
112 538 Intertribal Ceremonial Office	4	0	4
113 539 Commission on Public Lands	1,650	0	1,650
114 550 Office of State Engineer/ISC	2,516	0	2,516
117 601 Commission on Women	62	0	62
118 603 Office of African Amer Affairs	106	0	106
119 604 Comm for Deaf & Hearing Impaired	183	0	183
120 605 MLK Commission	51	0	51
121 606 Commission for the Blind	2,625	0	2,625
122 609 Indian Affairs	586	0	586
123 611 Early Childhood Education and Cai	20,997	0	20,997
124 624 Aging & Long Term Svcs	2,372	0	2,372
125 630 Health Care Authority	510,556	0	510,556
126 631 Workforce Solutions	14,906	0	14,906
127 632 Workers Compensation Admin	931	0	931
129 644 Vocational Rehabilitation	49,827	0	49,827
130 645 Disability Commission	255	0	255
131 647 Developmental Disabilities Comm	484	0	484
132 662 Miners' Hospital	3,694	0	3,694
133 665 Dept of Health	22,128	0	22,128
134 667 Dept of Environment	5,997	0	5,997
135 668 Natural Resources Trustee	106	0	106
137 670 Veterans Services	1,515	0	1,515
138 680 Family Representation & Advocacy	690	0	690
139 690 Children, Youth & Families	44,462	0	44,462
140 705 Dept of Military Affairs	4,619	0	4,619
141 760 Parole Brd	153	0	153

STATE OF NEW MEXICO
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ACTUAL 2024
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Allocation Summary

Dept:12 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
142 765 Juvenile Parole Brd	\$15	\$0	\$15
143 770 Dept of Corrections	9,104	0	9,104
144 780 Crime Victims Reparations	3,067	0	3,067
145 790 Dept of Public Safety	11,425	0	11,425
146 795 Homeland Security & Emergency M	2,527	0	2,527
147 805 Dept of Transportation	37,989	0	37,989
148 924 Public Education Department	18,408	0	18,408
151 940 Public School Facilities Authority	1,419	0	1,419
152 949 Education Trust Board	272	0	272
Total	\$2,645,656	\$655,179	\$3,300,835

FY 2026 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 2026 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2024
3/19/2025

A. Department Costs

Dept:13 950 Higher Education Department

Description		Amount	General Admin	Policy & Oversight	Other Higher Ed
Personnel Costs					
Salaries	S1	3,143,560	0	3,077,567	65,993
Salary % Split			.00%	97.90%	2.10%
Benefits	P	1,083,041	0	1,075,462	7,580
Subtotal - Personnel Costs		4,226,601	0	4,153,029	73,572
Services & Supplies Cost					
Professional Fees	P	3,537,852	0	238,521	3,299,331
Travel	P	33,415	0	33,415	0
Brd/Comm Expense	P	1,239	0	1,239	0
Transportation	P	2,775	0	2,775	0
Supplies	P	84,106	0	84,106	0
Maintenance	P	73,173	0	73,173	0
DoIT Services	P	121,321	0	110,603	10,718
Rental Expense	P	85,460	0	73,122	12,337
Other Operating	P	275,448	0	275,007	441
Grants	P	20,046,320	0	0	20,046,320
Lease Principal	D	(39,522)	0	0	0
Deduct Direct Costs	P	(23,442,719)	0	0	(23,442,719)
Subtotal - Services & Supplies		778,869	0	891,963	(73,572)
Department Cost Total		5,005,470	0	5,044,992	0
Adjustments to Cost					
Lease Principal	D	39,522	0	0	0
Subtotal - Adjustments		39,522	0	0	0
Total Costs After Adjustments		5,044,992	0	5,044,992	0
General Admin Distribution			0	0	0
Grand Total		<u>\$5,044,992</u>		<u>\$5,044,992</u>	<u>\$0</u>

STATE OF NEW MEXICO
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ACTUAL 2024
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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	(543)	0	(543)	0
3 GOB 2008A REF	0	0	0	0
3 GOB 2009	(7,114)	0	(7,114)	0
3 STB 2006 A	0	0	0	0
3 STB 2007 A	0	0	0	0
3 STB 2008 A1	(52)	0	(52)	0
3 STB 2010 D	0	0	0	0
3 GOB 2011	(8,277)	0	(8,277)	0
3 STB 2020 SA	4,843	0	4,843	0
3 GOB 2021	(22,747)	0	(22,747)	0
3 STB 2021A	124,049	0	124,049	0
Subtotal - Interest Expense	90,159	0	90,159	0
4 Policy & Budget	38,057	7,091	45,149	0
Subtotal - 341-541 DFA - Policy & Budget	38,057	7,091	45,149	0
6 Accounting	7,994	338	8,331	0
6 Payroll	6,050	422	6,472	0
Subtotal - 341-544 DFA - Financial Control	14,044	759	14,803	0
7 Lease Management	1,497	15	1,513	0
Subtotal - 350-608 GSD Facilities Management	1,497	15	1,513	0
8 Purchasing	8,438	17	8,455	0
8 Contract Review	9,318	20	9,337	0
Subtotal - 350-604 GSD Purchasing	17,755	37	17,792	0
9 Human Resources	5,865	50	5,915	0
9 Adjudication	953	8	961	0
Subtotal - 378 Personnel Board	6,818	58	6,876	0
10 Admin Law	17,433	73	17,506	0

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
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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	\$331	\$1	\$332	\$0
Subtotal - 369 Commission on Public R	17,764	74	17,838	0
12 Banking/Cash Mgmt	3,553	1	3,553	0
Subtotal - 394 State Treasurer	3,553	1	3,553	0
Total Incoming	189,647	8,035	197,683	0
C. Total Allocated		\$5,242,674	\$5,242,674	\$0
			100.00%	

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

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Policy & Oversight Allocations

Dept:13 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 952 University of New Mexico	2,157,407.07	44.48%	\$2,328,566	\$0	\$2,328,566	\$3,574	\$2,332,140
155 954 New Mexico State University	1,040,631.54	21.46%	1,123,191	0	1,123,191	1,724	1,124,915
156 956 New Mexico Highlands University	120,419.07	2.48%	129,973	0	129,973	200	130,172
157 958 Western New Mexico University	122,453.29	2.52%	132,168	0	132,168	203	132,371
158 960 Eastern New Mexico University	216,563.80	4.47%	233,745	0	233,745	359	234,104
159 962 New Mexico Inst of Mining & Techn	287,965.22	5.94%	310,811	0	310,811	477	311,288
160 964 Northern New Mexico College	53,196.92	1.10%	57,417	0	57,417	88	57,505
161 966 Santa Fe Community College	79,570.77	1.64%	85,884	0	85,884	132	86,015
162 968 Central New Mexico Comm College	323,308.02	6.67%	348,958	0	348,958	536	349,493
163 970 Luna Community College	20,470.19	0.42%	22,094	0	22,094	34	22,128
164 972 Mesalands Community College	10,429.95	0.22%	11,257	0	11,257	17	11,275
165 974 New Mexico Junior College	189,306.99	3.90%	204,326	0	204,326	314	204,639
166 976 San Juan College	119,257.28	2.46%	128,719	0	128,719	198	128,916
167 977 Clovis Community College	44,374.76	0.91%	47,895	0	47,895	74	47,969
168 978 New Mexico Military Institute	64,517.47	1.33%	69,636	0	69,636	107	69,743
Subtotal	4,849,872.35	100.00%	5,234,639	0	5,234,639	8,035	5,242,674
Direct Bills					0		0
Total					\$5,234,639		\$5,242,674
Basis Units: Budget By Institution							

STATE OF NEW MEXICO
FY 2026 STATEWIDE COST ALLOCATION PLAN

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Other Higher Ed Allocations

Dept:13 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
153 950 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 2026 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2024
3/19/2025

Allocation Summary

Dept:13 950 Higher Education Department

Department	Policy & Oversight	Other Higher Ed	Total
154 952 University of New Mexico	\$2,332,140	\$0	\$2,332,140
155 954 New Mexico State University	1,124,915	0	1,124,915
156 956 New Mexico Highlands University	130,172	0	130,172
157 958 Western New Mexico University	132,371	0	132,371
158 960 Eastern New Mexico University	234,104	0	234,104
159 962 New Mexico Inst of Mining & Techn	311,288	0	311,288
160 964 Northern New Mexico College	57,505	0	57,505
161 966 Santa Fe Community College	86,015	0	86,015
162 968 Central New Mexico Comm College	349,493	0	349,493
163 970 Luna Community College	22,128	0	22,128
164 972 Mesalands Community College	11,275	0	11,275
165 974 New Mexico Junior College	204,639	0	204,639
166 976 San Juan College	128,916	0	128,916
167 977 Clovis Community College	47,969	0	47,969
168 978 New Mexico Military Institute	69,743	0	69,743
Total	\$5,242,674	\$0	\$5,242,674