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State of New Mexico - Statewide Cost Allocation Plan

Section I Allocated Costs

Based on Actual Expenditures for the Fiscal Year
Ended June 30, 2025

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Section 1: Introduction

Introduction

The FY 2027 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, 2025 (FY 2025); 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, 2027 (FY 2027). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2025 (FY 2025) and allocation data incurred by the central services during FY 2025. The FY 2027 SWCAP has been prepared by MGT Impact 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 2027 Fixed Costs.*** A schedule providing a summary of the FY 2027 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 2025 costs to the approved fixed costs for FY 2025 (based on Actual FY 2023).
- ***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 2027 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2026 and ending June 30, 2027 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

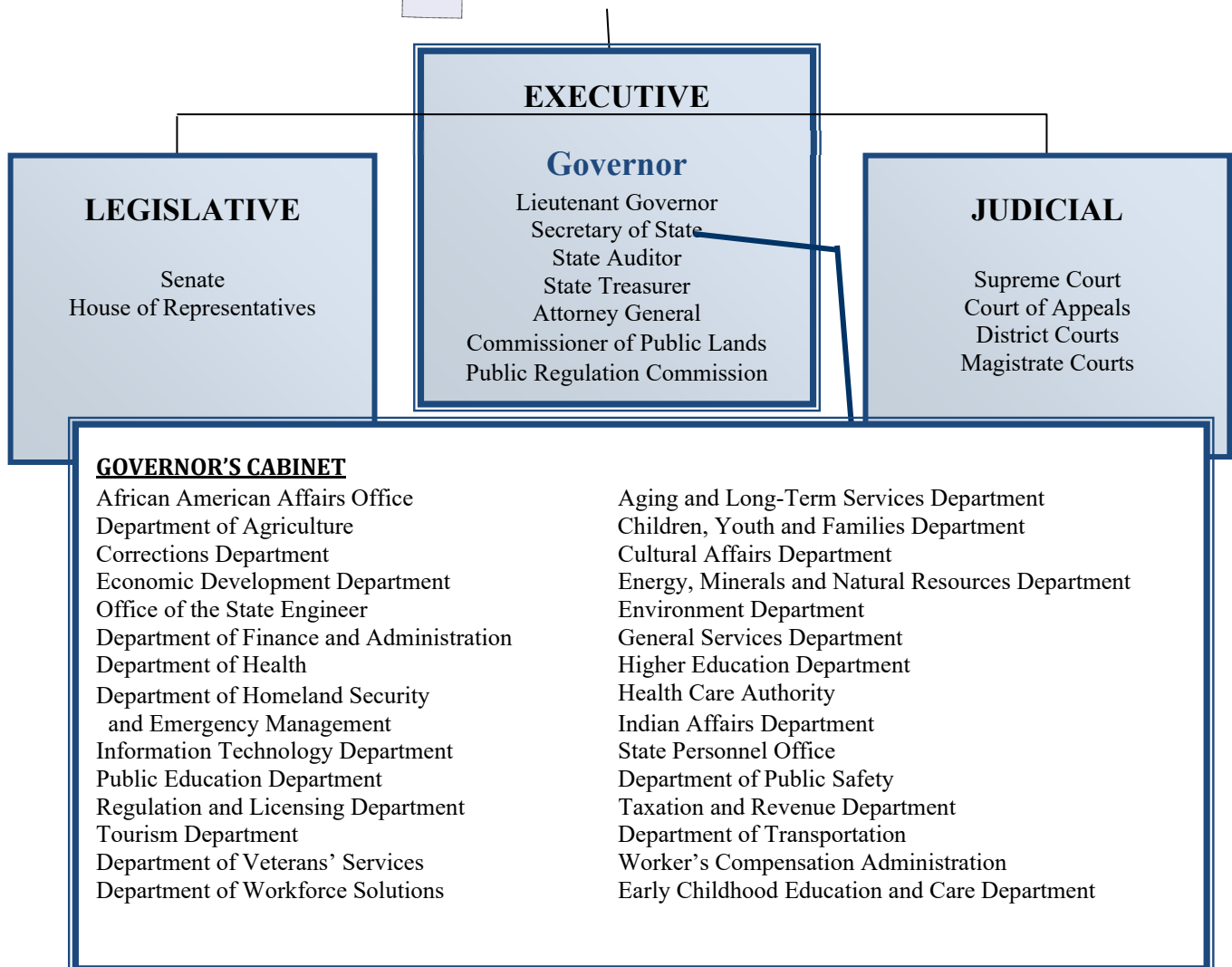
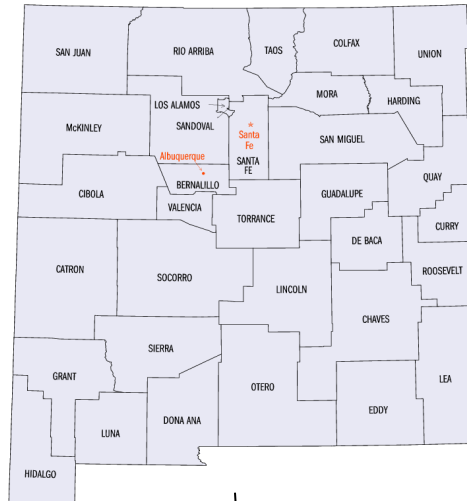
Date of Execution: 03/20/2026

Section 3: Organizational Chart

STATE OF NEW MEXICO

ORGANIZATIONAL CHART

Citizens of New Mexico



Section 4:

FY 2027 Fixed Costs

FY 2027 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, 2027 (FY 2027). FY 2027 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2025 (FY 2025) allocated using FY 2025 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2025 (based on FY 2023 actual expenditures and data) to allocations based on FY 2025 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 2025 carry forward adjustment and FY 2027 fixed costs for each central service.

Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2027

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 2027 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2027 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 2025 carry forward adjustment and FY 2027 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 2027 Statewide Cost Allocation Plan

- ❖ **Budget Account.** The State's budget account number and brief title of each budget account.
- ❖ **Current Year Totals (FY 2025 Actual).** The amount of FY 2025 actual costs allocated to each budget account based on FY 2025 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 2025 Proposed).** The amount of FY 2025 costs allocated to each budget account in the FY 2025 SWCAP. These costs are the FY 2025 fixed costs less any carry forward adjustment in the FY 2025 fixed costs (FY 2023 actual costs).
- ❖ **Carry Forward.** The amount of FY 2025 carry forward adjustment to be included in determining each budget account's FY 2027 fixed costs. The amount is calculated by deducting the FY 2025 Proposed costs from the FY 2025 Actual costs.
- ❖ **Fixed Allocation (FY 2027 Fixed Costs).** The FY 2027 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 2025 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 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

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	208 NM Compilation Commission
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	1,277	1,218	449	457	208	668	-	139
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	18,994	9,228	5,753	7,418	3,447	10,296	10,314	1,777
350-608 GSD Facilities Management	-	-	-	-	-	-	-	2,190
350-604 GSD Purchasing	1,115	2,181	464	233	1,356	1,399	-	2,243
378 Personnel Board	13,611	6,888	4,845	6,195	2,419	6,881	2,820	770
369 Commission on Public Records	27,035	4,860	-	-	49	62	153	272,977
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	13,815
394 State Treasurer	1,522	577	150	225	276	925	2,791	313
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 63,553	\$ 24,952	\$ 11,662	\$ 14,527	\$ 7,755	\$ 20,231	\$ 16,078	\$ 294,225

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	210 Judicial Standards Commission	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Crt Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	120	1,282	1,985	20,007	220	1,744	4,973	1,772
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,921	11,062	12,277	188,525	-	26,945	63,085	27,239
350-608 GSD Facilities Management	-	-	-	4,380	-	-	-	-
350-604 GSD Purchasing	3,192	4,030	7,222	60,771	-	8,624	15,428	16,955
378 Personnel Board	987	8,244	8,564	39,240	-	19,218	51,470	19,607
369 Commission on Public Records	929	548	2,225	-	-	-	-	-
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	-
394 State Treasurer	261	560	694	53,401	-	1,423	1,392	1,347
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 7,409	\$ 25,725	\$ 32,967	\$ 366,325	\$ 220	\$ 57,954	\$ 136,349	\$ 66,919

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	794	1,632	902	590	810	879	281	1,779
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,963	26,453	16,838	11,690	13,695	15,279	3,807	28,678
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	12,617	15,462	8,063	6,656	15,441	9,399	2,367	15,305
378 Personnel Board	7,534	17,050	10,389	7,270	8,594	9,364	2,164	19,218
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	-
394 State Treasurer	1,000	1,439	1,208	812	1,069	1,035	369	1,969
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 34,908	\$ 62,037	\$ 37,400	\$ 27,019	\$ 39,609	\$ 35,956	\$ 8,987	\$ 66,950

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	846	2,060	4,507	1,106	5,669	1,050	536	881
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	15,083	28,130	58,714	13,313	60,683	12,546	7,315	13,947
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	8,169	31,154	20,430	4,516	17,766	5,023	5,787	8,130
378 Personnel Board	9,835	16,961	47,243	10,529	48,810	10,026	5,150	11,108
369 Commission on Public Records	-	-	24,099	-	-	-	-	-
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	-
394 State Treasurer	789	1,964	1,997	522	2,090	405	500	459
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 34,722	\$ 80,269	\$ 156,990	\$ 29,985	\$ 135,018	\$ 29,050	\$ 19,287	\$ 34,525

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	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	263 Judicial District Attorney 13th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	551	446	548	542	237	868	632	1,189
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,663	6,119	7,021	6,901	3,674	11,384	10,365	13,918
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	3,868	2,146	4,796	4,244	3,243	8,853	4,365	6,193
378 Personnel Board	4,570	4,380	4,475	4,933	2,094	8,555	7,512	10,917
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	-
394 State Treasurer	570	465	724	454	459	568	717	585
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 16,222	\$ 13,555	\$ 17,564	\$ 17,074	\$ 9,708	\$ 30,229	\$ 23,592	\$ 32,802

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 NM Department of Justice	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-566 DFA Infrastructure, Plan & Dev
Building Depreciation	-	-	-	-	1,201,676	-	11,385	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	901	325	-	916	12,629	9,452	338	329,759
341-542 DFA - Program Support	-	-	-	-	-	-	-	431,232
341-544 DFA - Financial Control	7,730	7,179	-	7,645	1,104,741	8,844	3,053	3,603
350-608 GSD Facilities Management	-	-	-	2,190	216,613	4,380	9,722	-
350-604 GSD Purchasing	10,847	3,263	-	6,838	54,781	3,785	2,004	631
378 Personnel Board	2,769	5,131	-	6,768	235,236	5,453	2,527	3,639
369 Commission on Public Records	33,884	-	24,686	6,801	264,344	527	766	-
305 NM Dept of Justice (OG Division)	-	-	15,746,565	-	16,859	-	-	-
394 State Treasurer	1,667	532	-	398	(211,630)	996	193	95
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 57,797	\$ 16,431	\$ 15,771,251	\$ 31,557	\$ 2,895,249	\$ 33,437	\$ 29,987	\$ 768,959

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	341-541 DFA Finance Board	341-543 DFA - Comm Dev & Local Govt	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics
Building Depreciation	-	7,796	-	-	-	26,374	-	95,578
Equipment Depreciation	-	734,382	-	-	-	-	-	-
341-541 DFA - Policy & Budget	219,024	524,865	63,423	85,638	39,087	628	-	429
341-542 DFA - Program Support	-	819,305	-	-	-	-	-	-
341-544 DFA - Financial Control	-	(148,741)	145,150	3,212	14,025	8,847	-	1,291
350-608 GSD Facilities Management	-	1,820	-	-	4,380	45,434	-	59,536
350-604 GSD Purchasing	-	7,639	49,239	1,964	6,822	3,307	-	981
378 Personnel Board	-	6,737	-	1,751	4,305	10,378	-	1,061
369 Commission on Public Records	-	-	-	40,752	104	4,857	-	-
305 NM Dept of Justice (OG Division)	27,630	-	-	-	-	-	-	-
394 State Treasurer	-	1,849	47,170	521	1,309	428	-	204
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 246,654	\$ 1,955,652	\$ 304,982	\$ 133,839	\$ 70,033	\$ 100,255	\$ -	\$ 159,080

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	280 Public Defender (Prev Agy 355)	356 Governor
Building Depreciation	(13,344)	-	23,515	55,140	-	-	-	85,692
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	(32,317)	140	1,339	81	3,165	577	8,767	699
341-542 DFA - Program Support	-	-	-	-	-	-	-	402,402
341-544 DFA - Financial Control	21,399	1,370	6,300	852	1,913,722	268	98,505	6,930
350-608 GSD Facilities Management	6,068	2,190	41,191	24,702	4,380	-	-	214
350-604 GSD Purchasing	64,108	1,002	4,657	236	11,444	1,015	14,688	3,840
378 Personnel Board	6,862	1,102	5,421	1,061	12,927	-	97,319	5,309
369 Commission on Public Records	-	-	-	-	2,114	-	10,434	(9,091)
305 NM Dept of Justice (OG Division)	-	-	-	-	13,815	-	-	35,912
394 State Treasurer	(258)	244	1,002	44	754,281	64	5,964	378
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 52,518	\$ 6,048	\$ 83,425	\$ 82,117	\$ 2,715,848	\$ 1,924	\$ 235,677	\$ 532,285

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board	385 New Mexico Finance Authority
Building Depreciation	-	400,345	-	-	5,814	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	98	40,461	4,136	-	5,115	-	34	-
341-542 DFA - Program Support	58,284	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,262	47,785	1,606,915	-	38,328	-	506	(10)
350-608 GSD Facilities Management	-	60,951	2,190	-	1,729	-	2,190	-
350-604 GSD Purchasing	1,648	33,997	6,797	-	10,271	-	1,368	-
378 Personnel Board	770	51,404	11,969	-	11,668	(4,686)	216	-
369 Commission on Public Records	(45)	(1,543)	7,240	653,882	64,699	-	3,915	7,998
305 NM Dept of Justice (OG Division)	-	-	13,815	-	-	-	17,956	(10,771)
394 State Treasurer	153	4,233	617,646	-	10,887	-	88	-
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 62,170	\$ 637,633	\$ 2,270,708	\$ 653,882	\$ 148,511	\$ (4,686)	\$ 26,273	\$ (2,782)

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	394 State Treasurer Other	404 Brd of Examiners - Architects	410 Department of Ethics	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing
Building Depreciation	-	-	-	-	-	55,517	71,992	576,770
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	-	61	218	-	1,207	5,386	30,227	3,855
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	1,242	2,202	-	1,209	17,996	18,575	79,270
350-608 GSD Facilities Management	-	-	2,190	-	-	13,845	15,390	86,474
350-604 GSD Purchasing	-	1,085	2,767	-	1,277	24,475	45,216	29,616
378 Personnel Board	-	480	1,641	-	465	9,619	13,215	89,001
369 Commission on Public Records	-	1,154	(4,292)	-	-	-	(2,617)	8,496
305 NM Dept of Justice (OG Division)	-	17,956	-	-	17,956	-	-	42,325
394 State Treasurer	1,214,100	119	187	-	223	2,293	1,835	4,604
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 1,214,100	\$ 22,098	\$ 4,914	\$ -	\$ 22,336	\$ 129,130	\$ 193,834	\$ 920,411

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	2,136	18,180	388	431	3,002	225	781	882
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	18,172	24,916	5,733	5,683	9,792	2,310	9,873	6,117
350-608 GSD Facilities Management	3,161	13,535	2,190	2,190	-	-	2,190	2,190
350-604 GSD Purchasing	16,956	56,229	7,842	3,923	20,273	4,043	5,518	4,691
378 Personnel Board	21,062	22,157	3,543	4,107	5,399	1,227	8,266	3,314
369 Commission on Public Records	81,203	66,010	(707)	(6,968)	-	(7,363)	41,358	21,000
305 NM Dept of Justice (OG Division)	17,956	17,956	-	13,815	-	17,956	-	(47,062)
394 State Treasurer	937	2,228	548	327	1,417	268	571	452
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 161,583	\$ 221,211	\$ 19,536	\$ 23,508	\$ 39,882	\$ 18,666	\$ 68,557	\$ (8,415)

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	479 Brd of Veterinary Medicine	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
Building Depreciation	-	-	-	-	73,981	-	-	180,675
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	233	-	29	2,077	11,538	1,068	9,235	49,872
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	945	-	508	7,338	123,146	20,875	88,170	125,101
350-608 GSD Facilities Management	2,190	-	-	2,190	31,612	2,190	2,190	94,367
350-604 GSD Purchasing	1,987	-	611	13,611	103,925	9,948	164,979	104,894
378 Personnel Board	356	-	337	4,555	109,843	12,989	47,809	96,641
369 Commission on Public Records	34,037	-	-	(858)	6,261	74,578	(3,748)	65,734
305 NM Dept of Justice (OG Division)	17,956	-	-	-	94,463	-	(9,674)	(31,679)
394 State Treasurer	160	-	47	960	11,040	1,505	12,704	14,482
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 57,864	\$ -	\$ 1,533	\$ 29,872	\$ 565,809	\$ 123,153	\$ 311,665	\$ 700,087

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women	603 Office of African Amer Affairs
Building Depreciation	-	-	-	342,166	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	635	(50)	4,069	39,091	-	-	74	161
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,162	126	38,563	77,410	-	-	901	4,048
350-608 GSD Facilities Management	-	6,428	-	68,723	-	-	-	2,190
350-604 GSD Purchasing	10,751	(320)	30,074	45,410	-	-	1,360	4,592
378 Personnel Board	248	115	29,244	67,250	-	-	433	3,794
369 Commission on Public Records	92	-	15,010	74,876	-	-	83	-
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	-
394 State Treasurer	284	(70)	2,534	4,370	-	-	165	238
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 13,172	\$ 6,228	\$ 119,494	\$ 719,296	\$ -	\$ -	\$ 3,016	\$ 15,023

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	611 Early Childhood Education and Care	624 Aging & Long Term Svcs	630 Health Care Authority	631 Workforce Solutions
Building Depreciation	-	-	94,359	17,206	338,215	111,060	81,110	258,510
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	206	40	2,210	30,641	85,693	12,703	1,475,054	17,458
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	3,435	719	23,565	7,443	135,901	52,500	2,184,734	181,081
350-608 GSD Facilities Management	4,380	2,190	115,916	5,580	132,495	53,098	232,213	415,358
350-604 GSD Purchasing	3,132	2,600	12,156	17,747	41,511	37,763	101,844	43,293
378 Personnel Board	2,743	337	17,140	4,315	83,752	60,828	610,174	135,092
369 Commission on Public Records	-	-	-	14	13,421	2,522	209,567	21,856
305 NM Dept of Justice (OG Division)	5,091	17,956	17,956	(22,539)	-	-	-	(24,015)
394 State Treasurer	279	68	3,754	1,226	28,947	4,383	673,678	33,398
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 19,265	\$ 23,911	\$ 287,055	\$ 61,632	\$ 859,935	\$ 334,857	\$ 5,568,374	\$ 1,082,030

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	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	667 Dept of Environment
Building Depreciation	311,677	-	69,541	9,341	-	-	907,746	16,337
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	1,927	-	6,430	298	1,289	3,834	33,686	35,850
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	21,342	-	264,575	4,094	5,917	61,185	612,714	181,912
350-608 GSD Facilities Management	89,284	-	68,022	4,122	2,190	-	2,476,680	124,682
350-604 GSD Purchasing	13,093	-	17,013	5,176	10,234	26,911	268,086	95,181
378 Personnel Board	25,064	-	73,013	2,727	4,335	64,421	697,177	197,772
369 Commission on Public Records	5,021	-	153	-	(569)	-	31,811	57,924
305 NM Dept of Justice (OG Division)	-	-	-	5,091	17,956	-	-	(25,540)
394 State Treasurer	1,337	-	83,650	512	546	5,364	33,487	10,235
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 468,745	\$ -	\$ 582,396	\$ 31,361	\$ 41,898	\$ 161,715	\$ 5,061,388	\$ 694,353

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	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
Building Depreciation	-	-	42,621	-	1,372,192	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	4,551	-	1,552	1,310	45,786	9,449	86	(1)
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,112	-	19,226	7,168	562,524	58,981	1,964	(13)
350-608 GSD Facilities Management	-	-	40,480	-	1,095,841	-	-	-
350-604 GSD Purchasing	5,643	-	22,763	31,722	84,520	43,779	1,411	-
378 Personnel Board	519	-	17,374	5,730	555,050	43,767	1,317	-
369 Commission on Public Records	-	229	-	-	68,205	-	17,490	(127)
305 NM Dept of Justice (OG Division)	-	-	-	-	17,956	-	2,625	-
394 State Treasurer	176	-	2,182	767	62,330	4,803	240	(11)
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 12,002	\$ 229	\$ 146,198	\$ 46,698	\$ 3,864,403	\$ 160,779	\$ 25,133	\$ (152)

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmnt	805 Dept of Transportation	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives
Building Depreciation	3,500,911	-	606,405	(1,795)	56,190	221,891	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	39,283	3,970	31,735	71,463	332,196	652,331	-	-
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	406,511	15,511	263,382	35,015	573,913	130,139	-	-
350-608 GSD Facilities Management	14,714,546	2,190	1,958,496	5,120	18,101	48,918	-	-
350-604 GSD Purchasing	122,324	73,421	92,559	33,762	609,581	160,355	-	-
378 Personnel Board	503,676	4,201	205,858	32,572	588,072	77,588	-	-
369 Commission on Public Records	142,213	9,967	4,331	(4,292)	91,792	13,546	-	-
305 NM Dept of Justice (OG Division)	-	5,091	74,799	73,216	-	-	-	-
394 State Treasurer	10,946	3,987	17,950	4,087	54,629	27,420	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-
Total	\$ 19,440,409	\$ 118,337	\$ 3,255,517	\$ 249,148	\$ 2,324,473	\$ 1,332,190	\$ -	\$ -

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	940 Public School Facilities Authority	949 Education Trust Board	950 Higher Education Other	952 University of New Mexico	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University
Building Depreciation	5,904	-	-	1,095,928	406,033	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	105,370	287	-	244,004	124,338	10,967	10,850	28,131
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	15,134	1,548	-	-	-	-	-	-
350-608 GSD Facilities Management	4,628	2,190	-	92,048	32,210	-	-	-
350-604 GSD Purchasing	16,927	6,323	-	-	-	-	-	-
378 Personnel Board	6,652	340	-	-	-	-	-	-
369 Commission on Public Records	5,870	-	-	-	2,136	-	-	-
305 NM Dept of Justice (OG Division)	44,489	-	-	-	-	-	-	-
394 State Treasurer	2,740	407	-	-	-	-	-	-
950 Higher Education Department	-	-	0	2,634,150	1,357,400	115,438	114,429	315,013
Total	\$ 207,714	\$ 11,095	\$ 0	\$ 4,066,131	\$ 1,922,117	\$ 126,405	\$ 125,279	\$ 343,144

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College	974 New Mexico Junior College	976 San Juan College
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	31,157	8,818	8,744	49,230	2,188	1,020	30,389	12,644
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 NM Dept of Justice (OG Division)	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-
950 Higher Education Department	342,225	100,345	95,654	551,047	23,811	10,899	351,581	137,382
Total	\$ 373,381	\$ 109,164	\$ 104,399	\$ 600,277	\$ 25,999	\$ 11,919	\$ 381,970	\$ 150,026

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRY FOWARD ADJUSTMENTS FOR FY 2027

Department / Budget Account	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	-	-	-	-	-	6,842,088	19,564,543
Equipment Depreciation	-	-	-	-	-	-	734,382
341-541 DFA - Policy & Budget	5,296	6,716	4,571	4,477	-	12,732	5,173,531
341-542 DFA - Program Support	-	-	-	-	-	-	1,711,222
341-544 DFA - Financial Control	-	-	-	-	-	1,019	12,239,800
350-608 GSD Facilities Management	-	-	-	-	-	2,422,037	25,014,907
350-604 GSD Purchasing	-	-	-	-	-	249,628	3,622,566
378 Personnel Board	-	-	-	-	-	-	5,546,253
369 Commission on Public Records	-	-	430	555	-	101,861	2,708,526
305 NM Dept of Justice (OG Division)	-	-	13,815	5,091	-	864,902	17,139,457
394 State Treasurer	-	-	-	-	-	210	3,678,747
950 Higher Education Department	58,769	71,590	-	-	-	-	6,279,733
Total	\$ 64,065	\$ 78,305	\$ 18,816	\$ 10,122	\$ -	\$ 10,494,478	\$ 103,413,667

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	43,166	-	-	43,166
4	341-542 DFA - Program Support	2,450	-	-	2,450
5	341-544 DFA - Financial Control	44,317	-	-	44,317
6	350-608 GSD Facilities Management	297,382	-	-	297,382
7	350-604 GSD Purchasing	6,252	-	-	6,252
8	378 Personnel Board	112,082	-	-	112,082
9	369 Commission on Public Records	439,876	-	-	439,876
10	305 NM Dept of Justice (OG Division)	363,839	-	-	363,839
	Subtotal Central Service Agencies	1,309,364	-	-	1,309,364
57	333 Taxation and Revenue	1,162,975	1,124,274	38,701	1,201,676
59	340 Administrative Hearings Office	10,111	8,836	1,274	11,385
62	341-543 DFA - Comm Dev & Local Govt	18,664	29,532	(10,868)	7,796
66	350-598 GSD Program Support	78,908	131,443	(52,534)	26,374
68	350-605 GSD Printing & Graphics	73,789	52,001	21,788	95,578
69	350-606 GSD Risk Management	21,126	55,596	(34,470)	(13,344)
71	350-609 GSD Motor Pool	27,163	30,810	(3,648)	23,515
72	350-609 GSD Surplus Property	30,615	6,089	24,525	55,140
76	356 Governor	86,813	87,934	(1,121)	85,692
78	361 DoIT	406,530	412,715	(6,185)	400,345
81	370 Secretary of State	7,045	8,276	(1,231)	5,814
90	418 Tourism Department	56,046	56,575	(529)	55,517
91	419 Economic Development	62,385	52,778	9,607	71,992
92	420 Regulation and Licensing	630,081	683,391	(53,310)	576,770
105	505 Dept of Cultural Affairs	70,220	66,458	3,761	73,981
108	521 Energy, Minerals & Natural Resources	180,477	180,279	198	180,675
112	550 Office of State Engineer/ISC	342,502	342,839	(337)	342,166
119	606 Commission for the Blind	87,910	81,461	6,449	94,359
120	609 Indian Affairs	15,728	14,250	1,478	17,206
121	611 Early Childhood Education and Care	224,071	109,927	114,144	338,215
122	624 Aging & Long Term Svcs	155,485	199,910	(44,425)	111,060
123	630 Health Care Authority	165,631	250,152	(84,521)	81,110
124	631 Workforce Solutions	286,020	313,530	(27,510)	258,510
125	632 Workers Compensation Admin	332,319	352,960	(20,642)	311,677
127	644 Vocational Rehabilitation	57,552	45,562	11,989	69,541
128	645 Disability Commission	11,153	12,966	(1,813)	9,341
131	665 Dept of Health	3,353,572	5,799,398	(2,445,826)	907,746
132	667 Dept of Environment	165,227	314,118	(148,891)	16,337
135	670 Veterans Services	51,517	60,412	(8,896)	42,621
137	690 Children, Youth & Families	1,689,567	2,006,942	(317,375)	1,372,192
141	770 Dept of Corrections	4,359,604	5,218,298	(858,693)	3,500,911
143	790 Dept of Public Safety	1,170,385	1,734,365	(563,980)	606,405
144	795 Homeland Security & Emergency Mgmt	-	1,795	(1,795)	-
145	805 Dept of Transportation	56,190	-	-	56,190
146	924 Public Education Department	221,257	220,623	634	221,891
149	940 Public School Facilities Authority	6,499	7,094	(595)	5,904
152	952 University of New Mexico	1,113,636	1,131,343	(17,707)	1,095,928
153	954 New Mexico State University	406,033	406,033	(0)	406,033

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
170	999 Other	4,367,251	1,892,415	2,474,836	6,842,088
	Subtotal Recieving Agencies	21,562,057	23,503,382	(1,997,515)	19,564,543
Total		22,871,422	23,503,382	(1,997,515)	20,873,907

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

Equipment Depreciation

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	365,286	-	-	365,286
4	341-542 DFA - Program Support	141,078	-	-	141,078
5	341-544 DFA - Financial Control	65,195	-	-	65,195
	Subtotal Central Service Agencies	571,559	-	-	571,559
62	341-543 DFA - Comm Dev & Local Govt	564,435	394,488	169,947	734,382
	Subtotal Recieving Agencies	564,435	394,488	169,947	734,382
Total		1,135,994	394,488	169,947	1,305,941

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	381,141	-	-	381,141
4	341-542 DFA - Program Support	305,477	-	-	305,477
5	341-544 DFA - Financial Control	855,279	-	-	855,279
6	350-608 GSD Facilities Management	1,923	-	-	1,923
7	350-604 GSD Purchasing	294	-	-	294
8	378 Personnel Board	444	-	-	444
9	369 Commission on Public Records	320	-	-	320
10	305 NM Dept of Justice (OG Division)	4,892	-	-	4,892
11	394 State Treasurer	546	-	-	546
12	950 Higher Education Department	9,731	-	-	9,731
	Subtotal Central Service Agencies	1,560,047	-	-	1,560,047
13	111 Legislative Council Service	1,008	738	269	1,277
14	112 Legislative Finance Committee	852	486	366	1,218
15	114 Senate Chief Clerk	318	188	131	449
16	115 House Chief Clerk	319	181	138	457
17	117 Legislative Education Study Committee	177	145	32	208
18	119 Legislative Building	559	450	109	668
20	208 NM Compilation Commission	146	154	(8)	139
21	210 Judicial Standards Commission	106	93	13	120
22	215 Court of Appeals	1,003	724	279	1,282
23	216 Supreme Court	1,345	706	639	1,985
24	218 Administrative Office of the Courts	13,334	6,660	6,673	20,007
25	219 Supreme Crt Building Commission	389	558	(169)	220
26	231 Judicial District Court 1st	1,529	1,315	215	1,744
27	232 Judicial District Court 2nd	4,162	3,351	811	4,973
28	233 Judicial District Court 3rd	1,537	1,303	234	1,772
29	234 Judicial District Court 4th	661	527	134	794
30	235 Judicial District Court 5th	1,434	1,236	198	1,632
31	236 Judicial District Court 6th	773	643	129	902
32	237 Judicial District Court 7th	531	472	59	590
33	238 Judicial District Court 8th	689	568	121	810
34	239 Judicial District Court 9th	734	588	146	879
35	240 Judicial District Court 10th	238	196	42	281
36	241 Judicial District Court 11th	1,566	1,352	214	1,779
37	242 Judicial District Court 12th	736	627	109	846
38	243 Judicial District Court 13th	1,716	1,371	344	2,060
39	244 Bernalillo County Metropolitan Crt	3,784	3,061	723	4,507
40	251 Judicial District Attorney 1st	966	826	140	1,106
41	252 Judicial District Attorney 2nd	4,345	3,022	1,323	5,669
42	253 Judicial District Attorney 3rd	836	623	213	1,050
43	254 Judicial District Attorney 4th	459	382	77	536
44	255 Judicial District Attorney 5th	790	700	91	881
45	256 Judicial District Attorney 6th	472	394	79	551
46	257 Judicial District Attorney 7th	377	308	69	446
47	258 Judicial District Attorney 8th	445	342	103	548
48	259 Judicial District Attorney 9th	465	387	78	542
49	260 Judicial District Attorney 10th	203	170	33	237

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
50	261 Judicial District Attorney 11th	741	614	127	868
51	262 Judicial District Attorney 12th	538	444	94	632
52	263 Judicial District Attorney 13th	945	701	244	1,189
53	264 Administrative Office of the DAs	613	326	287	901
54	265 Judicial District Attorney 11th Div II	325	325	(0)	325
56	308 State Auditor	710	505	206	916
57	333 Taxation and Revenue	11,756	10,884	872	12,629
58	337 Investment Council	7,811	6,169	1,641	9,452
59	340 Administrative Hearings Office	275	213	63	338
60	341-566 DFA Infrastructure, Plan & Dev	329,759	-	-	329,759
61	341-541 DFA Finance Board	207,571	196,118	11,453	219,024
62	341-543 DFA - Comm Dev & Local Govt	696,193	867,521	(171,328)	524,865
63	341-544 DFA Financial Control Other	63,423	-	-	63,423
64	342 Public School Insurance Authority	64,743	43,849	20,894	85,638
65	343 Retiree Healthcare Authority	37,789	36,492	1,298	39,087
66	350-598 GSD Program Support	563	498	65	628
68	350-605 GSD Printing & Graphics	327	225	102	429
69	350-606 GSD Risk Management	14,635	61,586	(46,951)	(32,317)
70	350-609 GSD Aviation	126	112	14	140
71	350-609 GSD Motor Pool	1,065	791	274	1,339
72	350-609 GSD Surplus Property	78	75	3	81
73	352 Education Retirement Brd	3,053	2,941	112	3,165
74	354 Sentencing Commission	386	194	191	577
75	280 Public Defender (Prev Agy 355)	7,437	6,107	1,330	8,767
76	356 Governor	608	516	92	699
77	360 Lieutenant Governor	78	58	20	98
78	361 DoIT	24,732	9,002	15,730	40,461
79	366 Public Employees Retirement Assoc	3,923	3,711	213	4,136
81	370 Secretary of State	3,437	1,760	1,677	5,115
83	379 Public Employees Labor Relations Board	30	25	4	34
86	404 Brd of Examiners - Architects	55	48	6	61
87	410 Department of Ethics	169	120	49	218
89	417 Border Authority	631	55	576	1,207
90	418 Tourism Department	4,547	3,709	839	5,386
91	419 Economic Development	20,616	11,006	9,610	30,227
92	420 Regulation and Licensing	4,371	4,887	(516)	3,855
93	430 Public Regulation Commission	1,741	1,346	395	2,136
94	440 Superintendent of Insurance	14,693	11,206	3,487	18,180
95	446 Brd of Medical Examiners	328	268	60	388
96	449 Board of Nursing	398	364	34	431
97	460 NM State Fair	2,265	1,529	736	3,002
98	464 Brd of Licensure - Engineers	175	125	50	225
99	465 Gaming Control Brd	799	817	(18)	781
100	469 Racing Commission	664	446	218	882
101	479 Brd of Veterinary Medicine	139	45	94	233
103	491 Military Base Planning	29	28	1	29
104	495 Spaceport Authority	1,614	1,152	462	2,077
105	505 Dept of Cultural Affairs	8,267	4,997	3,270	11,538

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
106	508 Livestock Board	1,009	951	58	1,068
107	516 Dept of Game & Fish	7,572	5,910	1,662	9,235
108	521 Energy, Minerals & Natural Resources	30,663	11,453	19,209	49,872
109	522 Youth Conservation Corp	566	496	69	635
110	538 Intertribal Ceremonial Office	-	50	(50)	(50)
111	539 Commission on Public Lands	3,193	2,318	875	4,069
112	550 Office of State Engineer/ISC	22,953	6,815	16,138	39,091
115	601 Commission on Women	46	17	28	74
116	603 Office of African Amer Affairs	132	102	30	161
117	604 Comm for Deaf & Hearing Impaired	313	419	(107)	206
118	605 MLK Commission	36	32	4	40
119	606 Commission for the Blind	1,989	1,768	221	2,210
120	609 Indian Affairs	15,514	387	15,127	30,641
121	611 Early Childhood Education and Care	75,095	64,497	10,598	85,693
122	624 Aging & Long Term Svcs	9,964	7,226	2,738	12,703
123	630 Health Care Authority	1,288,738	1,102,422	186,316	1,475,054
124	631 Workforce Solutions	15,327	13,195	2,132	17,458
125	632 Workers Compensation Admin	1,611	1,296	315	1,927
127	644 Vocational Rehabilitation	5,774	5,118	656	6,430
128	645 Disability Commission	249	199	50	298
129	647 Developmental Disabilities Comm	1,072	855	217	1,289
130	662 Miners' Hospital	4,472	5,109	(637)	3,834
131	665 Dept of Health	59,987	86,288	(26,301)	33,686
132	667 Dept of Environment	26,417	16,984	9,433	35,850
133	668 Natural Resources Trustee	2,521	491	2,030	4,551
135	670 Veterans Services	1,139	725	414	1,552
136	680 Family Representation & Advocacy	1,310	-	-	1,310
137	690 Children, Youth & Families	39,839	33,892	5,947	45,786
138	705 Dept of Military Affairs	6,394	3,338	3,055	9,449
139	760 Parole Brd	73	61	13	86
140	765 Juvenile Parole Brd	-	1	(1)	(1)
141	770 Dept of Corrections	37,431	35,580	1,852	39,283
142	780 Crime Victims Reparations	3,461	2,952	509	3,970
143	790 Dept of Public Safety	24,661	17,587	7,074	31,735
144	795 Homeland Security & Emergency Mgmt	47,911	24,359	23,552	71,463
145	805 Dept of Transportation	270,408	208,620	61,788	332,196
146	924 Public Education Department	517,584	382,838	134,747	652,331
149	940 Public School Facilities Authority	52,996	622	52,374	105,370
150	949 Education Trust Board	313	339	(26)	287
152	952 University of New Mexico	221,381	198,758	22,623	244,004
153	954 New Mexico State University	106,411	88,484	17,927	124,338
154	956 New Mexico Highlands University	11,203	11,439	(236)	10,967
155	958 Western New Mexico University	10,990	11,130	(140)	10,850
156	960 Eastern New Mexico University	20,727	13,322	7,404	28,131
157	962 New Mexico Inst of Mining & Technol	25,781	20,404	5,376	31,157
158	964 Northern New Mexico College	5,820	2,822	2,998	8,818
159	966 Santa Fe Community College	7,403	6,061	1,342	8,744
160	968 Central New Mexico Comm College	36,372	23,514	12,858	49,230

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
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FOR FISCAL YEAR 2027

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
161	970 Luna Community College	1,904	1,621	284	2,188
162	972 Mesalands Community College	970	921	49	1,020
163	974 New Mexico Junior College	17,612	4,834	12,778	30,389
164	976 San Juan College	11,095	9,546	1,549	12,644
165	977 Clovis Community College	4,128	2,961	1,168	5,296
166	978 New Mexico Military Institute	6,478	6,241	237	6,716
167	979 NM Sch for the Visually Impaired	4,058	3,546	512	4,571
168	980 NM Sch for the Deaf	3,433	2,389	1,044	4,477
170	999 Other	6,366	0	6,366	12,732
	Subtotal Recieving Agencies	4,675,044	3,782,065	498,486	5,173,531
Total		6,235,092	3,782,065	498,486	6,733,578

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

341-542 DFA - Program Support

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	502,287	-	-	502,287
4	341-542 DFA - Program Support	339,383	-	-	339,383
5	341-544 DFA - Financial Control	1,118,009	-	-	1,118,009
	Subtotal Central Service Agencies	1,959,679	-	-	1,959,679
60	341-566 DFA Infrastructure, Plan & Dev	431,232	-	-	431,232
62	341-543 DFA - Comm Dev & Local Govt	910,379	1,001,452	(91,074)	819,305
76	356 Governor	342,525	282,649	59,876	402,402
77	360 Lieutenant Governor	52,696	47,108	5,588	58,284
	Subtotal Recieving Agencies	1,736,832	1,331,210	(25,609)	1,711,222
Total		3,696,511	1,331,210	(25,609)	3,670,901

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	5,343	-	-	5,343
4	341-542 DFA - Program Support	3,420	-	-	3,420
5	341-544 DFA - Financial Control	9,469	-	-	9,469
6	350-608 GSD Facilities Management	30,662	-	-	30,662
7	350-604 GSD Purchasing	3,885	-	-	3,885
8	378 Personnel Board	6,718	-	-	6,718
9	369 Commission on Public Records	4,907	-	-	4,907
10	305 NM Dept of Justice (OG Division)	40,183	-	-	40,183
11	394 State Treasurer	5,180	-	-	5,180
12	950 Higher Education Department	19,489	-	-	19,489
	Subtotal Central Service Agencies	129,256	-	-	129,256
13	111 Legislative Council Service	13,699	8,404	5,295	18,994
14	112 Legislative Finance Committee	6,992	4,755	2,236	9,228
15	114 Senate Chief Clerk	3,753	1,753	2,000	5,753
16	115 House Chief Clerk	4,866	2,315	2,552	7,418
17	117 Legislative Education Study Committee	2,849	2,251	598	3,447
18	119 Legislative Building	8,905	7,514	1,391	10,296
19	131 Legislature	6,395	2,475	3,919	10,314
20	208 NM Compilation Commission	1,329	881	448	1,777
21	210 Judicial Standards Commission	1,492	1,064	428	1,921
22	215 Court of Appeals	9,313	7,563	1,749	11,062
23	216 Supreme Court	9,962	7,648	2,315	12,277
24	218 Administrative Office of the Courts	126,786	65,047	61,739	188,525
26	231 Judicial District Court 1st	22,516	18,086	4,430	26,945
27	232 Judicial District Court 2nd	55,026	46,968	8,059	63,085
28	233 Judicial District Court 3rd	22,309	17,379	4,930	27,239
29	234 Judicial District Court 4th	10,177	7,392	2,786	12,963
30	235 Judicial District Court 5th	22,069	17,685	4,384	26,453
31	236 Judicial District Court 6th	12,996	9,153	3,843	16,838
32	237 Judicial District Court 7th	9,270	6,850	2,420	11,690
33	238 Judicial District Court 8th	10,857	8,018	2,838	13,695
34	239 Judicial District Court 9th	12,001	8,724	3,278	15,279
35	240 Judicial District Court 10th	3,375	2,942	433	3,807
36	241 Judicial District Court 11th	23,896	19,114	4,782	28,678
37	242 Judicial District Court 12th	11,752	8,422	3,330	15,083
38	243 Judicial District Court 13th	23,869	19,608	4,261	28,130
39	244 Bernalillo County Metropolitan Crt	48,105	37,497	10,608	58,714
40	251 Judicial District Attorney 1st	11,728	10,143	1,585	13,313
41	252 Judicial District Attorney 2nd	50,285	39,888	10,397	60,683
42	253 Judicial District Attorney 3rd	10,560	8,574	1,986	12,546
43	254 Judicial District Attorney 4th	6,269	5,222	1,047	7,315
44	255 Judicial District Attorney 5th	11,923	9,900	2,024	13,947
45	256 Judicial District Attorney 6th	5,995	5,326	668	6,663
46	257 Judicial District Attorney 7th	5,272	4,425	847	6,119
47	258 Judicial District Attorney 8th	5,999	4,978	1,022	7,021
48	259 Judicial District Attorney 9th	5,931	4,962	969	6,901
49	260 Judicial District Attorney 10th	2,817	1,959	858	3,674

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
50	261 Judicial District Attorney 11th	9,790	8,196	1,594	11,384
51	262 Judicial District Attorney 12th	8,267	6,170	2,097	10,365
52	263 Judicial District Attorney 13th	11,529	9,139	2,389	13,918
53	264 Administrative Office of the DAs	5,211	2,693	2,518	7,730
54	265 Judicial District Attorney 11th Div II	5,171	3,162	2,009	7,179
56	308 State Auditor	6,161	4,676	1,485	7,645
57	333 Taxation and Revenue	1,757,240	2,409,739	(652,499)	1,104,741
58	337 Investment Council	6,223	3,601	2,622	8,844
59	340 Administrative Hearings Office	2,651	2,250	401	3,053
60	341-566 DFA Infrastructure, Plan & Dev	3,603	-	-	3,603
62	341-543 DFA - Comm Dev & Local Govt	13,266	175,273	(162,007)	(148,741)
63	341-544 DFA Financial Control Other	105,487	65,824	39,663	145,150
64	342 Public School Insurance Authority	2,428	1,645	783	3,212
65	343 Retiree Healthcare Authority	9,695	5,364	4,331	14,025
66	350-598 GSD Program Support	6,470	4,093	2,377	8,847
68	350-605 GSD Printing & Graphics	1,077	863	214	1,291
69	350-606 GSD Risk Management	25,585	29,772	(4,186)	21,399
70	350-609 GSD Aviation	828	286	542	1,370
71	350-609 GSD Motor Pool	4,271	2,243	2,029	6,300
72	350-609 GSD Surplus Property	828	804	24	852
73	352 Education Retirement Brd	1,150,005	386,288	763,717	1,913,722
74	354 Sentencing Commission	148	27	120	268
75	280 Public Defender (Prev Agy 355)	76,250	53,994	22,256	98,505
76	356 Governor	5,504	4,079	1,426	6,930
77	360 Lieutenant Governor	994	727	267	1,262
78	361 DoIT	34,258	20,731	13,527	47,785
79	366 Public Employees Retirement Assoc	993,862	380,809	613,053	1,606,915
81	370 Secretary of State	23,472	8,615	14,856	38,328
83	379 Public Employees Labor Relations Board	401	295	105	506
84	385 New Mexico Finance Authority	-	10	(10)	(10)
86	404 Brd of Examiners - Architects	986	729	257	1,242
87	410 Department of Ethics	1,617	1,033	584	2,202
89	417 Border Authority	942	675	267	1,209
90	418 Tourism Department	13,093	8,190	4,903	17,996
91	419 Economic Development	13,916	9,256	4,659	18,575
92	420 Regulation and Licensing	61,132	42,995	18,137	79,270
93	430 Public Regulation Commission	16,186	14,200	1,986	18,172
94	440 Superintendent of Insurance	20,695	16,473	4,222	24,916
95	446 Brd of Medical Examiners	4,204	2,674	1,529	5,733
96	449 Board of Nursing	4,494	3,305	1,189	5,683
97	460 NM State Fair	7,671	5,551	2,120	9,792
98	464 Brd of Licensure - Engineers	1,775	1,240	535	2,310
99	465 Gaming Control Brd	7,695	5,517	2,178	9,873
100	469 Racing Commission	4,538	2,960	1,579	6,117
101	479 Brd of Veterinary Medicine	731	517	214	945
103	491 Military Base Planning	324	140	184	508
104	495 Spaceport Authority	5,531	3,725	1,807	7,338
105	505 Dept of Cultural Affairs	97,323	71,501	25,822	123,146

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
106	508 Livestock Board	15,854	10,832	5,021	20,875
107	516 Dept of Game & Fish	66,704	45,238	21,466	88,170
108	521 Energy, Minerals & Natural Resources	114,398	103,696	10,703	125,101
109	522 Youth Conservation Corp	830	498	332	1,162
110	538 Intertribal Ceremonial Office	126	126	(0)	126
111	539 Commission on Public Lands	31,568	24,572	6,995	38,563
112	550 Office of State Engineer/ISC	59,316	41,222	18,094	77,410
115	601 Commission on Women	529	157	372	901
116	603 Office of African Amer Affairs	2,728	1,409	1,320	4,048
117	604 Comm for Deaf & Hearing Impaired	2,523	1,611	912	3,435
118	605 MLK Commission	471	222	248	719
119	606 Commission for the Blind	18,057	12,549	5,508	23,565
120	609 Indian Affairs	5,011	2,578	2,433	7,443
121	611 Early Childhood Education and Care	94,579	53,258	41,322	135,901
122	624 Aging & Long Term Svcs	42,302	32,105	10,198	52,500
123	630 Health Care Authority	1,402,710	620,686	782,024	2,184,734
124	631 Workforce Solutions	147,538	113,994	33,543	181,081
125	632 Workers Compensation Admin	18,056	14,769	3,286	21,342
127	644 Vocational Rehabilitation	172,529	80,483	92,046	264,575
128	645 Disability Commission	2,887	1,679	1,208	4,094
129	647 Developmental Disabilities Comm	4,494	3,070	1,423	5,917
130	662 Miners' Hospital	45,941	30,697	15,244	61,185
131	665 Dept of Health	503,045	393,376	109,669	612,714
132	667 Dept of Environment	127,885	73,859	54,027	181,912
133	668 Natural Resources Trustee	935	758	177	1,112
135	670 Veterans Services	14,492	9,759	4,733	19,226
136	680 Family Representation & Advocacy	7,168	-	-	7,168
137	690 Children, Youth & Families	410,309	258,095	152,214	562,524
138	705 Dept of Military Affairs	40,723	22,464	18,259	58,981
139	760 Parole Brd	1,327	691	637	1,964
140	765 Juvenile Parole Brd	3	18	(15)	(13)
141	770 Dept of Corrections	325,546	244,581	80,965	406,511
142	780 Crime Victims Reparations	10,587	5,663	4,924	15,511
143	790 Dept of Public Safety	205,497	147,612	57,885	263,382
144	795 Homeland Security & Emergency Mgmnt	25,015	15,014	10,000	35,015
145	805 Dept of Transportation	444,645	315,378	129,267	573,913
146	924 Public Education Department	89,763	49,388	40,376	130,139
149	940 Public School Facilities Authority	11,783	8,433	3,350	15,134
150	949 Education Trust Board	1,115	683	433	1,548
170	999 Other	523	27	496	1,019
	Subtotal Recieving Agencies	9,604,377	6,958,182	2,635,423	12,239,800
	Total	9,733,632	6,958,182	2,635,423	12,369,056

STATE OF NEW MEXICO
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350-608 GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	35,062	-	-	35,062
4	341-542 DFA - Program Support	5,411	-	-	5,411
6	350-608 GSD Facilities Management	130,969	-	-	130,969
8	378 Personnel Board	81,765	-	-	81,765
9	369 Commission on Public Records	106,482	-	-	106,482
10	305 NM Dept of Justice (OG Division)	44,447	-	-	44,447
11	394 State Treasurer	1,820	-	-	1,820
12	950 Higher Education Department	1,820	-	-	1,820
	Subtotal Central Service Agencies	407,776	-	-	407,776
20	208 NM Compilation Commission	1,820	1,451	370	2,190
24	218 Administrative Office of the Courts	3,641	2,901	740	4,380
56	308 State Auditor	1,820	1,451	370	2,190
57	333 Taxation and Revenue	208,342	200,070	8,272	216,613
58	337 Investment Council	3,641	2,901	740	4,380
59	340 Administrative Hearings Office	7,087	4,453	2,635	9,722
62	341-543 DFA - Comm Dev & Local Govt	1,820	-	-	1,820
65	343 Retiree Healthcare Authority	3,641	2,901	740	4,380
66	350-598 GSD Program Support	26,183	6,931	19,252	45,434
68	350-605 GSD Printing & Graphics	59,536	-	-	59,536
69	350-606 GSD Risk Management	5,548	5,028	520	6,068
70	350-609 GSD Aviation	1,820	1,451	370	2,190
71	350-609 GSD Motor Pool	22,554	3,917	18,637	41,191
72	350-609 GSD Surplus Property	24,702	-	-	24,702
73	352 Education Retirement Brd	3,641	2,901	740	4,380
76	356 Governor	191	168	23	214
78	361 DoIT	73,137	85,323	(12,186)	60,951
79	366 Public Employees Retirement Assoc	1,820	1,451	370	2,190
81	370 Secretary of State	2,297	2,865	(568)	1,729
83	379 Public Employees Labor Relations Board	1,820	1,451	370	2,190
87	410 Department of Ethics	1,820	1,451	370	2,190
90	418 Tourism Department	15,657	17,469	(1,812)	13,845
91	419 Economic Development	16,382	17,374	(992)	15,390
92	420 Regulation and Licensing	82,621	78,767	3,853	86,474
93	430 Public Regulation Commission	2,923	2,684	238	3,161
94	440 Superintendent of Insurance	14,634	15,733	(1,099)	13,535
95	446 Brd of Medical Examiners	1,820	1,451	370	2,190
96	449 Board of Nursing	1,820	1,451	370	2,190
99	465 Gaming Control Brd	1,820	1,451	370	2,190
100	469 Racing Commission	1,820	1,451	370	2,190
101	479 Brd of Veterinary Medicine	1,820	1,451	370	2,190
104	495 Spaceport Authority	1,820	1,451	370	2,190
105	505 Dept of Cultural Affairs	30,179	28,745	1,434	31,612
106	508 Livestock Board	1,820	1,451	370	2,190
107	516 Dept of Game & Fish	1,820	1,451	370	2,190
108	521 Energy, Minerals & Natural Resources	83,837	73,307	10,530	94,367
110	538 Intertribal Ceremonial Office	5,736	5,045	691	6,428
112	550 Office of State Engineer/ISC	70,179	71,635	(1,456)	68,723

STATE OF NEW MEXICO
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350-608 GSD Facilities Management

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
116	603 Office of African Amer Affairs	1,820	1,451	370	2,190
117	604 Comm for Deaf & Hearing Impaired	3,641	2,901	740	4,380
118	605 MLK Commission	1,820	1,451	370	2,190
119	606 Commission for the Blind	99,624	83,332	16,292	115,916
120	609 Indian Affairs	5,103	4,626	477	5,580
121	611 Early Childhood Education and Care	107,202	81,910	25,293	132,495
122	624 Aging & Long Term Svcs	48,267	43,436	4,831	53,098
123	630 Health Care Authority	231,650	231,087	563	232,213
124	631 Workforce Solutions	364,898	314,439	50,460	415,358
125	632 Workers Compensation Admin	74,752	60,220	14,532	89,284
127	644 Vocational Rehabilitation	54,852	41,683	13,170	68,022
128	645 Disability Commission	4,219	4,317	(98)	4,122
129	647 Developmental Disabilities Comm	1,820	1,451	370	2,190
131	665 Dept of Health	2,235,295	1,993,911	241,385	2,476,680
132	667 Dept of Environment	115,100	105,519	9,582	124,682
135	670 Veterans Services	26,042	11,605	14,438	40,480
137	690 Children, Youth & Families	979,547	863,253	116,294	1,095,841
141	770 Dept of Corrections	13,029,930	11,345,315	1,684,616	14,714,546
142	780 Crime Victims Reparations	1,820	1,451	370	2,190
143	790 Dept of Public Safety	1,349,828	741,159	608,669	1,958,496
144	795 Homeland Security & Emergency Mgmnt	5,461	5,802	(341)	5,120
145	805 Dept of Transportation	12,677	7,253	5,424	18,101
146	924 Public Education Department	47,524	46,130	1,394	48,918
149	940 Public School Facilities Authority	3,913	3,197	716	4,628
150	949 Education Trust Board	1,820	1,451	370	2,190
152	952 University of New Mexico	83,545	75,042	8,503	92,048
153	954 New Mexico State University	30,460	28,710	1,750	32,210
170	999 Other	2,165,240	1,908,443	256,797	2,422,037
	Subtotal Recieving Agencies	21,881,468	18,661,971	3,133,439	25,014,907
Total		22,289,243	18,661,971	3,133,439	25,422,682

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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	3,093	-	-	3,093
4	341-542 DFA - Program Support	2,988	-	-	2,988
5	341-544 DFA - Financial Control	2,761	-	-	2,761
6	350-608 GSD Facilities Management	27,064	-	-	27,064
7	350-604 GSD Purchasing	961	-	-	961
8	378 Personnel Board	2,625	-	-	2,625
9	369 Commission on Public Records	1,838	-	-	1,838
10	305 NM Dept of Justice (OG Division)	11,396	-	-	11,396
11	394 State Treasurer	3,152	-	-	3,152
12	950 Higher Education Department	20,323	-	-	20,323
	Subtotal Central Service Agencies	76,201	-	-	76,201
13	111 Legislative Council Service	630	145	485	1,115
14	112 Legislative Finance Committee	1,225	269	956	2,181
15	114 Senate Chief Clerk	245	26	219	464
16	115 House Chief Clerk	140	47	93	233
17	117 Legislative Education Study Committee	770	184	586	1,356
18	119 Legislative Building	770	141	629	1,399
20	208 NM Compilation Commission	1,277	312	965	2,243
21	210 Judicial Standards Commission	1,750	308	1,442	3,192
22	215 Court of Appeals	2,310	590	1,720	4,030
23	216 Supreme Court	4,147	1,073	3,074	7,222
24	218 Administrative Office of the Courts	34,772	8,772	25,999	60,771
26	231 Judicial District Court 1st	4,707	791	3,917	8,624
27	232 Judicial District Court 2nd	9,362	3,296	6,066	15,428
28	233 Judicial District Court 3rd	9,555	2,155	7,400	16,955
29	234 Judicial District Court 4th	7,140	1,663	5,477	12,617
30	235 Judicial District Court 5th	9,257	3,052	6,205	15,462
31	236 Judicial District Court 6th	4,777	1,492	3,285	8,063
32	237 Judicial District Court 7th	3,937	1,218	2,719	6,656
33	238 Judicial District Court 8th	8,785	2,129	6,656	15,441
34	239 Judicial District Court 9th	5,302	1,206	4,097	9,399
35	240 Judicial District Court 10th	1,365	363	1,002	2,367
36	241 Judicial District Court 11th	8,715	2,125	6,590	15,305
37	242 Judicial District Court 12th	4,567	966	3,601	8,169
38	243 Judicial District Court 13th	17,745	4,335	13,410	31,154
39	244 Bernalillo County Metropolitan Crt	11,322	2,214	9,108	20,430
40	251 Judicial District Attorney 1st	2,835	1,154	1,681	4,516
41	252 Judicial District Attorney 2nd	10,272	2,779	7,493	17,766
42	253 Judicial District Attorney 3rd	2,905	787	2,118	5,023
43	254 Judicial District Attorney 4th	3,430	1,073	2,357	5,787
44	255 Judicial District Attorney 5th	4,655	1,180	3,475	8,130
45	256 Judicial District Attorney 6th	2,502	1,137	1,365	3,868
46	257 Judicial District Attorney 7th	1,207	269	938	2,146
47	258 Judicial District Attorney 8th	2,695	594	2,101	4,796
48	259 Judicial District Attorney 9th	2,695	1,146	1,549	4,244
49	260 Judicial District Attorney 10th	1,837	432	1,406	3,243
50	261 Judicial District Attorney 11th	4,865	876	3,988	8,853

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
51	262 Judicial District Attorney 12th	2,537	710	1,828	4,365
52	263 Judicial District Attorney 13th	3,535	876	2,659	6,193
53	264 Administrative Office of the DAs	6,020	1,193	4,827	10,847
54	265 Judicial District Attorney 11th Div II	1,890	517	1,373	3,263
56	308 State Auditor	3,677	516	3,161	6,838
57	333 Taxation and Revenue	31,226	7,670	23,555	54,781
58	337 Investment Council	2,153	521	1,632	3,785
59	340 Administrative Hearings Office	1,173	342	831	2,004
60	341-566 DFA Infrastructure, Plan & Dev	631	-	-	631
62	341-543 DFA - Comm Dev & Local Govt	5,674	3,709	1,965	7,639
63	341-544 DFA Financial Control Other	26,671	4,104	22,567	49,239
64	342 Public School Insurance Authority	1,172	380	792	1,964
65	343 Retiree Healthcare Authority	3,957	1,091	2,865	6,822
66	350-598 GSD Program Support	1,856	404	1,451	3,307
68	350-605 GSD Printing & Graphics	507	34	473	981
69	350-606 GSD Risk Management	38,507	12,906	25,601	64,108
70	350-609 GSD Aviation	507	13	495	1,002
71	350-609 GSD Motor Pool	2,363	68	2,294	4,657
72	350-609 GSD Surplus Property	122	9	114	236
73	352 Education Retirement Brd	7,021	2,599	4,423	11,444
74	354 Sentencing Commission	578	141	437	1,015
75	280 Public Defender (Prev Agy 355)	8,120	1,552	6,568	14,688
76	356 Governor	2,101	362	1,739	3,840
77	360 Lieutenant Governor	946	243	703	1,648
78	361 DoIT	20,956	7,914	13,041	33,997
79	366 Public Employees Retirement Assoc	4,026	1,254	2,771	6,797
81	370 Secretary of State	5,935	1,599	4,336	10,271
83	379 Public Employees Labor Relations Board	805	243	563	1,368
86	404 Brd of Examiners - Architects	700	315	385	1,085
87	410 Department of Ethics	1,716	664	1,052	2,767
89	417 Border Authority	787	298	489	1,277
90	418 Tourism Department	13,832	3,190	10,642	24,475
91	419 Economic Development	26,193	7,170	19,023	45,216
92	420 Regulation and Licensing	17,347	5,078	12,269	29,616
93	430 Public Regulation Commission	9,578	2,199	7,379	16,956
94	440 Superintendent of Insurance	30,873	5,518	25,356	56,229
95	446 Brd of Medical Examiners	4,764	1,685	3,078	7,842
96	449 Board of Nursing	2,328	734	1,594	3,923
97	460 NM State Fair	11,587	2,901	8,686	20,273
98	464 Brd of Licensure - Engineers	2,469	895	1,574	4,043
99	465 Gaming Control Brd	3,169	819	2,349	5,518
100	469 Racing Commission	3,117	1,542	1,574	4,691
101	479 Brd of Veterinary Medicine	1,156	324	832	1,987
103	491 Military Base Planning	350	89	261	611
104	495 Spaceport Authority	8,423	3,235	5,188	13,611
105	505 Dept of Cultural Affairs	59,119	14,314	44,805	103,925
106	508 Livestock Board	5,706	1,464	4,242	9,948
107	516 Dept of Game & Fish	94,033	23,087	70,946	164,979

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
108	521 Energy, Minerals & Natural Resources	60,101	15,309	44,793	104,894
109	522 Youth Conservation Corp	6,461	2,172	4,289	10,751
110	538 Intertribal Ceremonial Office	-	320	(320)	(320)
111	539 Commission on Public Lands	17,193	4,312	12,881	30,074
112	550 Office of State Engineer/ISC	28,584	11,758	16,826	45,410
115	601 Commission on Women	823	285	538	1,360
116	603 Office of African Amer Affairs	2,573	554	2,019	4,592
117	604 Comm for Deaf & Hearing Impaired	1,733	333	1,400	3,132
118	605 MLK Commission	1,488	375	1,112	2,600
119	606 Commission for the Blind	7,019	1,882	5,137	12,156
120	609 Indian Affairs	10,189	2,632	7,557	17,747
121	611 Early Childhood Education and Care	24,632	7,753	16,879	41,511
122	624 Aging & Long Term Svcs	22,234	6,705	15,529	37,763
123	630 Health Care Authority	56,840	11,835	45,005	101,844
124	631 Workforce Solutions	24,645	5,996	18,648	43,293
125	632 Workers Compensation Admin	8,140	3,187	4,953	13,093
127	644 Vocational Rehabilitation	11,393	5,773	5,620	17,013
128	645 Disability Commission	2,818	461	2,357	5,176
129	647 Developmental Disabilities Comm	5,901	1,568	4,333	10,234
130	662 Miners' Hospital	15,190	3,469	11,721	26,911
131	665 Dept of Health	158,677	49,268	109,409	268,086
132	667 Dept of Environment	53,162	11,144	42,019	95,181
133	668 Natural Resources Trustee	3,047	451	2,596	5,643
135	670 Veterans Services	12,323	1,884	10,440	22,763
136	680 Family Representation & Advocacy	31,722	-	-	31,722
137	690 Children, Youth & Families	52,778	21,037	31,742	84,520
138	705 Dept of Military Affairs	25,115	6,452	18,664	43,779
139	760 Parole Brd	823	234	588	1,411
141	770 Dept of Corrections	72,101	21,878	50,223	122,324
142	780 Crime Victims Reparations	37,955	2,489	35,466	73,421
143	790 Dept of Public Safety	53,228	13,896	39,331	92,559
144	795 Homeland Security & Emergency Mgmnt	19,479	5,195	14,283	33,762
145	805 Dept of Transportation	345,690	81,799	263,891	609,581
146	924 Public Education Department	92,116	23,877	68,239	160,355
149	940 Public School Facilities Authority	9,870	2,813	7,057	16,927
150	949 Education Trust Board	3,958	1,592	2,365	6,323
170	999 Other	148,770	47,911	100,858	249,628
	Subtotal Recieving Agencies	2,105,156	555,394	1,517,410	3,622,566
	Total	2,181,357	555,394	1,517,410	3,698,767

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	4,822	-	-	4,822
4	341-542 DFA - Program Support	3,416	-	-	3,416
5	341-544 DFA - Financial Control	9,583	-	-	9,583
6	350-608 GSD Facilities Management	32,854	-	-	32,854
7	350-604 GSD Purchasing	5,099	-	-	5,099
8	378 Personnel Board	6,483	-	-	6,483
9	369 Commission on Public Records	4,853	-	-	4,853
10	305 NM Dept of Justice (OG Division)	38,247	-	-	38,247
11	394 State Treasurer	6,085	-	-	6,085
12	950 Higher Education Department	8,189	-	-	8,189
	Subtotal Central Service Agencies	119,629	-	-	119,629
13	111 Legislative Council Service	10,315	7,019	3,296	13,611
14	112 Legislative Finance Committee	5,501	4,115	1,387	6,888
15	114 Senate Chief Clerk	3,209	1,573	1,636	4,845
16	115 House Chief Clerk	4,126	2,057	2,069	6,195
17	117 Legislative Education Study Committee	2,178	1,936	241	2,419
18	119 Legislative Building	6,648	6,414	233	6,881
19	131 Legislature	1,834	847	987	2,820
20	208 NM Compilation Commission	688	605	83	770
21	210 Judicial Standards Commission	917	847	70	987
22	215 Court of Appeals	7,450	6,656	794	8,244
23	216 Supreme Court	7,565	6,565	999	8,564
24	218 Administrative Office of the Courts	32,206	25,172	7,034	39,240
26	231 Judicial District Court 1st	17,536	15,854	1,682	19,218
27	232 Judicial District Court 2nd	46,762	42,055	4,707	51,470
28	233 Judicial District Court 3rd	17,307	15,007	2,300	19,607
29	234 Judicial District Court 4th	6,762	5,991	772	7,534
30	235 Judicial District Court 5th	15,817	14,583	1,234	17,050
31	236 Judicial District Court 6th	8,825	7,261	1,564	10,389
32	237 Judicial District Court 7th	6,418	5,567	851	7,270
33	238 Judicial District Court 8th	7,565	6,535	1,029	8,594
34	239 Judicial District Court 9th	8,252	7,140	1,112	9,364
35	240 Judicial District Court 10th	2,292	2,420	(128)	2,164
36	241 Judicial District Court 11th	17,536	15,854	1,682	19,218
37	242 Judicial District Court 12th	8,367	6,898	1,469	9,835
38	243 Judicial District Court 13th	16,619	16,277	342	16,961
39	244 Bernalillo County Metropolitan Crt	40,459	33,674	6,784	47,243
40	251 Judicial District Attorney 1st	9,742	8,956	787	10,529
41	252 Judicial District Attorney 2nd	42,407	36,004	6,403	48,810
42	253 Judicial District Attorney 3rd	8,825	7,624	1,201	10,026
43	254 Judicial District Attorney 4th	4,814	4,478	336	5,150
44	255 Judicial District Attorney 5th	9,971	8,835	1,137	11,108
45	256 Judicial District Attorney 6th	4,585	4,599	(14)	4,570
46	257 Judicial District Attorney 7th	4,126	3,873	253	4,380
47	258 Judicial District Attorney 8th	4,355	4,236	120	4,475
48	259 Judicial District Attorney 9th	4,585	4,236	349	4,933
49	260 Judicial District Attorney 10th	1,834	1,573	261	2,094

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
50	261 Judicial District Attorney 11th	7,908	7,261	647	8,555
51	262 Judicial District Attorney 12th	6,418	5,325	1,093	7,512
52	263 Judicial District Attorney 13th	9,513	8,108	1,405	10,917
53	264 Administrative Office of the DAs	2,292	1,815	477	2,769
54	265 Judicial District Attorney 11th Div II	3,897	2,662	1,234	5,131
56	308 State Auditor	6,006	5,245	762	6,768
57	333 Taxation and Revenue	198,971	162,706	36,265	235,236
58	337 Investment Council	4,414	3,375	1,039	5,453
59	340 Administrative Hearings Office	2,484	2,441	43	2,527
60	341-566 DFA Infrastructure, Plan & Dev	3,639	-	-	3,639
62	341-543 DFA - Comm Dev & Local Govt	7,891	9,044	(1,153)	6,737
64	342 Public School Insurance Authority	1,598	1,446	152	1,751
65	343 Retiree Healthcare Authority	3,803	3,302	502	4,305
66	350-598 GSD Program Support	8,071	5,764	2,307	10,378
68	350-605 GSD Printing & Graphics	1,122	1,183	(61)	1,061
69	350-606 GSD Risk Management	7,951	9,041	(1,090)	6,862
70	350-609 GSD Aviation	748	394	354	1,102
71	350-609 GSD Motor Pool	4,229	3,037	1,192	5,421
72	350-609 GSD Surplus Property	1,122	1,183	(61)	1,061
73	352 Education Retirement Brd	12,794	12,661	133	12,927
75	280 Public Defender (Prev Agy 355)	84,544	71,769	12,775	97,319
76	356 Governor	4,470	3,631	839	5,309
77	360 Lieutenant Governor	688	605	83	770
78	361 DoIT	38,752	26,100	12,652	51,404
79	366 Public Employees Retirement Assoc	12,261	12,554	(293)	11,969
81	370 Secretary of State	10,090	8,513	1,577	11,668
82	378 Personnel Other	48,728	102,142	(53,414)	(4,686)
83	379 Public Employees Labor Relations Board	229	242	(13)	216
86	404 Brd of Examiners - Architects	533	585	(52)	480
87	410 Department of Ethics	1,295	948	347	1,641
89	417 Border Authority	508	551	(43)	465
90	418 Tourism Department	8,508	7,397	1,111	9,619
91	419 Economic Development	11,106	8,997	2,109	13,215
92	420 Regulation and Licensing	72,027	55,054	16,973	89,001
93	430 Public Regulation Commission	19,539	18,015	1,523	21,062
94	440 Superintendent of Insurance	20,831	19,506	1,326	22,157
95	446 Brd of Medical Examiners	2,992	2,441	551	3,543
96	449 Board of Nursing	3,738	3,369	369	4,107
97	460 NM State Fair	4,965	4,532	434	5,399
98	464 Brd of Licensure - Engineers	1,138	1,049	89	1,227
99	465 Gaming Control Brd	7,098	5,931	1,168	8,266
100	469 Racing Commission	2,908	2,503	406	3,314
101	479 Brd of Veterinary Medicine	393	430	(37)	356
103	491 Military Base Planning	229	121	108	337
104	495 Spaceport Authority	4,032	3,510	522	4,555
105	505 Dept of Cultural Affairs	103,792	97,741	6,051	109,843
106	508 Livestock Board	11,796	10,604	1,192	12,989
107	516 Dept of Game & Fish	45,194	42,580	2,615	47,809

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
108	521 Energy, Minerals & Natural Resources	98,969	101,297	(2,328)	96,641
109	522 Youth Conservation Corp	279	309	(31)	248
110	538 Intertribal Ceremonial Office	115	-	-	115
111	539 Commission on Public Lands	27,410	25,575	1,834	29,244
112	550 Office of State Engineer/ISC	56,292	45,335	10,957	67,250
115	601 Commission on Women	277	121	156	433
116	603 Office of African Amer Affairs	2,840	1,887	953	3,794
117	604 Comm for Deaf & Hearing Impaired	2,205	1,668	537	2,743
118	605 MLK Commission	229	121	108	337
119	606 Commission for the Blind	16,105	15,071	1,034	17,140
120	609 Indian Affairs	3,311	2,306	1,005	4,315
121	611 Early Childhood Education and Care	66,406	49,061	17,345	83,752
122	624 Aging & Long Term Svcs	50,507	40,186	10,321	60,828
123	630 Health Care Authority	460,578	310,981	149,597	610,174
124	631 Workforce Solutions	145,681	156,270	(10,589)	135,092
125	632 Workers Compensation Admin	22,756	20,449	2,307	25,064
127	644 Vocational Rehabilitation	66,134	59,255	6,879	73,013
128	645 Disability Commission	2,180	1,634	546	2,727
129	647 Developmental Disabilities Comm	3,664	2,992	672	4,335
130	662 Miners' Hospital	54,021	43,622	10,399	64,421
131	665 Dept of Health	646,962	596,746	50,216	697,177
132	667 Dept of Environment	152,467	107,163	45,305	197,772
133	668 Natural Resources Trustee	672	825	(153)	519
135	670 Veterans Services	13,680	9,985	3,694	17,374
136	680 Family Representation & Advocacy	5,730	-	-	5,730
137	690 Children, Youth & Families	445,088	335,127	109,961	555,050
138	705 Dept of Military Affairs	31,792	19,816	11,976	43,767
139	760 Parole Brd	951	585	366	1,317
141	770 Dept of Corrections	447,129	390,582	56,547	503,676
142	780 Crime Victims Reparations	4,017	3,833	184	4,201
143	790 Dept of Public Safety	172,923	139,988	32,935	205,858
144	795 Homeland Security & Emergency Mgmnt	24,742	16,913	7,830	32,572
145	805 Dept of Transportation	502,992	417,913	85,080	588,072
146	924 Public Education Department	66,786	55,983	10,802	77,588
149	940 Public School Facilities Authority	6,533	6,414	119	6,652
150	949 Education Trust Board	369	397	(28)	340
	Subtotal Recieving Agencies	4,818,449	4,081,162	727,804	5,546,253
Total		4,938,078	4,081,162	727,804	5,665,882

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

369 Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
4	341-542 DFA - Program Support	25,571	-	-	25,571
6	350-608 GSD Facilities Management	9,243	-	-	9,243
8	378 Personnel Board	41,482	-	-	41,482
9	369 Commission on Public Records	428	-	-	428
11	394 State Treasurer	48	-	-	48
12	950 Higher Education Department	13,672	-	-	13,672
	Subtotal Central Service Agencies	90,443	-	-	90,443
13	111 Legislative Council Service	26,141	25,247	894	27,035
14	112 Legislative Finance Committee	4,384	3,908	476	4,860
17	117 Legislative Education Study Committee	48	47	1	49
18	119 Legislative Building	61	60	1	62
19	131 Legislature	150	147	3	153
20	208 NM Compilation Commission	268,435	263,892	4,543	272,977
21	210 Judicial Standards Commission	914	898	15	929
22	215 Court of Appeals	539	530	9	548
23	216 Supreme Court	2,189	2,152	37	2,225
39	244 Bernalillo County Metropolitan Crt	18,539	12,979	5,560	24,099
53	264 Administrative Office of the DAs	37,262	40,640	(3,378)	33,884
55	305 NM Department of Justice	22,057	19,428	2,629	24,686
56	308 State Auditor	5,369	3,936	1,433	6,801
57	333 Taxation and Revenue	281,992	299,640	(17,648)	264,344
58	337 Investment Council	518	510	9	527
59	340 Administrative Hearings Office	859	952	(93)	766
64	342 Public School Insurance Authority	20,644	536	20,108	40,752
65	343 Retiree Healthcare Authority	102	101	2	104
66	350-598 GSD Program Support	4,857	-	-	4,857
73	352 Education Retirement Brd	3,437	4,761	(1,323)	2,114
75	280 Public Defender (Prev Agy 355)	8,884	7,334	1,550	10,434
76	356 Governor	259	9,610	(9,350)	(9,091)
77	360 Lieutenant Governor	55	154	(100)	(45)
78	361 DoIT	170	1,884	(1,714)	(1,543)
79	366 Public Employees Retirement Assoc	8,809	10,378	(1,569)	7,240
80	369 CPR - Other	675,794	697,705	(21,911)	653,882
81	370 Secretary of State	71,791	78,883	(7,092)	64,699
83	379 Public Employees Labor Relations Board	3,704	3,494	211	3,915
84	385 New Mexico Finance Authority	4,857	1,717	3,141	7,998
86	404 Brd of Examiners - Architects	839	523	316	1,154
87	410 Department of Ethics	-	4,292	(4,292)	(4,292)
91	419 Economic Development	1,317	5,251	(3,934)	(2,617)
92	420 Regulation and Licensing	103,285	198,074	(94,789)	8,496
93	430 Public Regulation Commission	92,438	103,672	(11,234)	81,203
94	440 Superintendent of Insurance	51,314	36,618	14,696	66,010
95	446 Brd of Medical Examiners	4,964	10,634	(5,671)	(707)
96	449 Board of Nursing	3,825	14,618	(10,793)	(6,968)
98	464 Brd of Licensure - Engineers	-	7,363	(7,363)	(7,363)
99	465 Gaming Control Brd	20,713	67	20,645	41,358
100	469 Racing Commission	10,929	858	10,071	21,000

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

369 Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
101	479 Brd of Veterinary Medicine	17,035	34	17,002	34,037
104	495 Spaceport Authority	-	858	(858)	(858)
105	505 Dept of Cultural Affairs	7,002	7,743	(741)	6,261
106	508 Livestock Board	37,789	999	36,790	74,578
107	516 Dept of Game & Fish	3,766	11,279	(7,514)	(3,748)
108	521 Energy, Minerals & Natural Resources	43,390	21,047	22,344	65,734
109	522 Youth Conservation Corp	143	194	(51)	92
111	539 Commission on Public Lands	15,607	16,204	(597)	15,010
112	550 Office of State Engineer/ISC	73,610	72,344	1,266	74,876
115	601 Commission on Women	266	449	(183)	83
120	609 Indian Affairs	14	13	0	14
121	611 Early Childhood Education and Care	9,715	6,009	3,706	13,421
122	624 Aging & Long Term Svcs	3,417	4,311	(895)	2,522
123	630 Health Care Authority	125,112	40,657	84,455	209,567
124	631 Workforce Solutions	17,509	13,162	4,347	21,856
125	632 Workers Compensation Admin	8,689	12,358	(3,669)	5,021
127	644 Vocational Rehabilitation	150	147	3	153
129	647 Developmental Disabilities Comm	634	1,837	(1,203)	(569)
131	665 Dept of Health	38,500	45,189	(6,689)	31,811
132	667 Dept of Environment	45,091	32,257	12,834	57,924
134	669 Health Policy Commission	225	221	4	229
137	690 Children, Youth & Families	59,055	49,905	9,150	68,205
139	760 Parole Brd	16,180	14,870	1,310	17,490
140	765 Juvenile Parole Brd	-	127	(127)	(127)
141	770 Dept of Corrections	134,081	125,949	8,132	142,213
142	780 Crime Victims Reparations	8,755	7,542	1,213	9,967
143	790 Dept of Public Safety	3,909	3,487	422	4,331
144	795 Homeland Security & Emergency Mgmt	-	4,292	(4,292)	(4,292)
145	805 Dept of Transportation	64,547	37,303	27,245	91,792
146	924 Public Education Department	19,162	24,777	(5,615)	13,546
149	940 Public School Facilities Authority	3,424	979	2,445	5,870
153	954 New Mexico State University	3,643	5,150	(1,507)	2,136
167	979 NM Sch for the Visually Impaired	423	416	7	430
168	980 NM Sch for the Deaf	552	550	3	555
170	999 Other	85,208	68,556	16,652	101,861
	Subtotal Recieving Agencies	2,609,047	2,504,710	99,479	2,708,526
Total		2,699,490	2,504,710	99,479	2,798,969

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

305 NM Dept of Justice (Open Government Division)

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
8	378 Personnel Board	13,813	-	-	13,813
9	369 Commission on Public Records	13,813	-	-	13,813
11	394 State Treasurer	13,815	-	-	13,815
	Subtotal Central Service Agencies	41,441	-	-	41,441
20	208 NM Compilation Commission	13,815	-	-	13,815
55	305 NM Department of Justice	10,734,504	5,722,443	5,012,061	15,746,565
57	333 Taxation and Revenue	27,630	38,401	(10,771)	16,859
61	341-541 DFA Finance Board	27,630	-	-	27,630
73	352 Education Retirement Brd	13,815	-	-	13,815
76	356 Governor	27,630	19,349	8,282	35,912
79	366 Public Employees Retirement Assoc	13,815	-	-	13,815
83	379 Public Employees Labor Relations Board	13,815	9,674	4,141	17,956
84	385 New Mexico Finance Authority	13,815	38,401	(24,586)	(10,771)
86	404 Brd of Examiners - Architects	13,815	9,674	4,141	17,956
89	417 Border Authority	13,815	9,674	4,141	17,956
92	420 Regulation and Licensing	373,007	703,688	(330,681)	42,325
93	430 Public Regulation Commission	13,815	9,674	4,141	17,956
94	440 Superintendent of Insurance	13,815	9,674	4,141	17,956
96	449 Board of Nursing	13,815	-	-	13,815
98	464 Brd of Licensure - Engineers	13,815	9,674	4,141	17,956
100	469 Racing Commission	-	47,062	(47,062)	(47,062)
101	479 Brd of Veterinary Medicine	13,815	9,674	4,141	17,956
105	505 Dept of Cultural Affairs	110,521	126,578	(16,058)	94,463
107	516 Dept of Game & Fish	-	9,674	(9,674)	(9,674)
108	521 Energy, Minerals & Natural Resources	55,260	142,199	(86,939)	(31,679)
117	604 Comm for Deaf & Hearing Impaired	13,815	22,539	(8,724)	5,091
118	605 MLK Commission	13,815	9,674	4,141	17,956
119	606 Commission for the Blind	13,815	9,674	4,141	17,956
120	609 Indian Affairs	-	22,539	(22,539)	(22,539)
124	631 Workforce Solutions	27,630	79,276	(51,646)	(24,015)
128	645 Disability Commission	13,815	22,539	(8,724)	5,091
129	647 Developmental Disabilities Comm	13,815	9,674	4,141	17,956
132	667 Dept of Environment	27,630	80,801	(53,170)	(25,540)
137	690 Children, Youth & Families	13,815	9,674	4,141	17,956
139	760 Parole Brd	13,815	25,005	(11,190)	2,625
142	780 Crime Victims Reparations	13,815	22,539	(8,724)	5,091
143	790 Dept of Public Safety	55,260	35,722	19,538	74,799
144	795 Homeland Security & Emergency Mgmt	41,445	9,674	31,771	73,216
149	940 Public School Facilities Authority	41,445	38,401	3,044	44,489
167	979 NM Sch for the Visually Impaired	13,815	-	-	13,815
168	980 NM Sch for the Deaf	13,815	22,539	(8,724)	5,091
170	999 Other	538,788	212,673	326,115	864,902
	Subtotal Recieving Agencies	12,392,312	7,548,462	4,747,145	17,139,457
	Total	12,433,753	7,548,462	4,747,145	17,180,898

STATE OF NEW MEXICO
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CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
3	341-541 DFA - Policy & Budget	410	-	-	410
4	341-542 DFA - Program Support	190	-	-	190
5	341-544 DFA - Financial Control	483	-	-	483
6	350-608 GSD Facilities Management	3,232	-	-	3,232
7	350-604 GSD Purchasing	148	-	-	148
8	378 Personnel Board	254	-	-	254
9	369 Commission on Public Records	151	-	-	151
10	305 NM Dept of Justice (OG Division)	1,347	-	-	1,347
11	394 State Treasurer	264	-	-	264
12	950 Higher Education Department	4,552	-	-	4,552
	Subtotal Central Service Agencies	11,029	-	-	11,029
13	111 Legislative Council Service	1,061	600	461	1,522
14	112 Legislative Finance Committee	397	218	180	577
15	114 Senate Chief Clerk	96	42	54	150
16	115 House Chief Clerk	148	71	77	225
17	117 Legislative Education Study Committee	191	105	86	276
18	119 Legislative Building	673	422	252	925
19	131 Legislature	1,952	1,112	840	2,791
20	208 NM Compilation Commission	230	146	84	313
21	210 Judicial Standards Commission	176	91	85	261
22	215 Court of Appeals	381	203	179	560
23	216 Supreme Court	501	308	193	694
24	218 Administrative Office of the Courts	40,232	27,063	13,169	53,401
26	231 Judicial District Court 1st	934	445	489	1,423
27	232 Judicial District Court 2nd	1,130	868	262	1,392
28	233 Judicial District Court 3rd	944	541	403	1,347
29	234 Judicial District Court 4th	683	367	316	1,000
30	235 Judicial District Court 5th	1,168	897	271	1,439
31	236 Judicial District Court 6th	894	580	314	1,208
32	237 Judicial District Court 7th	604	396	208	812
33	238 Judicial District Court 8th	783	496	287	1,069
34	239 Judicial District Court 9th	740	446	294	1,035
35	240 Judicial District Court 10th	261	153	108	369
36	241 Judicial District Court 11th	1,458	947	511	1,969
37	242 Judicial District Court 12th	584	379	205	789
38	243 Judicial District Court 13th	1,404	845	560	1,964
39	244 Bernalillo County Metropolitan Crt	1,371	744	627	1,997
40	251 Judicial District Attorney 1st	402	282	120	522
41	252 Judicial District Attorney 2nd	1,367	643	724	2,090
42	253 Judicial District Attorney 3rd	307	209	98	405
43	254 Judicial District Attorney 4th	364	229	135	500
44	255 Judicial District Attorney 5th	337	216	121	459
45	256 Judicial District Attorney 6th	385	200	185	570
46	257 Judicial District Attorney 7th	319	173	146	465
47	258 Judicial District Attorney 8th	497	269	228	724
48	259 Judicial District Attorney 9th	343	232	111	454
49	260 Judicial District Attorney 10th	313	166	146	459

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
50	261 Judicial District Attorney 11th	394	220	174	568
51	262 Judicial District Attorney 12th	495	273	222	717
52	263 Judicial District Attorney 13th	416	247	169	585
53	264 Administrative Office of the DAs	1,029	392	637	1,667
54	265 Judicial District Attorney 11th Div II	360	187	173	532
56	308 State Auditor	233	68	165	398
57	333 Taxation and Revenue	721,655	1,654,940	(933,285)	(211,630)
58	337 Investment Council	651	307	344	996
59	340 Administrative Hearings Office	146	99	47	193
60	341-566 DFA Infrastructure, Plan & Dev	95	-	-	95
62	341-543 DFA - Comm Dev & Local Govt	2,718	3,587	(869)	1,849
63	341-544 DFA Financial Control Other	46,956	46,743	213	47,170
64	342 Public School Insurance Authority	370	220	151	521
65	343 Retiree Healthcare Authority	1,111	914	197	1,309
66	350-598 GSD Program Support	277	126	151	428
68	350-605 GSD Printing & Graphics	130	56	74	204
69	350-606 GSD Risk Management	7,953	16,164	(8,211)	(258)
70	350-609 GSD Aviation	131	17	114	244
71	350-609 GSD Motor Pool	555	108	447	1,002
72	350-609 GSD Surplus Property	30	16	14	44
73	352 Education Retirement Brd	512,086	269,892	242,194	754,281
74	354 Sentencing Commission	38	11	26	64
75	280 Public Defender (Prev Agy 355)	3,930	1,896	2,034	5,964
76	356 Governor	244	111	133	378
77	360 Lieutenant Governor	101	50	52	153
78	361 DoIT	2,909	1,586	1,324	4,233
79	366 Public Employees Retirement Assoc	441,840	266,033	175,806	617,646
81	370 Secretary of State	5,597	306	5,291	10,887
83	379 Public Employees Labor Relations Board	54	20	34	88
85	394 State Treasurer Other	996,104	778,107	217,996	1,214,100
86	404 Brd of Examiners - Architects	95	71	24	119
87	410 Department of Ethics	130	72	57	187
89	417 Border Authority	156	89	67	223
90	418 Tourism Department	1,502	711	791	2,293
91	419 Economic Development	1,290	745	545	1,835
92	420 Regulation and Licensing	3,070	1,536	1,534	4,604
93	430 Public Regulation Commission	649	361	288	937
94	440 Superintendent of Insurance	1,388	548	840	2,228
95	446 Brd of Medical Examiners	400	251	149	548
96	449 Board of Nursing	234	141	93	327
97	460 NM State Fair	1,042	668	375	1,417
98	464 Brd of Licensure - Engineers	215	162	53	268
99	465 Gaming Control Brd	400	228	171	571
100	469 Racing Commission	345	238	107	452
101	479 Brd of Veterinary Medicine	106	52	54	160
103	491 Military Base Planning	27	6	20	47
104	495 Spaceport Authority	642	324	318	960
105	505 Dept of Cultural Affairs	7,618	4,197	3,422	11,040

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
106	508 Livestock Board	1,044	582	461	1,505
107	516 Dept of Game & Fish	8,857	5,010	3,847	12,704
108	521 Energy, Minerals & Natural Resources	9,876	5,269	4,606	14,482
109	522 Youth Conservation Corp	209	134	75	284
110	538 Intertribal Ceremonial Office	-	70	(70)	(70)
111	539 Commission on Public Lands	1,776	1,018	758	2,534
112	550 Office of State Engineer/ISC	2,953	1,536	1,417	4,370
115	601 Commission on Women	91	16	75	165
116	603 Office of African Amer Affairs	146	54	92	238
117	604 Comm for Deaf & Hearing Impaired	197	115	82	279
118	605 MLK Commission	62	57	5	68
119	606 Commission for the Blind	2,624	1,495	1,129	3,754
120	609 Indian Affairs	763	299	464	1,226
121	611 Early Childhood Education and Care	21,541	14,136	7,406	28,947
122	624 Aging & Long Term Svcs	2,812	1,240	1,572	4,383
123	630 Health Care Authority	489,320	304,962	184,358	673,678
124	631 Workforce Solutions	20,793	8,188	12,605	33,398
125	632 Workers Compensation Admin	987	637	350	1,337
127	644 Vocational Rehabilitation	57,967	32,285	25,683	83,650
128	645 Disability Commission	342	172	170	512
129	647 Developmental Disabilities Comm	434	322	112	546
130	662 Miners' Hospital	3,870	2,376	1,494	5,364
131	665 Dept of Health	24,054	14,620	9,433	33,487
132	667 Dept of Environment	6,567	2,899	3,668	10,235
133	668 Natural Resources Trustee	120	64	56	176
135	670 Veterans Services	1,487	791	696	2,182
136	680 Family Representation & Advocacy	767	-	-	767
137	690 Children, Youth & Families	47,190	32,050	15,140	62,330
138	705 Dept of Military Affairs	4,310	3,817	493	4,803
139	760 Parole Brd	184	129	56	240
140	765 Juvenile Parole Brd	1	13	(12)	(11)
141	770 Dept of Corrections	8,493	6,040	2,453	10,946
142	780 Crime Victims Reparations	2,815	1,643	1,172	3,987
143	790 Dept of Public Safety	12,467	6,984	5,483	17,950
144	795 Homeland Security & Emergency Mgmnt	2,750	1,412	1,337	4,087
145	805 Dept of Transportation	38,662	22,695	15,967	54,629
146	924 Public Education Department	18,008	8,596	9,412	27,420
149	940 Public School Facilities Authority	1,849	957	892	2,740
150	949 Education Trust Board	297	188	110	407
170	999 Other	210	-	-	210
	Subtotal Recieving Agencies	3,628,444	3,577,070	50,303	3,678,747
Total		3,639,473	3,577,070	50,303	3,689,776

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2027

950 Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals - Actual FY 2025	Prior Year Totals - Actual FY 2023	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
151	950 Higher Education Other	-	-	-	-
152	952 University of New Mexico	2,602,755	2,571,359	31,396	2,634,150
153	954 New Mexico State University	1,251,062	1,144,725	106,338	1,357,400
154	956 New Mexico Highlands University	131,711	147,984	(16,273)	115,438
155	958 Western New Mexico University	129,209	143,990	(14,780)	114,429
156	960 Eastern New Mexico University	243,683	172,353	71,330	315,013
157	962 New Mexico Inst of Mining & Technol	303,099	263,974	39,126	342,225
158	964 Northern New Mexico College	68,425	36,505	31,920	100,345
159	966 Santa Fe Community College	87,032	78,410	8,622	95,654
160	968 Central New Mexico Comm College	427,625	304,203	123,422	551,047
161	970 Luna Community College	22,390	20,968	1,421	23,811
162	972 Mesalands Community College	11,408	11,916	(508)	10,899
163	974 New Mexico Junior College	207,059	62,537	144,522	351,581
164	976 San Juan College	130,440	123,498	6,942	137,382
165	977 Clovis Community College	48,536	38,303	10,233	58,769
166	978 New Mexico Military Institute	76,167	80,745	(4,578)	71,590
	Subtotal Recieving Agencies	5,740,601	5,201,469	539,132	6,279,733
	Total	5,740,601	5,201,469	539,132	6,279,733

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 2027 STATEWIDE COST ALLOCATION PLAN
RECONCILIATION OF ALLOCATED COSTS**

Description	Building Deprec.	Equip. Deprec.	DFA Policy & Budget	DFA Program Support	DFA Financial Control	GSD Facilities Management
Per Expenditure Report	\$0	\$0	\$6,063,567	\$2,904,051	\$7,678,166	\$25,079,018
Cost Adjustments						
Depreciation from State Financial Records	22,871,421	1,135,994				
Interest Expense						
Disallowed Costs						
Other Equip. > \$5,000			0	(614)	(321)	2,079,446
Depreciation/Amortization						0
Lease - Principal & Interest						(372)
Legal Settlements						0
Debt Service - Principal & Interest				(8,243)	(41,444)	(5,402,177)
Unallocated Costs						
DFA - Board of Finance			(775,552)			
DFA - Grants			(393,534)	(28,067)	(7,865)	
GSD - Purchasing Other						
SPO - Personnel Other						
CPR - Historical & Other						
Attorney General - Other						
State Treasurer - Other						
Higher Education - Other						
Total Allocated Costs	<u>\$22,871,421</u>	<u>\$1,135,994</u>	<u>\$4,894,481</u>	<u>\$2,867,127</u>	<u>\$7,628,537</u>	<u>\$21,755,915</u>
Software Reconciliation						
Total Per SWCAP Summary Schedule						

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN
RECONCILIATION OF ALLOCATED COSTS**

Description	GSD Purchasing	Personnel Board	Public Records	Department of Justice	State Treasurer	Higher Educ. Department	Total
Per Expenditure Report	\$3,117,741	\$4,771,553	\$3,128,534	\$43,260,333	\$6,341,370	\$140,541,742	\$242,886,075
Cost Adjustments							
Depreciation from State Financial Records							24,007,415
Interest Expense							0
Disallowed Costs							
Other Equip. > \$5,000		(516)		(4,757,001)	(278,625)		(2,957,630)
Depreciation/Amortization			(123,428)		(385,427)	(229,380)	(738,234)
Lease - Principal & Interest	(49)		(27,453)	(846,108)	(10,166)	(19,542)	(903,690)
Legal Settlements				(1,339,324)			(1,339,324)
Debt Service - Principal & Interest							(5,451,863)
Unallocated Costs							
DFA - Board of Finance							(775,552)
DFA - Grants							(429,467)
GSD - Purchasing Other	(952,972)						(952,972)
SPO - Personnel Other		(98,624)					(98,624)
CPR - Historical & Other			(850,830)				(850,830)
Attorney General - Other				(24,388,497)			(24,388,497)
State Treasurer - Other					(2,058,589)		(2,058,589)
Higher Education - Other						(134,629,995)	(134,629,995)
Total Allocated Costs	<u>\$2,164,720</u>	<u>\$4,672,413</u>	<u>\$2,126,823</u>	<u>\$11,929,403</u>	<u>\$3,608,564</u>	<u>\$5,662,825</u>	<u>\$91,318,222</u>
Software Reconciliation							1
Total Per SWCAP Summary Schedule							<u>\$91,318,223</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 2025. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2025 (FY 2025). Statistics used to allocate costs are from full years' FY 2025 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.

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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	208 NM Compilation Commission	210 Judicial Standards Commission	215 Court of Appeals
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
3 341-541 DFA - Policy & Budget	1,008	852	318	319	177	559	0	146	106	1,003
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	13,699	6,992	3,753	4,866	2,849	8,905	6,395	1,329	1,492	9,313
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	1,820	0	0
7 350-604 GSD Purchasing	630	1,225	245	140	770	770	0	1,277	1,750	2,310
8 378 Personnel Board	10,315	5,501	3,209	4,126	2,178	6,648	1,834	688	917	7,450
9 369 Commission on Public Records	26,141	4,384	0	0	48	61	150	268,435	914	539
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	13,815	0	0
11 394 State Treasurer	1,061	397	96	148	191	673	1,952	230	176	381
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$52,854	\$19,352	\$7,622	\$9,599	\$6,211	\$17,616	\$10,330	\$287,740	\$5,355	\$20,995

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Department	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	237 Judicial District Court 7th
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
3 341-541 DFA - Policy & Budget	1,345	13,334	389	1,529	4,162	1,537	661	1,434	773	531
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	9,962	126,786	0	22,516	55,026	22,309	10,177	22,069	12,996	9,270
6 350-608 GSD Facilities Management	0	3,641	0	0	0	0	0	0	0	0
7 350-604 GSD Purchasing	4,147	34,772	0	4,707	9,362	9,555	7,140	9,257	4,777	3,937
8 378 Personnel Board	7,565	32,206	0	17,536	46,762	17,307	6,762	15,817	8,825	6,418
9 369 Commission on Public Records	2,189	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
11 394 State Treasurer	501	40,232	0	934	1,130	944	683	1,168	894	604
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$25,709	\$250,971	\$389	\$47,222	\$116,443	\$51,651	\$25,423	\$49,745	\$28,265	\$20,761

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Department	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	253 Judicial District Attorney 3rd
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
3 341-541 DFA - Policy & Budget	689	734	238	1,566	736	1,716	3,784	966	4,345	836
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	10,857	12,001	3,375	23,896	11,752	23,869	48,105	11,728	50,285	10,560
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
7 350-604 GSD Purchasing	8,785	5,302	1,365	8,715	4,567	17,745	11,322	2,835	10,272	2,905
8 378 Personnel Board	7,565	8,252	2,292	17,536	8,367	16,619	40,459	9,742	42,407	8,825
9 369 Commission on Public Records	0	0	0	0	0	0	18,539	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
11 394 State Treasurer	783	740	261	1,458	584	1,404	1,371	402	1,367	307
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$28,678	\$27,030	\$7,531	\$53,170	\$26,007	\$61,353	\$123,579	\$25,673	\$108,677	\$23,433

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Department	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	263 Judicial District Attorney 13th
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
3 341-541 DFA - Policy & Budget	459	790	472	377	445	465	203	741	538	945
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	6,269	11,923	5,995	5,272	5,999	5,931	2,817	9,790	8,267	11,529
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
7 350-604 GSD Purchasing	3,430	4,655	2,502	1,207	2,695	2,695	1,837	4,865	2,537	3,535
8 378 Personnel Board	4,814	9,971	4,585	4,126	4,355	4,585	1,834	7,908	6,418	9,513
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
11 394 State Treasurer	364	337	385	319	497	343	313	394	495	416
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$15,336	\$27,678	\$13,939	\$11,301	\$13,991	\$14,018	\$7,004	\$23,699	\$18,257	\$25,937

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Department	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 NM Department of Justice	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-566 DFA Infrastructure, Plan & Dev	341-541 DFA Finance Board	341-543 DFA - Comm Dev & Local Govt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,162,975	\$0	\$10,111	\$0	\$0	\$18,664
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	564,435
3 341-541 DFA - Policy & Budget	613	325	0	710	11,756	7,811	275	329,759	207,571	696,193
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	431,232	0	910,379
5 341-544 DFA - Financial Control	5,211	5,171	0	6,161	1,757,240	6,223	2,651	3,603	0	13,266
6 350-608 GSD Facilities Management	0	0	0	1,820	208,342	3,641	7,087	0	0	1,820
7 350-604 GSD Purchasing	6,020	1,890	0	3,677	31,226	2,153	1,173	631	0	5,674
8 378 Personnel Board	2,292	3,897	0	6,006	198,971	4,414	2,484	3,639	0	7,891
9 369 Commission on Public Records	37,262	0	22,057	5,369	281,992	518	859	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	10,734,504	0	27,630	0	0	0	27,630	0
11 394 State Treasurer	1,029	360	0	233	721,655	651	146	95	0	2,718
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$52,428	\$11,643	\$10,756,561	\$23,976	\$4,401,787	\$25,410	\$24,786	\$768,959	\$235,201	\$2,221,040

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Department	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool	350-609 GSD Surplus Property
1 Building Depreciation	\$0	\$0	\$0	\$78,908	\$0	\$73,789	\$21,126	\$0	\$27,163	\$30,615
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	63,423	64,743	37,789	563	0	327	14,635	126	1,065	78
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	105,487	2,428	9,695	6,470	0	1,077	25,585	828	4,271	828
6 350-608 GSD Facilities Management	0	0	3,641	26,183	0	59,536	5,548	1,820	22,554	24,702
7 350-604 GSD Purchasing	26,671	1,172	3,957	1,856	0	507	38,507	507	2,363	122
8 378 Personnel Board	0	1,598	3,803	8,071	0	1,122	7,951	748	4,229	1,122
9 369 Commission on Public Records	0	20,644	102	4,857	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
11 394 State Treasurer	46,956	370	1,111	277	0	130	7,953	131	555	30
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$242,538	\$90,957	\$60,098	\$127,186	\$0	\$136,489	\$121,306	\$4,161	\$62,199	\$57,497

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Department	352 Education Retirement Brd	354 Sentencing Commission	280 Public Defender (Prev Agy 355)	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other
1 Building Depreciation	\$0	\$0	\$0	\$86,813	\$0	\$406,530	\$0	\$0	\$7,045	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	3,053	386	7,437	608	78	24,732	3,923	0	3,437	0
4 341-542 DFA - Program Support	0	0	0	342,525	52,696	0	0	0	0	0
5 341-544 DFA - Financial Control	1,150,005	148	76,250	5,504	994	34,258	993,862	0	23,472	0
6 350-608 GSD Facilities Management	3,641	0	0	191	0	73,137	1,820	0	2,297	0
7 350-604 GSD Purchasing	7,021	578	8,120	2,101	946	20,956	4,026	0	5,935	0
8 378 Personnel Board	12,794	0	84,544	4,470	688	38,752	12,261	0	10,090	48,728
9 369 Commission on Public Records	3,437	0	8,884	259	55	170	8,809	675,794	71,791	0
10 305 NM Dept of Justice (OG Division)	13,815	0	0	27,630	0	0	13,815	0	0	0
11 394 State Treasurer	512,086	38	3,930	244	101	2,909	441,840	0	5,597	0
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,705,853	\$1,149	\$189,165	\$470,347	\$55,558	\$601,444	\$1,480,357	\$675,794	\$129,664	\$48,728

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Department	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	420 Regulation and Licensing
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,046	\$62,385	\$630,081
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	30	0	0	55	169	0	631	4,547	20,616	4,371
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	401	0	0	986	1,617	0	942	13,093	13,916	61,132
6 350-608 GSD Facilities Management	1,820	0	0	0	1,820	0	0	15,657	16,382	82,621
7 350-604 GSD Purchasing	805	0	0	700	1,716	0	787	13,832	26,193	17,347
8 378 Personnel Board	229	0	0	533	1,295	0	508	8,508	11,106	72,027
9 369 Commission on Public Records	3,704	4,857	0	839	0	0	0	0	1,317	103,285
10 305 NM Dept of Justice (OG Division)	13,815	13,815	0	13,815	0	0	13,815	0	0	373,007
11 394 State Treasurer	54	0	996,104	95	130	0	156	1,502	1,290	3,070
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$20,859	\$18,673	\$996,104	\$17,022	\$6,747	\$0	\$16,840	\$113,185	\$153,205	\$1,346,941

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Department	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toltec Railroad Comm
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
3 341-541 DFA - Policy & Budget	1,741	14,693	328	398	2,265	175	799	664	139	0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	16,186	20,695	4,204	4,494	7,671	1,775	7,695	4,538	731	0
6 350-608 GSD Facilities Management	2,923	14,634	1,820	1,820	0	0	1,820	1,820	1,820	0
7 350-604 GSD Purchasing	9,578	30,873	4,764	2,328	11,587	2,469	3,169	3,117	1,156	0
8 378 Personnel Board	19,539	20,831	2,992	3,738	4,965	1,138	7,098	2,908	393	0
9 369 Commission on Public Records	92,438	51,314	4,964	3,825	0	0	20,713	10,929	17,035	0
10 305 NM Dept of Justice (OG Division)	13,815	13,815	0	13,815	0	13,815	0	0	13,815	0
11 394 State Treasurer	649	1,388	400	234	1,042	215	400	345	106	0
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$156,867	\$168,243	\$19,471	\$30,652	\$27,531	\$19,587	\$41,694	\$24,322	\$35,196	\$0

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Department	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC
1 Building Depreciation	\$0	\$0	\$70,220	\$0	\$0	\$180,477	\$0	\$0	\$0	\$342,502
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	29	1,614	8,267	1,009	7,572	30,663	566	0	3,193	22,953
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	324	5,531	97,323	15,854	66,704	114,398	830	126	31,568	59,316
6 350-608 GSD Facilities Management	0	1,820	30,179	1,820	1,820	83,837	0	5,736	0	70,179
7 350-604 GSD Purchasing	350	8,423	59,119	5,706	94,033	60,101	6,461	0	17,193	28,584
8 378 Personnel Board	229	4,032	103,792	11,796	45,194	98,969	279	115	27,410	56,292
9 369 Commission on Public Records	0	0	7,002	37,789	3,766	43,390	143	0	15,607	73,610
10 305 NM Dept of Justice (OG Division)	0	0	110,521	0	0	55,260	0	0	0	0
11 394 State Treasurer	27	642	7,618	1,044	8,857	9,876	209	0	1,776	2,953
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$959	\$22,063	\$494,042	\$75,019	\$227,947	\$676,971	\$8,488	\$5,976	\$96,747	\$656,390

STATE OF NEW MEXICO
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Summary Schedule

Department	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	624 Aging & Long Term Svcs
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$87,910	\$15,728	\$224,071	\$155,485
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	0	0	46	132	313	36	1,989	15,514	75,095	9,964
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	529	2,728	2,523	471	18,057	5,011	94,579	42,302
6 350-608 GSD Facilities Management	0	0	0	1,820	3,641	1,820	99,624	5,103	107,202	48,267
7 350-604 GSD Purchasing	0	0	823	2,573	1,733	1,488	7,019	10,189	24,632	22,234
8 378 Personnel Board	0	0	277	2,840	2,205	229	16,105	3,311	66,406	50,507
9 369 Commission on Public Records	0	0	266	0	0	0	0	14	9,715	3,417
10 305 NM Dept of Justice (OG Division)	0	0	0	0	13,815	13,815	13,815	0	0	0
11 394 State Treasurer	0	0	91	146	197	62	2,624	763	21,541	2,812
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$2,031	\$10,240	\$24,426	\$17,922	\$247,144	\$55,632	\$623,242	\$334,988

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Summary Schedule

Department	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	667 Dept of Environment
1 Building Depreciation	\$165,631	\$286,020	\$332,319	\$0	\$57,552	\$11,153	\$0	\$0	\$3,353,572	\$165,227
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	1,288,738	15,327	1,611	0	5,774	249	1,072	4,472	59,987	26,417
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	1,402,710	147,538	18,056	0	172,529	2,887	4,494	45,941	503,045	127,885
6 350-608 GSD Facilities Management	231,650	364,898	74,752	0	54,852	4,219	1,820	0	2,235,295	115,100
7 350-604 GSD Purchasing	56,840	24,645	8,140	0	11,393	2,818	5,901	15,190	158,677	53,162
8 378 Personnel Board	460,578	145,681	22,756	0	66,134	2,180	3,664	54,021	646,962	152,467
9 369 Commission on Public Records	125,112	17,509	8,689	0	150	0	634	0	38,500	45,091
10 305 NM Dept of Justice (OG Division)	0	27,630	0	0	0	13,815	13,815	0	0	27,630
11 394 State Treasurer	489,320	20,793	987	0	57,967	342	434	3,870	24,054	6,567
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$4,220,578	\$1,050,041	\$467,310	\$0	\$426,351	\$37,664	\$31,834	\$123,494	\$7,020,092	\$719,547

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Summary Schedule

Department	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	780 Crime Victims Reparations
1 Building Depreciation	\$0	\$0	\$51,517	\$0	\$1,689,567	\$0	\$0	\$0	\$4,359,604	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	2,521	0	1,139	1,310	39,839	6,394	73	0	37,431	3,461
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	935	0	14,492	7,168	410,309	40,723	1,327	3	325,546	10,587
6 350-608 GSD Facilities Management	0	0	26,042	0	979,547	0	0	0	13,029,930	1,820
7 350-604 GSD Purchasing	3,047	0	12,323	31,722	52,778	25,115	823	0	72,101	37,955
8 378 Personnel Board	672	0	13,680	5,730	445,088	31,792	951	0	447,129	4,017
9 369 Commission on Public Records	0	225	0	0	59,055	0	16,180	0	134,081	8,755
10 305 NM Dept of Justice (OG Division)	0	0	0	0	13,815	0	13,815	0	0	13,815
11 394 State Treasurer	120	0	1,487	767	47,190	4,310	184	1	8,493	2,815
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$7,295	\$225	\$120,680	\$46,698	\$3,737,189	\$108,333	\$33,354	\$3	\$18,414,315	\$83,224

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Summary Schedule

Department	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmnt	805 Dept of Transportation	924 Public Education Department	925 Other Education	930 Regional Educational Cooperatives	940 Public School Facilities Authority	949 Education Trust Board	950 Higher Education Other	952 University of New Mexico
1 Building Depreciation	\$1,170,385	\$0	\$56,190	\$221,257	\$0	\$0	\$6,499	\$0	\$0	\$1,113,636
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	24,661	47,911	270,408	517,584	0	0	52,996	313	0	221,381
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	205,497	25,015	444,645	89,763	0	0	11,783	1,115	0	0
6 350-608 GSD Facilities Management	1,349,828	5,461	12,677	47,524	0	0	3,913	1,820	0	83,545
7 350-604 GSD Purchasing	53,228	19,479	345,690	92,116	0	0	9,870	3,958	0	0
8 378 Personnel Board	172,923	24,742	502,992	66,786	0	0	6,533	369	0	0
9 369 Commission on Public Records	3,909	0	64,547	19,162	0	0	3,424	0	0	0
10 305 NM Dept of Justice (OG Division)	55,260	41,445	0	0	0	0	41,445	0	0	0
11 394 State Treasurer	12,467	2,750	38,662	18,008	0	0	1,849	297	0	0
12 950 Higher Education Department	0	0	0	0	0	0	0	0	0	2,602,755
Total Current Allocations	\$3,048,158	\$166,803	\$1,735,812	\$1,072,201	\$0	\$0	\$138,312	\$7,872	\$0	\$4,021,317

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Summary Schedule

Department	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University	960 Eastern New Mexico University	962 New Mexico Inst of Mining & Technol	964 Northern New Mexico College	966 Santa Fe Community College	968 Central New Mexico Comm College	970 Luna Community College	972 Mesalands Community College
1 Building Depreciation	\$406,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 341-541 DFA - Policy & Budget	106,411	11,203	10,990	20,727	25,781	5,820	7,403	36,372	1,904	970
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
6 350-608 GSD Facilities Management	30,460	0	0	0	0	0	0	0	0	0
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
8 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
9 369 Commission on Public Records	3,643	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
11 394 State Treasurer	0	0	0	0	0	0	0	0	0	0
12 950 Higher Education Department	1,251,062	131,711	129,209	243,683	303,099	68,425	87,032	427,625	22,390	11,408
Total Current Allocations	\$1,797,609	\$142,914	\$140,199	\$264,410	\$328,880	\$74,245	\$94,435	\$463,997	\$24,294	\$12,378

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Summary Schedule

Department	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,367,251	\$21,562,057
2 Equipment Depreciation	0	0	0	0	0	0	0	0	564,435
3 341-541 DFA - Policy & Budget	17,612	11,095	4,128	6,478	4,058	3,433	0	6,366	4,675,044
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	1,736,832
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	523	9,604,377
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	2,165,240	21,881,468
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	148,770	2,105,156
8 378 Personnel Board	0	0	0	0	0	0	0	0	4,818,449
9 369 Commission on Public Records	0	0	0	0	423	552	0	85,208	2,609,047
10 305 NM Dept of Justice (OG Division)	0	0	0	0	13,815	13,815	0	538,788	12,392,312
11 394 State Treasurer	0	0	0	0	0	0	0	210	3,628,444
12 950 Higher Education Department	207,059	130,440	48,536	76,167	0	0	0	0	5,740,601
Total Current Allocations	\$224,670	\$141,535	\$52,664	\$82,646	\$18,296	\$17,800	\$0	\$7,312,356	\$91,318,223

FY 2027 STATEWIDE COST ALLOCATION PLAN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The State of New Mexico General Services Department annually records a depreciation expense for all state-owned buildings under its jurisdiction and control. The depreciation expense is calculated on a straight-line basis for each building and/or addition. Depreciation expense recorded in FY 2025 has been allocated on the basis of square footage occupied by department in buildings occupied by multiple departments, or directly to a specific department if the building is occupied by a single department.

STATE OF NEW MEXICO
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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	22,871,422	0	221,257	61,052	25,172	420	363,839	245,522	26,424
Subtotal - Services & Supplies		22,871,422	0	221,257	61,052	25,172	420	363,839	245,522	26,424
Department Cost Total		22,871,422	0	221,257	61,052	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		22,871,422	0	221,257	61,052	25,172	420	363,839	245,522	26,424
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422		\$221,257	\$61,052	\$25,172	\$420	\$363,839	\$245,522	\$26,424

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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	22,871,422	86,813	771,492	4,371,548	905	359,759	355,693	403,353	828,379
Subtotal - Services & Supplies		22,871,422	86,813	771,492	4,371,548	905	359,759	355,693	403,353	828,379
Department Cost Total		22,871,422	86,813	771,492	4,371,548	905	359,759	355,693	403,353	828,379
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		22,871,422	86,813	771,492	4,371,548	905	359,759	355,693	403,353	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422	\$86,813	\$771,492	\$4,371,548	\$905	\$359,759	\$355,693	\$403,353	\$828,379

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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	22,871,422	0	215,741	40,160	868,120	14,662	93,141	440,222	104,404
Subtotal - Services & Supplies		22,871,422	0	215,741	40,160	868,120	14,662	93,141	440,222	104,404
Department Cost Total		22,871,422	0	215,741	40,160	868,120	14,662	93,141	440,222	104,404
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		22,871,422	0	215,741	40,160	868,120	14,662	93,141	440,222	104,404
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422	\$0	\$215,741	\$40,160	\$868,120	\$14,662	\$93,141	\$440,222	\$104,404

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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	22,871,422	46,718	176,184	250,635	207,987	0	109,589	377,908	106,841
Subtotal - Services & Supplies		22,871,422	46,718	176,184	250,635	207,987	0	109,589	377,908	106,841
Department Cost Total		22,871,422	46,718	176,184	250,635	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		22,871,422	46,718	176,184	250,635	207,987	0	109,589	377,908	106,841
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422	\$46,718	\$176,184	\$250,635	\$207,987	\$0	\$109,589	\$377,908	\$106,841

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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	22,871,422	24,246	756,044	31,956	689,032	14,307	602,977	0	66,340
Subtotal - Services & Supplies		22,871,422	24,246	756,044	31,956	689,032	14,307	602,977	0	66,340
Department Cost Total		22,871,422	24,246	756,044	31,956	689,032	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		22,871,422	24,246	756,044	31,956	689,032	14,307	602,977	0	66,340
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422	\$24,246	\$756,044	\$31,956	\$689,032	\$14,307	\$602,977	\$0	\$66,340

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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	22,871,422	43,153	201,529	12,866	549,792	3,363	1,362,875	62,316	4,261
Subtotal - Services & Supplies		22,871,422	43,153	201,529	12,866	549,792	3,363	1,362,875	62,316	4,261
Department Cost Total		22,871,422	43,153	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		22,871,422	43,153	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		\$22,871,422	\$43,153	\$201,529	\$12,866	\$549,792	\$3,363	\$1,362,875	\$62,316	\$4,261

STATE OF NEW MEXICO
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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	22,871,422	1,914,741	51,813	174,002	81,461	4,246	42,805	40,663	181,111
Subtotal - Services & Supplies		22,871,422	1,914,741	51,813	174,002	81,461	4,246	42,805	40,663	181,111
Department Cost Total		22,871,422	1,914,741	51,813	174,002	81,461	4,246	42,805	40,663	181,111
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		22,871,422	1,914,741	51,813	174,002	81,461	4,246	42,805	40,663	181,111
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422	\$1,914,741	\$51,813	\$174,002	\$81,461	\$4,246	\$42,805	\$40,663	\$181,111

STATE OF NEW MEXICO
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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	22,871,422	0	141,114	0	13,444	31,228	0	275,103	3,582,255
Subtotal - Services & Supplies		22,871,422	0	141,114	0	13,444	31,228	0	275,103	3,582,255
Department Cost Total		22,871,422	0	141,114	0	13,444	31,228	0	275,103	3,582,255
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		22,871,422	0	141,114	0	13,444	31,228	0	275,103	3,582,255
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$22,871,422	\$0	\$141,114	\$0	\$13,444	\$31,228	\$0	\$275,103	\$3,582,255

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
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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	22,871,422	26,621	135,321	35,666	367,822	77,383	95,625
Subtotal - Services & Supplies		22,871,422	26,621	135,321	35,666	367,822	77,383	95,625
Department Cost Total		22,871,422	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		22,871,422	26,621	135,321	35,666	367,822	77,383	95,625
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$22,871,422	\$26,621	\$135,321	\$35,666	\$367,822	\$77,383	\$95,625

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Jerry Apodaca Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 924 Public Education Department	100	100.00%	\$221,257	\$0	\$221,257	\$0	\$221,257
Subtotal	100	100.00%	221,257	0	221,257	0	221,257
Direct Bills					0		0
Total					\$221,257		\$221,257
Basis Units: Direct Allocation to Public Education							

STATE OF NEW MEXICO
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ACTUAL 2025
3/9/2026

Lamy Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 418 Tourism Department	7,856	81.73%	\$49,898	\$0	\$49,898	\$0	\$49,898
128 645 Disability Commission	1,756	18.27%	11,153	0	11,153	0	11,153
Subtotal	9,612	100.00%	61,052	0	61,052	0	61,052
Direct Bills					0		0
Total					\$61,052		\$61,052
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
 3/9/2026

Low Wallace Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 GSD Facilities Management	1,250	13.42%	\$3,378	\$0	\$3,378	\$0	\$3,378
90 418 Tourism Department	2,275	24.42%	6,148	0	6,148	0	6,148
112 550 Office of State Engineer/ISC	4,040	43.37%	10,917	0	10,917	0	10,917
135 670 Veterans Services	1,750	18.79%	4,729	0	4,729	0	4,729
Subtotal	9,315	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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

128 S Capitol Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Villagra Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 305 NM Dept of Justice (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: Direct Allocation to Department of Justice							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Concho Ortiz y Pino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 550 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Casita At Don Gaspar Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-544 DFA - Financial Control	1,227	19.70%	\$5,205	\$0	\$5,205	\$0	\$5,205
6 350-608 GSD Facilities Management	720	11.56%	3,054	0	3,054	0	3,054
135 670 Veterans Services	1,218	19.55%	5,167	0	5,167	0	5,167
143 790 Dept of Public Safety	1,532	24.59%	6,499	0	6,499	0	6,499
149 940 Public School Facilities Authority	1,532	24.59%	6,499	0	6,499	0	6,499
Subtotal	6,229	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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Governor's Residence Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 356 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 2027 STATEWIDE COST ALLOCATION PLAN

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3/9/2026

4491 Cerrillos Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 790 Dept of Public Safety	100	100.00%	\$771,492	\$0	\$771,492	\$0	\$771,492
Subtotal	100	100.00%	771,492	0	771,492	0	771,492
Direct Bills					0		0
Total					\$771,492		\$771,492
Basis Units: Direct Allocation to Department of Public Safety							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
 3/9/2026

Corrections Facilities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141 770 Dept of Corrections	9,344,961	98.79%	\$4,318,868	\$0	\$4,318,868	\$0	\$4,318,868
143 790 Dept of Public Safety	4,650	0.05%	2,149	0	2,149	0	2,149
170 999 Other	109,336	1.16%	50,531	0	50,531	0	50,531
Subtotal	9,458,947	100.00%	4,371,548	0	4,371,548	0	4,371,548
Direct Bills					0		0
Total					\$4,371,548		\$4,371,548
Basis Units: Direct Allocation to Dept of Corrections							

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ATM Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 350-609 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Harold Runnels Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 GSD Facilities Management	6,244	6.40%	\$23,007	\$0	\$23,007	\$0	\$23,007
131 665 Dept of Health	52,124	53.39%	192,063	0	192,063	0	192,063
132 667 Dept of Environment	39,267	40.22%	144,688	0	144,688	0	144,688
Subtotal	97,635	100.00%	359,759	0	359,759	0	359,759
Direct Bills					0		0
Total					\$359,759		\$359,759
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

John F Simms Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 361 DoIT	100	100.00%	\$355,693	\$0	\$355,693	\$0	\$355,693
Subtotal	100	100.00%	355,693	0	355,693	0	355,693
Direct Bills					0		0
Total					\$355,693		\$355,693
Basis Units: Direct Allocation to Department of Information Technology							

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FY 2027 STATEWIDE COST ALLOCATION PLAN

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Joseph Montoya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 GSD Facilities Management	2,050	2.64%	\$10,662	\$0	\$10,662	\$0	\$10,662
7 350-604 GSD Purchasing	1,202	1.55%	6,252	0	6,252	0	6,252
57 333 Taxation and Revenue	38,206	49.26%	198,707	0	198,707	0	198,707
66 350-598 GSD Program Support	15,172	19.56%	78,908	0	78,908	0	78,908
69 350-606 GSD Risk Management	4,062	5.24%	21,126	0	21,126	0	21,126
71 350-609 GSD Motor Pool	1,654	2.13%	8,602	0	8,602	0	8,602
91 419 Economic Development	11,995	15.47%	62,385	0	62,385	0	62,385
131 665 Dept of Health	193	0.25%	1,004	0	1,004	0	1,004
132 667 Dept of Environment	3,020	3.89%	15,707	0	15,707	0	15,707
Subtotal	77,554	100.00%	403,353	0	403,353	0	403,353
Direct Bills					0		0
Total					\$403,353		\$403,353
Basis Units: Square Footage Occupied							

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Manuel Lujan Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 333 Taxation and Revenue	100	100.00%	\$828,379	\$0	\$828,379	\$0	\$828,379
Subtotal	100	100.00%	828,379	0	828,379	0	828,379
Direct Bills					0		0
Total					\$828,379		\$828,379
Basis Units: Direct Allocation to Department of Tax and Revenue							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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3/9/2026

Manuel Lujan - Met Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
170 999 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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FY 2027 STATEWIDE COST ALLOCATION PLAN

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Wendell Chino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 333 Taxation and Revenue	5,451	10.64%	\$22,948	\$0	\$22,948	\$0	\$22,948
59 340 Administrative Hearings Office	2,027	3.96%	8,533	0	8,533	0	8,533
108 521 Energy, Minerals & Natural Resourc	40,033	78.12%	168,532	0	168,532	0	168,532
120 609 Indian Affairs	3,736	7.29%	15,728	0	15,728	0	15,728
Subtotal	51,247	100.00%	215,741	0	215,741	0	215,741
Direct Bills					0		0
Total					\$215,741		\$215,741
Basis Units: Square Footage Occupied							

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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
121 611 Early Childhood Education and Care	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 Early Childhood Education and Care							

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FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Toney Anaya Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 GSD Facilities Management	8,571	10.76%	\$93,388	\$0	\$93,388	\$0	\$93,388
92 420 Regulation and Licensing	57,828	72.58%	630,081	0	630,081	0	630,081
122 624 Aging & Long Term Svcs	13,276	16.66%	144,652	0	144,652	0	144,652
Subtotal	79,675	100.00%	868,120	0	868,120	0	868,120
Direct Bills					0		0
Total					\$868,120		\$868,120
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
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Motor Pool Bld Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 350-609 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

2542 Cerrillos Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 GSD Facilities Management	3,012	96.79%	\$90,148	\$0	\$90,148	\$0	\$90,148
71 350-609 GSD Motor Pool	100	3.21%	2,993	0	2,993	0	2,993
Subtotal	3,112	100.00%	93,141	0	93,141	0	93,141
Direct Bills					0		0
Total					\$93,141		\$93,141
Basis Units: Direct Allocation to GSD/TRN							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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3/9/2026

State Library Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 378 Personnel Board	347	0.45%	\$1,987	\$0	\$1,987	\$0	\$1,987
9 369 Commission on Public Records	76,547	99.55%	438,235	0	438,235	0	438,235
Subtotal	76,894	100.00%	440,222	0	440,222	0	440,222
Direct Bills					0		0
Total					\$440,222		\$440,222
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

2641 Siringo Road Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 350-605 GSD Printing & Graphics	43,592	70.68%	\$73,789	\$0	\$73,789	\$0	\$73,789
72 350-609 GSD Surplus Property	18,086	29.32%	30,615	0	30,615	0	30,615
Subtotal	61,678	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
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3/9/2026

Dr. Timothy Fleming Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 790 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							

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FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Willie Ortiz Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 378 Personnel Board	9,484	57.25%	\$100,871	\$0	\$100,871	\$0	\$100,871
124 631 Workforce Solutions	1,798	10.85%	19,123	0	19,123	0	19,123
145 805 Dept of Transportation	5,283	31.89%	56,190	0	56,190	0	56,190
Subtotal	16,565	100.00%	176,184	0	176,184	0	176,184
Direct Bills					0		0
Total					\$176,184		\$176,184
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Sequoyah Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	48,956	44.67%	\$111,959	\$0	\$111,959	\$0	\$111,959
137 690 Children, Youth & Families	60,638	55.33%	138,675	0	138,675	0	138,675
Subtotal	109,594	100.00%	250,635	0	250,635	0	250,635
Direct Bills					0		0
Total					\$250,635		\$250,635
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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3/9/2026

Workforce Dev Cntrs Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 624 Aging & Long Term Svcs	4,737	5.21%	\$10,833	\$0	\$10,833	\$0	\$10,833
124 631 Workforce Solutions	84,762	93.20%	193,838	0	193,838	0	193,838
127 644 Vocational Rehabilitation	1,450	1.59%	3,316	0	3,316	0	3,316
Subtotal	90,949	100.00%	207,987	0	207,987	0	207,987
Direct Bills					0		0
Total					\$207,987		\$207,987
Basis Units: Square Footage Occupied							

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ACTUAL 2025
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Narcotics Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 790 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Tiwa Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 361 DoIT	88,974	33.33%	\$36,530	\$0	\$36,530	\$0	\$36,530
124 631 Workforce Solutions	177,948	66.67%	73,059	0	73,059	0	73,059
Subtotal	266,922	100.00%	109,589	0	109,589	0	109,589
Direct Bills					0		0
Total					\$109,589		\$109,589
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
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3/9/2026

Workers Compensation Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 632 Workers Compensation Admin	44,886	86.70%	\$327,644	\$0	\$327,644	\$0	\$327,644
127 644 Vocational Rehabilitation	6,886	13.30%	50,264	0	50,264	0	50,264
Subtotal	51,772	100.00%	377,908	0	377,908	0	377,908
Direct Bills					0		0
Total					\$377,908		\$377,908
Basis Units: Square Footage Occupied							

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George Maloof Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
170 999 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: Direct Allocation to Other							

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ACTUAL 2025
3/9/2026

Commodities Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Health Care Authority	41,192	57.35%	\$13,905	\$0	\$13,905	\$0	\$13,905
131 665 Dept of Health	2,747	3.82%	927	0	927	0	927
170 999 Other	27,887	38.83%	9,414	0	9,414	0	9,414
Subtotal	71,826	100.00%	24,246	0	24,246	0	24,246
Direct Bills					0		0
Total					\$24,246		\$24,246
Basis Units: Square Footage Occupied							

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ACTUAL 2025
3/9/2026

Super Block Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 690 Children, Youth & Families	100	100.00%	\$756,044	\$0	\$756,044	\$0	\$756,044
Subtotal	100	100.00%	756,044	0	756,044	0	756,044
Direct Bills					0		0
Total					\$756,044		\$756,044
Basis Units: Direct Allocation to Children, Youth and Families							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Turquoise Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141 770 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							

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ACTUAL 2025
3/9/2026

DPS District/Subdistricts Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 790 Dept of Public Safety	100	0.11%	\$749	\$0	\$749	\$0	\$749
170 999 Other	91,912	99.89%	688,283	0	688,283	0	688,283
Subtotal	92,012	100.00%	689,032	0	689,032	0	689,032
Direct Bills					0		0
Total					\$689,032		\$689,032
Basis Units: Direct Allocation to Dept of Public Safety							

STATE OF NEW MEXICO
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ACTUAL 2025
3/9/2026

DoIT Comm Shop Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 361 DoIT	100	100.00%	\$14,307	\$0	\$14,307	\$0	\$14,307
Subtotal	100	100.00%	14,307	0	14,307	0	14,307
Direct Bills					0		0
Total					\$14,307		\$14,307
Basis Units: Direct Allocation to DoIT							

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3/9/2026

NMRC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	44,910	50.00%	\$301,488	\$0	\$301,488	\$0	\$301,488
170 999 Other	44,910	50.00%	301,488	0	301,488	0	301,488
Subtotal	89,820	100.00%	602,977	0	602,977	0	602,977
Direct Bills					0		0
Total					\$602,977		\$602,977
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
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ACTUAL 2025
3/9/2026

Visitor Information Cntr Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 790 Dept of Public Safety	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct Allocation to Dept of Public Safety							

STATE OF NEW MEXICO
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ACTUAL 2025
3/9/2026

Bruce King Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 333 Taxation and Revenue	19,551	25.42%	\$16,861	\$0	\$16,861	\$0	\$16,861
59 340 Administrative Hearings Office	1,829	2.38%	1,577	0	1,577	0	1,577
135 670 Veterans Services	1,829	2.38%	1,577	0	1,577	0	1,577
143 790 Dept of Public Safety	53,714	69.83%	46,324	0	46,324	0	46,324
Subtotal	76,923	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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ACTUAL 2025
3/9/2026

James Murray Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Health Care Authority	27,920	66.99%	\$28,908	\$0	\$28,908	\$0	\$28,908
125 632 Workers Compensation Admin	4,515	10.83%	4,675	0	4,675	0	4,675
127 644 Vocational Rehabilitation	3,836	9.20%	3,972	0	3,972	0	3,972
132 667 Dept of Environment	4,667	11.20%	4,832	0	4,832	0	4,832
135 670 Veterans Services	740	1.78%	766	0	766	0	766
Subtotal	41,678	100.00%	43,153	0	43,153	0	43,153
Direct Bills					0		0
Total					\$43,153		\$43,153
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
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ACTUAL 2025
3/9/2026

Ports of Entry Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 790 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							

STATE OF NEW MEXICO
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ACTUAL 2025
3/9/2026

New Oil Conservation Dist Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 521 Energy, Minerals & Natural Resourc	8,971	92.84%	\$11,945	\$0	\$11,945	\$0	\$11,945
143 790 Dept of Public Safety	692	7.16%	921	0	921	0	921
Subtotal	9,663	100.00%	12,866	0	12,866	0	12,866
Direct Bills					0		0
Total					\$12,866		\$12,866
Basis Units: Square Footage Occupied							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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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
137 690 Children, Youth & Families	41,664	91.86%	\$505,061	\$0	\$505,061	\$0	\$505,061
170 999 Other	3,690	8.14%	44,731	0	44,731	0	44,731
Subtotal	45,354	100.00%	549,792	0	549,792	0	549,792
Direct Bills					0		0
Total					\$549,792		\$549,792
Basis Units: Square Footage Occupied							

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FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Public Health Office Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	100	100.00%	\$3,363	\$0	\$3,363	\$0	\$3,363
Subtotal	100	100.00%	3,363	0	3,363	0	3,363
Direct Bills					0		0
Total					\$3,363		\$3,363
Basis Units: Direct Allocation to Dept of Health							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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FBMC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	142,611	32.99%	\$449,602	\$0	\$449,602	\$0	\$449,602
170 999 Other	289,685	67.01%	913,274	0	913,274	0	913,274
Subtotal	432,296	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							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Epifania Duran Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
170 999 Other	100	100.00%	\$62,316	\$0	\$62,316	\$0	\$62,316
Subtotal	100	100.00%	62,316	0	62,316	0	62,316
Direct Bills					0		0
Total					\$62,316		\$62,316
Basis Units: Direct Allocation to Other							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

NMBHI Grounds (LVMC) Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 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
131 665 Dept of Health	100	100.00%	\$1,914,741	\$0	\$1,914,741	\$0	\$1,914,741
Subtotal	100	100.00%	1,914,741	0	1,914,741	0	1,914,741
Direct Bills					0		0
Total					\$1,914,741		\$1,914,741
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
57 333 Taxation and Revenue	8,652	50.00%	\$25,907	\$0	\$25,907	\$0	\$25,907
123 630 Health Care Authority	8,652	50.00%	25,907	0	25,907	0	25,907
Subtotal	17,304	100.00%	51,813	0	51,813	0	51,813
Direct Bills					0		0
Total					\$51,813		\$51,813
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
6 350-608 GSD Facilities Management	9,253	6.15%	\$10,704	\$0	\$10,704	\$0	\$10,704
9 369 Commission on Public Records	1,418	0.94%	1,640	0	1,640	0	1,640
112 550 Office of State Engineer/ISC	1,693	1.13%	1,958	0	1,958	0	1,958
119 606 Commission for the Blind	5,575	3.71%	6,449	0	6,449	0	6,449
131 665 Dept of Health	111,443	74.09%	128,913	0	128,913	0	128,913
141 770 Dept of Corrections	7,590	5.05%	8,780	0	8,780	0	8,780
143 790 Dept of Public Safety	5,905	3.93%	6,831	0	6,831	0	6,831
170 999 Other	7,544	5.02%	8,727	0	8,727	0	8,727
Subtotal	150,421	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
119 606 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
135 670 Veterans Services	399	3.05%	\$129	\$0	\$129	\$0	\$129
143 790 Dept of Public Safety	12,701	96.95%	4,117	0	4,117	0	4,117
Subtotal	13,100	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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FY 2027 STATEWIDE COST ALLOCATION PLAN

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Harriett Sammons Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Health Care Authority	100	100.00%	\$42,805	\$0	\$42,805	\$0	\$42,805
Subtotal	100	100.00%	42,805	0	42,805	0	42,805
Direct Bills					0		0
Total					\$42,805		\$42,805
Basis Units: Direct Allocation to Health Care Authority							

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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
123 630 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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ACTUAL 2025
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NMVC Grounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	462,655	99.44%	\$180,102	\$0	\$180,102	\$0	\$180,102
135 670 Veterans Services	191	0.04%	74	0	74	0	74
143 790 Dept of Public Safety	2,400	0.52%	934	0	934	0	934
Subtotal	465,246	100.00%	181,111	0	181,111	0	181,111
Direct Bills					0		0
Total					\$181,111		\$181,111
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
108 521 Energy, Minerals & Natural Resourc	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 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
6 350-608 GSD Facilities Management	7,683	42.67%	\$60,215	\$0	\$60,215	\$0	\$60,215
135 670 Veterans Services	3,666	20.36%	28,732	0	28,732	0	28,732
170 999 Other	6,656	36.97%	52,166	0	52,166	0	52,166
Subtotal	18,005	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
170 999 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
123 630 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
170 999 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
170 999 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
3 341-541 DFA - Policy & Budget	10,306	15.69%	\$43,166	\$0	\$43,166	\$0	\$43,166
4 341-542 DFA - Program Support	585	0.89%	2,450	0	2,450	0	2,450
5 341-544 DFA - Financial Control	9,338	14.22%	39,112	0	39,112	0	39,112
62 341-543 DFA - Comm Dev & Local Govt	4,456	6.78%	18,664	0	18,664	0	18,664
81 370 Secretary of State	1,682	2.56%	7,045	0	7,045	0	7,045
105 505 Dept of Cultural Affairs	16,765	25.52%	70,220	0	70,220	0	70,220
112 550 Office of State Engineer/ISC	20,080	30.57%	84,105	0	84,105	0	84,105
135 670 Veterans Services	2,469	3.76%	10,341	0	10,341	0	10,341
Subtotal	65,681	100.00%	275,103	0	275,103	0	275,103
Direct Bills					0		0
Total					\$275,103		\$275,103
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
152 952 University of New Mexico	61,171	31.09%	\$1,113,636	\$0	\$1,113,636	\$0	\$1,113,636
153 954 New Mexico State University	22,303	11.33%	406,033	0	406,033	0	406,033
170 999 Other	113,296	57.58%	2,062,587	0	2,062,587	0	2,062,587
Subtotal	196,770	100.00%	3,582,255	0	3,582,255	0	3,582,255
Direct Bills					0		0
Total					\$3,582,255		\$3,582,255
Basis Units: Square Footage Occupied							

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Eagles Nest Reintegration Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 690 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
57 333 Taxation and Revenue	5,250	51.86%	\$70,174	\$0	\$70,174	\$0	\$70,174
131 665 Dept of Health	4,874	48.14%	65,148	0	65,148	0	65,148
Subtotal	10,124	100.00%	135,321	0	135,321	0	135,321
Direct Bills					0		0
Total					\$135,321		\$135,321
Basis Units: Square Footage Occupied							

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Casa Norieste Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
170 999 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
121 611 Early Childhood Education and Care	31,500	50.00%	\$183,911	\$0	\$183,911	\$0	\$183,911
137 690 Children, Youth & Families	31,500	50.00%	183,911	0	183,911	0	183,911
Subtotal	63,000	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
143 790 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
6 350-608 GSD Facilities Management	13,053	2.52%	\$2,406	\$0	\$2,406	\$0	\$2,406
8 378 Personnel Board	50,036	9.65%	9,224	0	9,224	0	9,224
137 690 Children, Youth & Families	429,904	82.88%	79,255	0	79,255	0	79,255
143 790 Dept of Public Safety	25,706	4.96%	4,739	0	4,739	0	4,739
Subtotal	518,699	100.00%	95,625	0	95,625	0	95,625
Direct Bills					0		0
Total					\$95,625		\$95,625
Basis Units: Square Footage Occupied							

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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
3 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	5,205	0	0	0
6 350-608 GSD Facilities Management	0	0	3,378	420	0	0	3,054	0	0	0
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
8 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	363,839	0	0	0	0	0
57 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
59 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
62 341-543 DFA - Comm Dev & Local Govt	0	0	0	0	0	0	0	0	0	0
66 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
68 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
69 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
71 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
72 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
76 356 Governor	0	0	0	0	0	0	0	86,813	0	0
78 361 DoIT	0	0	0	0	0	0	0	0	0	0
81 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 418 Tourism Department	0	49,898	6,148	0	0	0	0	0	0	0
91 419 Economic Development	0	0	0	0	0	0	0	0	0	0
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
105 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
108 521 Energy, Minerals & Natural Resourc	0	0	0	0	0	0	0	0	0	0
112 550 Office of State Engineer/ISC	0	0	10,917	0	0	245,522	0	0	0	0
119 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
120 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
121 611 Early Childhood Education and Care	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Health Care Authority	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	11,153	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	0	0	0	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	4,729	0	0	0	5,167	0	0	0
137 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
141 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	4,318,868
143 790 Dept of Public Safety	0	0	0	0	0	0	6,499	0	771,492	2,149
145 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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										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
146 924 Public Education Department	\$221,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149 940 Public School Facilities Authority	0	0	0	0	0	0	6,499	0	0	0
152 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
153 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
170 999 Other	0	0	0	0	0	0	0	0	0	50,531
Total	\$221,257	\$61,052	\$25,172	\$420	\$363,839	\$245,522	\$26,424	\$86,813	\$771,492	\$4,371,548

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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
3 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
6 350-608 GSD Facilities Management	0	23,007	0	10,662	0	0	0	0	93,388	0
7 350-604 GSD Purchasing	0	0	0	6,252	0	0	0	0	0	0
8 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
57 333 Taxation and Revenue	0	0	0	198,707	828,379	0	22,948	0	0	0
59 340 Administrative Hearings Office	0	0	0	0	0	0	8,533	0	0	0
62 341-543 DFA - Comm Dev & Local Govt	0	0	0	0	0	0	0	0	0	0
66 350-598 GSD Program Support	0	0	0	78,908	0	0	0	0	0	0
68 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
69 350-606 GSD Risk Management	0	0	0	21,126	0	0	0	0	0	0
71 350-609 GSD Motor Pool	905	0	0	8,602	0	0	0	0	0	14,662
72 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
76 356 Governor	0	0	0	0	0	0	0	0	0	0
78 361 DoIT	0	0	355,693	0	0	0	0	0	0	0
81 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
91 419 Economic Development	0	0	0	62,385	0	0	0	0	0	0
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	630,081	0
105 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
108 521 Energy, Minerals & Natural Resourc	0	0	0	0	0	0	168,532	0	0	0
112 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
119 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
120 609 Indian Affairs	0	0	0	0	0	0	15,728	0	0	0
121 611 Early Childhood Education and Care	0	0	0	0	0	0	0	40,160	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	144,652	0
123 630 Health Care Authority	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	192,063	0	1,004	0	0	0	0	0	0
132 667 Dept of Environment	0	144,688	0	15,707	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
137 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
141 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
143 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
145 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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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
146 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
152 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
153 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
170 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$905	\$359,759	\$355,693	\$403,353	\$828,379	\$0	\$215,741	\$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
3 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
6 350-608 GSD Facilities Management	90,148	0	0	0	0	0	0	0	0	0
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
8 378 Personnel Board	0	1,987	0	0	100,871	0	0	0	0	0
9 369 Commission on Public Records	0	438,235	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
57 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
59 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
62 341-543 DFA - Comm Dev & Local Govt	0	0	0	0	0	0	0	0	0	0
66 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
68 350-605 GSD Printing & Graphics	0	0	73,789	0	0	0	0	0	0	0
69 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
71 350-609 GSD Motor Pool	2,993	0	0	0	0	0	0	0	0	0
72 350-609 GSD Surplus Property	0	0	30,615	0	0	0	0	0	0	0
76 356 Governor	0	0	0	0	0	0	0	0	0	0
78 361 DoIT	0	0	0	0	0	0	0	0	36,530	0
81 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
91 419 Economic Development	0	0	0	0	0	0	0	0	0	0
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
105 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
108 521 Energy, Minerals & Natural Resourc	0	0	0	0	0	0	0	0	0	0
112 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
119 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
120 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
121 611 Early Childhood Education and Care	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	10,833	0	0	0
123 630 Health Care Authority	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	19,123	0	193,838	0	73,059	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	327,644
127 644 Vocational Rehabilitation	0	0	0	0	0	0	3,316	0	0	50,264
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	0	111,959	0	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
137 690 Children, Youth & Families	0	0	0	0	0	138,675	0	0	0	0
141 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
143 790 Dept of Public Safety	0	0	0	46,718	0	0	0	0	0	0
145 805 Dept of Transportation	0	0	0	0	56,190	0	0	0	0	0

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Allocation Summary

Dept:1 Building Depreciation

Department	2542 Cerrillos	State Library	2641 Siringo Road	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cntrs	Narcotics	Tiwa	Workers Compensation Office
146 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
152 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
153 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
170 999 Other	0	0	0	0	0	0	0	0	0	0
Total	\$93,141	\$440,222	\$104,404	\$46,718	\$176,184	\$250,635	\$207,987	\$0	\$109,589	\$377,908

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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
3 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
8 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
57 333 Taxation and Revenue	0	0	0	0	0	0	0	0	16,861	0
59 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	1,577	0
62 341-543 DFA - Comm Dev & Local Govt	0	0	0	0	0	0	0	0	0	0
66 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
68 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
69 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
71 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
72 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
76 356 Governor	0	0	0	0	0	0	0	0	0	0
78 361 DoIT	0	0	0	0	0	14,307	0	0	0	0
81 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
91 419 Economic Development	0	0	0	0	0	0	0	0	0	0
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
105 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
108 521 Energy, Minerals & Natural Resourc	0	0	0	0	0	0	0	0	0	0
112 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
119 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
120 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
121 611 Early Childhood Education and Care	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Health Care Authority	0	13,905	0	0	0	0	0	0	0	28,908
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	4,675
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	3,972
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	927	0	0	0	0	301,488	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	4,832
135 670 Veterans Services	0	0	0	0	0	0	0	0	1,577	766
137 690 Children, Youth & Families	0	0	756,044	0	0	0	0	0	0	0
141 770 Dept of Corrections	0	0	0	31,956	0	0	0	0	0	0
143 790 Dept of Public Safety	0	0	0	0	749	0	0	0	46,324	0
145 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

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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
146 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
152 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
153 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
170 999 Other	106,841	9,414	0	0	688,283	0	301,488	0	0	0
Total	\$106,841	\$24,246	\$756,044	\$31,956	\$689,032	\$14,307	\$602,977	\$0	\$66,340	\$43,153

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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
3 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	10,704
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
8 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	1,640
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
57 333 Taxation and Revenue	0	0	0	0	0	0	0	0	25,907	0
59 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
62 341-543 DFA - Comm Dev & Local Govt	0	0	0	0	0	0	0	0	0	0
66 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
68 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
69 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
71 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
72 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
76 356 Governor	0	0	0	0	0	0	0	0	0	0
78 361 DoIT	0	0	0	0	0	0	0	0	0	0
81 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
91 419 Economic Development	0	0	0	0	0	0	0	0	0	0
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
105 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
108 521 Energy, Minerals & Natural Resourc	0	11,945	0	0	0	0	0	0	0	0
112 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	1,958
119 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	6,449
120 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
121 611 Early Childhood Education and Care	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Health Care Authority	0	0	0	0	0	0	0	0	25,907	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	3,363	449,602	0	4,261	1,914,741	0	128,913
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
137 690 Children, Youth & Families	0	0	505,061	0	0	0	0	0	0	0
141 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	8,780
143 790 Dept of Public Safety	201,529	921	0	0	0	0	0	0	0	6,831
145 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:1 Building Depreciation

Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Public Health Office	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds	Fred Luna	Los Lunas Campus
146 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
152 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
153 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
170 999 Other	0	0	44,731	0	913,274	62,316	0	0	0	8,727
Total	\$201,529	\$12,866	\$549,792	\$3,363	\$1,362,875	\$62,316	\$4,261	\$1,914,741	\$51,813	\$174,002

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:1 Building Depreciation

Department	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum
3 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
5 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
6 350-608 GSD Facilities Management	0	0	0	0	0	0	60,215	0	0	0
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
8 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	0
57 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
59 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	0
62 341-543 DFA - Comm Dev & Local Govt	0	0	0	0	0	0	0	0	0	0
66 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
68 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
69 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
71 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
72 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
76 356 Governor	0	0	0	0	0	0	0	0	0	0
78 361 DoIT	0	0	0	0	0	0	0	0	0	0
81 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
91 419 Economic Development	0	0	0	0	0	0	0	0	0	0
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
105 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
108 521 Energy, Minerals & Natural Resourc	0	0	0	0	0	0	0	0	0	0
112 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
119 606 Commission for the Blind	81,461	0	0	0	0	0	0	0	0	0
120 609 Indian Affairs	0	0	0	0	0	0	0	0	0	0
121 611 Early Childhood Education and Care	0	0	0	0	0	0	0	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	0
123 630 Health Care Authority	0	0	42,805	40,663	0	0	0	0	13,444	0
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	0
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	0
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	0
131 665 Dept of Health	0	0	0	0	180,102	0	0	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	129	0	0	74	0	28,732	0	0	0
137 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
141 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
143 790 Dept of Public Safety	0	4,117	0	0	934	0	0	0	0	0
145 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:1 Building Depreciation

Department	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum
146 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
152 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
153 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
170 999 Other	0	0	0	0	0	0	52,166	0	0	31,228
Total	\$81,461	\$4,246	\$42,805	\$40,663	\$181,111	\$0	\$141,114	\$0	\$13,444	\$31,228

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

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
3 341-541 DFA - Policy & Budget	\$0	\$43,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,166
4 341-542 DFA - Program Support	0	2,450	0	0	0	0	0	0	0	2,450
5 341-544 DFA - Financial Control	0	39,112	0	0	0	0	0	0	0	44,317
6 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	2,406	297,382
7 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	6,252
8 378 Personnel Board	0	0	0	0	0	0	0	0	9,224	112,082
9 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	439,876
10 305 NM Dept of Justice (OG Division)	0	0	0	0	0	0	0	0	0	363,839
57 333 Taxation and Revenue	0	0	0	0	70,174	0	0	0	0	1,162,975
59 340 Administrative Hearings Office	0	0	0	0	0	0	0	0	0	10,111
62 341-543 DFA - Comm Dev & Local Govt	0	18,664	0	0	0	0	0	0	0	18,664
66 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	78,908
68 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	73,789
69 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	21,126
71 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	27,163
72 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	30,615
76 356 Governor	0	0	0	0	0	0	0	0	0	86,813
78 361 DoIT	0	0	0	0	0	0	0	0	0	406,530
81 370 Secretary of State	0	7,045	0	0	0	0	0	0	0	7,045
90 418 Tourism Department	0	0	0	0	0	0	0	0	0	56,046
91 419 Economic Development	0	0	0	0	0	0	0	0	0	62,385
92 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	630,081
105 505 Dept of Cultural Affairs	0	70,220	0	0	0	0	0	0	0	70,220
108 521 Energy, Minerals & Natural Resourc	0	0	0	0	0	0	0	0	0	180,477
112 550 Office of State Engineer/ISC	0	84,105	0	0	0	0	0	0	0	342,502
119 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	87,910
120 609 Indian Affairs	0	0	0	0	0	0	0	0	0	15,728
121 611 Early Childhood Education and Care	0	0	0	0	0	0	183,911	0	0	224,071
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	0	155,485
123 630 Health Care Authority	0	0	0	0	0	0	0	0	0	165,631
124 631 Workforce Solutions	0	0	0	0	0	0	0	0	0	286,020
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	332,319
127 644 Vocational Rehabilitation	0	0	0	0	0	0	0	0	0	57,552
128 645 Disability Commission	0	0	0	0	0	0	0	0	0	11,153
131 665 Dept of Health	0	0	0	0	65,148	0	0	0	0	3,353,572
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	165,227
135 670 Veterans Services	0	10,341	0	0	0	0	0	0	0	51,517
137 690 Children, Youth & Families	0	0	0	26,621	0	0	183,911	0	79,255	1,689,567
141 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	4,359,604
143 790 Dept of Public Safety	0	0	0	0	0	0	0	77,383	4,739	1,170,385
145 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	56,190

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

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
146 924 Public Education Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,257
149 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	6,499
152 952 University of New Mexico	0	0	1,113,636	0	0	0	0	0	0	1,113,636
153 954 New Mexico State University	0	0	406,033	0	0	0	0	0	0	406,033
170 999 Other	0	0	2,062,587	0	0	35,666	0	0	0	4,367,251
Total	\$0	\$275,103	\$3,582,255	\$26,621	\$135,321	\$35,666	\$367,822	\$77,383	\$95,625	\$22,871,422

FY 2027 STATEWIDE COST ALLOCATION PLAN

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

Equipment depreciation expense for central services departments has been allocated to central service departments on the basis of actual FY 2025 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	DFA Depreciation
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Act 2025 Depreciation DFA	P	1,135,994	0	1,135,994
Subtotal - Services & Supplies		1,135,994	0	1,135,994
Department Cost Total		1,135,994	0	1,135,994
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,135,994	0	1,135,994
General Admin Distribution			0	0
Grand Total		\$1,135,994		\$1,135,994

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

DFA Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	365,286	32.16%	\$365,286	\$0	\$365,286	\$0	\$365,286
4 341-542 DFA - Program Support	141,078	12.42%	141,078	0	141,078	0	141,078
5 341-544 DFA - Financial Control	65,195	5.74%	65,195	0	65,195	0	65,195
62 341-543 DFA - Comm Dev & Local Govt	564,435	49.69%	564,435	0	564,435	0	564,435
Subtotal	1,135,994	100.00%	1,135,994	0	1,135,994	0	1,135,994
Direct Bills					0		0
Total					\$1,135,994		\$1,135,994

Basis Units: Deprec by Division

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:2 Equipment Depreciation

Department	DFA Depreciation	Total
3 341-541 DFA - Policy & Budget	\$365,286	\$365,286
4 341-542 DFA - Program Support	141,078	141,078
5 341-544 DFA - Financial Control	65,195	65,195
62 341-543 DFA - Comm Dev & Local Govt	564,435	564,435
Total	\$1,135,994	\$1,135,994

FY 2027 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.

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:3 341-541 DFA - Policy & Budget

Description		Amount	General Admin	DFA Secretary	Policy & Budget	Board of Finance
Personnel Costs						
Salaries	S1	3,324,461	0	1,226,203	1,583,522	514,737
Salary % Split			.00%	36.88%	47.63%	15.48%
Benefits	P	1,211,412	0	426,638	598,958	185,816
Subtotal - Personnel Costs		4,535,873	0	1,652,841	2,182,479	700,552
Services & Supplies Cost						
Professional Fees	P	794,466	0	214,112	528,546	51,808
Travel	P	15,058	0	8,099	6,959	0
Transportation	P	166	0	0	166	0
Supplies	P	2,385	0	52	2,052	281
Maintenance	P	22,566	0	3,884	18,682	0
DOIT Svcs	P	66,973	0	22,017	35,178	9,778
Rental Expense	P	57,951	0	53,548	3,239	1,165
Other Operating	P	174,595	0	116,809	45,818	11,968
Grants	D	393,534	0	0	0	0
Capital	D	0	0	0	0	0
Deduct Direct Expense	P	(775,552)	0	0	0	(775,552)
Subtotal - Services & Supplies		752,143	0	418,522	640,639	(700,552)
Department Cost Total		5,288,015	0	2,071,363	2,823,118	0
Adjustments to Cost						
Grants	D	(393,534)	0	0	0	0
Capital	D	0	0	0	0	0
Subtotal - Adjustments		(393,534)	0	0	0	0
Total Costs After Adjustments		4,894,481	0	2,071,363	2,823,118	0
General Admin Distribution			0	0	0	0
Grand Total		\$4,894,481		\$2,071,363	\$2,823,118	\$0

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:3 341-541 DFA - Policy & Budget

Department	First Incoming	Second Incoming	DFA Secretary	Policy & Budget	Board of Finance
1 Bataan Memorial	\$43,166	\$0	\$15,922	\$20,561	\$6,684
Subtotal - Building Depreciation	43,166	0	15,922	20,561	6,684
2 DFA Depreciation	365,286	0	134,733	173,995	56,558
Subtotal - Equipment Depreciation	365,286	0	134,733	173,995	56,558
3 DFA Secretary	0	380,623	140,390	181,300	58,933
3 Policy & Budget	0	518	191	247	80
Subtotal - 341-541 DFA - Policy & Budget	0	381,141	140,581	181,547	59,013
4 Program Support	0	276,108	101,841	131,517	42,751
4 IT Support	0	226,178	83,424	107,734	35,020
Subtotal - 341-542 DFA - Program Support	0	502,287	185,265	239,251	77,771
5 Accounting	0	895	330	426	139
5 Payroll	0	4,448	1,641	2,119	689
Subtotal - 341-544 DFA - Financial Control	0	5,343	1,971	2,545	827
6 Facilities Maintenance	0	35,062	12,932	16,701	5,429
Subtotal - 350-608 GSD Facilities Management	0	35,062	12,932	16,701	5,429
7 Purchasing	0	210	77	100	32
7 Contract Review	0	2,884	1,064	1,374	446
Subtotal - 350-604 GSD Purchasing	0	3,093	1,141	1,473	479
8 Human Resources	0	4,187	1,544	1,994	648
8 Adjudication	0	635	234	303	98
Subtotal - 378 Personnel Board	0	4,822	1,779	2,297	747
11 Banking/Cash Mgmt	0	410	151	195	63
Subtotal - 394 State Treasurer	0	410	151	195	63
Total Incoming	408,452	932,158	494,474	638,566	207,571
C. Total Allocated		\$6,235,092	\$2,565,837	\$3,461,684	\$207,571
			41.15%	55.52%	3.33%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

DFA Secretary Allocations

Dept:3 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	37	17.13%	\$380,623	\$0	\$380,623	\$0	\$380,623
4 341-542 DFA - Program Support	25	11.57%	257,178	0	257,178	48,020	305,197
5 341-544 DFA - Financial Control	70	32.41%	720,098	0	720,098	134,455	854,553
60 341-566 DFA Infrastructure, Plan & Dev	27	12.50%	277,752	0	277,752	51,861	329,613
62 341-543 DFA - Comm Dev & Local Govt	57	26.39%	586,366	0	586,366	109,484	695,850
Subtotal	216	100.00%	2,222,017	0	2,222,017	343,820	2,565,837
Direct Bills					0		0
Total					\$2,222,017		\$2,565,837
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Policy & Budget Allocations

Dept:3 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	6,388.40	0.02%	\$518	\$0	\$518	\$0	\$518
4 341-542 DFA - Program Support	3,000.20	0.01%	243	0	243	36	279
5 341-544 DFA - Financial Control	7,806.90	0.02%	633	0	633	93	726
6 350-608 GSD Facilities Management	20,672.10	0.06%	1,676	0	1,676	247	1,923
7 350-604 GSD Purchasing	3,159.10	0.01%	256	0	256	38	294
8 378 Personnel Board	4,771.58	0.01%	387	0	387	57	444
9 369 Commission on Public Records	3,444.70	0.01%	279	0	279	41	320
10 305 NM Dept of Justice (OG Division)	52,580.97	0.14%	4,264	0	4,264	628	4,892
11 394 State Treasurer	5,866.30	0.02%	476	0	476	70	546
12 950 Higher Education Department	104,599.78	0.28%	8,483	0	8,483	1,248	9,731
13 111 Legislative Council Service	10,829.70	0.03%	878	0	878	129	1,008
14 112 Legislative Finance Committee	9,160.70	0.02%	743	0	743	109	852
15 114 Senate Chief Clerk	3,422.00	0.01%	278	0	278	41	318
16 115 House Chief Clerk	3,425.20	0.01%	278	0	278	41	319
17 117 Legislative Education Study Commit	1,898.70	0.01%	154	0	154	23	177
18 119 Legislative Building	6,005.90	0.02%	487	0	487	72	559
20 208 NM Compilation Commission	1,572.80	0.00%	128	0	128	19	146
21 210 Judicial Standards Commission	1,142.40	0.00%	93	0	93	14	106
22 215 Court of Appeals	10,781.80	0.03%	874	0	874	129	1,003
23 216 Supreme Court	14,461.80	0.04%	1,173	0	1,173	173	1,345
24 218 Administrative Office of the Courts	143,321.84	0.39%	11,623	0	11,623	1,710	13,334
25 219 Supreme Crt Building Commission	4,177.30	0.01%	339	0	339	50	389
26 231 Judicial District Court 1st	16,439.99	0.04%	1,333	0	1,333	196	1,529
27 232 Judicial District Court 2nd	44,738.76	0.12%	3,628	0	3,628	534	4,162
28 233 Judicial District Court 3rd	16,523.32	0.04%	1,340	0	1,340	197	1,537
29 234 Judicial District Court 4th	7,099.75	0.02%	576	0	576	85	661
30 235 Judicial District Court 5th	15,414.10	0.04%	1,250	0	1,250	184	1,434
31 236 Judicial District Court 6th	8,305.57	0.02%	674	0	674	99	773
32 237 Judicial District Court 7th	5,708.00	0.02%	463	0	463	68	531
33 238 Judicial District Court 8th	7,406.80	0.02%	601	0	601	88	689
34 239 Judicial District Court 9th	7,887.53	0.02%	640	0	640	94	734
35 240 Judicial District Court 10th	2,562.67	0.01%	208	0	208	31	238
36 241 Judicial District Court 11th	16,828.50	0.05%	1,365	0	1,365	201	1,566
37 242 Judicial District Court 12th	7,915.90	0.02%	642	0	642	94	736
38 243 Judicial District Court 13th	18,443.10	0.05%	1,496	0	1,496	220	1,716
39 244 Bernalillo County Metropolitan Crt	40,672.66	0.11%	3,298	0	3,298	485	3,784
40 251 Judicial District Attorney 1st	10,384.64	0.03%	842	0	842	124	966
41 252 Judicial District Attorney 2nd	46,707.72	0.13%	3,788	0	3,788	557	4,345
42 253 Judicial District Attorney 3rd	8,986.39	0.02%	729	0	729	107	836
43 254 Judicial District Attorney 4th	4,930.60	0.01%	400	0	400	59	459
44 255 Judicial District Attorney 5th	8,497.00	0.02%	689	0	689	101	790
45 256 Judicial District Attorney 6th	5,075.57	0.01%	412	0	412	61	472

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Policy & Budget Allocations

Dept:3 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 257 Judicial District Attorney 7th	4,050.06	0.01%	\$328	\$0	\$328	\$48	\$377
47 258 Judicial District Attorney 8th	4,784.83	0.01%	388	0	388	57	445
48 259 Judicial District Attorney 9th	4,994.19	0.01%	405	0	405	60	465
49 260 Judicial District Attorney 10th	2,186.46	0.01%	177	0	177	26	203
50 261 Judicial District Attorney 11th	7,964.20	0.02%	646	0	646	95	741
51 262 Judicial District Attorney 12th	5,787.60	0.02%	469	0	469	69	538
52 263 Judicial District Attorney 13th	10,157.24	0.03%	824	0	824	121	945
53 264 Administrative Office of the DAs	6,593.81	0.02%	535	0	535	79	613
54 265 Judicial District Attorney 11th Div II	3,495.40	0.01%	283	0	283	42	325
56 308 State Auditor	7,634.10	0.02%	619	0	619	91	710
57 333 Taxation and Revenue	126,369.31	0.34%	10,248	0	10,248	1,508	11,756
58 337 Investment Council	83,956.75	0.23%	6,809	0	6,809	1,002	7,811
59 340 Administrative Hearings Office	2,958.99	0.01%	240	0	240	35	275
60 341-566 DFA Infrastructure, Plan & Dev	1,569.60	0.00%	127	0	127	19	146
62 341-543 DFA - Comm Dev & Local Govt	3,684.20	0.01%	299	0	299	44	343
63 341-544 DFA Financial Control Other	681,731.50	1.83%	55,287	0	55,287	8,136	63,423
64 342 Public School Insurance Authority	695,925.40	1.87%	56,438	0	56,438	8,306	64,743
65 343 Retiree Healthcare Authority	406,196.90	1.09%	32,942	0	32,942	4,848	37,789
66 350-598 GSD Program Support	6,049.70	0.02%	491	0	491	72	563
68 350-605 GSD Printing & Graphics	3,514.60	0.01%	285	0	285	42	327
69 350-606 GSD Risk Management	157,307.70	0.42%	12,757	0	12,757	1,877	14,635
70 350-609 GSD Aviation	1,357.00	0.00%	110	0	110	16	126
71 350-609 GSD Motor Pool	11,444.90	0.03%	928	0	928	137	1,065
72 350-609 GSD Surplus Property	841.60	0.00%	68	0	68	10	78
73 352 Education Retirement Brd	32,820.10	0.09%	2,662	0	2,662	392	3,053
74 354 Sentencing Commission	4,146.30	0.01%	336	0	336	49	386
75 280 Public Defender (Prev Agy 355)	79,941.93	0.21%	6,483	0	6,483	954	7,437
76 356 Governor	6,533.00	0.02%	530	0	530	78	608
77 360 Lieutenant Governor	838.50	0.00%	68	0	68	10	78
78 361 DoIT	265,839.57	0.71%	21,559	0	21,559	3,173	24,732
79 366 Public Employees Retirement Assoc	42,170.10	0.11%	3,420	0	3,420	503	3,923
81 370 Secretary of State	36,949.39	0.10%	2,997	0	2,997	441	3,437
83 379 Public Employees Labor Relations E	318.04	0.00%	26	0	26	4	30
86 404 Brd of Examiners - Architects	589.60	0.00%	48	0	48	7	55
87 410 Department of Ethics	1,817.90	0.00%	147	0	147	22	169
89 417 Border Authority	6,782.50	0.02%	550	0	550	81	631
90 418 Tourism Department	48,880.65	0.13%	3,964	0	3,964	583	4,547
91 419 Economic Development	221,605.35	0.60%	17,972	0	17,972	2,645	20,616
92 420 Regulation and Licensing	46,981.77	0.13%	3,810	0	3,810	561	4,371
93 430 Public Regulation Commission	18,711.00	0.05%	1,517	0	1,517	223	1,741
94 440 Superintendent of Insurance	157,934.57	0.42%	12,808	0	12,808	1,885	14,693
95 446 Brd of Medical Examiners	3,525.30	0.01%	286	0	286	42	328

STATE OF NEW MEXICO
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ACTUAL 2025
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Policy & Budget Allocations

Dept:3 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 449 Board of Nursing	4,273.20	0.01%	\$347	\$0	\$347	\$51	\$398
97 460 NM State Fair	24,350.76	0.07%	1,975	0	1,975	291	2,265
98 464 Brd of Licensure - Engineers	1,880.55	0.01%	153	0	153	22	175
99 465 Gaming Control Brd	8,588.60	0.02%	697	0	697	103	799
100 469 Racing Commission	7,137.10	0.02%	579	0	579	85	664
101 479 Brd of Veterinary Medicine	1,490.70	0.00%	121	0	121	18	139
103 491 Military Base Planning	309.40	0.00%	25	0	25	4	29
104 495 Spaceport Authority	17,354.00	0.05%	1,407	0	1,407	207	1,614
105 505 Dept of Cultural Affairs	88,866.27	0.24%	7,207	0	7,207	1,061	8,267
106 508 Livestock Board	10,850.20	0.03%	880	0	880	129	1,009
107 516 Dept of Game & Fish	81,394.55	0.22%	6,601	0	6,601	971	7,572
108 521 Energy, Minerals & Natural Resourc	329,590.19	0.89%	26,729	0	26,729	3,933	30,663
109 522 Youth Conservation Corp	6,081.80	0.02%	493	0	493	73	566
111 539 Commission on Public Lands	34,324.83	0.09%	2,784	0	2,784	410	3,193
112 550 Office of State Engineer/ISC	246,722.04	0.66%	20,009	0	20,009	2,944	22,953
115 601 Commission on Women	491.52	0.00%	40	0	40	6	46
116 603 Office of African Amer Affairs	1,417.81	0.00%	115	0	115	17	132
117 604 Comm for Deaf & Hearing Impaired	3,361.70	0.01%	273	0	273	40	313
118 605 MLK Commission	390.60	0.00%	32	0	32	5	36
119 606 Commission for the Blind	21,380.96	0.06%	1,734	0	1,734	255	1,989
120 609 Indian Affairs	166,757.00	0.45%	13,524	0	13,524	1,990	15,514
121 611 Early Childhood Education and Care	807,196.36	2.17%	65,462	0	65,462	9,633	75,095
122 624 Aging & Long Term Svcs	107,107.97	0.29%	8,686	0	8,686	1,278	9,964
123 630 Health Care Authority	13,852,597.94	37.23%	1,123,415	0	1,123,415	165,324	1,288,738
124 631 Workforce Solutions	164,747.20	0.44%	13,361	0	13,361	1,966	15,327
125 632 Workers Compensation Admin	17,317.66	0.05%	1,404	0	1,404	207	1,611
127 644 Vocational Rehabilitation	62,064.40	0.17%	5,033	0	5,033	741	5,774
128 645 Disability Commission	2,671.61	0.01%	217	0	217	32	249
129 647 Developmental Disabilities Comm	11,521.71	0.03%	934	0	934	138	1,072
130 662 Miners' Hospital	48,066.08	0.13%	3,898	0	3,898	574	4,472
131 665 Dept of Health	644,797.53	1.73%	52,292	0	52,292	7,695	59,987
132 667 Dept of Environment	283,955.16	0.76%	23,028	0	23,028	3,389	26,417
133 668 Natural Resources Trustee	27,100.00	0.07%	2,198	0	2,198	323	2,521
135 670 Veterans Services	12,237.70	0.03%	992	0	992	146	1,139
136 680 Family Representation & Advocacy	14,086.05	0.04%	1,142	0	1,142	168	1,310
137 690 Children, Youth & Families	428,227.84	1.15%	34,728	0	34,728	5,111	39,839
138 705 Dept of Military Affairs	68,725.24	0.18%	5,573	0	5,573	820	6,394
139 760 Parole Brd	789.20	0.00%	64	0	64	9	73
141 770 Dept of Corrections	402,348.21	1.08%	32,630	0	32,630	4,802	37,431
142 780 Crime Victims Reparations	37,202.70	0.10%	3,017	0	3,017	444	3,461
143 790 Dept of Public Safety	265,080.81	0.71%	21,497	0	21,497	3,164	24,661
144 795 Homeland Security & Emergency M	514,993.46	1.38%	41,765	0	41,765	6,146	47,911

STATE OF NEW MEXICO
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ACTUAL 2025
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Policy & Budget Allocations

Dept:3 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 805 Dept of Transportation	2,906,602.56	7.81%	\$235,719	\$0	\$235,719	\$34,689	\$270,408
146 924 Public Education Department	5,563,495.66	14.95%	451,187	0	451,187	66,397	517,584
149 940 Public School Facilities Authority	569,655.45	1.53%	46,198	0	46,198	6,799	52,996
150 949 Education Trust Board	3,365.10	0.01%	273	0	273	40	313
152 952 University of New Mexico	2,379,614.35	6.40%	192,981	0	192,981	28,399	221,381
153 954 New Mexico State University	1,143,805.87	3.07%	92,760	0	92,760	13,651	106,411
154 956 New Mexico Highlands University	120,419.07	0.32%	9,766	0	9,766	1,437	11,203
155 958 Western New Mexico University	118,131.96	0.32%	9,580	0	9,580	1,410	10,990
156 960 Eastern New Mexico University	222,791.48	0.60%	18,068	0	18,068	2,659	20,727
157 962 New Mexico Inst of Mining & Techn	277,113.70	0.74%	22,473	0	22,473	3,307	25,781
158 964 Northern New Mexico College	62,558.93	0.17%	5,073	0	5,073	747	5,820
159 966 Santa Fe Community College	79,570.77	0.21%	6,453	0	6,453	950	7,403
160 968 Central New Mexico Comm College	390,963.48	1.05%	31,706	0	31,706	4,666	36,372
161 970 Luna Community College	20,470.19	0.06%	1,660	0	1,660	244	1,904
162 972 Mesalands Community College	10,429.95	0.03%	846	0	846	124	970
163 974 New Mexico Junior College	189,306.99	0.51%	15,352	0	15,352	2,259	17,612
164 976 San Juan College	119,257.28	0.32%	9,671	0	9,671	1,423	11,095
165 977 Clovis Community College	44,374.76	0.12%	3,599	0	3,599	530	4,128
166 978 New Mexico Military Institute	69,637.13	0.19%	5,647	0	5,647	831	6,478
167 979 NM Sch for the Visually Impaired	43,623.66	0.12%	3,538	0	3,538	521	4,058
168 980 NM Sch for the Deaf	36,900.79	0.10%	2,993	0	2,993	440	3,433
170 999 Other	68,429.60	0.18%	5,549	0	5,549	817	6,366
Subtotal	37,210,327.67	100.00%	3,017,674	0	3,017,674	444,010	3,461,684
Direct Bills					0		0
Total					\$3,017,674		\$3,461,684
Basis Units: Budget by Agy							

STATE OF NEW MEXICO
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Board of Finance Allocations

Dept:3 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 341-541 DFA Finance Board	100	100.00%	\$63,242	\$0	\$63,242	\$144,329	\$207,571
Subtotal	100	100.00%	63,242	0	63,242	144,329	207,571
Direct Bills					0		0
Total					\$63,242		\$207,571
Basis Units: Direct to DFA Board of Finance							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Allocation Summary

Dept:3 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Total
3 341-541 DFA - Policy & Budget	\$380,623	\$518	\$0	\$381,141
4 341-542 DFA - Program Support	305,197	279	0	305,477
5 341-544 DFA - Financial Control	854,553	726	0	855,279
6 350-608 GSD Facilities Management	0	1,923	0	1,923
7 350-604 GSD Purchasing	0	294	0	294
8 378 Personnel Board	0	444	0	444
9 369 Commission on Public Records	0	320	0	320
10 305 NM Dept of Justice (OG Division)	0	4,892	0	4,892
11 394 State Treasurer	0	546	0	546
12 950 Higher Education Department	0	9,731	0	9,731
13 111 Legislative Council Service	0	1,008	0	1,008
14 112 Legislative Finance Committee	0	852	0	852
15 114 Senate Chief Clerk	0	318	0	318
16 115 House Chief Clerk	0	319	0	319
17 117 Legislative Education Study Commit	0	177	0	177
18 119 Legislative Building	0	559	0	559
20 208 NM Compilation Commission	0	146	0	146
21 210 Judicial Standards Commission	0	106	0	106
22 215 Court of Appeals	0	1,003	0	1,003
23 216 Supreme Court	0	1,345	0	1,345
24 218 Administrative Office of the Courts	0	13,334	0	13,334
25 219 Supreme Crt Building Commission	0	389	0	389
26 231 Judicial District Court 1st	0	1,529	0	1,529
27 232 Judicial District Court 2nd	0	4,162	0	4,162
28 233 Judicial District Court 3rd	0	1,537	0	1,537
29 234 Judicial District Court 4th	0	661	0	661
30 235 Judicial District Court 5th	0	1,434	0	1,434
31 236 Judicial District Court 6th	0	773	0	773
32 237 Judicial District Court 7th	0	531	0	531
33 238 Judicial District Court 8th	0	689	0	689
34 239 Judicial District Court 9th	0	734	0	734
35 240 Judicial District Court 10th	0	238	0	238
36 241 Judicial District Court 11th	0	1,566	0	1,566
37 242 Judicial District Court 12th	0	736	0	736
38 243 Judicial District Court 13th	0	1,716	0	1,716
39 244 Bernalillo County Metropolitan Crt	0	3,784	0	3,784
40 251 Judicial District Attorney 1st	0	966	0	966
41 252 Judicial District Attorney 2nd	0	4,345	0	4,345
42 253 Judicial District Attorney 3rd	0	836	0	836
43 254 Judicial District Attorney 4th	0	459	0	459
44 255 Judicial District Attorney 5th	0	790	0	790

STATE OF NEW MEXICO
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Allocation Summary

Dept:3 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Total
45 256 Judicial District Attorney 6th	\$0	\$472	\$0	\$472
46 257 Judicial District Attorney 7th	0	377	0	377
47 258 Judicial District Attorney 8th	0	445	0	445
48 259 Judicial District Attorney 9th	0	465	0	465
49 260 Judicial District Attorney 10th	0	203	0	203
50 261 Judicial District Attorney 11th	0	741	0	741
51 262 Judicial District Attorney 12th	0	538	0	538
52 263 Judicial District Attorney 13th	0	945	0	945
53 264 Administrative Office of the DAs	0	613	0	613
54 265 Judicial District Attorney 11th Div II	0	325	0	325
56 308 State Auditor	0	710	0	710
57 333 Taxation and Revenue	0	11,756	0	11,756
58 337 Investment Council	0	7,811	0	7,811
59 340 Administrative Hearings Office	0	275	0	275
60 341-566 DFA Infrastructure, Plan & Dev	329,613	146	0	329,759
61 341-541 DFA Finance Board	0	0	207,571	207,571
62 341-543 DFA - Comm Dev & Local Govt	695,850	343	0	696,193
63 341-544 DFA Financial Control Other	0	63,423	0	63,423
64 342 Public School Insurance Authority	0	64,743	0	64,743
65 343 Retiree Healthcare Authority	0	37,789	0	37,789
66 350-598 GSD Program Support	0	563	0	563
68 350-605 GSD Printing & Graphics	0	327	0	327
69 350-606 GSD Risk Management	0	14,635	0	14,635
70 350-609 GSD Aviation	0	126	0	126
71 350-609 GSD Motor Pool	0	1,065	0	1,065
72 350-609 GSD Surplus Property	0	78	0	78
73 352 Education Retirement Brd	0	3,053	0	3,053
74 354 Sentencing Commission	0	386	0	386
75 280 Public Defender (Prev Agy 355)	0	7,437	0	7,437
76 356 Governor	0	608	0	608
77 360 Lieutenant Governor	0	78	0	78
78 361 DoIT	0	24,732	0	24,732
79 366 Public Employees Retirement Assoc	0	3,923	0	3,923
81 370 Secretary of State	0	3,437	0	3,437
83 379 Public Employees Labor Relations E	0	30	0	30
86 404 Brd of Examiners - Architects	0	55	0	55
87 410 Department of Ethics	0	169	0	169
89 417 Border Authority	0	631	0	631
90 418 Tourism Department	0	4,547	0	4,547
91 419 Economic Development	0	20,616	0	20,616
92 420 Regulation and Licensing	0	4,371	0	4,371

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Allocation Summary

Dept:3 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Total
93 430 Public Regulation Commission	\$0	\$1,741	\$0	\$1,741
94 440 Superintendent of Insurance	0	14,693	0	14,693
95 446 Brd of Medical Examiners	0	328	0	328
96 449 Board of Nursing	0	398	0	398
97 460 NM State Fair	0	2,265	0	2,265
98 464 Brd of Licensure - Engineers	0	175	0	175
99 465 Gaming Control Brd	0	799	0	799
100 469 Racing Commission	0	664	0	664
101 479 Brd of Veterinary Medicine	0	139	0	139
103 491 Military Base Planning	0	29	0	29
104 495 Spaceport Authority	0	1,614	0	1,614
105 505 Dept of Cultural Affairs	0	8,267	0	8,267
106 508 Livestock Board	0	1,009	0	1,009
107 516 Dept of Game & Fish	0	7,572	0	7,572
108 521 Energy, Minerals & Natural Resourc	0	30,663	0	30,663
109 522 Youth Conservation Corp	0	566	0	566
111 539 Commission on Public Lands	0	3,193	0	3,193
112 550 Office of State Engineer/ISC	0	22,953	0	22,953
115 601 Commission on Women	0	46	0	46
116 603 Office of African Amer Affairs	0	132	0	132
117 604 Comm for Deaf & Hearing Impaired	0	313	0	313
118 605 MLK Commission	0	36	0	36
119 606 Commission for the Blind	0	1,989	0	1,989
120 609 Indian Affairs	0	15,514	0	15,514
121 611 Early Childhood Education and Care	0	75,095	0	75,095
122 624 Aging & Long Term Svcs	0	9,964	0	9,964
123 630 Health Care Authority	0	1,288,738	0	1,288,738
124 631 Workforce Solutions	0	15,327	0	15,327
125 632 Workers Compensation Admin	0	1,611	0	1,611
127 644 Vocational Rehabilitation	0	5,774	0	5,774
128 645 Disability Commission	0	249	0	249
129 647 Developmental Disabilities Comm	0	1,072	0	1,072
130 662 Miners' Hospital	0	4,472	0	4,472
131 665 Dept of Health	0	59,987	0	59,987
132 667 Dept of Environment	0	26,417	0	26,417
133 668 Natural Resources Trustee	0	2,521	0	2,521
135 670 Veterans Services	0	1,139	0	1,139
136 680 Family Representation & Advocacy	0	1,310	0	1,310
137 690 Children, Youth & Families	0	39,839	0	39,839
138 705 Dept of Military Affairs	0	6,394	0	6,394
139 760 Parole Brd	0	73	0	73

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Allocation Summary

Dept:3 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Total
141 770 Dept of Corrections	\$0	\$37,431	\$0	\$37,431
142 780 Crime Victims Reparations	0	3,461	0	3,461
143 790 Dept of Public Safety	0	24,661	0	24,661
144 795 Homeland Security & Emergency M	0	47,911	0	47,911
145 805 Dept of Transportation	0	270,408	0	270,408
146 924 Public Education Department	0	517,584	0	517,584
149 940 Public School Facilities Authority	0	52,996	0	52,996
150 949 Education Trust Board	0	313	0	313
152 952 University of New Mexico	0	221,381	0	221,381
153 954 New Mexico State University	0	106,411	0	106,411
154 956 New Mexico Highlands University	0	11,203	0	11,203
155 958 Western New Mexico University	0	10,990	0	10,990
156 960 Eastern New Mexico University	0	20,727	0	20,727
157 962 New Mexico Inst of Mining & Techn	0	25,781	0	25,781
158 964 Northern New Mexico College	0	5,820	0	5,820
159 966 Santa Fe Community College	0	7,403	0	7,403
160 968 Central New Mexico Comm College	0	36,372	0	36,372
161 970 Luna Community College	0	1,904	0	1,904
162 972 Mesalands Community College	0	970	0	970
163 974 New Mexico Junior College	0	17,612	0	17,612
164 976 San Juan College	0	11,095	0	11,095
165 977 Clovis Community College	0	4,128	0	4,128
166 978 New Mexico Military Institute	0	6,478	0	6,478
167 979 NM Sch for the Visually Impaired	0	4,058	0	4,058
168 980 NM Sch for the Deaf	0	3,433	0	3,433
170 999 Other	0	6,366	0	6,366
Total	\$2,565,837	\$3,461,684	\$207,571	\$6,235,092

FY 2027 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.

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A. Department Costs

Dept:4 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support	IT Support
Personnel Costs					
Salaries	S1	1,864,551	0	1,143,457	721,094
Salary % Split			.00%	61.33%	38.67%
Benefits	P	637,690	0	395,393	242,297
Subtotal - Personnel Costs		2,502,241	0	1,538,850	963,391
Services & Supplies Cost					
Professional Fees	P	137,141	0	125,717	11,425
Travel	P	4,335	0	4,006	329
Transportation Expense	P	23	0	23	0
Supplies	P	86,324	0	2,748	83,575
Maintenance	P	46,686	0	10,000	36,686
Telecommunication	P	2	0	2	0
DOIT Services	P	65,296	0	0	65,296
Rental Expense	P	1,026	0	389	638
Other Operating	P	24,054	0	20,062	3,992
Grants	D	28,067	0	0	0
Capital	D	614	0	0	0
Debt Service	D	8,243	0	0	0
Subtotal - Services & Supplies		401,810	0	162,947	201,940
Department Cost Total		2,904,051	0	1,701,797	1,165,331
Adjustments to Cost					
Grants	D	(28,067)	0	0	0
Capital	D	(614)	0	0	0
Debt Service	D	(8,243)	0	0	0
Subtotal - Adjustments		(36,923)	0	0	0
Total Costs After Adjustments		2,867,127	0	1,701,797	1,165,331
General Admin Distribution			0	0	0
Grand Total		<u>\$2,867,127</u>		<u>\$1,701,797</u>	<u>\$1,165,331</u>

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:4 341-542 DFA - Program Support

Department	First Incoming	Second Incoming	Program Support	IT Support
1 Bataan Memorial	\$2,450	\$0	\$1,503	\$948
Subtotal - Building Depreciation	2,450	0	1,503	948
2 DFA Depreciation	141,078	0	86,518	54,560
Subtotal - Equipment Depreciation	141,078	0	86,518	54,560
3 DFA Secretary	257,178	48,020	187,166	118,032
3 Policy & Budget	243	36	171	108
Subtotal - 341-541 DFA - Policy & Budge	257,421	48,055	187,337	118,140
4 Program Support	0	186,560	114,410	72,150
4 IT Support	0	152,823	93,721	59,103
Subtotal - 341-542 DFA - Program Supp	0	339,383	208,131	131,253
5 Accounting	0	414	254	160
5 Payroll	0	3,005	1,843	1,162
Subtotal - 341-544 DFA - Financial Conti	0	3,420	2,097	1,322
6 Lease Management	0	5,411	3,318	2,092
Subtotal - 350-608 GSD Facilities Manag	0	5,411	3,318	2,092
7 Purchasing	0	105	64	41
7 Contract Review	0	2,884	1,768	1,115
Subtotal - 350-604 GSD Purchasing	0	2,988	1,833	1,156
8 Human Resources	0	2,829	1,735	1,094
8 Adjudication	0	586	360	227
Subtotal - 378 Personnel Board	0	3,416	2,095	1,321
9 Admin Law	0	15,711	9,635	6,076
9 Records Mgt	0	9,861	6,047	3,813
Subtotal - 369 Commission on Public Re	0	25,571	15,682	9,889
11 Banking/Cash Mgmt	0	190	116	73
Subtotal - 394 State Treasurer	0	190	116	73
Total Incoming	400,950	428,434	508,629	320,755
C. Total Allocated		\$3,696,511	\$2,210,425	\$1,486,085
		59.80%	40.20%	

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Program Support Allocations

Dept:4 341-542 DFA - Program Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	37	14.18%	\$276,108	\$0	\$276,108	\$0	\$276,108
4 341-542 DFA - Program Support	25	9.58%	186,560	0	186,560	0	186,560
5 341-544 DFA - Financial Control	70	26.82%	522,367	0	522,367	92,422	614,789
60 341-566 DFA Infrastructure, Plan & Dev	27	10.34%	201,485	0	201,485	35,648	237,133
62 341-543 DFA - Comm Dev & Local Govt	57	21.84%	425,356	0	425,356	75,258	500,614
76 356 Governor	39	14.94%	291,033	0	291,033	51,492	342,525
77 360 Lieutenant Governor	6	2.30%	44,774	0	44,774	7,922	52,696
Subtotal	261	100.00%	1,947,684	0	1,947,684	262,742	2,210,425
Direct Bills					0		0
Total					\$1,947,684		\$2,210,425
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

IT Support Allocations

Dept:4 341-542 DFA - Program Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	37	17.13%	\$226,178	\$0	\$226,178	\$0	\$226,178
4 341-542 DFA - Program Support	25	11.57%	152,823	0	152,823	0	152,823
5 341-544 DFA - Financial Control	70	32.41%	427,905	0	427,905	75,314	503,220
60 341-566 DFA Infrastructure, Plan & Dev	27	12.50%	165,049	0	165,049	29,050	194,099
62 341-543 DFA - Comm Dev & Local Govt	57	26.39%	348,437	0	348,437	61,328	409,765
Subtotal	216	100.00%	1,320,393	0	1,320,393	165,692	1,486,085
Direct Bills					0		0
Total					\$1,320,393		\$1,486,085
Basis Units: FTEs Supported							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:4 341-542 DFA - Program Support

Department	Program Support	IT Support	Total
3 341-541 DFA - Policy & Budget	\$276,108	\$226,178	\$502,287
4 341-542 DFA - Program Support	186,560	152,823	339,383
5 341-544 DFA - Financial Control	614,789	503,220	1,118,009
60 341-566 DFA Infrastructure, Plan & Dev	237,133	194,099	431,232
62 341-543 DFA - Comm Dev & Local Govt	500,614	409,765	910,379
76 356 Governor	342,525	0	342,525
77 360 Lieutenant Governor	52,696	0	52,696
Total	\$2,210,425	\$1,486,085	\$3,696,511

FY 2027 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 FTEs by department with the exception of the State Fair, universities, and educational institutions.

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:5 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Payroll
Personnel Costs					
Salaries	S1	3,980,897	324,952	1,877,262	1,778,683
Salary % Split			8.16%	47.16%	44.68%
Benefits	P	1,484,774	112,212	703,694	668,868
Subtotal - Personnel Costs		5,465,671	437,164	2,580,955	2,447,551
Services & Supplies Cost					
Professional Fees	P	1,792,111	0	1,792,111	0
Transportation	P	29	0	29	0
Furniture/Fixtures	P	346	0	346	0
Bld/Structure	P	97,180	0	97,180	0
Supplies	P	29,029	0	29,029	0
Maintenance	P	7,546	0	7,546	0
Telecomm	P	456	0	456	0
DOIT Services	P	129,368	0	129,368	0
Rental Expense	P	33,298	0	33,298	0
Other Operating	P	73,504	0	73,504	0
Grants	D	7,865	0	0	0
Capital	D	321	0	0	0
Debt Service	D	41,444	0	0	0
Subtotal - Services & Supplies		2,212,496	0	2,162,866	0
Department Cost Total		7,678,166	437,164	4,743,822	2,447,551
Adjustments to Cost					
Grants	D	(7,865)	0	0	0
Capital	D	(321)	0	0	0
Debt Service	D	(41,444)	0	0	0
Subtotal - Adjustments		(49,629)	0	0	0
Total Costs After Adjustments		7,628,537	437,164	4,743,822	2,447,551
General Admin Distribution			(437,164)	224,476	212,688
Grand Total		\$7,628,537		\$4,968,298	\$2,660,239

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:5 341-544 DFA - Financial Control

Department	First Incoming	Second Incoming	Accounting	Payroll
1 Casita At Don Gaspar	\$5,205	\$0	\$2,673	\$2,532
1 Bataan Memorial	39,112	0	20,083	19,029
Subtotal - Building Depreciation	44,317	0	22,756	21,561
2 DFA Depreciation	65,195	0	33,476	31,719
Subtotal - Equipment Depreciation	65,195	0	33,476	31,719
3 DFA Secretary	720,098	134,455	438,798	415,755
3 Policy & Budget	633	93	373	353
Subtotal - 341-541 DFA - Policy & Budge	720,731	134,548	439,170	416,109
4 Program Support	522,367	92,422	315,683	299,106
4 IT Support	427,905	75,314	258,394	244,825
Subtotal - 341-542 DFA - Program Supp	950,272	167,736	574,077	543,931
5 Accounting	0	1,054	541	513
5 Payroll	0	8,415	4,321	4,094
Subtotal - 341-544 DFA - Financial Conti	0	9,469	4,862	4,607
7 Purchasing	0	262	135	127
7 Contract Review	0	2,499	1,283	1,216
Subtotal - 350-604 GSD Purchasing	0	2,761	1,418	1,343
8 Human Resources	0	7,922	4,068	3,854
8 Adjudication	0	1,661	853	808
Subtotal - 378 Personnel Board	0	9,583	4,921	4,662
11 Banking/Cash Mgmt	0	483	248	235
Subtotal - 394 State Treasurer	0	483	248	235
Total Incoming	1,780,516	324,580	1,080,929	1,024,167
C. Total Allocated		\$9,733,632	\$6,049,226	\$3,684,406
			62.15%	37.85%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Accounting Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	1,078	0.02%	\$895	\$0	\$895	\$0	\$895
4 341-542 DFA - Program Support	499	0.01%	414	0	414	0	414
5 341-544 DFA - Financial Control	1,270	0.02%	1,054	0	1,054	0	1,054
6 350-608 GSD Facilities Management	9,431	0.13%	7,828	0	7,828	222	8,050
7 350-604 GSD Purchasing	431	0.01%	358	0	358	10	368
8 378 Personnel Board	806	0.01%	669	0	669	19	688
9 369 Commission on Public Records	598	0.01%	496	0	496	14	510
10 305 NM Dept of Justice (OG Division)	4,544	0.06%	3,772	0	3,772	107	3,879
11 394 State Treasurer	918	0.01%	762	0	762	22	784
12 950 Higher Education Department	14,002	0.20%	11,622	0	11,622	329	11,951
13 111 Legislative Council Service	2,804	0.04%	2,327	0	2,327	66	2,393
14 112 Legislative Finance Committee	1,127	0.02%	935	0	935	27	962
15 114 Senate Chief Clerk	276	0.00%	229	0	229	6	236
16 115 House Chief Clerk	403	0.01%	335	0	335	9	344
17 117 Legislative Education Study Commit	541	0.01%	449	0	449	13	462
18 119 Legislative Building	1,897	0.03%	1,575	0	1,575	45	1,619
19 131 Legislature	5,137	0.07%	4,264	0	4,264	121	4,385
20 208 NM Compilation Commission	674	0.01%	559	0	559	16	575
21 210 Judicial Standards Commission	571	0.01%	474	0	474	13	487
22 215 Court of Appeals	1,344	0.02%	1,116	0	1,116	32	1,147
23 216 Supreme Court	1,958	0.03%	1,625	0	1,625	46	1,671
24 218 Administrative Office of the Courts	107,183	1.51%	88,965	0	88,965	2,522	91,486
26 231 Judicial District Court 1st	3,861	0.05%	3,205	0	3,205	91	3,296
27 232 Judicial District Court 2nd	4,420	0.06%	3,669	0	3,669	104	3,773
28 233 Judicial District Court 3rd	3,913	0.06%	3,248	0	3,248	92	3,340
29 234 Judicial District Court 4th	3,240	0.05%	2,689	0	2,689	76	2,766
30 235 Judicial District Court 5th	5,545	0.08%	4,602	0	4,602	130	4,733
31 236 Judicial District Court 6th	3,893	0.05%	3,231	0	3,231	92	3,323
32 237 Judicial District Court 7th	2,619	0.04%	2,174	0	2,174	62	2,235
33 238 Judicial District Court 8th	3,006	0.04%	2,495	0	2,495	71	2,566
34 239 Judicial District Court 9th	3,464	0.05%	2,875	0	2,875	81	2,957
35 240 Judicial District Court 10th	1,010	0.01%	838	0	838	24	862
36 241 Judicial District Court 11th	5,478	0.08%	4,547	0	4,547	129	4,676
37 242 Judicial District Court 12th	3,025	0.04%	2,511	0	2,511	71	2,582
38 243 Judicial District Court 13th	6,624	0.09%	5,498	0	5,498	156	5,654
39 244 Bernalillo County Metropolitan Crt	4,406	0.06%	3,657	0	3,657	104	3,761
40 251 Judicial District Attorney 1st	1,230	0.02%	1,021	0	1,021	29	1,050
41 252 Judicial District Attorney 2nd	4,458	0.06%	3,700	0	3,700	105	3,805
42 253 Judicial District Attorney 3rd	1,039	0.01%	862	0	862	24	887
43 254 Judicial District Attorney 4th	1,163	0.02%	965	0	965	27	993
44 255 Judicial District Attorney 5th	1,165	0.02%	967	0	967	27	994
45 256 Judicial District Attorney 6th	1,136	0.02%	943	0	943	27	970

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Accounting Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 257 Judicial District Attorney 7th	878	0.01%	\$729	\$0	\$729	\$21	\$749
47 258 Judicial District Attorney 8th	1,436	0.02%	1,192	0	1,192	34	1,226
48 259 Judicial District Attorney 9th	1,062	0.01%	881	0	881	25	906
49 260 Judicial District Attorney 10th	945	0.01%	784	0	784	22	807
50 261 Judicial District Attorney 11th	1,315	0.02%	1,091	0	1,091	31	1,122
51 262 Judicial District Attorney 12th	1,444	0.02%	1,199	0	1,199	34	1,233
52 263 Judicial District Attorney 13th	1,291	0.02%	1,072	0	1,072	30	1,102
53 264 Administrative Office of the DAs	3,162	0.04%	2,625	0	2,625	74	2,699
54 265 Judicial District Attorney 11th Div II	1,054	0.01%	875	0	875	25	900
56 308 State Auditor	742	0.01%	616	0	616	17	633
57 333 Taxation and Revenue	1,901,702	26.83%	1,578,462	0	1,578,462	44,739	1,623,201
58 337 Investment Council	1,845	0.03%	1,531	0	1,531	43	1,575
59 340 Administrative Hearings Office	457	0.01%	379	0	379	11	390
60 341-566 DFA Infrastructure, Plan & Dev	248	0.00%	206	0	206	6	212
62 341-543 DFA - Comm Dev & Local Govt	7,153	0.10%	5,937	0	5,937	168	6,105
63 341-544 DFA Financial Control Other	123,586	1.74%	102,580	0	102,580	2,907	105,487
64 342 Public School Insurance Authority	1,079	0.02%	896	0	896	25	921
65 343 Retiree Healthcare Authority	7,237	0.10%	6,007	0	6,007	170	6,177
66 350-598 GSD Program Support	810	0.01%	672	0	672	19	691
68 350-605 GSD Printing & Graphics	379	0.01%	315	0	315	9	323
69 350-606 GSD Risk Management	23,205	0.33%	19,261	0	19,261	546	19,807
70 350-609 GSD Aviation	381	0.01%	316	0	316	9	325
71 350-609 GSD Motor Pool	1,619	0.02%	1,344	0	1,344	38	1,382
72 350-609 GSD Surplus Property	87	0.00%	72	0	72	2	74
73 352 Education Retirement Brd	1,333,335	18.81%	1,106,703	0	1,106,703	31,368	1,138,071
74 354 Sentencing Commission	173	0.00%	144	0	144	4	148
75 280 Public Defender (Prev Agy 355)	12,654	0.18%	10,503	0	10,503	298	10,801
76 356 Governor	709	0.01%	588	0	588	17	605
77 360 Lieutenant Governor	282	0.00%	234	0	234	7	241
78 361 DoIT	8,787	0.12%	7,293	0	7,293	207	7,500
79 366 Public Employees Retirement Assoc	1,150,991	16.24%	955,352	0	955,352	27,078	982,431
81 370 Secretary of State	16,608	0.23%	13,785	0	13,785	391	14,176
83 379 Public Employees Labor Relations E	175	0.00%	145	0	145	4	149
86 404 Brd of Examiners - Architects	566	0.01%	470	0	470	13	483
87 410 Department of Ethics	423	0.01%	351	0	351	10	361
89 417 Border Authority	515	0.01%	427	0	427	12	440
90 418 Tourism Department	6,067	0.09%	5,036	0	5,036	143	5,178
91 419 Economic Development	4,235	0.06%	3,515	0	3,515	100	3,615
92 420 Regulation and Licensing	13,634	0.19%	11,317	0	11,317	321	11,637
93 430 Public Regulation Commission	2,185	0.03%	1,814	0	1,814	51	1,865
94 440 Superintendent of Insurance	7,173	0.10%	5,954	0	5,954	169	6,123
95 446 Brd of Medical Examiners	1,687	0.02%	1,400	0	1,400	40	1,440

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Accounting Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 449 Board of Nursing	1,291	0.02%	\$1,072	\$0	\$1,072	\$30	\$1,102
97 460 NM State Fair	4,278	0.06%	3,551	0	3,551	101	3,651
98 464 Brd of Licensure - Engineers	902	0.01%	749	0	749	21	770
99 465 Gaming Control Brd	1,362	0.02%	1,130	0	1,130	32	1,163
100 469 Racing Commission	1,932	0.03%	1,604	0	1,604	45	1,649
101 479 Brd of Veterinary Medicine	415	0.01%	344	0	344	10	354
103 491 Military Base Planning	85	0.00%	71	0	71	2	73
104 495 Spaceport Authority	2,065	0.03%	1,714	0	1,714	49	1,763
105 505 Dept of Cultural Affairs	30,573	0.43%	25,376	0	25,376	719	26,096
106 508 Livestock Board	6,064	0.09%	5,033	0	5,033	143	5,176
107 516 Dept of Game & Fish	30,317	0.43%	25,164	0	25,164	713	25,877
108 521 Energy, Minerals & Natural Resourc	29,090	0.41%	24,145	0	24,145	684	24,830
109 522 Youth Conservation Corp	678	0.01%	563	0	563	16	579
111 539 Commission on Public Lands	7,843	0.11%	6,510	0	6,510	185	6,694
112 550 Office of State Engineer/ISC	9,887	0.14%	8,206	0	8,206	233	8,439
115 601 Commission on Women	325	0.00%	270	0	270	8	277
116 603 Office of African Amer Affairs	547	0.01%	454	0	454	13	467
117 604 Comm for Deaf & Hearing Impaired	601	0.01%	499	0	499	14	513
118 605 MLK Commission	257	0.00%	213	0	213	6	219
119 606 Commission for the Blind	7,468	0.11%	6,199	0	6,199	176	6,374
120 609 Indian Affairs	2,191	0.03%	1,819	0	1,819	52	1,870
121 611 Early Childhood Education and Care	57,529	0.81%	47,751	0	47,751	1,353	49,104
122 624 Aging & Long Term Svcs	8,204	0.12%	6,810	0	6,810	193	7,003
123 630 Health Care Authority	1,280,003	18.06%	1,062,436	0	1,062,436	30,113	1,092,549
124 631 Workforce Solutions	56,877	0.80%	47,209	0	47,209	1,338	48,547
125 632 Workers Compensation Admin	3,051	0.04%	2,532	0	2,532	72	2,604
127 644 Vocational Rehabilitation	150,030	2.12%	124,529	0	124,529	3,530	128,058
128 645 Disability Commission	1,027	0.01%	852	0	852	24	877
129 647 Developmental Disabilities Comm	1,291	0.02%	1,072	0	1,072	30	1,102
130 662 Miners' Hospital	11,142	0.16%	9,248	0	9,248	262	9,510
131 665 Dept of Health	78,214	1.10%	64,920	0	64,920	1,840	66,760
132 667 Dept of Environment	26,494	0.37%	21,991	0	21,991	623	22,614
133 668 Natural Resources Trustee	359	0.01%	298	0	298	8	306
135 670 Veterans Services	4,616	0.07%	3,831	0	3,831	109	3,940
136 680 Family Representation & Advocacy	2,217	0.03%	1,840	0	1,840	52	1,892
137 690 Children, Youth & Families	126,604	1.79%	105,085	0	105,085	2,978	108,063
138 705 Dept of Military Affairs	12,829	0.18%	10,648	0	10,648	302	10,950
139 760 Parole Brd	525	0.01%	436	0	436	12	448
140 765 Juvenile Parole Brd	3	0.00%	2	0	2	0	3
141 770 Dept of Corrections	27,150	0.38%	22,535	0	22,535	639	23,174
142 780 Crime Victims Reparations	8,135	0.11%	6,752	0	6,752	191	6,944
143 790 Dept of Public Safety	37,359	0.53%	31,009	0	31,009	879	31,888

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Accounting Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 795 Homeland Security & Emergency M	8,702	0.12%	\$7,223	\$0	\$7,223	\$205	\$7,428
145 805 Dept of Transportation	122,237	1.72%	101,460	0	101,460	2,876	104,336
146 924 Public Education Department	52,034	0.73%	43,190	0	43,190	1,224	44,414
149 940 Public School Facilities Authority	5,416	0.08%	4,495	0	4,495	127	4,623
150 949 Education Trust Board	865	0.01%	718	0	718	20	738
170 999 Other	613	0.01%	509	0	509	14	523
Subtotal	7,087,200	100.00%	5,882,561	0	5,882,561	166,666	6,049,226
Direct Bills					0		0
Total					\$5,882,561		\$6,049,226
Basis Units: Accounting Transactions							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Payroll Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	37	0.13%	\$4,448	\$0	\$4,448	\$0	\$4,448
4 341-542 DFA - Program Support	25	0.09%	3,005	0	3,005	0	3,005
5 341-544 DFA - Financial Control	70	0.24%	8,415	0	8,415	0	8,415
6 350-608 GSD Facilities Management	180	0.61%	21,639	0	21,639	973	22,612
7 350-604 GSD Purchasing	28	0.10%	3,366	0	3,366	151	3,517
8 378 Personnel Board	48	0.16%	5,770	0	5,770	260	6,030
9 369 Commission on Public Records	35	0.12%	4,208	0	4,208	189	4,397
10 305 NM Dept of Justice (OG Division)	289	0.99%	34,742	0	34,742	1,563	36,305
11 394 State Treasurer	35	0.12%	4,208	0	4,208	189	4,397
12 950 Higher Education Department	60	0.20%	7,213	0	7,213	324	7,537
13 111 Legislative Council Service	90	0.31%	10,819	0	10,819	487	11,306
14 112 Legislative Finance Committee	48	0.16%	5,770	0	5,770	260	6,030
15 114 Senate Chief Clerk	28	0.10%	3,366	0	3,366	151	3,517
16 115 House Chief Clerk	36	0.12%	4,328	0	4,328	195	4,522
17 117 Legislative Education Study Commit	19	0.06%	2,284	0	2,284	103	2,387
18 119 Legislative Building	58	0.20%	6,972	0	6,972	314	7,286
19 131 Legislature	16	0.05%	1,923	0	1,923	87	2,010
20 208 NM Compilation Commission	6	0.02%	721	0	721	32	754
21 210 Judicial Standards Commission	8	0.03%	962	0	962	43	1,005
22 215 Court of Appeals	65	0.22%	7,814	0	7,814	351	8,165
23 216 Supreme Court	66	0.22%	7,934	0	7,934	357	8,291
24 218 Administrative Office of the Courts	281	0.96%	33,780	0	33,780	1,519	35,300
26 231 Judicial District Court 1st	153	0.52%	18,393	0	18,393	827	19,220
27 232 Judicial District Court 2nd	408	1.39%	49,048	0	49,048	2,206	51,254
28 233 Judicial District Court 3rd	151	0.51%	18,152	0	18,152	817	18,969
29 234 Judicial District Court 4th	59	0.20%	7,093	0	7,093	319	7,412
30 235 Judicial District Court 5th	138	0.47%	16,590	0	16,590	746	17,336
31 236 Judicial District Court 6th	77	0.26%	9,257	0	9,257	416	9,673
32 237 Judicial District Court 7th	56	0.19%	6,732	0	6,732	303	7,035
33 238 Judicial District Court 8th	66	0.22%	7,934	0	7,934	357	8,291
34 239 Judicial District Court 9th	72	0.25%	8,655	0	8,655	389	9,045
35 240 Judicial District Court 10th	20	0.07%	2,404	0	2,404	108	2,512
36 241 Judicial District Court 11th	153	0.52%	18,393	0	18,393	827	19,220
37 242 Judicial District Court 12th	73	0.25%	8,776	0	8,776	395	9,170
38 243 Judicial District Court 13th	145	0.49%	17,431	0	17,431	784	18,215
39 244 Bernalillo County Metropolitan Crt	353	1.20%	42,436	0	42,436	1,909	44,345
40 251 Judicial District Attorney 1st	85	0.29%	10,218	0	10,218	460	10,678
41 252 Judicial District Attorney 2nd	370	1.26%	44,479	0	44,479	2,001	46,480
42 253 Judicial District Attorney 3rd	77	0.26%	9,257	0	9,257	416	9,673
43 254 Judicial District Attorney 4th	42	0.14%	5,049	0	5,049	227	5,276
44 255 Judicial District Attorney 5th	87	0.30%	10,459	0	10,459	470	10,929
45 256 Judicial District Attorney 6th	40	0.14%	4,809	0	4,809	216	5,025

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Payroll Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 257 Judicial District Attorney 7th	36	0.12%	\$4,328	\$0	\$4,328	\$195	\$4,522
47 258 Judicial District Attorney 8th	38	0.13%	4,568	0	4,568	205	4,774
48 259 Judicial District Attorney 9th	40	0.14%	4,809	0	4,809	216	5,025
49 260 Judicial District Attorney 10th	16	0.05%	1,923	0	1,923	87	2,010
50 261 Judicial District Attorney 11th	69	0.24%	8,295	0	8,295	373	8,668
51 262 Judicial District Attorney 12th	56	0.19%	6,732	0	6,732	303	7,035
52 263 Judicial District Attorney 13th	83	0.28%	9,978	0	9,978	449	10,427
53 264 Administrative Office of the DAs	20	0.07%	2,404	0	2,404	108	2,512
54 265 Judicial District Attorney 11th Div II	34	0.12%	4,087	0	4,087	184	4,271
56 308 State Auditor	44	0.15%	5,289	0	5,289	238	5,527
57 333 Taxation and Revenue	1,067	3.64%	128,269	0	128,269	5,770	134,039
58 337 Investment Council	37	0.13%	4,448	0	4,448	200	4,648
59 340 Administrative Hearings Office	18	0.06%	2,164	0	2,164	97	2,261
60 341-566 DFA Infrastructure, Plan & Dev	27	0.09%	3,246	0	3,246	146	3,392
62 341-543 DFA - Comm Dev & Local Govt	57	0.19%	6,852	0	6,852	308	7,160
64 342 Public School Insurance Authority	12	0.04%	1,443	0	1,443	65	1,507
65 343 Retiree Healthcare Authority	28	0.10%	3,366	0	3,366	151	3,517
66 350-598 GSD Program Support	46	0.16%	5,530	0	5,530	249	5,779
68 350-605 GSD Printing & Graphics	6	0.02%	721	0	721	32	754
69 350-606 GSD Risk Management	46	0.16%	5,530	0	5,530	249	5,779
70 350-609 GSD Aviation	4	0.01%	481	0	481	22	502
71 350-609 GSD Motor Pool	23	0.08%	2,765	0	2,765	124	2,889
72 350-609 GSD Surplus Property	6	0.02%	721	0	721	32	754
73 352 Education Retirement Brd	95	0.32%	11,420	0	11,420	514	11,934
75 280 Public Defender (Prev Agy 355)	521	1.78%	62,632	0	62,632	2,817	65,449
76 356 Governor	39	0.13%	4,688	0	4,688	211	4,899
77 360 Lieutenant Governor	6	0.02%	721	0	721	32	754
78 361 DoIT	213	0.73%	25,606	0	25,606	1,152	26,757
79 366 Public Employees Retirement Assoc	91	0.31%	10,940	0	10,940	492	11,432
81 370 Secretary of State	74	0.25%	8,896	0	8,896	400	9,296
83 379 Public Employees Labor Relations E	2	0.01%	240	0	240	11	251
86 404 Brd of Examiners - Architects	4	0.01%	481	0	481	22	502
87 410 Department of Ethics	10	0.03%	1,202	0	1,202	54	1,256
89 417 Border Authority	4	0.01%	481	0	481	22	502
90 418 Tourism Department	63	0.21%	7,574	0	7,574	341	7,914
91 419 Economic Development	82	0.28%	9,858	0	9,858	443	10,301
92 420 Regulation and Licensing	394	1.34%	47,365	0	47,365	2,131	49,495
93 430 Public Regulation Commission	114	0.39%	13,704	0	13,704	616	14,321
94 440 Superintendent of Insurance	116	0.40%	13,945	0	13,945	627	14,572
95 446 Brd of Medical Examiners	22	0.07%	2,645	0	2,645	119	2,764
96 449 Board of Nursing	27	0.09%	3,246	0	3,246	146	3,392
97 460 NM State Fair	32	0.11%	3,847	0	3,847	173	4,020

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Payroll Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 464 Brd of Licensure - Engineers	8	0.03%	\$962	\$0	\$962	\$43	\$1,005
99 465 Gaming Control Brd	52	0.18%	6,251	0	6,251	281	6,532
100 469 Racing Commission	23	0.08%	2,765	0	2,765	124	2,889
101 479 Brd of Veterinary Medicine	3	0.01%	361	0	361	16	377
103 491 Military Base Planning	2	0.01%	240	0	240	11	251
104 495 Spaceport Authority	30	0.10%	3,606	0	3,606	162	3,769
105 505 Dept of Cultural Affairs	567	1.93%	68,162	0	68,162	3,066	71,228
106 508 Livestock Board	85	0.29%	10,218	0	10,218	460	10,678
107 516 Dept of Game & Fish	325	1.11%	39,070	0	39,070	1,757	40,827
108 521 Energy, Minerals & Natural Resourc	713	2.43%	85,713	0	85,713	3,856	89,568
109 522 Youth Conservation Corp	2	0.01%	240	0	240	11	251
110 538 Intertribal Ceremonial Office	1	0.00%	120	0	120	5	126
111 539 Commission on Public Lands	198	0.67%	23,802	0	23,802	1,071	24,873
112 550 Office of State Engineer/ISC	405	1.38%	48,687	0	48,687	2,190	50,877
115 601 Commission on Women	2	0.01%	240	0	240	11	251
116 603 Office of African Amer Affairs	18	0.06%	2,164	0	2,164	97	2,261
117 604 Comm for Deaf & Hearing Impaired	16	0.05%	1,923	0	1,923	87	2,010
118 605 MLK Commission	2	0.01%	240	0	240	11	251
119 606 Commission for the Blind	93	0.32%	11,180	0	11,180	503	11,683
120 609 Indian Affairs	25	0.09%	3,005	0	3,005	135	3,141
121 611 Early Childhood Education and Care	362	1.23%	43,518	0	43,518	1,957	45,475
122 624 Aging & Long Term Svcs	281	0.96%	33,780	0	33,780	1,519	35,300
123 630 Health Care Authority	2,469	8.42%	296,810	0	296,810	13,351	310,161
124 631 Workforce Solutions	788	2.69%	94,729	0	94,729	4,261	98,990
125 632 Workers Compensation Admin	123	0.42%	14,786	0	14,786	665	15,451
127 644 Vocational Rehabilitation	354	1.21%	42,556	0	42,556	1,914	44,470
128 645 Disability Commission	16	0.05%	1,923	0	1,923	87	2,010
129 647 Developmental Disabilities Comm	27	0.09%	3,246	0	3,246	146	3,392
130 662 Miners' Hospital	290	0.99%	34,862	0	34,862	1,568	36,430
131 665 Dept of Health	3,473	11.84%	417,505	0	417,505	18,780	436,285
132 667 Dept of Environment	838	2.86%	100,740	0	100,740	4,531	105,271
133 668 Natural Resources Trustee	5	0.02%	601	0	601	27	628
135 670 Veterans Services	84	0.29%	10,098	0	10,098	454	10,552
136 680 Family Representation & Advocacy	42	0.14%	5,049	0	5,049	227	5,276
137 690 Children, Youth & Families	2,406	8.20%	289,236	0	289,236	13,010	302,246
138 705 Dept of Military Affairs	237	0.81%	28,491	0	28,491	1,282	29,772
139 760 Parole Brd	7	0.02%	842	0	842	38	879
141 770 Dept of Corrections	2,407	8.21%	289,356	0	289,356	13,016	302,372
142 780 Crime Victims Reparations	29	0.10%	3,486	0	3,486	157	3,643
143 790 Dept of Public Safety	1,382	4.71%	166,136	0	166,136	7,473	173,610
144 795 Homeland Security & Emergency M	140	0.48%	16,830	0	16,830	757	17,587
145 805 Dept of Transportation	2,709	9.23%	325,661	0	325,661	14,649	340,310

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Payroll Allocations

Dept:5 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 924 Public Education Department	361	1.23%	\$43,397	\$0	\$43,397	\$1,952	\$45,350
149 940 Public School Facilities Authority	57	0.19%	6,852	0	6,852	308	7,160
150 949 Education Trust Board	3	0.01%	361	0	361	16	377
Subtotal	29,335	100.00%	3,526,492	0	3,526,492	157,914	3,684,406
Direct Bills					0		0
Total					\$3,526,492		\$3,684,406
Basis Units: Total FTEs							

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

**ACTUAL 2025
3/9/2026**

Allocation Summary

Dept:5 341-544 DFA - Financial Control

Department	Accounting	Payroll	Total
3 341-541 DFA - Policy & Budget	\$895	\$4,448	\$5,343
4 341-542 DFA - Program Support	414	3,005	3,420
5 341-544 DFA - Financial Control	1,054	8,415	9,469
6 350-608 GSD Facilities Management	8,050	22,612	30,662
7 350-604 GSD Purchasing	368	3,517	3,885
8 378 Personnel Board	688	6,030	6,718
9 369 Commission on Public Records	510	4,397	4,907
10 305 NM Dept of Justice (OG Division)	3,879	36,305	40,183
11 394 State Treasurer	784	4,397	5,180
12 950 Higher Education Department	11,951	7,537	19,489
13 111 Legislative Council Service	2,393	11,306	13,699
14 112 Legislative Finance Committee	962	6,030	6,992
15 114 Senate Chief Clerk	236	3,517	3,753
16 115 House Chief Clerk	344	4,522	4,866
17 117 Legislative Education Study Commit	462	2,387	2,849
18 119 Legislative Building	1,619	7,286	8,905
19 131 Legislature	4,385	2,010	6,395
20 208 NM Compilation Commission	575	754	1,329
21 210 Judicial Standards Commission	487	1,005	1,492
22 215 Court of Appeals	1,147	8,165	9,313
23 216 Supreme Court	1,671	8,291	9,962
24 218 Administrative Office of the Courts	91,486	35,300	126,786
26 231 Judicial District Court 1st	3,296	19,220	22,516
27 232 Judicial District Court 2nd	3,773	51,254	55,026
28 233 Judicial District Court 3rd	3,340	18,969	22,309
29 234 Judicial District Court 4th	2,766	7,412	10,177
30 235 Judicial District Court 5th	4,733	17,336	22,069
31 236 Judicial District Court 6th	3,323	9,673	12,996
32 237 Judicial District Court 7th	2,235	7,035	9,270
33 238 Judicial District Court 8th	2,566	8,291	10,857
34 239 Judicial District Court 9th	2,957	9,045	12,001
35 240 Judicial District Court 10th	862	2,512	3,375
36 241 Judicial District Court 11th	4,676	19,220	23,896
37 242 Judicial District Court 12th	2,582	9,170	11,752
38 243 Judicial District Court 13th	5,654	18,215	23,869
39 244 Bernalillo County Metropolitan Crt	3,761	44,345	48,105
40 251 Judicial District Attorney 1st	1,050	10,678	11,728
41 252 Judicial District Attorney 2nd	3,805	46,480	50,285
42 253 Judicial District Attorney 3rd	887	9,673	10,560
43 254 Judicial District Attorney 4th	993	5,276	6,269
44 255 Judicial District Attorney 5th	994	10,929	11,923

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:5 341-544 DFA - Financial Control

Department	Accounting	Payroll	Total
45 256 Judicial District Attorney 6th	\$970	\$5,025	\$5,995
46 257 Judicial District Attorney 7th	749	4,522	5,272
47 258 Judicial District Attorney 8th	1,226	4,774	5,999
48 259 Judicial District Attorney 9th	906	5,025	5,931
49 260 Judicial District Attorney 10th	807	2,010	2,817
50 261 Judicial District Attorney 11th	1,122	8,668	9,790
51 262 Judicial District Attorney 12th	1,233	7,035	8,267
52 263 Judicial District Attorney 13th	1,102	10,427	11,529
53 264 Administrative Office of the DAs	2,699	2,512	5,211
54 265 Judicial District Attorney 11th Div II	900	4,271	5,171
56 308 State Auditor	633	5,527	6,161
57 333 Taxation and Revenue	1,623,201	134,039	1,757,240
58 337 Investment Council	1,575	4,648	6,223
59 340 Administrative Hearings Office	390	2,261	2,651
60 341-566 DFA Infrastructure, Plan & Dev	212	3,392	3,603
62 341-543 DFA - Comm Dev & Local Govt	6,105	7,160	13,266
63 341-544 DFA Financial Control Other	105,487	0	105,487
64 342 Public School Insurance Authority	921	1,507	2,428
65 343 Retiree Healthcare Authority	6,177	3,517	9,695
66 350-598 GSD Program Support	691	5,779	6,470
68 350-605 GSD Printing & Graphics	323	754	1,077
69 350-606 GSD Risk Management	19,807	5,779	25,585
70 350-609 GSD Aviation	325	502	828
71 350-609 GSD Motor Pool	1,382	2,889	4,271
72 350-609 GSD Surplus Property	74	754	828
73 352 Education Retirement Brd	1,138,071	11,934	1,150,005
74 354 Sentencing Commission	148	0	148
75 280 Public Defender (Prev Agy 355)	10,801	65,449	76,250
76 356 Governor	605	4,899	5,504
77 360 Lieutenant Governor	241	754	994
78 361 DoIT	7,500	26,757	34,258
79 366 Public Employees Retirement Assoc	982,431	11,432	993,862
81 370 Secretary of State	14,176	9,296	23,472
83 379 Public Employees Labor Relations E	149	251	401
86 404 Brd of Examiners - Architects	483	502	986
87 410 Department of Ethics	361	1,256	1,617
89 417 Border Authority	440	502	942
90 418 Tourism Department	5,178	7,914	13,093
91 419 Economic Development	3,615	10,301	13,916
92 420 Regulation and Licensing	11,637	49,495	61,132
93 430 Public Regulation Commission	1,865	14,321	16,186

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:5 341-544 DFA - Financial Control

Department	Accounting	Payroll	Total
94 440 Superintendent of Insurance	\$6,123	\$14,572	\$20,695
95 446 Brd of Medical Examiners	1,440	2,764	4,204
96 449 Board of Nursing	1,102	3,392	4,494
97 460 NM State Fair	3,651	4,020	7,671
98 464 Brd of Licensure - Engineers	770	1,005	1,775
99 465 Gaming Control Brd	1,163	6,532	7,695
100 469 Racing Commission	1,649	2,889	4,538
101 479 Brd of Veterinary Medicine	354	377	731
103 491 Military Base Planning	73	251	324
104 495 Spaceport Authority	1,763	3,769	5,531
105 505 Dept of Cultural Affairs	26,096	71,228	97,323
106 508 Livestock Board	5,176	10,678	15,854
107 516 Dept of Game & Fish	25,877	40,827	66,704
108 521 Energy, Minerals & Natural Resourc	24,830	89,568	114,398
109 522 Youth Conservation Corp	579	251	830
110 538 Intertribal Ceremonial Office	0	126	126
111 539 Commission on Public Lands	6,694	24,873	31,568
112 550 Office of State Engineer/ISC	8,439	50,877	59,316
115 601 Commission on Women	277	251	529
116 603 Office of African Amer Affairs	467	2,261	2,728
117 604 Comm for Deaf & Hearing Impaired	513	2,010	2,523
118 605 MLK Commission	219	251	471
119 606 Commission for the Blind	6,374	11,683	18,057
120 609 Indian Affairs	1,870	3,141	5,011
121 611 Early Childhood Education and Care	49,104	45,475	94,579
122 624 Aging & Long Term Svcs	7,003	35,300	42,302
123 630 Health Care Authority	1,092,549	310,161	1,402,710
124 631 Workforce Solutions	48,547	98,990	147,538
125 632 Workers Compensation Admin	2,604	15,451	18,056
127 644 Vocational Rehabilitation	128,058	44,470	172,529
128 645 Disability Commission	877	2,010	2,887
129 647 Developmental Disabilities Comm	1,102	3,392	4,494
130 662 Miners' Hospital	9,510	36,430	45,941
131 665 Dept of Health	66,760	436,285	503,045
132 667 Dept of Environment	22,614	105,271	127,885
133 668 Natural Resources Trustee	306	628	935
135 670 Veterans Services	3,940	10,552	14,492
136 680 Family Representation & Advocacy	1,892	5,276	7,168
137 690 Children, Youth & Families	108,063	302,246	410,309
138 705 Dept of Military Affairs	10,950	29,772	40,723
139 760 Parole Brd	448	879	1,327

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:5 341-544 DFA - Financial Control

Department	Accounting	Payroll	Total
140 765 Juvenile Parole Brd	\$3	\$0	\$3
141 770 Dept of Corrections	23,174	302,372	325,546
142 780 Crime Victims Reparations	6,944	3,643	10,587
143 790 Dept of Public Safety	31,888	173,610	205,497
144 795 Homeland Security & Emergency M	7,428	17,587	25,015
145 805 Dept of Transportation	104,336	340,310	444,645
146 924 Public Education Department	44,414	45,350	89,763
149 940 Public School Facilities Authority	4,623	7,160	11,783
150 949 Education Trust Board	738	377	1,115
170 999 Other	523	0	523
Total	\$6,049,226	\$3,684,406	\$9,733,632

FY 2027 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:6 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
Personnel Costs					
Salaries	S1	8,274,576	600,267	7,212,470	461,839
Salary % Split			7.25%	87.16%	5.58%
Benefits	P	3,613,765	373,335	3,081,421	159,009
Subtotal - Personnel Costs		11,888,341	973,602	10,293,891	620,848
Services & Supplies Cost					
Professional Fees	P	936,704	138,767	786,259	11,679
Travel	P	1,132	1,132	0	0
Transportation	P	1,349,877	89,108	1,260,770	0
Furniture/Fixtures	P	1,295,940	495	1,295,445	0
Bld/Structure	P	428,280	0	428,280	0
Supplies	P	44,259	0	44,259	0
Maintenance	P	796,070	0	796,070	0
Telecomm	P	5,920	0	5,920	0
DOIT Services	P	251,877	0	251,877	0
Rental Expense	P	10,150	31,012	(20,862)	0
Utilities	P	3,095,208	0	3,095,208	0
Other Operating	P	1,652,156	85,579	1,566,576	0
Lease Interest	D	372	0	0	0
Capital	D	(2,079,446)	0	0	0
Debt Service	D	5,402,177	0	0	0
Subtotal - Services & Supplies		13,190,677	346,093	9,509,802	11,679
Department Cost Total		25,079,018	1,319,695	19,803,694	632,526
Adjustments to Cost					
Lease Interest	D	(372)	0	0	0
Capital	D	2,079,446	0	0	0
Debt Service	D	(5,402,177)	0	0	0

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:6 350-608 GSD Facilities Management

Description	Amount	General Admin	Facilities Maintenance	Lease Management
Subtotal - Adjustments	(3,323,103)	0	0	0
Total Costs After Adjustments	21,755,915	1,319,695	19,803,694	632,526
General Admin Distribution		(1,319,695)	1,278,849	40,846
Grand Total	<u>\$21,755,915</u>		<u>\$21,082,543</u>	<u>\$673,372</u>

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Expense%)

Dept:6 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
1 Lew Wallace Bld	\$3,378	\$0	\$3,273	\$105
1 128 S Capitol	420	0	407	13
1 Casita At Don Gaspar	3,054	0	2,960	95
1 Harold Runnels	23,007	0	22,295	712
1 Joseph Montoya	10,662	0	10,332	330
1 Toney Anaya	93,388	0	90,497	2,890
1 2542 Cerrillos	90,148	0	87,358	2,790
1 Los Lunas Campus	10,704	0	10,372	331
1 CSB Grounds	60,215	0	58,352	1,864
1 Childrens Wellness Center	2,406	0	2,332	74
Subtotal - Building Depreciation	297,382	0	288,178	9,204
3 Policy & Budget	1,676	247	1,864	60
Subtotal - 341-541 DFA - Policy & Budge	1,676	247	1,864	60
5 Accounting	7,828	222	7,801	249
5 Payroll	21,639	973	21,912	700
Subtotal - 341-544 DFA - Financial Contr	29,467	1,195	29,713	949
6 Facilities Maintenance	0	130,969	126,915	4,054
Subtotal - 350-608 GSD Facilities Manag	0	130,969	126,915	4,054
7 Purchasing	0	12,646	12,254	391
7 Contract Review	0	14,418	13,972	446
Subtotal - 350-604 GSD Purchasing	0	27,064	26,226	838
8 Human Resources	0	20,370	19,739	630
8 Adjudication	0	4,251	4,120	132
8 Labor Relations	0	8,233	7,978	255
Subtotal - 378 Personnel Board	0	32,854	31,837	1,017
9 Records Mgt	0	9,243	8,957	286
Subtotal - 369 Commission on Public Re	0	9,243	8,957	286
11 Banking/Cash Mgmt	0	3,232	3,132	100
Subtotal - 394 State Treasurer	0	3,232	3,132	100
Total Incoming	328,525	204,803	516,821	16,507
C. Total Allocated		\$22,289,243	\$21,599,364	\$689,880
			96.90%	3.10%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Facilities Maintenance Allocations

Dept:6 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	25,912.00	0.16%	\$35,062	\$0	\$35,062	\$0	\$35,062
6 350-608 GSD Facilities Management	96,790.02	0.61%	130,969	0	130,969	0	130,969
8 378 Personnel Board	59,867.21	0.38%	81,008	0	81,008	757	81,765
9 369 Commission on Public Records	77,964.54	0.49%	105,496	0	105,496	986	106,482
10 305 NM Dept of Justice (OG Division)	28,544.84	0.18%	38,625	0	38,625	361	38,986
57 333 Taxation and Revenue	108,560.51	0.69%	146,896	0	146,896	1,373	148,269
59 340 Administrative Hearings Office	3,856.40	0.02%	5,218	0	5,218	49	5,267
66 350-598 GSD Program Support	15,171.94	0.10%	20,530	0	20,530	192	20,721
68 350-605 GSD Printing & Graphics	43,591.53	0.28%	58,985	0	58,985	551	59,536
69 350-606 GSD Risk Management	4,062.24	0.03%	5,497	0	5,497	51	5,548
71 350-609 GSD Motor Pool	16,513.81	0.10%	22,345	0	22,345	209	22,554
72 350-609 GSD Surplus Property	18,086.19	0.11%	24,473	0	24,473	229	24,702
76 356 Governor	140.00	0.00%	189	0	189	2	191
78 361 DoIT	42,887.00	0.27%	58,031	0	58,031	542	58,574
81 370 Secretary of State	1,682.00	0.01%	2,276	0	2,276	21	2,297
90 418 Tourism Department	10,131.00	0.06%	13,708	0	13,708	128	13,837
91 419 Economic Development	11,994.76	0.08%	16,230	0	16,230	152	16,382
92 420 Regulation and Licensing	57,828.00	0.37%	78,248	0	78,248	731	78,980
93 430 Public Regulation Commission	807.00	0.01%	1,092	0	1,092	10	1,102
94 440 Superintendent of Insurance	8,049.00	0.05%	10,891	0	10,891	102	10,993
105 505 Dept of Cultural Affairs	16,765.00	0.11%	22,685	0	22,685	212	22,897
108 521 Energy, Minerals & Natural Resourc	52,054.22	0.33%	70,436	0	70,436	658	71,094
110 538 Intertribal Ceremonial Office	4,200.00	0.03%	5,683	0	5,683	53	5,736
112 550 Office of State Engineer/ISC	43,386.70	0.27%	58,708	0	58,708	549	59,256
119 606 Commission for the Blind	67,612.00	0.43%	91,487	0	91,487	855	92,342
120 609 Indian Affairs	3,736.30	0.02%	5,056	0	5,056	47	5,103
121 611 Early Childhood Education and Care	59,832.00	0.38%	80,960	0	80,960	757	81,717
122 624 Aging & Long Term Svcs	18,013.00	0.11%	24,374	0	24,374	228	24,602
123 630 Health Care Authority	116,296.34	0.74%	157,363	0	157,363	1,471	158,834
124 631 Workforce Solutions	264,508.52	1.67%	357,913	0	357,913	3,345	361,258
125 632 Workers Compensation Admin	49,401.28	0.31%	66,846	0	66,846	625	67,471
127 644 Vocational Rehabilitation	12,172.00	0.08%	16,470	0	16,470	154	16,624
128 645 Disability Commission	1,756.46	0.01%	2,377	0	2,377	22	2,399
131 665 Dept of Health	1,572,678.46	9.94%	2,128,028	0	2,128,028	19,889	2,147,916
132 667 Dept of Environment	46,954.72	0.30%	63,536	0	63,536	594	64,129
135 670 Veterans Services	8,405.00	0.05%	11,373	0	11,373	106	11,479
137 690 Children, Youth & Families	681,224.84	4.31%	921,781	0	921,781	8,615	930,396
141 770 Dept of Corrections	9,500,371.24	60.07%	12,855,172	0	12,855,172	120,146	12,975,319
143 790 Dept of Public Safety	957,671.44	6.06%	1,295,847	0	1,295,847	12,111	1,307,959
145 805 Dept of Transportation	5,283.36	0.03%	7,149	0	7,149	67	7,216
146 924 Public Education Department	30,798.00	0.19%	41,673	0	41,673	389	42,063
149 940 Public School Facilities Authority	1,532.00	0.01%	2,073	0	2,073	19	2,092

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
 3/9/2026

Facilities Maintenance Allocations

Dept:6 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 952 University of New Mexico	61,170.88	0.39%	\$82,772	\$0	\$82,772	\$774	\$83,545
153 954 New Mexico State University	22,302.56	0.14%	30,178	0	30,178	282	30,460
170 999 Other	1,585,362.80	10.02%	2,145,191	0	2,145,191	20,049	2,165,240
Subtotal	15,815,929.10	100.00%	21,400,900	0	21,400,900	198,464	21,599,364
Direct Bills					0		0
Total					\$21,400,900		\$21,599,364
Basis Units: Square Footage Maintained							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Lease Management Allocations

Dept:6 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-542 DFA - Program Support	3	0.79%	\$5,411	\$0	\$5,411	\$0	\$5,411
10 305 NM Dept of Justice (OG Division)	3	0.79%	5,411	0	5,411	51	5,461
11 394 State Treasurer	1	0.26%	1,804	0	1,804	17	1,820
12 950 Higher Education Department	1	0.26%	1,804	0	1,804	17	1,820
20 208 NM Compilation Commission	1	0.26%	1,804	0	1,804	17	1,820
24 218 Administrative Office of the Courts	2	0.53%	3,607	0	3,607	34	3,641
56 308 State Auditor	1	0.26%	1,804	0	1,804	17	1,820
57 333 Taxation and Revenue	33	8.71%	59,517	0	59,517	556	60,073
58 337 Investment Council	2	0.53%	3,607	0	3,607	34	3,641
59 340 Administrative Hearings Office	1	0.26%	1,804	0	1,804	17	1,820
62 341-543 DFA - Comm Dev & Local Govt	1	0.26%	1,804	0	1,804	17	1,820
65 343 Retiree Healthcare Authority	2	0.53%	3,607	0	3,607	34	3,641
66 350-598 GSD Program Support	3	0.79%	5,411	0	5,411	51	5,461
70 350-609 GSD Aviation	1	0.26%	1,804	0	1,804	17	1,820
73 352 Education Retirement Brd	2	0.53%	3,607	0	3,607	34	3,641
78 361 DoIT	8	2.11%	14,428	0	14,428	135	14,563
79 366 Public Employees Retirement Assoc	1	0.26%	1,804	0	1,804	17	1,820
83 379 Public Employees Labor Relations E	1	0.26%	1,804	0	1,804	17	1,820
87 410 Department of Ethics	1	0.26%	1,804	0	1,804	17	1,820
90 418 Tourism Department	1	0.26%	1,804	0	1,804	17	1,820
92 420 Regulation and Licensing	2	0.53%	3,607	0	3,607	34	3,641
93 430 Public Regulation Commission	1	0.26%	1,804	0	1,804	17	1,820
94 440 Superintendent of Insurance	2	0.53%	3,607	0	3,607	34	3,641
95 446 Brd of Medical Examiners	1	0.26%	1,804	0	1,804	17	1,820
96 449 Board of Nursing	1	0.26%	1,804	0	1,804	17	1,820
99 465 Gaming Control Brd	1	0.26%	1,804	0	1,804	17	1,820
100 469 Racing Commission	1	0.26%	1,804	0	1,804	17	1,820
101 479 Brd of Veterinary Medicine	1	0.26%	1,804	0	1,804	17	1,820
104 495 Spaceport Authority	1	0.26%	1,804	0	1,804	17	1,820
105 505 Dept of Cultural Affairs	4	1.06%	7,214	0	7,214	67	7,282
106 508 Livestock Board	1	0.26%	1,804	0	1,804	17	1,820
107 516 Dept of Game & Fish	1	0.26%	1,804	0	1,804	17	1,820
108 521 Energy, Minerals & Natural Resourc	7	1.85%	12,625	0	12,625	118	12,743
112 550 Office of State Engineer/ISC	6	1.58%	10,821	0	10,821	101	10,922
116 603 Office of African Amer Affairs	1	0.26%	1,804	0	1,804	17	1,820
117 604 Comm for Deaf & Hearing Impaired	2	0.53%	3,607	0	3,607	34	3,641
118 605 MLK Commission	1	0.26%	1,804	0	1,804	17	1,820
119 606 Commission for the Blind	4	1.06%	7,214	0	7,214	67	7,282
121 611 Early Childhood Education and Care	14	3.69%	25,250	0	25,250	236	25,486
122 624 Aging & Long Term Svcs	13	3.43%	23,446	0	23,446	219	23,665
123 630 Health Care Authority	40	10.55%	72,141	0	72,141	674	72,816
124 631 Workforce Solutions	2	0.53%	3,607	0	3,607	34	3,641

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Lease Management Allocations

Dept:6 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 632 Workers Compensation Admin	4	1.06%	\$7,214	\$0	\$7,214	\$67	\$7,282
127 644 Vocational Rehabilitation	21	5.54%	37,874	0	37,874	354	38,228
128 645 Disability Commission	1	0.26%	1,804	0	1,804	17	1,820
129 647 Developmental Disabilities Comm	1	0.26%	1,804	0	1,804	17	1,820
131 665 Dept of Health	48	12.66%	86,570	0	86,570	809	87,379
132 667 Dept of Environment	28	7.39%	50,499	0	50,499	472	50,971
135 670 Veterans Services	8	2.11%	14,428	0	14,428	135	14,563
137 690 Children, Youth & Families	27	7.12%	48,696	0	48,696	455	49,151
141 770 Dept of Corrections	30	7.92%	54,106	0	54,106	506	54,612
142 780 Crime Victims Reparations	1	0.26%	1,804	0	1,804	17	1,820
143 790 Dept of Public Safety	23	6.07%	41,481	0	41,481	388	41,869
144 795 Homeland Security & Emergency M	3	0.79%	5,411	0	5,411	51	5,461
145 805 Dept of Transportation	3	0.79%	5,411	0	5,411	51	5,461
146 924 Public Education Department	3	0.79%	5,411	0	5,411	51	5,461
149 940 Public School Facilities Authority	1	0.26%	1,804	0	1,804	17	1,820
150 949 Education Trust Board	1	0.26%	1,804	0	1,804	17	1,820
Subtotal	379	100.00%	683,541	0	683,541	6,339	689,880
Direct Bills					0		0
Total					\$683,541		\$689,880
Basis Units: Leases Per Department							

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:6 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Total
3 341-541 DFA - Policy & Budget	\$35,062	\$0	\$35,062
4 341-542 DFA - Program Support	0	5,411	5,411
6 350-608 GSD Facilities Management	130,969	0	130,969
8 378 Personnel Board	81,765	0	81,765
9 369 Commission on Public Records	106,482	0	106,482
10 305 NM Dept of Justice (OG Division)	38,986	5,461	44,447
11 394 State Treasurer	0	1,820	1,820
12 950 Higher Education Department	0	1,820	1,820
20 208 NM Compilation Commission	0	1,820	1,820
24 218 Administrative Office of the Courts	0	3,641	3,641
56 308 State Auditor	0	1,820	1,820
57 333 Taxation and Revenue	148,269	60,073	208,342
58 337 Investment Council	0	3,641	3,641
59 340 Administrative Hearings Office	5,267	1,820	7,087
62 341-543 DFA - Comm Dev & Local Govt	0	1,820	1,820
65 343 Retiree Healthcare Authority	0	3,641	3,641
66 350-598 GSD Program Support	20,721	5,461	26,183
68 350-605 GSD Printing & Graphics	59,536	0	59,536
69 350-606 GSD Risk Management	5,548	0	5,548
70 350-609 GSD Aviation	0	1,820	1,820
71 350-609 GSD Motor Pool	22,554	0	22,554
72 350-609 GSD Surplus Property	24,702	0	24,702
73 352 Education Retirement Brd	0	3,641	3,641
76 356 Governor	191	0	191
78 361 DoIT	58,574	14,563	73,137
79 366 Public Employees Retirement Assoc	0	1,820	1,820
81 370 Secretary of State	2,297	0	2,297
83 379 Public Employees Labor Relations E	0	1,820	1,820
87 410 Department of Ethics	0	1,820	1,820
90 418 Tourism Department	13,837	1,820	15,657
91 419 Economic Development	16,382	0	16,382
92 420 Regulation and Licensing	78,980	3,641	82,621
93 430 Public Regulation Commission	1,102	1,820	2,923
94 440 Superintendent of Insurance	10,993	3,641	14,634
95 446 Brd of Medical Examiners	0	1,820	1,820
96 449 Board of Nursing	0	1,820	1,820
99 465 Gaming Control Brd	0	1,820	1,820
100 469 Racing Commission	0	1,820	1,820
101 479 Brd of Veterinary Medicine	0	1,820	1,820
104 495 Spaceport Authority	0	1,820	1,820
105 505 Dept of Cultural Affairs	22,897	7,282	30,179

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:6 350-608 GSD Facilities Management

Department	Facilities Maintenance	Lease Management	Total
106 508 Livestock Board	\$0	\$1,820	\$1,820
107 516 Dept of Game & Fish	0	1,820	1,820
108 521 Energy, Minerals & Natural Resourc	71,094	12,743	83,837
110 538 Intertribal Ceremonial Office	5,736	0	5,736
112 550 Office of State Engineer/ISC	59,256	10,922	70,179
116 603 Office of African Amer Affairs	0	1,820	1,820
117 604 Comm for Deaf & Hearing Impaired	0	3,641	3,641
118 605 MLK Commission	0	1,820	1,820
119 606 Commission for the Blind	92,342	7,282	99,624
120 609 Indian Affairs	5,103	0	5,103
121 611 Early Childhood Education and Care	81,717	25,486	107,202
122 624 Aging & Long Term Svcs	24,602	23,665	48,267
123 630 Health Care Authority	158,834	72,816	231,650
124 631 Workforce Solutions	361,258	3,641	364,898
125 632 Workers Compensation Admin	67,471	7,282	74,752
127 644 Vocational Rehabilitation	16,624	38,228	54,852
128 645 Disability Commission	2,399	1,820	4,219
129 647 Developmental Disabilities Comm	0	1,820	1,820
131 665 Dept of Health	2,147,916	87,379	2,235,295
132 667 Dept of Environment	64,129	50,971	115,100
135 670 Veterans Services	11,479	14,563	26,042
137 690 Children, Youth & Families	930,396	49,151	979,547
141 770 Dept of Corrections	12,975,319	54,612	13,029,930
142 780 Crime Victims Reparations	0	1,820	1,820
143 790 Dept of Public Safety	1,307,959	41,869	1,349,828
144 795 Homeland Security & Emergency M	0	5,461	5,461
145 805 Dept of Transportation	7,216	5,461	12,677
146 924 Public Education Department	42,063	5,461	47,524
149 940 Public School Facilities Authority	2,092	1,820	3,913
150 949 Education Trust Board	0	1,820	1,820
152 952 University of New Mexico	83,545	0	83,545
153 954 New Mexico State University	30,460	0	30,460
170 999 Other	2,165,240	0	2,165,240
Total	\$21,599,364	\$689,880	\$22,289,243

FY 2027 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 Costs – Costs associated with capital construction procurement have been allocated to Other.

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:7 350-604 GSD Purchasing

Description		Amount	General Admin	Purchasing	Contract Review	Other Direct Cost
Personnel Costs						
Salaries	S1	2,096,582	264,990	861,981	272,683	696,929
Salary % Split			12.64%	41.11%	13.01%	33.24%
Benefits	P	763,495	97,570	316,681	93,202	256,043
Subtotal - Personnel Costs		2,860,078	362,559	1,178,661	365,886	952,972
Services & Supplies Cost						
Professional Fees	P	18,609	0	18,609	0	0
Travel	P	2,740	0	2,740	0	0
Transportation Expense	P	254	0	254	0	0
Supplies	P	26,863	0	26,863	0	0
Maintenance	P	38,867	0	38,867	0	0
DOIT Services	P	60,801	0	60,801	0	0
Rental Expense	P	1,287	0	1,287	0	0
Other Operating	P	108,192	0	108,192	0	0
Lease Interest	D	49	0	0	0	0
Deduct Direct Cost	P	(952,972)	0	0	0	(952,972)
Subtotal - Services & Supplies		(695,309)	0	257,614	0	(952,972)
Department Cost Total		2,164,769	362,559	1,436,275	365,886	0
Adjustments to Cost						
Lease Interest	D	(49)	0	0	0	0
Subtotal - Adjustments		(49)	0	0	0	0
Total Costs After Adjustments		2,164,720	362,559	1,436,275	365,886	0
General Admin Distribution			(362,559)	170,627	53,977	137,955
Grand Total		<u>\$2,164,720</u>		<u>\$1,606,902</u>	<u>\$419,862</u>	<u>\$137,955</u>

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:7 350-604 GSD Purchasing

Department	First Incoming	Second Incoming	Purchasing	Contract Review	Other Direct Cost
1 Joseph Montoya	\$6,252	\$0	\$2,942	\$931	\$2,379
Subtotal - Building Depreciation	6,252	0	2,942	931	2,379
3 Policy & Budget	256	38	138	44	112
Subtotal - 341-541 DFA - Policy & Budge	256	38	138	44	112
5 Accounting	358	10	173	55	140
5 Payroll	3,366	151	1,655	524	1,338
Subtotal - 341-544 DFA - Financial Contr	3,724	162	1,828	578	1,478
7 Purchasing	0	576	271	86	219
7 Contract Review	0	384	181	57	146
Subtotal - 350-604 GSD Purchasing	0	961	452	143	366
8 Human Resources	0	3,169	1,491	472	1,206
8 Adjudication	0	660	310	98	251
8 Labor Relations	0	1,270	598	189	483
Subtotal - 378 Personnel Board	0	5,099	2,399	759	1,940
11 Banking/Cash Mgmt	0	148	69	22	56
Subtotal - 394 State Treasurer	0	148	69	22	56
Total Incoming	10,231	6,406	7,830	2,477	6,331
C. Total Allocated		\$2,181,357	\$1,614,732	\$422,339	\$144,286
			74.02%	19.36%	6.61%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Purchasing Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	12	0.01%	\$210	\$0	\$210	\$0	\$210
4 341-542 DFA - Program Support	6	0.01%	105	0	105	0	105
5 341-544 DFA - Financial Control	15	0.02%	262	0	262	0	262
6 350-608 GSD Facilities Management	724	0.78%	12,646	0	12,646	0	12,646
7 350-604 GSD Purchasing	33	0.04%	576	0	576	0	576
8 378 Personnel Board	139	0.15%	2,428	0	2,428	5	2,432
9 369 Commission on Public Records	83	0.09%	1,450	0	1,450	3	1,452
10 305 NM Dept of Justice (OG Division)	442	0.48%	7,720	0	7,720	15	7,735
11 394 State Treasurer	92	0.10%	1,607	0	1,607	3	1,610
12 950 Higher Education Department	820	0.89%	14,323	0	14,323	27	14,350
13 111 Legislative Council Service	36	0.04%	629	0	629	1	630
14 112 Legislative Finance Committee	70	0.08%	1,223	0	1,223	2	1,225
15 114 Senate Chief Clerk	14	0.02%	245	0	245	0	245
16 115 House Chief Clerk	8	0.01%	140	0	140	0	140
17 117 Legislative Education Study Commit	44	0.05%	769	0	769	1	770
18 119 Legislative Building	44	0.05%	769	0	769	1	770
20 208 NM Compilation Commission	73	0.08%	1,275	0	1,275	2	1,277
21 210 Judicial Standards Commission	100	0.11%	1,747	0	1,747	3	1,750
22 215 Court of Appeals	132	0.14%	2,306	0	2,306	4	2,310
23 216 Supreme Court	237	0.26%	4,140	0	4,140	8	4,147
24 218 Administrative Office of the Courts	1,987	2.15%	34,706	0	34,706	65	34,772
26 231 Judicial District Court 1st	269	0.29%	4,699	0	4,699	9	4,707
27 232 Judicial District Court 2nd	535	0.58%	9,345	0	9,345	18	9,362
28 233 Judicial District Court 3rd	546	0.59%	9,537	0	9,537	18	9,555
29 234 Judicial District Court 4th	408	0.44%	7,126	0	7,126	13	7,140
30 235 Judicial District Court 5th	529	0.57%	9,240	0	9,240	17	9,257
31 236 Judicial District Court 6th	273	0.30%	4,768	0	4,768	9	4,777
32 237 Judicial District Court 7th	225	0.24%	3,930	0	3,930	7	3,937
33 238 Judicial District Court 8th	502	0.54%	8,768	0	8,768	17	8,785
34 239 Judicial District Court 9th	303	0.33%	5,292	0	5,292	10	5,302
35 240 Judicial District Court 10th	78	0.08%	1,362	0	1,362	3	1,365
36 241 Judicial District Court 11th	498	0.54%	8,698	0	8,698	16	8,715
37 242 Judicial District Court 12th	261	0.28%	4,559	0	4,559	9	4,567
38 243 Judicial District Court 13th	1,014	1.10%	17,711	0	17,711	33	17,745
39 244 Bernalillo County Metropolitan Crt	647	0.70%	11,301	0	11,301	21	11,322
40 251 Judicial District Attorney 1st	162	0.18%	2,830	0	2,830	5	2,835
41 252 Judicial District Attorney 2nd	587	0.64%	10,253	0	10,253	19	10,272
42 253 Judicial District Attorney 3rd	166	0.18%	2,899	0	2,899	5	2,905
43 254 Judicial District Attorney 4th	196	0.21%	3,423	0	3,423	6	3,430
44 255 Judicial District Attorney 5th	266	0.29%	4,646	0	4,646	9	4,655
45 256 Judicial District Attorney 6th	143	0.15%	2,498	0	2,498	5	2,502
46 257 Judicial District Attorney 7th	69	0.07%	1,205	0	1,205	2	1,207

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Purchasing Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 258 Judicial District Attorney 8th	154	0.17%	\$2,690	\$0	\$2,690	\$5	\$2,695
48 259 Judicial District Attorney 9th	154	0.17%	2,690	0	2,690	5	2,695
49 260 Judicial District Attorney 10th	105	0.11%	1,834	0	1,834	3	1,837
50 261 Judicial District Attorney 11th	278	0.30%	4,856	0	4,856	9	4,865
51 262 Judicial District Attorney 12th	145	0.16%	2,533	0	2,533	5	2,537
52 263 Judicial District Attorney 13th	202	0.22%	3,528	0	3,528	7	3,535
53 264 Administrative Office of the DAs	344	0.37%	6,009	0	6,009	11	6,020
54 265 Judicial District Attorney 11th Div II	108	0.12%	1,886	0	1,886	4	1,890
56 308 State Auditor	100	0.11%	1,747	0	1,747	3	1,750
57 333 Taxation and Revenue	1,443	1.56%	25,204	0	25,204	48	25,252
58 337 Investment Council	101	0.11%	1,764	0	1,764	3	1,767
59 340 Administrative Hearings Office	56	0.06%	978	0	978	2	980
60 341-566 DFA Infrastructure, Plan & Dev	3	0.00%	52	0	52	0	52
62 341-543 DFA - Comm Dev & Local Govt	82	0.09%	1,432	0	1,432	3	1,435
63 341-544 DFA Financial Control Other	1,414	1.53%	24,698	0	24,698	47	24,744
64 342 Public School Insurance Authority	67	0.07%	1,170	0	1,170	2	1,172
65 343 Retiree Healthcare Authority	127	0.14%	2,218	0	2,218	4	2,222
66 350-598 GSD Program Support	62	0.07%	1,083	0	1,083	2	1,085
68 350-605 GSD Printing & Graphics	29	0.03%	507	0	507	1	507
69 350-606 GSD Risk Management	1,782	1.93%	31,126	0	31,126	59	31,184
70 350-609 GSD Aviation	29	0.03%	507	0	507	1	507
71 350-609 GSD Motor Pool	124	0.13%	2,166	0	2,166	4	2,170
72 350-609 GSD Surplus Property	7	0.01%	122	0	122	0	122
73 352 Education Retirement Brd	181	0.20%	3,161	0	3,161	6	3,167
74 354 Sentencing Commission	22	0.02%	384	0	384	1	385
75 280 Public Defender (Prev Agy 355)	464	0.50%	8,105	0	8,105	15	8,120
76 356 Governor	54	0.06%	943	0	943	2	945
77 360 Lieutenant Governor	21	0.02%	367	0	367	1	367
78 361 DoIT	713	0.77%	12,454	0	12,454	23	12,477
79 366 Public Employees Retirement Assoc	186	0.20%	3,249	0	3,249	6	3,255
81 370 Secretary of State	196	0.21%	3,423	0	3,423	6	3,430
83 379 Public Employees Labor Relations E	24	0.03%	419	0	419	1	420
86 404 Brd of Examiners - Architects	29	0.03%	507	0	507	1	507
87 410 Department of Ethics	54	0.06%	943	0	943	2	945
89 417 Border Authority	45	0.05%	786	0	786	1	787
90 418 Tourism Department	383	0.42%	6,690	0	6,690	13	6,702
91 419 Economic Development	737	0.80%	12,873	0	12,873	24	12,897
92 420 Regulation and Licensing	705	0.76%	12,314	0	12,314	23	12,337
93 430 Public Regulation Commission	261	0.28%	4,559	0	4,559	9	4,567
94 440 Superintendent of Insurance	586	0.64%	10,235	0	10,235	19	10,255
95 446 Brd of Medical Examiners	74	0.08%	1,293	0	1,293	2	1,295
96 449 Board of Nursing	89	0.10%	1,555	0	1,555	3	1,557

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Purchasing Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 460 NM State Fair	552	0.60%	\$9,642	\$0	\$9,642	\$18	\$9,660
98 464 Brd of Licensure - Engineers	64	0.07%	1,118	0	1,118	2	1,120
99 465 Gaming Control Brd	104	0.11%	1,817	0	1,817	3	1,820
100 469 Racing Commission	79	0.09%	1,380	0	1,380	3	1,382
101 479 Brd of Veterinary Medicine	33	0.04%	576	0	576	1	577
103 491 Military Base Planning	9	0.01%	157	0	157	0	157
104 495 Spaceport Authority	173	0.19%	3,022	0	3,022	6	3,027
105 505 Dept of Cultural Affairs	3,070	3.33%	53,623	0	53,623	101	53,724
106 508 Livestock Board	260	0.28%	4,541	0	4,541	9	4,550
107 516 Dept of Game & Fish	4,977	5.39%	86,931	0	86,931	164	87,095
108 521 Energy, Minerals & Natural Resourc	3,016	3.27%	52,679	0	52,679	99	52,779
109 522 Youth Conservation Corp	149	0.16%	2,603	0	2,603	5	2,607
111 539 Commission on Public Lands	542	0.59%	9,467	0	9,467	18	9,485
112 550 Office of State Engineer/ISC	1,226	1.33%	21,414	0	21,414	40	21,455
115 601 Commission on Women	36	0.04%	629	0	629	1	630
116 603 Office of African Amer Affairs	103	0.11%	1,799	0	1,799	3	1,802
117 604 Comm for Deaf & Hearing Impaired	88	0.10%	1,537	0	1,537	3	1,540
118 605 MLK Commission	74	0.08%	1,293	0	1,293	2	1,295
119 606 Commission for the Blind	313	0.34%	5,467	0	5,467	10	5,477
120 609 Indian Affairs	329	0.36%	5,747	0	5,747	11	5,757
121 611 Early Childhood Education and Care	879	0.95%	15,353	0	15,353	29	15,382
122 624 Aging & Long Term Svcs	742	0.80%	12,960	0	12,960	24	12,985
123 630 Health Care Authority	2,235	2.42%	39,038	0	39,038	74	39,112
124 631 Workforce Solutions	1,133	1.23%	19,790	0	19,790	37	19,827
125 632 Workers Compensation Admin	322	0.35%	5,624	0	5,624	11	5,635
127 644 Vocational Rehabilitation	618	0.67%	10,794	0	10,794	20	10,815
128 645 Disability Commission	117	0.13%	2,044	0	2,044	4	2,047
129 647 Developmental Disabilities Comm	139	0.15%	2,428	0	2,428	5	2,432
130 662 Miners' Hospital	857	0.93%	14,969	0	14,969	28	14,997
131 665 Dept of Health	6,733	7.30%	117,603	0	117,603	222	117,825
132 667 Dept of Environment	2,157	2.34%	37,676	0	37,676	71	37,747
133 668 Natural Resources Trustee	42	0.05%	734	0	734	1	735
135 670 Veterans Services	506	0.55%	8,838	0	8,838	17	8,855
136 680 Family Representation & Advocacy	172	0.19%	3,004	0	3,004	6	3,010
137 690 Children, Youth & Families	2,102	2.28%	36,715	0	36,715	69	36,784
138 705 Dept of Military Affairs	1,259	1.36%	21,991	0	21,991	41	22,032
139 760 Parole Brd	36	0.04%	629	0	629	1	630
141 770 Dept of Corrections	3,977	4.31%	69,465	0	69,465	131	69,596
142 780 Crime Victims Reparations	374	0.41%	6,533	0	6,533	12	6,545
143 790 Dept of Public Safety	2,425	2.63%	42,357	0	42,357	80	42,437
144 795 Homeland Security & Emergency M	1,014	1.10%	17,711	0	17,711	33	17,745
145 805 Dept of Transportation	19,600	21.24%	342,346	0	342,346	646	342,992

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Purchasing Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 924 Public Education Department	4,416	4.79%	\$77,133	\$0	\$77,133	\$146	\$77,278
149 940 Public School Facilities Authority	564	0.61%	9,851	0	9,851	19	9,870
150 949 Education Trust Board	83	0.09%	1,450	0	1,450	3	1,452
170 999 Other	47	0.05%	821	0	821	2	822
Subtotal	92,274	100.00%	1,611,717	0	1,611,717	3,015	1,614,732
Direct Bills					0		0
Total					\$1,611,717		\$1,614,732
Basis Units: Purchase Vouchers							

STATE OF NEW MEXICO
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ACTUAL 2025
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Contract Review Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	15	0.68%	\$2,884	\$0	\$2,884	\$0	\$2,884
4 341-542 DFA - Program Support	15	0.68%	2,884	0	2,884	0	2,884
5 341-544 DFA - Financial Control	13	0.59%	2,499	0	2,499	0	2,499
6 350-608 GSD Facilities Management	75	3.42%	14,418	0	14,418	0	14,418
7 350-604 GSD Purchasing	2	0.09%	384	0	384	0	384
8 378 Personnel Board	1	0.05%	192	0	192	0	193
9 369 Commission on Public Records	2	0.09%	384	0	384	1	385
10 305 NM Dept of Justice (OG Division)	19	0.87%	3,653	0	3,653	9	3,661
11 394 State Treasurer	8	0.36%	1,538	0	1,538	4	1,542
12 950 Higher Education Department	31	1.41%	5,959	0	5,959	14	5,974
56 308 State Auditor	10	0.46%	1,922	0	1,922	5	1,927
57 333 Taxation and Revenue	31	1.41%	5,959	0	5,959	14	5,974
58 337 Investment Council	2	0.09%	384	0	384	1	385
59 340 Administrative Hearings Office	1	0.05%	192	0	192	0	193
60 341-566 DFA Infrastructure, Plan & Dev	3	0.14%	577	0	577	1	578
62 341-543 DFA - Comm Dev & Local Govt	22	1.00%	4,229	0	4,229	10	4,239
63 341-544 DFA Financial Control Other	10	0.46%	1,922	0	1,922	5	1,927
65 343 Retiree Healthcare Authority	9	0.41%	1,730	0	1,730	4	1,734
66 350-598 GSD Program Support	4	0.18%	769	0	769	2	771
69 350-606 GSD Risk Management	38	1.73%	7,305	0	7,305	17	7,323
71 350-609 GSD Motor Pool	1	0.05%	192	0	192	0	193
73 352 Education Retirement Brd	20	0.91%	3,845	0	3,845	9	3,854
74 354 Sentencing Commission	1	0.05%	192	0	192	0	193
76 356 Governor	6	0.27%	1,153	0	1,153	3	1,156
77 360 Lieutenant Governor	3	0.14%	577	0	577	1	578
78 361 DoIT	44	2.01%	8,458	0	8,458	20	8,479
79 366 Public Employees Retirement Assoc	4	0.18%	769	0	769	2	771
81 370 Secretary of State	13	0.59%	2,499	0	2,499	6	2,505
83 379 Public Employees Labor Relations E	2	0.09%	384	0	384	1	385
86 404 Brd of Examiners - Architects	1	0.05%	192	0	192	0	193
87 410 Department of Ethics	4	0.18%	769	0	769	2	771
90 418 Tourism Department	37	1.69%	7,113	0	7,113	17	7,130
91 419 Economic Development	69	3.15%	13,264	0	13,264	32	13,296
92 420 Regulation and Licensing	26	1.19%	4,998	0	4,998	12	5,010
93 430 Public Regulation Commission	26	1.19%	4,998	0	4,998	12	5,010
94 440 Superintendent of Insurance	107	4.88%	20,569	0	20,569	49	20,619
95 446 Brd of Medical Examiners	18	0.82%	3,460	0	3,460	8	3,469
96 449 Board of Nursing	4	0.18%	769	0	769	2	771
97 460 NM State Fair	10	0.46%	1,922	0	1,922	5	1,927
98 464 Brd of Licensure - Engineers	7	0.32%	1,346	0	1,346	3	1,349
99 465 Gaming Control Brd	7	0.32%	1,346	0	1,346	3	1,349
100 469 Racing Commission	9	0.41%	1,730	0	1,730	4	1,734

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Contract Review Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 479 Brd of Veterinary Medicine	3	0.14%	\$577	\$0	\$577	\$1	\$578
103 491 Military Base Planning	1	0.05%	192	0	192	0	193
104 495 Spaceport Authority	28	1.28%	5,383	0	5,383	13	5,396
105 505 Dept of Cultural Affairs	28	1.28%	5,383	0	5,383	13	5,396
106 508 Livestock Board	6	0.27%	1,153	0	1,153	3	1,156
107 516 Dept of Game & Fish	36	1.64%	6,921	0	6,921	17	6,937
108 521 Energy, Minerals & Natural Resourc	38	1.73%	7,305	0	7,305	17	7,323
109 522 Youth Conservation Corp	20	0.91%	3,845	0	3,845	9	3,854
111 539 Commission on Public Lands	40	1.82%	7,690	0	7,690	18	7,708
112 550 Office of State Engineer/ISC	37	1.69%	7,113	0	7,113	17	7,130
115 601 Commission on Women	1	0.05%	192	0	192	0	193
116 603 Office of African Amer Affairs	4	0.18%	769	0	769	2	771
117 604 Comm for Deaf & Hearing Impaired	1	0.05%	192	0	192	0	193
118 605 MLK Commission	1	0.05%	192	0	192	0	193
119 606 Commission for the Blind	8	0.36%	1,538	0	1,538	4	1,542
120 609 Indian Affairs	23	1.05%	4,421	0	4,421	11	4,432
121 611 Early Childhood Education and Care	48	2.19%	9,227	0	9,227	22	9,250
122 624 Aging & Long Term Svcs	48	2.19%	9,227	0	9,227	22	9,250
123 630 Health Care Authority	92	4.20%	17,686	0	17,686	42	17,728
124 631 Workforce Solutions	25	1.14%	4,806	0	4,806	12	4,817
125 632 Workers Compensation Admin	13	0.59%	2,499	0	2,499	6	2,505
127 644 Vocational Rehabilitation	3	0.14%	577	0	577	1	578
128 645 Disability Commission	4	0.18%	769	0	769	2	771
129 647 Developmental Disabilities Comm	18	0.82%	3,460	0	3,460	8	3,469
130 662 Miners' Hospital	1	0.05%	192	0	192	0	193
131 665 Dept of Health	212	9.67%	40,754	0	40,754	98	40,852
132 667 Dept of Environment	80	3.65%	15,379	0	15,379	37	15,416
133 668 Natural Resources Trustee	12	0.55%	2,307	0	2,307	6	2,312
135 670 Veterans Services	18	0.82%	3,460	0	3,460	8	3,469
136 680 Family Representation & Advocacy	149	6.80%	28,643	0	28,643	69	28,712
137 690 Children, Youth & Families	83	3.79%	15,956	0	15,956	38	15,994
138 705 Dept of Military Affairs	16	0.73%	3,076	0	3,076	7	3,083
139 760 Parole Brd	1	0.05%	192	0	192	0	193
141 770 Dept of Corrections	13	0.59%	2,499	0	2,499	6	2,505
142 780 Crime Victims Reparations	163	7.44%	31,335	0	31,335	75	31,410
143 790 Dept of Public Safety	56	2.55%	10,765	0	10,765	26	10,791
144 795 Homeland Security & Emergency M	9	0.41%	1,730	0	1,730	4	1,734
145 805 Dept of Transportation	14	0.64%	2,691	0	2,691	6	2,698
146 924 Public Education Department	77	3.51%	14,802	0	14,802	35	14,838
150 949 Education Trust Board	13	0.59%	2,499	0	2,499	6	2,505
170 999 Other	19	0.87%	3,653	0	3,653	9	3,661

STATE OF NEW MEXICO
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Contract Review Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,192	100.00%	421,386	0	421,386	954	422,339
Direct Bills					0		0
Total					\$421,386		\$422,339
Basis Units: Contracts by Agency							

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Other Direct Cost Allocations

Dept:7 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
170 999 Other	100	100.00%	\$141,848	\$0	\$141,848	\$2,438	\$144,286
Subtotal	100	100.00%	141,848	0	141,848	2,438	144,286
Direct Bills					0		0
Total					\$141,848		\$144,286
Basis Units: Direct Allocation to Other							

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Allocation Summary

Dept:7 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
3 341-541 DFA - Policy & Budget	\$210	\$2,884	\$0	\$3,093
4 341-542 DFA - Program Support	105	2,884	0	2,988
5 341-544 DFA - Financial Control	262	2,499	0	2,761
6 350-608 GSD Facilities Management	12,646	14,418	0	27,064
7 350-604 GSD Purchasing	576	384	0	961
8 378 Personnel Board	2,432	193	0	2,625
9 369 Commission on Public Records	1,452	385	0	1,838
10 305 NM Dept of Justice (OG Division)	7,735	3,661	0	11,396
11 394 State Treasurer	1,610	1,542	0	3,152
12 950 Higher Education Department	14,350	5,974	0	20,323
13 111 Legislative Council Service	630	0	0	630
14 112 Legislative Finance Committee	1,225	0	0	1,225
15 114 Senate Chief Clerk	245	0	0	245
16 115 House Chief Clerk	140	0	0	140
17 117 Legislative Education Study Commit	770	0	0	770
18 119 Legislative Building	770	0	0	770
20 208 NM Compilation Commission	1,277	0	0	1,277
21 210 Judicial Standards Commission	1,750	0	0	1,750
22 215 Court of Appeals	2,310	0	0	2,310
23 216 Supreme Court	4,147	0	0	4,147
24 218 Administrative Office of the Courts	34,772	0	0	34,772
26 231 Judicial District Court 1st	4,707	0	0	4,707
27 232 Judicial District Court 2nd	9,362	0	0	9,362
28 233 Judicial District Court 3rd	9,555	0	0	9,555
29 234 Judicial District Court 4th	7,140	0	0	7,140
30 235 Judicial District Court 5th	9,257	0	0	9,257
31 236 Judicial District Court 6th	4,777	0	0	4,777
32 237 Judicial District Court 7th	3,937	0	0	3,937
33 238 Judicial District Court 8th	8,785	0	0	8,785
34 239 Judicial District Court 9th	5,302	0	0	5,302
35 240 Judicial District Court 10th	1,365	0	0	1,365
36 241 Judicial District Court 11th	8,715	0	0	8,715
37 242 Judicial District Court 12th	4,567	0	0	4,567
38 243 Judicial District Court 13th	17,745	0	0	17,745
39 244 Bernalillo County Metropolitan Crt	11,322	0	0	11,322
40 251 Judicial District Attorney 1st	2,835	0	0	2,835
41 252 Judicial District Attorney 2nd	10,272	0	0	10,272
42 253 Judicial District Attorney 3rd	2,905	0	0	2,905
43 254 Judicial District Attorney 4th	3,430	0	0	3,430
44 255 Judicial District Attorney 5th	4,655	0	0	4,655
45 256 Judicial District Attorney 6th	2,502	0	0	2,502

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:7 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
46 257 Judicial District Attorney 7th	\$1,207	\$0	\$0	\$1,207
47 258 Judicial District Attorney 8th	2,695	0	0	2,695
48 259 Judicial District Attorney 9th	2,695	0	0	2,695
49 260 Judicial District Attorney 10th	1,837	0	0	1,837
50 261 Judicial District Attorney 11th	4,865	0	0	4,865
51 262 Judicial District Attorney 12th	2,537	0	0	2,537
52 263 Judicial District Attorney 13th	3,535	0	0	3,535
53 264 Administrative Office of the DAs	6,020	0	0	6,020
54 265 Judicial District Attorney 11th Div II	1,890	0	0	1,890
56 308 State Auditor	1,750	1,927	0	3,677
57 333 Taxation and Revenue	25,252	5,974	0	31,226
58 337 Investment Council	1,767	385	0	2,153
59 340 Administrative Hearings Office	980	193	0	1,173
60 341-566 DFA Infrastructure, Plan & Dev	52	578	0	631
62 341-543 DFA - Comm Dev & Local Govt	1,435	4,239	0	5,674
63 341-544 DFA Financial Control Other	24,744	1,927	0	26,671
64 342 Public School Insurance Authority	1,172	0	0	1,172
65 343 Retiree Healthcare Authority	2,222	1,734	0	3,957
66 350-598 GSD Program Support	1,085	771	0	1,856
68 350-605 GSD Printing & Graphics	507	0	0	507
69 350-606 GSD Risk Management	31,184	7,323	0	38,507
70 350-609 GSD Aviation	507	0	0	507
71 350-609 GSD Motor Pool	2,170	193	0	2,363
72 350-609 GSD Surplus Property	122	0	0	122
73 352 Education Retirement Brd	3,167	3,854	0	7,021
74 354 Sentencing Commission	385	193	0	578
75 280 Public Defender (Prev Agy 355)	8,120	0	0	8,120
76 356 Governor	945	1,156	0	2,101
77 360 Lieutenant Governor	367	578	0	946
78 361 DoIT	12,477	8,479	0	20,956
79 366 Public Employees Retirement Assoc	3,255	771	0	4,026
81 370 Secretary of State	3,430	2,505	0	5,935
83 379 Public Employees Labor Relations E	420	385	0	805
86 404 Brd of Examiners - Architects	507	193	0	700
87 410 Department of Ethics	945	771	0	1,716
89 417 Border Authority	787	0	0	787
90 418 Tourism Department	6,702	7,130	0	13,832
91 419 Economic Development	12,897	13,296	0	26,193
92 420 Regulation and Licensing	12,337	5,010	0	17,347
93 430 Public Regulation Commission	4,567	5,010	0	9,578
94 440 Superintendent of Insurance	10,255	20,619	0	30,873

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:7 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
95 446 Brd of Medical Examiners	\$1,295	\$3,469	\$0	\$4,764
96 449 Board of Nursing	1,557	771	0	2,328
97 460 NM State Fair	9,660	1,927	0	11,587
98 464 Brd of Licensure - Engineers	1,120	1,349	0	2,469
99 465 Gaming Control Brd	1,820	1,349	0	3,169
100 469 Racing Commission	1,382	1,734	0	3,117
101 479 Brd of Veterinary Medicine	577	578	0	1,156
103 491 Military Base Planning	157	193	0	350
104 495 Spaceport Authority	3,027	5,396	0	8,423
105 505 Dept of Cultural Affairs	53,724	5,396	0	59,119
106 508 Livestock Board	4,550	1,156	0	5,706
107 516 Dept of Game & Fish	87,095	6,937	0	94,033
108 521 Energy, Minerals & Natural Resourc	52,779	7,323	0	60,101
109 522 Youth Conservation Corp	2,607	3,854	0	6,461
111 539 Commission on Public Lands	9,485	7,708	0	17,193
112 550 Office of State Engineer/ISC	21,455	7,130	0	28,584
115 601 Commission on Women	630	193	0	823
116 603 Office of African Amer Affairs	1,802	771	0	2,573
117 604 Comm for Deaf & Hearing Impaired	1,540	193	0	1,733
118 605 MLK Commission	1,295	193	0	1,488
119 606 Commission for the Blind	5,477	1,542	0	7,019
120 609 Indian Affairs	5,757	4,432	0	10,189
121 611 Early Childhood Education and Care	15,382	9,250	0	24,632
122 624 Aging & Long Term Svcs	12,985	9,250	0	22,234
123 630 Health Care Authority	39,112	17,728	0	56,840
124 631 Workforce Solutions	19,827	4,817	0	24,645
125 632 Workers Compensation Admin	5,635	2,505	0	8,140
127 644 Vocational Rehabilitation	10,815	578	0	11,393
128 645 Disability Commission	2,047	771	0	2,818
129 647 Developmental Disabilities Comm	2,432	3,469	0	5,901
130 662 Miners' Hospital	14,997	193	0	15,190
131 665 Dept of Health	117,825	40,852	0	158,677
132 667 Dept of Environment	37,747	15,416	0	53,162
133 668 Natural Resources Trustee	735	2,312	0	3,047
135 670 Veterans Services	8,855	3,469	0	12,323
136 680 Family Representation & Advocacy	3,010	28,712	0	31,722
137 690 Children, Youth & Families	36,784	15,994	0	52,778
138 705 Dept of Military Affairs	22,032	3,083	0	25,115
139 760 Parole Brd	630	193	0	823
141 770 Dept of Corrections	69,596	2,505	0	72,101
142 780 Crime Victims Reparations	6,545	31,410	0	37,955

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:7 350-604 GSD Purchasing

Department	Purchasing	Contract Review	Other Direct Cost	Total
143 790 Dept of Public Safety	\$42,437	\$10,791	\$0	\$53,228
144 795 Homeland Security & Emergency M	17,745	1,734	0	19,479
145 805 Dept of Transportation	342,992	2,698	0	345,690
146 924 Public Education Department	77,278	14,838	0	92,116
149 940 Public School Facilities Authority	9,870	0	0	9,870
150 949 Education Trust Board	1,452	2,505	0	3,958
170 999 Other	822	3,661	144,286	148,770
Total	\$1,614,732	\$422,339	\$144,286	\$2,181,357

FY 2027 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.

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:8 378 Personnel Board

Description		Amount	General Admin	Human Resources	Adjudication	Labor Relations	Other Direct Cost
Personnel Costs							
Salaries	S1	3,129,982	756,955	1,575,482	273,417	457,498	66,631
Salary % Split			24.18%	50.34%	8.74%	14.62%	2.13%
Benefits	P	1,258,617	384,779	597,294	90,904	160,789	24,850
Subtotal - Personnel Costs		4,388,599	1,141,733	2,172,776	364,321	618,287	91,481
Services & Supplies Cost							
Professional Fees	P	93,908	85,947	5,683	2,279	0	0
Travel	P	5,677	2,131	3,546	0	0	0
Brd and Comm Expense	P	4,373	4,373	0	0	0	0
Transportation	P	6,385	6,385	0	0	0	0
Bld/Structure	P	73	73	0	0	0	0
Supplies	P	34,795	34,266	371	158	0	0
Maintenance	P	21,149	10,471	10,080	598	0	0
DoIT Services	P	125,742	125,742	0	0	0	0
Rental Expense	P	3,697	3,122	575	0	0	0
Other Operating	P	82,315	51,184	16,436	6,498	1,054	7,144
Capital	D	516	0	0	0	0	0
Depreciation	P	4,323	4,323	0	0	0	0
Deduct Direct Costs	P	(98,624)	0	0	0	0	(98,624)
Subtotal - Services & Supplies		284,330	328,017	36,691	9,533	1,054	(91,481)
Department Cost Total		4,672,928	1,469,750	2,209,467	373,854	619,341	0
Adjustments to Cost							
Capital	D	(516)	0	0	0	0	0
Subtotal - Adjustments		(516)	0	0	0	0	0
Total Costs After Adjustments		4,672,413	1,469,750	2,209,467	373,854	619,341	0
General Admin Distribution			(1,469,750)	975,785	169,342	283,354	41,268
Grand Total		\$4,672,413		\$3,185,252	\$543,197	\$902,696	\$41,268

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:8 378 Personnel Board

Department	First Incoming	Second Incoming	Human Resources	Adjudication	Labor Relations	Other Direct Cost
1 State Library	\$1,987	\$0	\$1,319	\$229	\$383	\$56
1 Willie Ortiz	100,871	0	66,970	11,622	19,447	2,832
1 Childrens Wellness Center	9,224	0	6,124	1,063	1,778	259
Subtotal - Building Depreciation	112,082	0	74,413	12,914	21,608	3,147
3 Policy & Budget	387	57	295	51	86	12
Subtotal - 341-541 DFA - Policy & Budge	387	57	295	51	86	12
5 Accounting	669	19	457	79	133	19
5 Payroll	5,770	260	4,003	695	1,163	169
Subtotal - 341-544 DFA - Financial Contr	6,439	279	4,460	774	1,295	189
6 Facilities Maintenance	81,008	757	54,285	9,421	15,764	2,296
Subtotal - 350-608 GSD Facilities Manag	81,008	757	54,285	9,421	15,764	2,296
7 Purchasing	2,428	5	1,615	280	469	68
7 Contract Review	192	0	128	22	37	5
Subtotal - 350-604 GSD Purchasing	2,620	5	1,743	302	506	74
8 Human Resources	0	5,432	3,606	626	1,047	153
8 Adjudication	0	1,051	697	121	203	29
Subtotal - 378 Personnel Board	0	6,483	4,304	747	1,250	182
9 Admin Law	0	21,753	14,442	2,506	4,194	611
9 Records Mgt	0	19,728	13,098	2,273	3,803	554
Subtotal - 369 Commission on Public Re	0	41,482	27,540	4,779	7,997	1,165
10 Open Government Section	0	13,813	9,171	1,592	2,663	388
Subtotal - 305 NM Dept of Justice (OG D	0	13,813	9,171	1,592	2,663	388
11 Banking/Cash Mgmt	0	254	169	29	49	7
Subtotal - 394 State Treasurer	0	254	169	29	49	7
Total Incoming	202,536	63,129	176,378	30,610	51,218	7,459
C. Total Allocated		\$4,938,078	\$3,361,631	\$573,806	\$953,914	\$48,728
			68.08%	11.62%	19.32%	0.99%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Human Resources Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	37	0.13%	\$4,187	\$0	\$4,187	\$0	\$4,187
4 341-542 DFA - Program Support	25	0.09%	2,829	0	2,829	0	2,829
5 341-544 DFA - Financial Control	70	0.24%	7,922	0	7,922	0	7,922
6 350-608 GSD Facilities Management	180	0.61%	20,370	0	20,370	0	20,370
7 350-604 GSD Purchasing	28	0.10%	3,169	0	3,169	0	3,169
8 378 Personnel Board	48	0.16%	5,432	0	5,432	0	5,432
9 369 Commission on Public Records	35	0.12%	3,961	0	3,961	51	4,011
10 305 NM Dept of Justice (OG Division)	289	0.99%	32,705	0	32,705	418	33,123
11 394 State Treasurer	35	0.12%	3,961	0	3,961	51	4,011
12 950 Higher Education Department	60	0.20%	6,790	0	6,790	87	6,877
13 111 Legislative Council Service	90	0.31%	10,185	0	10,185	130	10,315
14 112 Legislative Finance Committee	48	0.16%	5,432	0	5,432	69	5,501
15 114 Senate Chief Clerk	28	0.10%	3,169	0	3,169	41	3,209
16 115 House Chief Clerk	36	0.12%	4,074	0	4,074	52	4,126
17 117 Legislative Education Study Commit	19	0.06%	2,150	0	2,150	28	2,178
18 119 Legislative Building	58	0.20%	6,564	0	6,564	84	6,648
19 131 Legislature	16	0.05%	1,811	0	1,811	23	1,834
20 208 NM Compilation Commission	6	0.02%	679	0	679	9	688
21 210 Judicial Standards Commission	8	0.03%	905	0	905	12	917
22 215 Court of Appeals	65	0.22%	7,356	0	7,356	94	7,450
23 216 Supreme Court	66	0.22%	7,469	0	7,469	96	7,565
24 218 Administrative Office of the Courts	281	0.96%	31,800	0	31,800	407	32,206
26 231 Judicial District Court 1st	153	0.52%	17,314	0	17,314	222	17,536
27 232 Judicial District Court 2nd	408	1.39%	46,172	0	46,172	591	46,762
28 233 Judicial District Court 3rd	151	0.51%	17,088	0	17,088	219	17,307
29 234 Judicial District Court 4th	59	0.20%	6,677	0	6,677	85	6,762
30 235 Judicial District Court 5th	138	0.47%	15,617	0	15,617	200	15,817
31 236 Judicial District Court 6th	77	0.26%	8,714	0	8,714	111	8,825
32 237 Judicial District Court 7th	56	0.19%	6,337	0	6,337	81	6,418
33 238 Judicial District Court 8th	66	0.22%	7,469	0	7,469	96	7,565
34 239 Judicial District Court 9th	72	0.25%	8,148	0	8,148	104	8,252
35 240 Judicial District Court 10th	20	0.07%	2,263	0	2,263	29	2,292
36 241 Judicial District Court 11th	153	0.52%	17,314	0	17,314	222	17,536
37 242 Judicial District Court 12th	73	0.25%	8,261	0	8,261	106	8,367
38 243 Judicial District Court 13th	145	0.49%	16,409	0	16,409	210	16,619
39 244 Bernalillo County Metropolitan Crt	353	1.20%	39,948	0	39,948	511	40,459
40 251 Judicial District Attorney 1st	85	0.29%	9,619	0	9,619	123	9,742
41 252 Judicial District Attorney 2nd	370	1.26%	41,871	0	41,871	536	42,407
42 253 Judicial District Attorney 3rd	77	0.26%	8,714	0	8,714	111	8,825
43 254 Judicial District Attorney 4th	42	0.14%	4,753	0	4,753	61	4,814
44 255 Judicial District Attorney 5th	87	0.30%	9,845	0	9,845	126	9,971
45 256 Judicial District Attorney 6th	40	0.14%	4,527	0	4,527	58	4,585

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Human Resources Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 257 Judicial District Attorney 7th	36	0.12%	\$4,074	\$0	\$4,074	\$52	\$4,126
47 258 Judicial District Attorney 8th	38	0.13%	4,300	0	4,300	55	4,355
48 259 Judicial District Attorney 9th	40	0.14%	4,527	0	4,527	58	4,585
49 260 Judicial District Attorney 10th	16	0.05%	1,811	0	1,811	23	1,834
50 261 Judicial District Attorney 11th	69	0.24%	7,808	0	7,808	100	7,908
51 262 Judicial District Attorney 12th	56	0.19%	6,337	0	6,337	81	6,418
52 263 Judicial District Attorney 13th	83	0.28%	9,393	0	9,393	120	9,513
53 264 Administrative Office of the DAs	20	0.07%	2,263	0	2,263	29	2,292
54 265 Judicial District Attorney 11th Div II	34	0.12%	3,848	0	3,848	49	3,897
56 308 State Auditor	44	0.15%	4,979	0	4,979	64	5,043
57 333 Taxation and Revenue	1,067	3.64%	120,748	0	120,748	1,545	122,293
58 337 Investment Council	37	0.13%	4,187	0	4,187	54	4,241
59 340 Administrative Hearings Office	18	0.06%	2,037	0	2,037	26	2,063
60 341-566 DFA Infrastructure, Plan & Dev	27	0.09%	3,055	0	3,055	39	3,095
62 341-543 DFA - Comm Dev & Local Govt	57	0.19%	6,450	0	6,450	83	6,533
64 342 Public School Insurance Authority	12	0.04%	1,358	0	1,358	17	1,375
65 343 Retiree Healthcare Authority	28	0.10%	3,169	0	3,169	41	3,209
66 350-598 GSD Program Support	46	0.16%	5,206	0	5,206	67	5,272
68 350-605 GSD Printing & Graphics	6	0.02%	679	0	679	9	688
69 350-606 GSD Risk Management	46	0.16%	5,206	0	5,206	67	5,272
70 350-609 GSD Aviation	4	0.01%	453	0	453	6	458
71 350-609 GSD Motor Pool	23	0.08%	2,603	0	2,603	33	2,636
72 350-609 GSD Surplus Property	6	0.02%	679	0	679	9	688
73 352 Education Retirement Brd	95	0.32%	10,751	0	10,751	138	10,888
75 280 Public Defender (Prev Agy 355)	521	1.78%	58,959	0	58,959	754	59,714
76 356 Governor	39	0.13%	4,413	0	4,413	56	4,470
77 360 Lieutenant Governor	6	0.02%	679	0	679	9	688
78 361 DoIT	213	0.73%	24,104	0	24,104	308	24,413
79 366 Public Employees Retirement Assoc	91	0.31%	10,298	0	10,298	132	10,430
81 370 Secretary of State	74	0.25%	8,374	0	8,374	107	8,481
83 379 Public Employees Labor Relations E	2	0.01%	226	0	226	3	229
86 404 Brd of Examiners - Architects	4	0.01%	453	0	453	6	458
87 410 Department of Ethics	10	0.03%	1,132	0	1,132	14	1,146
89 417 Border Authority	4	0.01%	453	0	453	6	458
90 418 Tourism Department	63	0.21%	7,129	0	7,129	91	7,221
91 419 Economic Development	82	0.28%	9,280	0	9,280	119	9,398
92 420 Regulation and Licensing	394	1.34%	44,587	0	44,587	570	45,158
93 430 Public Regulation Commission	114	0.39%	12,901	0	12,901	165	13,066
94 440 Superintendent of Insurance	116	0.40%	13,127	0	13,127	168	13,295
95 446 Brd of Medical Examiners	22	0.07%	2,490	0	2,490	32	2,522
96 449 Board of Nursing	27	0.09%	3,055	0	3,055	39	3,095
97 460 NM State Fair	32	0.11%	3,621	0	3,621	46	3,668

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Human Resources Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 464 Brd of Licensure - Engineers	8	0.03%	\$905	\$0	\$905	\$12	\$917
99 465 Gaming Control Brd	52	0.18%	5,885	0	5,885	75	5,960
100 469 Racing Commission	23	0.08%	2,603	0	2,603	33	2,636
101 479 Brd of Veterinary Medicine	3	0.01%	339	0	339	4	344
103 491 Military Base Planning	2	0.01%	226	0	226	3	229
104 495 Spaceport Authority	30	0.10%	3,395	0	3,395	43	3,438
105 505 Dept of Cultural Affairs	567	1.93%	64,165	0	64,165	821	64,986
106 508 Livestock Board	85	0.29%	9,619	0	9,619	123	9,742
107 516 Dept of Game & Fish	325	1.11%	36,779	0	36,779	471	37,249
108 521 Energy, Minerals & Natural Resourc	713	2.43%	80,687	0	80,687	1,032	81,720
109 522 Youth Conservation Corp	2	0.01%	226	0	226	3	229
110 538 Intertribal Ceremonial Office	1	0.00%	113	0	113	1	115
111 539 Commission on Public Lands	198	0.67%	22,407	0	22,407	287	22,694
112 550 Office of State Engineer/ISC	405	1.38%	45,832	0	45,832	586	46,419
115 601 Commission on Women	2	0.01%	226	0	226	3	229
116 603 Office of African Amer Affairs	18	0.06%	2,037	0	2,037	26	2,063
117 604 Comm for Deaf & Hearing Impaired	16	0.05%	1,811	0	1,811	23	1,834
118 605 MLK Commission	2	0.01%	226	0	226	3	229
119 606 Commission for the Blind	93	0.32%	10,524	0	10,524	135	10,659
120 609 Indian Affairs	25	0.09%	2,829	0	2,829	36	2,865
121 611 Early Childhood Education and Care	362	1.23%	40,966	0	40,966	524	41,490
122 624 Aging & Long Term Svcs	281	0.96%	31,800	0	31,800	407	32,206
123 630 Health Care Authority	2,469	8.42%	279,406	0	279,406	3,575	282,981
124 631 Workforce Solutions	788	2.69%	89,175	0	89,175	1,141	90,316
125 632 Workers Compensation Admin	123	0.42%	13,919	0	13,919	178	14,097
127 644 Vocational Rehabilitation	354	1.21%	40,061	0	40,061	513	40,573
128 645 Disability Commission	16	0.05%	1,811	0	1,811	23	1,834
129 647 Developmental Disabilities Comm	27	0.09%	3,055	0	3,055	39	3,095
130 662 Miners' Hospital	290	0.99%	32,818	0	32,818	420	33,238
131 665 Dept of Health	3,473	11.84%	393,025	0	393,025	5,029	398,053
132 667 Dept of Environment	838	2.86%	94,833	0	94,833	1,213	96,046
133 668 Natural Resources Trustee	5	0.02%	566	0	566	7	573
135 670 Veterans Services	84	0.29%	9,506	0	9,506	122	9,628
136 680 Family Representation & Advocacy	42	0.14%	4,753	0	4,753	61	4,814
137 690 Children, Youth & Families	2,406	8.20%	272,277	0	272,277	3,484	275,761
138 705 Dept of Military Affairs	237	0.81%	26,820	0	26,820	343	27,163
139 760 Parole Brd	7	0.02%	792	0	792	10	802
141 770 Dept of Corrections	2,407	8.21%	272,390	0	272,390	3,485	275,875
142 780 Crime Victims Reparations	29	0.10%	3,282	0	3,282	42	3,324
143 790 Dept of Public Safety	1,382	4.71%	156,395	0	156,395	2,001	158,396
144 795 Homeland Security & Emergency M	140	0.48%	15,843	0	15,843	203	16,046
145 805 Dept of Transportation	2,709	9.23%	306,566	0	306,566	3,922	310,488

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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Human Resources Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 924 Public Education Department	361	1.23%	\$40,853	\$0	\$40,853	\$523	\$41,376
149 940 Public School Facilities Authority	57	0.19%	6,450	0	6,450	83	6,533
150 949 Education Trust Board	3	0.01%	339	0	339	4	344
Subtotal	29,335	100.00%	3,319,718	0	3,319,718	41,912	3,361,631
Direct Bills					0		0
Total					\$3,319,718		\$3,361,631

Basis Units: Total FTEs

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Adjudication Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	26	0.11%	\$635	\$0	\$635	\$0	\$635
4 341-542 DFA - Program Support	24	0.10%	586	0	586	0	586
5 341-544 DFA - Financial Control	68	0.29%	1,661	0	1,661	0	1,661
6 350-608 GSD Facilities Management	174	0.75%	4,251	0	4,251	0	4,251
7 350-604 GSD Purchasing	27	0.12%	660	0	660	0	660
8 378 Personnel Board	43	0.19%	1,051	0	1,051	0	1,051
9 369 Commission on Public Records	34	0.15%	831	0	831	11	842
10 305 NM Dept of Justice (OG Division)	207	0.89%	5,057	0	5,057	66	5,123
11 394 State Treasurer	26	0.11%	635	0	635	8	644
12 950 Higher Education Department	53	0.23%	1,295	0	1,295	17	1,312
56 308 State Auditor	37	0.16%	904	0	904	12	916
57 333 Taxation and Revenue	1,055	4.55%	25,776	0	25,776	336	26,112
58 337 Investment Council	7	0.03%	171	0	171	2	173
59 340 Administrative Hearings Office	17	0.07%	415	0	415	5	421
60 341-566 DFA Infrastructure, Plan & Dev	22	0.09%	538	0	538	7	545
62 341-543 DFA - Comm Dev & Local Govt	51	0.22%	1,246	0	1,246	16	1,262
64 342 Public School Insurance Authority	9	0.04%	220	0	220	3	223
65 343 Retiree Healthcare Authority	24	0.10%	586	0	586	8	594
66 350-598 GSD Program Support	38	0.16%	928	0	928	12	941
68 350-605 GSD Printing & Graphics	6	0.03%	147	0	147	2	149
69 350-606 GSD Risk Management	37	0.16%	904	0	904	12	916
70 350-609 GSD Aviation	4	0.02%	98	0	98	1	99
71 350-609 GSD Motor Pool	22	0.09%	538	0	538	7	545
72 350-609 GSD Surplus Property	6	0.03%	147	0	147	2	149
73 352 Education Retirement Brd	77	0.33%	1,881	0	1,881	25	1,906
78 361 DoIT	200	0.86%	4,886	0	4,886	64	4,950
79 366 Public Employees Retirement Assoc	74	0.32%	1,808	0	1,808	24	1,832
81 370 Secretary of State	65	0.28%	1,588	0	1,588	21	1,609
86 404 Brd of Examiners - Architects	3	0.01%	73	0	73	1	74
87 410 Department of Ethics	6	0.03%	147	0	147	2	149
89 417 Border Authority	2	0.01%	49	0	49	1	50
90 418 Tourism Department	52	0.22%	1,270	0	1,270	17	1,287
91 419 Economic Development	69	0.30%	1,686	0	1,686	22	1,708
92 420 Regulation and Licensing	377	1.63%	9,211	0	9,211	120	9,331
93 430 Public Regulation Commission	94	0.41%	2,297	0	2,297	30	2,327
94 440 Superintendent of Insurance	110	0.47%	2,688	0	2,688	35	2,723
95 446 Brd of Medical Examiners	19	0.08%	464	0	464	6	470
96 449 Board of Nursing	26	0.11%	635	0	635	8	644
97 460 NM State Fair	12	0.05%	293	0	293	4	297
98 464 Brd of Licensure - Engineers	7	0.03%	171	0	171	2	173
99 465 Gaming Control Brd	46	0.20%	1,124	0	1,124	15	1,139
100 469 Racing Commission	11	0.05%	269	0	269	4	272

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

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Adjudication Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 479 Brd of Veterinary Medicine	2	0.01%	\$49	\$0	\$49	\$1	\$50
104 495 Spaceport Authority	24	0.10%	586	0	586	8	594
105 505 Dept of Cultural Affairs	530	2.29%	12,949	0	12,949	169	13,118
106 508 Livestock Board	83	0.36%	2,028	0	2,028	26	2,054
107 516 Dept of Game & Fish	321	1.38%	7,843	0	7,843	102	7,945
108 521 Energy, Minerals & Natural Resourc	695	3.00%	16,980	0	16,980	221	17,202
109 522 Youth Conservation Corp	2	0.01%	49	0	49	1	50
111 539 Commission on Public Lands	179	0.77%	4,373	0	4,373	57	4,430
112 550 Office of State Engineer/ISC	397	1.71%	9,700	0	9,700	127	9,826
116 603 Office of African Amer Affairs	16	0.07%	391	0	391	5	396
117 604 Comm for Deaf & Hearing Impaired	15	0.06%	366	0	366	5	371
119 606 Commission for the Blind	66	0.28%	1,613	0	1,613	21	1,634
120 609 Indian Affairs	18	0.08%	440	0	440	6	446
121 611 Early Childhood Education and Care	352	1.52%	8,600	0	8,600	112	8,712
122 624 Aging & Long Term Svcs	258	1.11%	6,303	0	6,303	82	6,386
123 630 Health Care Authority	2,452	10.57%	59,908	0	59,908	781	60,689
124 631 Workforce Solutions	760	3.28%	18,568	0	18,568	242	18,811
125 632 Workers Compensation Admin	113	0.49%	2,761	0	2,761	36	2,797
127 644 Vocational Rehabilitation	353	1.52%	8,625	0	8,625	112	8,737
128 645 Disability Commission	14	0.06%	342	0	342	4	347
129 647 Developmental Disabilities Comm	23	0.10%	562	0	562	7	569
130 662 Miners' Hospital	289	1.25%	7,061	0	7,061	92	7,153
131 665 Dept of Health	3,450	14.88%	84,291	0	84,291	1,099	85,390
132 667 Dept of Environment	820	3.54%	20,034	0	20,034	261	20,296
133 668 Natural Resources Trustee	4	0.02%	98	0	98	1	99
135 670 Veterans Services	79	0.34%	1,930	0	1,930	25	1,955
136 680 Family Representation & Advocacy	37	0.16%	904	0	904	12	916
137 690 Children, Youth & Families	2,297	9.91%	56,121	0	56,121	732	56,853
138 705 Dept of Military Affairs	187	0.81%	4,569	0	4,569	60	4,628
139 760 Parole Brd	6	0.03%	147	0	147	2	149
141 770 Dept of Corrections	2,292	9.88%	55,998	0	55,998	730	56,729
142 780 Crime Victims Reparations	28	0.12%	684	0	684	9	693
143 790 Dept of Public Safety	585	2.52%	14,293	0	14,293	186	14,479
144 795 Homeland Security & Emergency M	128	0.55%	3,127	0	3,127	41	3,168
145 805 Dept of Transportation	2,700	11.64%	65,967	0	65,967	860	66,827
146 924 Public Education Department	345	1.49%	8,429	0	8,429	110	8,539
150 949 Education Trust Board	1	0.00%	24	0	24	0	25

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Adjudication Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	23,188	100.00%	566,533	0	566,533	7,274	573,806
Direct Bills					0		0
Total					\$566,533		\$573,806
Basis Units: Classified Positions							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Labor Relations Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 350-608 GSD Facilities Management	175	0.87%	\$8,233	\$0	\$8,233	\$0	\$8,233
7 350-604 GSD Purchasing	27	0.13%	1,270	0	1,270	0	1,270
11 394 State Treasurer	30	0.15%	1,411	0	1,411	18	1,430
56 308 State Auditor	1	0.00%	47	0	47	1	48
57 333 Taxation and Revenue	1,061	5.30%	49,915	0	49,915	652	50,566
62 341-543 DFA - Comm Dev & Local Govt	2	0.01%	94	0	94	1	95
66 350-598 GSD Program Support	39	0.19%	1,835	0	1,835	24	1,859
68 350-605 GSD Printing & Graphics	6	0.03%	282	0	282	4	286
69 350-606 GSD Risk Management	37	0.18%	1,741	0	1,741	23	1,763
70 350-609 GSD Aviation	4	0.02%	188	0	188	2	191
71 350-609 GSD Motor Pool	22	0.11%	1,035	0	1,035	14	1,048
72 350-609 GSD Surplus Property	6	0.03%	282	0	282	4	286
75 280 Public Defender (Prev Agy 355)	521	2.60%	24,510	0	24,510	320	24,830
78 361 DoIT	197	0.98%	9,268	0	9,268	121	9,389
92 420 Regulation and Licensing	368	1.84%	17,312	0	17,312	226	17,539
93 430 Public Regulation Commission	87	0.43%	4,093	0	4,093	53	4,146
94 440 Superintendent of Insurance	101	0.50%	4,752	0	4,752	62	4,814
97 460 NM State Fair	21	0.10%	988	0	988	13	1,001
98 464 Brd of Licensure - Engineers	1	0.00%	47	0	47	1	48
105 505 Dept of Cultural Affairs	539	2.69%	25,357	0	25,357	331	25,688
108 521 Energy, Minerals & Natural Resourc	1	0.00%	47	0	47	1	48
111 539 Commission on Public Lands	6	0.03%	282	0	282	4	286
112 550 Office of State Engineer/ISC	1	0.00%	47	0	47	1	48
115 601 Commission on Women	1	0.00%	47	0	47	1	48
116 603 Office of African Amer Affairs	8	0.04%	376	0	376	5	381
119 606 Commission for the Blind	80	0.40%	3,764	0	3,764	49	3,813
121 611 Early Childhood Education and Care	340	1.70%	15,995	0	15,995	209	16,204
122 624 Aging & Long Term Svcs	250	1.25%	11,761	0	11,761	154	11,915
123 630 Health Care Authority	2,453	12.25%	115,401	0	115,401	1,507	116,908
124 631 Workforce Solutions	767	3.83%	36,083	0	36,083	471	36,554
125 632 Workers Compensation Admin	123	0.61%	5,787	0	5,787	76	5,862
127 644 Vocational Rehabilitation	353	1.76%	16,607	0	16,607	217	16,824
130 662 Miners' Hospital	286	1.43%	13,455	0	13,455	176	13,630
131 665 Dept of Health	3,431	17.14%	161,411	0	161,411	2,107	163,518
132 667 Dept of Environment	758	3.79%	35,660	0	35,660	466	36,126
135 670 Veterans Services	44	0.22%	2,070	0	2,070	27	2,097
137 690 Children, Youth & Families	2,360	11.79%	111,026	0	111,026	1,449	112,475
141 770 Dept of Corrections	2,403	12.00%	113,049	0	113,049	1,476	114,525
143 790 Dept of Public Safety	1	0.00%	47	0	47	1	48
144 795 Homeland Security & Emergency M	116	0.58%	5,457	0	5,457	71	5,528
145 805 Dept of Transportation	2,637	13.17%	124,057	0	124,057	1,620	125,677
146 924 Public Education Department	354	1.77%	16,654	0	16,654	217	16,871

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Labor Relations Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,018	100.00%	941,743	0	941,743	12,171	953,914
Direct Bills					0		0
Total					\$941,743		\$953,914
Basis Units: Represented Employees							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Other Direct Cost Allocations

Dept:8 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 378 Personnel Other	100	100.00%	\$46,955	\$0	\$46,955	\$1,773	\$48,728
Subtotal	100	100.00%	46,955	0	46,955	1,773	48,728
Direct Bills					0		0
Total					\$46,955		\$48,728
Basis Units: Direct Allocation to SPO Other							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:8 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
3 341-541 DFA - Policy & Budget	\$4,187	\$635	\$0	\$0	\$4,822
4 341-542 DFA - Program Support	2,829	586	0	0	3,416
5 341-544 DFA - Financial Control	7,922	1,661	0	0	9,583
6 350-608 GSD Facilities Management	20,370	4,251	8,233	0	32,854
7 350-604 GSD Purchasing	3,169	660	1,270	0	5,099
8 378 Personnel Board	5,432	1,051	0	0	6,483
9 369 Commission on Public Records	4,011	842	0	0	4,853
10 305 NM Dept of Justice (OG Division)	33,123	5,123	0	0	38,247
11 394 State Treasurer	4,011	644	1,430	0	6,085
12 950 Higher Education Department	6,877	1,312	0	0	8,189
13 111 Legislative Council Service	10,315	0	0	0	10,315
14 112 Legislative Finance Committee	5,501	0	0	0	5,501
15 114 Senate Chief Clerk	3,209	0	0	0	3,209
16 115 House Chief Clerk	4,126	0	0	0	4,126
17 117 Legislative Education Study Commit	2,178	0	0	0	2,178
18 119 Legislative Building	6,648	0	0	0	6,648
19 131 Legislature	1,834	0	0	0	1,834
20 208 NM Compilation Commission	688	0	0	0	688
21 210 Judicial Standards Commission	917	0	0	0	917
22 215 Court of Appeals	7,450	0	0	0	7,450
23 216 Supreme Court	7,565	0	0	0	7,565
24 218 Administrative Office of the Courts	32,206	0	0	0	32,206
26 231 Judicial District Court 1st	17,536	0	0	0	17,536
27 232 Judicial District Court 2nd	46,762	0	0	0	46,762
28 233 Judicial District Court 3rd	17,307	0	0	0	17,307
29 234 Judicial District Court 4th	6,762	0	0	0	6,762
30 235 Judicial District Court 5th	15,817	0	0	0	15,817
31 236 Judicial District Court 6th	8,825	0	0	0	8,825
32 237 Judicial District Court 7th	6,418	0	0	0	6,418
33 238 Judicial District Court 8th	7,565	0	0	0	7,565
34 239 Judicial District Court 9th	8,252	0	0	0	8,252
35 240 Judicial District Court 10th	2,292	0	0	0	2,292
36 241 Judicial District Court 11th	17,536	0	0	0	17,536
37 242 Judicial District Court 12th	8,367	0	0	0	8,367
38 243 Judicial District Court 13th	16,619	0	0	0	16,619
39 244 Bernalillo County Metropolitan Crt	40,459	0	0	0	40,459
40 251 Judicial District Attorney 1st	9,742	0	0	0	9,742
41 252 Judicial District Attorney 2nd	42,407	0	0	0	42,407
42 253 Judicial District Attorney 3rd	8,825	0	0	0	8,825
43 254 Judicial District Attorney 4th	4,814	0	0	0	4,814
44 255 Judicial District Attorney 5th	9,971	0	0	0	9,971

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Allocation Summary

Dept:8 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
45 256 Judicial District Attorney 6th	\$4,585	\$0	\$0	\$0	\$4,585
46 257 Judicial District Attorney 7th	4,126	0	0	0	4,126
47 258 Judicial District Attorney 8th	4,355	0	0	0	4,355
48 259 Judicial District Attorney 9th	4,585	0	0	0	4,585
49 260 Judicial District Attorney 10th	1,834	0	0	0	1,834
50 261 Judicial District Attorney 11th	7,908	0	0	0	7,908
51 262 Judicial District Attorney 12th	6,418	0	0	0	6,418
52 263 Judicial District Attorney 13th	9,513	0	0	0	9,513
53 264 Administrative Office of the DAs	2,292	0	0	0	2,292
54 265 Judicial District Attorney 11th Div II	3,897	0	0	0	3,897
56 308 State Auditor	5,043	916	48	0	6,006
57 333 Taxation and Revenue	122,293	26,112	50,566	0	198,971
58 337 Investment Council	4,241	173	0	0	4,414
59 340 Administrative Hearings Office	2,063	421	0	0	2,484
60 341-566 DFA Infrastructure, Plan & Dev	3,095	545	0	0	3,639
62 341-543 DFA - Comm Dev & Local Govt	6,533	1,262	95	0	7,891
64 342 Public School Insurance Authority	1,375	223	0	0	1,598
65 343 Retiree Healthcare Authority	3,209	594	0	0	3,803
66 350-598 GSD Program Support	5,272	941	1,859	0	8,071
68 350-605 GSD Printing & Graphics	688	149	286	0	1,122
69 350-606 GSD Risk Management	5,272	916	1,763	0	7,951
70 350-609 GSD Aviation	458	99	191	0	748
71 350-609 GSD Motor Pool	2,636	545	1,048	0	4,229
72 350-609 GSD Surplus Property	688	149	286	0	1,122
73 352 Education Retirement Brd	10,888	1,906	0	0	12,794
75 280 Public Defender (Prev Agy 355)	59,714	0	24,830	0	84,544
76 356 Governor	4,470	0	0	0	4,470
77 360 Lieutenant Governor	688	0	0	0	688
78 361 DoIT	24,413	4,950	9,389	0	38,752
79 366 Public Employees Retirement Assoc	10,430	1,832	0	0	12,261
81 370 Secretary of State	8,481	1,609	0	0	10,090
82 378 Personnel Other	0	0	0	48,728	48,728
83 379 Public Employees Labor Relations E	229	0	0	0	229
86 404 Brd of Examiners - Architects	458	74	0	0	533
87 410 Department of Ethics	1,146	149	0	0	1,295
89 417 Border Authority	458	50	0	0	508
90 418 Tourism Department	7,221	1,287	0	0	8,508
91 419 Economic Development	9,398	1,708	0	0	11,106
92 420 Regulation and Licensing	45,158	9,331	17,539	0	72,027
93 430 Public Regulation Commission	13,066	2,327	4,146	0	19,539
94 440 Superintendent of Insurance	13,295	2,723	4,814	0	20,831

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
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Allocation Summary

Dept:8 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
95 446 Brd of Medical Examiners	\$2,522	\$470	\$0	\$0	\$2,992
96 449 Board of Nursing	3,095	644	0	0	3,738
97 460 NM State Fair	3,668	297	1,001	0	4,965
98 464 Brd of Licensure - Engineers	917	173	48	0	1,138
99 465 Gaming Control Brd	5,960	1,139	0	0	7,098
100 469 Racing Commission	2,636	272	0	0	2,908
101 479 Brd of Veterinary Medicine	344	50	0	0	393
103 491 Military Base Planning	229	0	0	0	229
104 495 Spaceport Authority	3,438	594	0	0	4,032
105 505 Dept of Cultural Affairs	64,986	13,118	25,688	0	103,792
106 508 Livestock Board	9,742	2,054	0	0	11,796
107 516 Dept of Game & Fish	37,249	7,945	0	0	45,194
108 521 Energy, Minerals & Natural Resourc	81,720	17,202	48	0	98,969
109 522 Youth Conservation Corp	229	50	0	0	279
110 538 Intertribal Ceremonial Office	115	0	0	0	115
111 539 Commission on Public Lands	22,694	4,430	286	0	27,410
112 550 Office of State Engineer/ISC	46,419	9,826	48	0	56,292
115 601 Commission on Women	229	0	48	0	277
116 603 Office of African Amer Affairs	2,063	396	381	0	2,840
117 604 Comm for Deaf & Hearing Impaired	1,834	371	0	0	2,205
118 605 MLK Commission	229	0	0	0	229
119 606 Commission for the Blind	10,659	1,634	3,813	0	16,105
120 609 Indian Affairs	2,865	446	0	0	3,311
121 611 Early Childhood Education and Care	41,490	8,712	16,204	0	66,406
122 624 Aging & Long Term Svcs	32,206	6,386	11,915	0	50,507
123 630 Health Care Authority	282,981	60,689	116,908	0	460,578
124 631 Workforce Solutions	90,316	18,811	36,554	0	145,681
125 632 Workers Compensation Admin	14,097	2,797	5,862	0	22,756
127 644 Vocational Rehabilitation	40,573	8,737	16,824	0	66,134
128 645 Disability Commission	1,834	347	0	0	2,180
129 647 Developmental Disabilities Comm	3,095	569	0	0	3,664
130 662 Miners' Hospital	33,238	7,153	13,630	0	54,021
131 665 Dept of Health	398,053	85,390	163,518	0	646,962
132 667 Dept of Environment	96,046	20,296	36,126	0	152,467
133 668 Natural Resources Trustee	573	99	0	0	672
135 670 Veterans Services	9,628	1,955	2,097	0	13,680
136 680 Family Representation & Advocacy	4,814	916	0	0	5,730
137 690 Children, Youth & Families	275,761	56,853	112,475	0	445,088
138 705 Dept of Military Affairs	27,163	4,628	0	0	31,792
139 760 Parole Brd	802	149	0	0	951
141 770 Dept of Corrections	275,875	56,729	114,525	0	447,129

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:8 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other Direct Cost	Total
142 780 Crime Victims Reparations	\$3,324	\$693	\$0	\$0	\$4,017
143 790 Dept of Public Safety	158,396	14,479	48	0	172,923
144 795 Homeland Security & Emergency M	16,046	3,168	5,528	0	24,742
145 805 Dept of Transportation	310,488	66,827	125,677	0	502,992
146 924 Public Education Department	41,376	8,539	16,871	0	66,786
149 940 Public School Facilities Authority	6,533	0	0	0	6,533
150 949 Education Trust Board	344	25	0	0	369
Total	\$3,361,631	\$573,806	\$953,914	\$48,728	\$4,938,078

FY 2027 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:9 369 Commission on Public Records

Description		Amount	General Admin	Admin Law	Records Mgt	Historical & Other
Personnel Costs						
Salaries	S1	1,893,783	605,349	221,352	532,507	534,575
Salary % Split			31.97%	11.69%	28.12%	28.23%
Benefits	P	787,337	243,312	95,803	249,763	198,459
Subtotal - Personnel Costs		2,681,121	848,661	317,155	782,270	733,034
Services & Supplies Cost						
Professional Fees	P	79,574	102,704	0	(45,792)	22,662
Brd and Comm Expense	P	90	90	0	0	0
Transportation Expense	P	1,148	0	0	0	1,148
Furn/Fixtures/Equip	P	15,267	3,488	0	2,224	9,555
Supplies	P	49,038	34,060	309	1,577	13,092
Maintenance	P	19,196	9,374	0	(11,241)	21,062
Telecommunications	P	2,763	0	0	0	2,763
DoIT Services	P	55,235	55,235	0	0	0
Rental Expense	P	850	0	0	0	850
Other Operating	P	46,460	2,519	0	6,915	37,026
Depreciation	P	17,275	0	0	17,275	0
Lease Interest	D	27,453	0	0	0	0
Amortization	D	123,428	0	0	0	0
Grants	P	9,638	0	0	0	9,638
Deduct Direct Costs	P	(850,830)	0	0	0	(850,830)
Subtotal - Services & Supplies		(403,416)	207,471	309	(29,043)	(733,034)
Department Cost Total		2,277,704	1,056,132	317,464	753,227	0
Adjustments to Cost						
Lease Interest	D	(27,453)	0	0	0	0
Amortization	D	(123,428)	0	0	0	0
Subtotal - Adjustments		(150,881)	0	0	0	0
Total Costs After Adjustments		2,126,823	1,056,132	317,464	753,227	0
General Admin Distribution			(1,056,132)	181,443	436,497	438,193
Grand Total		\$2,126,823		\$498,907	\$1,189,724	\$438,193

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:9 369 Commission on Public Records

Department	First Incoming	Second Incoming	Admin Law	Records Mgt	Historical & Other
1 State Library	\$438,235	\$0	\$75,288	\$181,122	\$181,825
1 Los Lunas Campus	1,640	0	282	678	681
Subtotal - Building Depreciation	439,876	0	75,570	181,800	182,506
3 Policy & Budget	279	41	55	132	133
Subtotal - 341-541 DFA - Policy & Budge	279	41	55	132	133
5 Accounting	496	14	88	211	212
5 Payroll	4,208	189	755	1,817	1,824
Subtotal - 341-544 DFA - Financial Contr	4,704	203	843	2,028	2,036
6 Facilities Maintenance	105,496	986	18,293	44,009	44,180
Subtotal - 350-608 GSD Facilities Manag	105,496	986	18,293	44,009	44,180
7 Purchasing	1,450	3	250	600	603
7 Contract Review	384	1	66	159	160
Subtotal - 350-604 GSD Purchasing	1,834	4	316	760	763
8 Human Resources	3,961	51	689	1,658	1,664
8 Adjudication	831	11	145	348	349
Subtotal - 378 Personnel Board	4,791	62	834	2,006	2,014
9 Records Mgt	0	428	73	177	177
Subtotal - 369 Commission on Public Re	0	428	73	177	177
10 Open Government Section	0	13,813	2,373	5,709	5,731
Subtotal - 305 NM Dept of Justice (OG D	0	13,813	2,373	5,709	5,731
11 Banking/Cash Mgmt	0	151	26	62	62
Subtotal - 394 State Treasurer	0	151	26	62	62
Total Incoming	556,980	15,687	98,384	236,682	237,601
C. Total Allocated		\$2,699,490	\$597,290	\$1,426,406	\$675,794
			22.13%	52.84%	25.03%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Admin Law Allocations

Dept:9 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-542 DFA - Program Support	13	2.64%	\$15,711	\$0	\$15,711	\$0	\$15,711
8 378 Personnel Board	18	3.66%	21,753	0	21,753	0	21,753
12 950 Higher Education Department	11	2.24%	13,294	0	13,294	64	13,358
56 308 State Auditor	4	0.81%	4,834	0	4,834	23	4,857
57 333 Taxation and Revenue	13	2.64%	15,711	0	15,711	76	15,787
64 342 Public School Insurance Authority	17	3.46%	20,545	0	20,545	99	20,644
66 350-598 GSD Program Support	4	0.81%	4,834	0	4,834	23	4,857
73 352 Education Retirement Brd	1	0.20%	1,209	0	1,209	6	1,214
81 370 Secretary of State	2	0.41%	2,417	0	2,417	12	2,429
83 379 Public Employees Labor Relations E	3	0.61%	3,626	0	3,626	18	3,643
84 385 New Mexico Finance Authority	4	0.81%	4,834	0	4,834	23	4,857
91 419 Economic Development	1	0.20%	1,209	0	1,209	6	1,214
92 420 Regulation and Licensing	69	14.02%	83,388	0	83,388	403	83,792
93 430 Public Regulation Commission	13	2.64%	15,711	0	15,711	76	15,787
94 440 Superintendent of Insurance	37	7.52%	44,716	0	44,716	216	44,932
99 465 Gaming Control Brd	17	3.46%	20,545	0	20,545	99	20,644
100 469 Racing Commission	9	1.83%	10,877	0	10,877	53	10,929
101 479 Brd of Veterinary Medicine	14	2.85%	16,919	0	16,919	82	17,001
106 508 Livestock Board	31	6.30%	37,464	0	37,464	181	37,646
107 516 Dept of Game & Fish	3	0.61%	3,626	0	3,626	18	3,643
108 521 Energy, Minerals & Natural Resourc	27	5.49%	32,630	0	32,630	158	32,788
121 611 Early Childhood Education and Care	8	1.63%	9,668	0	9,668	47	9,715
122 624 Aging & Long Term Svcs	1	0.20%	1,209	0	1,209	6	1,214
123 630 Health Care Authority	90	18.29%	108,767	0	108,767	526	109,294
124 631 Workforce Solutions	9	1.83%	10,877	0	10,877	53	10,929
125 632 Workers Compensation Admin	4	0.81%	4,834	0	4,834	23	4,857
131 665 Dept of Health	6	1.22%	7,251	0	7,251	35	7,286
132 667 Dept of Environment	21	4.27%	25,379	0	25,379	123	25,502
137 690 Children, Youth & Families	3	0.61%	3,626	0	3,626	18	3,643
143 790 Dept of Public Safety	3	0.61%	3,626	0	3,626	18	3,643
145 805 Dept of Transportation	8	1.63%	9,668	0	9,668	47	9,715
146 924 Public Education Department	13	2.64%	15,711	0	15,711	76	15,787
149 940 Public School Facilities Authority	2	0.41%	2,417	0	2,417	12	2,429
153 954 New Mexico State University	3	0.61%	3,626	0	3,626	18	3,643
170 999 Other	10	2.03%	12,085	0	12,085	58	12,144

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Admin Law Allocations

Dept:9 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	492	100.00%	594,595	0	594,595	2,695	597,290
Direct Bills					0		0
Total					\$594,595		\$597,290
Basis Units: Notices & Rules Published							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Records Mgt Allocations

Dept:9 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-542 DFA - Program Support	1,453	0.69%	\$9,861	\$0	\$9,861	\$0	\$9,861
6 350-608 GSD Facilities Management	1,362	0.65%	9,243	0	9,243	0	9,243
8 378 Personnel Board	2,907	1.39%	19,728	0	19,728	0	19,728
9 369 Commission on Public Records	63	0.03%	428	0	428	0	428
11 394 State Treasurer	7	0.00%	48	0	48	0	48
12 950 Higher Education Department	46	0.02%	312	0	312	1	314
13 111 Legislative Council Service	3,834	1.83%	26,019	0	26,019	122	26,141
14 112 Legislative Finance Committee	643	0.31%	4,364	0	4,364	20	4,384
17 117 Legislative Education Study Commit	7	0.00%	48	0	48	0	48
18 119 Legislative Building	9	0.00%	61	0	61	0	61
19 131 Legislature	22	0.01%	149	0	149	1	150
20 208 NM Compilation Commission	39,370	18.82%	267,180	0	267,180	1,255	268,435
21 210 Judicial Standards Commission	134	0.06%	909	0	909	4	914
22 215 Court of Appeals	79	0.04%	536	0	536	3	539
23 216 Supreme Court	321	0.15%	2,178	0	2,178	10	2,189
39 244 Bernalillo County Metropolitan Crt	2,719	1.30%	18,452	0	18,452	87	18,539
53 264 Administrative Office of the DAs	5,465	2.61%	37,088	0	37,088	174	37,262
55 305 NM Department of Justice	3,235	1.55%	21,954	0	21,954	103	22,057
56 308 State Auditor	75	0.04%	509	0	509	2	511
57 333 Taxation and Revenue	39,043	18.66%	264,961	0	264,961	1,244	266,205
58 337 Investment Council	76	0.04%	516	0	516	2	518
59 340 Administrative Hearings Office	126	0.06%	855	0	855	4	859
65 343 Retiree Healthcare Authority	15	0.01%	102	0	102	0	102
73 352 Education Retirement Brd	326	0.16%	2,212	0	2,212	10	2,223
75 280 Public Defender (Prev Agy 355)	1,303	0.62%	8,843	0	8,843	42	8,884
76 356 Governor	38	0.02%	258	0	258	1	259
77 360 Lieutenant Governor	8	0.00%	54	0	54	0	55
78 361 DoIT	25	0.01%	170	0	170	1	170
79 366 Public Employees Retirement Assoc	1,292	0.62%	8,768	0	8,768	41	8,809
81 370 Secretary of State	10,173	4.86%	69,038	0	69,038	324	69,362
83 379 Public Employees Labor Relations E	9	0.00%	61	0	61	0	61
86 404 Brd of Examiners - Architects	123	0.06%	835	0	835	4	839
91 419 Economic Development	15	0.01%	102	0	102	0	102
92 420 Regulation and Licensing	2,859	1.37%	19,402	0	19,402	91	19,493
93 430 Public Regulation Commission	11,242	5.37%	76,293	0	76,293	358	76,651
94 440 Superintendent of Insurance	936	0.45%	6,352	0	6,352	30	6,382
95 446 Brd of Medical Examiners	728	0.35%	4,940	0	4,940	23	4,964
96 449 Board of Nursing	561	0.27%	3,807	0	3,807	18	3,825
99 465 Gaming Control Brd	10	0.00%	68	0	68	0	68
101 479 Brd of Veterinary Medicine	5	0.00%	34	0	34	0	34
105 505 Dept of Cultural Affairs	1,027	0.49%	6,970	0	6,970	33	7,002
106 508 Livestock Board	21	0.01%	143	0	143	1	143

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Records Mgt Allocations

Dept:9 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 516 Dept of Game & Fish	18	0.01%	\$122	\$0	\$122	\$1	\$123
108 521 Energy, Minerals & Natural Resourc	1,555	0.74%	10,553	0	10,553	50	10,602
109 522 Youth Conservation Corp	21	0.01%	143	0	143	1	143
111 539 Commission on Public Lands	2,289	1.09%	15,534	0	15,534	73	15,607
112 550 Office of State Engineer/ISC	10,796	5.16%	73,266	0	73,266	344	73,610
115 601 Commission on Women	39	0.02%	265	0	265	1	266
120 609 Indian Affairs	2	0.00%	14	0	14	0	14
122 624 Aging & Long Term Svcs	323	0.15%	2,192	0	2,192	10	2,202
123 630 Health Care Authority	2,320	1.11%	15,744	0	15,744	74	15,818
124 631 Workforce Solutions	965	0.46%	6,549	0	6,549	31	6,580
125 632 Workers Compensation Admin	562	0.27%	3,814	0	3,814	18	3,832
127 644 Vocational Rehabilitation	22	0.01%	149	0	149	1	150
129 647 Developmental Disabilities Comm	93	0.04%	631	0	631	3	634
131 665 Dept of Health	4,578	2.19%	31,068	0	31,068	146	31,214
132 667 Dept of Environment	2,873	1.37%	19,497	0	19,497	92	19,589
134 669 Health Policy Commission	33	0.02%	224	0	224	1	225
137 690 Children, Youth & Families	8,127	3.88%	55,153	0	55,153	259	55,412
139 760 Parole Brd	2,373	1.13%	16,104	0	16,104	76	16,180
141 770 Dept of Corrections	19,665	9.40%	133,454	0	133,454	627	134,081
142 780 Crime Victims Reparations	1,284	0.61%	8,714	0	8,714	41	8,755
143 790 Dept of Public Safety	39	0.02%	265	0	265	1	266
145 805 Dept of Transportation	8,042	3.84%	54,576	0	54,576	256	54,832
146 924 Public Education Department	495	0.24%	3,359	0	3,359	16	3,375
149 940 Public School Facilities Authority	146	0.07%	991	0	991	5	995
167 979 NM Sch for the Visually Impaired	62	0.03%	421	0	421	2	423
168 980 NM Sch for the Deaf	81	0.04%	550	0	550	3	552
170 999 Other	10,716	5.12%	72,723	0	72,723	341	73,064
Subtotal	209,231	100.00%	1,419,923	0	1,419,923	6,483	1,426,406
Direct Bills					0		0
Total					\$1,419,923		\$1,426,406
Basis Units: Storage & Micrographic Inventory							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Historical & Other Allocations

Dept:9 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 369 CPR - Other	100	100.00%	\$669,285	\$0	\$669,285	\$6,509	\$675,794
Subtotal	100	100.00%	669,285	0	669,285	6,509	675,794
Direct Bills					0		0
Total					\$669,285		\$675,794
Basis Units: Direct to CPR Other							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:9 369 Commission on Public Records

Department	Admin Law	Records Mgt	Historical & Other	Total
4 341-542 DFA - Program Support	\$15,711	\$9,861	\$0	\$25,571
6 350-608 GSD Facilities Management	0	9,243	0	9,243
8 378 Personnel Board	21,753	19,728	0	41,482
9 369 Commission on Public Records	0	428	0	428
11 394 State Treasurer	0	48	0	48
12 950 Higher Education Department	13,358	314	0	13,672
13 111 Legislative Council Service	0	26,141	0	26,141
14 112 Legislative Finance Committee	0	4,384	0	4,384
17 117 Legislative Education Study Commit	0	48	0	48
18 119 Legislative Building	0	61	0	61
19 131 Legislature	0	150	0	150
20 208 NM Compilation Commission	0	268,435	0	268,435
21 210 Judicial Standards Commission	0	914	0	914
22 215 Court of Appeals	0	539	0	539
23 216 Supreme Court	0	2,189	0	2,189
39 244 Bernalillo County Metropolitan Crt	0	18,539	0	18,539
53 264 Administrative Office of the DAs	0	37,262	0	37,262
55 305 NM Department of Justice	0	22,057	0	22,057
56 308 State Auditor	4,857	511	0	5,369
57 333 Taxation and Revenue	15,787	266,205	0	281,992
58 337 Investment Council	0	518	0	518
59 340 Administrative Hearings Office	0	859	0	859
64 342 Public School Insurance Authority	20,644	0	0	20,644
65 343 Retiree Healthcare Authority	0	102	0	102
66 350-598 GSD Program Support	4,857	0	0	4,857
73 352 Education Retirement Brd	1,214	2,223	0	3,437
75 280 Public Defender (Prev Agy 355)	0	8,884	0	8,884
76 356 Governor	0	259	0	259
77 360 Lieutenant Governor	0	55	0	55
78 361 DoIT	0	170	0	170
79 366 Public Employees Retirement Assoc	0	8,809	0	8,809
80 369 CPR - Other	0	0	675,794	675,794
81 370 Secretary of State	2,429	69,362	0	71,791
83 379 Public Employees Labor Relations E	3,643	61	0	3,704
84 385 New Mexico Finance Authority	4,857	0	0	4,857
86 404 Brd of Examiners - Architects	0	839	0	839
91 419 Economic Development	1,214	102	0	1,317
92 420 Regulation and Licensing	83,792	19,493	0	103,285
93 430 Public Regulation Commission	15,787	76,651	0	92,438
94 440 Superintendent of Insurance	44,932	6,382	0	51,314
95 446 Brd of Medical Examiners	0	4,964	0	4,964

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:9 369 Commission on Public Records

Department	Admin Law	Records Mgt	Historical & Other	Total
96 449 Board of Nursing	\$0	\$3,825	\$0	\$3,825
99 465 Gaming Control Brd	20,644	68	0	20,713
100 469 Racing Commission	10,929	0	0	10,929
101 479 Brd of Veterinary Medicine	17,001	34	0	17,035
105 505 Dept of Cultural Affairs	0	7,002	0	7,002
106 508 Livestock Board	37,646	143	0	37,789
107 516 Dept of Game & Fish	3,643	123	0	3,766
108 521 Energy, Minerals & Natural Resourc	32,788	10,602	0	43,390
109 522 Youth Conservation Corp	0	143	0	143
111 539 Commission on Public Lands	0	15,607	0	15,607
112 550 Office of State Engineer/ISC	0	73,610	0	73,610
115 601 Commission on Women	0	266	0	266
120 609 Indian Affairs	0	14	0	14
121 611 Early Childhood Education and Care	9,715	0	0	9,715
122 624 Aging & Long Term Svcs	1,214	2,202	0	3,417
123 630 Health Care Authority	109,294	15,818	0	125,112
124 631 Workforce Solutions	10,929	6,580	0	17,509
125 632 Workers Compensation Admin	4,857	3,832	0	8,689
127 644 Vocational Rehabilitation	0	150	0	150
129 647 Developmental Disabilities Comm	0	634	0	634
131 665 Dept of Health	7,286	31,214	0	38,500
132 667 Dept of Environment	25,502	19,589	0	45,091
134 669 Health Policy Commission	0	225	0	225
137 690 Children, Youth & Families	3,643	55,412	0	59,055
139 760 Parole Brd	0	16,180	0	16,180
141 770 Dept of Corrections	0	134,081	0	134,081
142 780 Crime Victims Reparations	0	8,755	0	8,755
143 790 Dept of Public Safety	3,643	266	0	3,909
145 805 Dept of Transportation	9,715	54,832	0	64,547
146 924 Public Education Department	15,787	3,375	0	19,162
149 940 Public School Facilities Authority	2,429	995	0	3,424
153 954 New Mexico State University	3,643	0	0	3,643
167 979 NM Sch for the Visually Impaired	0	423	0	423
168 980 NM Sch for the Deaf	0	552	0	552
170 999 Other	12,144	73,064	0	85,208
Total	\$597,290	\$1,426,406	\$675,794	\$2,699,490

FY 2027 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF JUSTICE – OPEN GOVERNMENT DIVISION
NATURE AND EXTENT OF SERVICES

The New Mexico Department of Justice 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 legal 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:10 305 NM Dept of Justice (OG Division)

Description		Amount	General Admin	Open Government Section	Other Divisions
Personnel Costs					
Salaries	S1	20,746,833	5,476,688	812,499	14,457,646
Salary % Split			26.40%	3.92%	69.69%
Benefits	P	7,348,529	1,920,676	281,416	5,146,437
Subtotal - Personnel Costs		28,095,362	7,397,364	1,093,915	19,604,083
Services & Supplies Cost					
Professional Fees	P	1,402,792	461,216	0	941,577
Travel	P	209,802	62,700	1,055	146,047
Transportation	P	286,150	195,116	0	91,033
Furn/Fixtures/Equip	P	989	989	0	0
Bld/Structures	P	107,653	95,807	0	11,846
Supplies	P	423,490	291,964	0	131,526
Maintenance	P	1,136,028	839,346	0	296,682
Telecommunications	P	221,293	167,736	0	53,557
DOIT Services	P	90,528	78,759	0	11,769
Rental Expense	P	53,187	43,941	0	9,246
Other Operating	P	4,174,429	1,198,479	1,016	2,974,934
Grants	P	116,197	0	0	116,197
Legal Settlements	D	1,339,324	0	0	0
Lease Interest	D	94,647	0	0	0
Lease Principal	D	751,461	0	0	0
Capital	D	4,757,001	0	0	0
Deduct Direct Costs	P	(24,388,497)	0	0	(24,388,497)
Subtotal - Services & Supplies		(9,223,526)	3,436,054	2,071	(19,604,083)
Department Cost Total		18,871,836	10,833,417	1,095,985	0
Adjustments to Cost					
Legal Settlements	D	(1,339,324)	0	0	0

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:10 305 NM Dept of Justice (OG Division)

Description		Amount	General Admin	Open Government Section	Other Divisions
Lease Interest	D	(94,647)	0	0	0
Lease Principal	D	(751,461)	0	0	0
Capital	D	(4,757,001)	0	0	0
Subtotal - Adjustments		(6,942,433)	0	0	0
Total Costs After Adjustments		11,929,403	10,833,417	1,095,985	0
General Admin Distribution			(10,833,417)	576,428	10,256,989
Grand Total		\$11,929,403		\$1,672,414	\$10,256,989

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:10 305 NM Dept of Justice (OG Division)

Department	First Incoming	Second Incoming	Open Government Section	Other Divisions
1 Villagra	\$363,839	\$0	\$19,359	\$344,480
Subtotal - Building Depreciation	363,839	0	19,359	344,480
3 Policy & Budget	4,264	628	260	4,631
Subtotal - 341-541 DFA - Policy & Budge	4,264	628	260	4,631
5 Accounting	3,772	107	206	3,672
5 Payroll	34,742	1,563	1,932	34,373
Subtotal - 341-544 DFA - Financial Contr	38,514	1,670	2,138	38,045
6 Facilities Maintenance	38,625	361	2,074	36,911
6 Lease Management	5,411	51	291	5,171
Subtotal - 350-608 GSD Facilities Manag	44,035	412	2,365	42,082
7 Purchasing	7,720	15	412	7,323
7 Contract Review	3,653	9	195	3,466
Subtotal - 350-604 GSD Purchasing	11,373	23	606	10,790
8 Human Resources	32,705	418	1,762	31,361
8 Adjudication	5,057	66	273	4,851
Subtotal - 378 Personnel Board	37,762	484	2,035	36,212
11 Banking/Cash Mgmt	0	1,347	72	1,275
Subtotal - 394 State Treasurer	0	1,347	72	1,275
Total Incoming	499,787	4,563	26,836	477,515
C. Total Allocated		\$12,433,753	\$1,699,249	\$10,734,504
			13.67%	86.33%

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Open Government Section Allocations

Dept:10 305 NM Dept of Justice (OG Division)

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 378 Personnel Board	1	0.81%	\$13,813	\$0	\$13,813	\$0	\$13,813
9 369 Commission on Public Records	1	0.81%	13,813	0	13,813	0	13,813
11 394 State Treasurer	1	0.81%	13,813	0	13,813	2	13,815
20 208 NM Compilation Commission	1	0.81%	13,813	0	13,813	2	13,815
57 333 Taxation and Revenue	2	1.63%	27,626	0	27,626	4	27,630
61 341-541 DFA Finance Board	2	1.63%	27,626	0	27,626	4	27,630
73 352 Education Retirement Brd	1	0.81%	13,813	0	13,813	2	13,815
76 356 Governor	2	1.63%	27,626	0	27,626	4	27,630
79 366 Public Employees Retirement Assoc	1	0.81%	13,813	0	13,813	2	13,815
83 379 Public Employees Labor Relations E	1	0.81%	13,813	0	13,813	2	13,815
84 385 New Mexico Finance Authority	1	0.81%	13,813	0	13,813	2	13,815
86 404 Brd of Examiners - Architects	1	0.81%	13,813	0	13,813	2	13,815
89 417 Border Authority	1	0.81%	13,813	0	13,813	2	13,815
92 420 Regulation and Licensing	27	21.95%	372,953	0	372,953	54	373,007
93 430 Public Regulation Commission	1	0.81%	13,813	0	13,813	2	13,815
94 440 Superintendent of Insurance	1	0.81%	13,813	0	13,813	2	13,815
96 449 Board of Nursing	1	0.81%	13,813	0	13,813	2	13,815
98 464 Brd of Licensure - Engineers	1	0.81%	13,813	0	13,813	2	13,815
101 479 Brd of Veterinary Medicine	1	0.81%	13,813	0	13,813	2	13,815
105 505 Dept of Cultural Affairs	8	6.50%	110,504	0	110,504	16	110,521
108 521 Energy, Minerals & Natural Resourc	4	3.25%	55,252	0	55,252	8	55,260
117 604 Comm for Deaf & Hearing Impaired	1	0.81%	13,813	0	13,813	2	13,815
118 605 MLK Commission	1	0.81%	13,813	0	13,813	2	13,815
119 606 Commission for the Blind	1	0.81%	13,813	0	13,813	2	13,815
124 631 Workforce Solutions	2	1.63%	27,626	0	27,626	4	27,630
128 645 Disability Commission	1	0.81%	13,813	0	13,813	2	13,815
129 647 Developmental Disabilities Comm	1	0.81%	13,813	0	13,813	2	13,815
132 667 Dept of Environment	2	1.63%	27,626	0	27,626	4	27,630
137 690 Children, Youth & Families	1	0.81%	13,813	0	13,813	2	13,815
139 760 Parole Brd	1	0.81%	13,813	0	13,813	2	13,815
142 780 Crime Victims Reparations	1	0.81%	13,813	0	13,813	2	13,815
143 790 Dept of Public Safety	4	3.25%	55,252	0	55,252	8	55,260
144 795 Homeland Security & Emergency M	3	2.44%	41,439	0	41,439	6	41,445
149 940 Public School Facilities Authority	3	2.44%	41,439	0	41,439	6	41,445
167 979 NM Sch for the Visually Impaired	1	0.81%	13,813	0	13,813	2	13,815
168 980 NM Sch for the Deaf	1	0.81%	13,813	0	13,813	2	13,815
170 999 Other	39	31.71%	538,709	0	538,709	78	538,788

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Open Government Section Allocations

Dept:10 305 NM Dept of Justice (OG Division)

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	123	100.00%	1,699,006	0	1,699,006	243	1,699,249
Direct Bills					0		0
Total					\$1,699,006		\$1,699,249
Basis Units: Number Attorney Assignments							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Other Divisions Allocations

Dept:10 305 NM Dept of Justice (OG Division)

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 305 NM Department of Justice	100	100.00%	\$10,730,184	\$0	\$10,730,184	\$4,320	\$10,734,504
Subtotal	100	100.00%	10,730,184	0	10,730,184	4,320	10,734,504
Direct Bills					0		0
Total					\$10,730,184		\$10,734,504
Basis Units: Direct Allocation to Attorney General							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:10 305 NM Dept of Justice (OG Division)

Department	Open Government Section	Other Divisions	Total
8 378 Personnel Board	\$13,813	\$0	\$13,813
9 369 Commission on Public Records	13,813	0	13,813
11 394 State Treasurer	13,815	0	13,815
20 208 NM Compilation Commission	13,815	0	13,815
55 305 NM Department of Justice	0	10,734,504	10,734,504
57 333 Taxation and Revenue	27,630	0	27,630
61 341-541 DFA Finance Board	27,630	0	27,630
73 352 Education Retirement Brd	13,815	0	13,815
76 356 Governor	27,630	0	27,630
79 366 Public Employees Retirement Assoc	13,815	0	13,815
83 379 Public Employees Labor Relations E	13,815	0	13,815
84 385 New Mexico Finance Authority	13,815	0	13,815
86 404 Brd of Examiners - Architects	13,815	0	13,815
89 417 Border Authority	13,815	0	13,815
92 420 Regulation and Licensing	373,007	0	373,007
93 430 Public Regulation Commission	13,815	0	13,815
94 440 Superintendent of Insurance	13,815	0	13,815
96 449 Board of Nursing	13,815	0	13,815
98 464 Brd of Licensure - Engineers	13,815	0	13,815
101 479 Brd of Veterinary Medicine	13,815	0	13,815
105 505 Dept of Cultural Affairs	110,521	0	110,521
108 521 Energy, Minerals & Natural Resourc	55,260	0	55,260
117 604 Comm for Deaf & Hearing Impaired	13,815	0	13,815
118 605 MLK Commission	13,815	0	13,815
119 606 Commission for the Blind	13,815	0	13,815
124 631 Workforce Solutions	27,630	0	27,630
128 645 Disability Commission	13,815	0	13,815
129 647 Developmental Disabilities Comm	13,815	0	13,815
132 667 Dept of Environment	27,630	0	27,630
137 690 Children, Youth & Families	13,815	0	13,815
139 760 Parole Brd	13,815	0	13,815
142 780 Crime Victims Reparations	13,815	0	13,815
143 790 Dept of Public Safety	55,260	0	55,260
144 795 Homeland Security & Emergency M	41,445	0	41,445
149 940 Public School Facilities Authority	41,445	0	41,445
167 979 NM Sch for the Visually Impaired	13,815	0	13,815
168 980 NM Sch for the Deaf	13,815	0	13,815
170 999 Other	538,788	0	538,788
Total	\$1,699,249	\$10,734,504	\$12,433,753

FY 2027 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:11 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Personnel Costs					
Salaries	S1	2,564,221	891,019	965,531	707,672
Salary % Split			34.75%	37.65%	27.60%
Benefits	P	908,787	338,990	318,779	251,018
Subtotal - Personnel Costs		3,473,009	1,230,009	1,284,310	958,690
Services & Supplies Cost					
Professional Fees	P	570,107	529,257	0	40,850
Travel	P	28,517	28,517	0	0
Transportation Exp	P	13,298	13,298	0	0
Bld/Structure	P	85	85	0	0
Supplies	P	34,332	34,332	0	0
Maintenance	P	357,073	322,555	0	34,518
Telecomm	P	8,624	8,624	0	0
DOIT Services	P	91,923	91,923	0	0
Rental Expense	P	5,548	5,548	0	0
Other Operating	P	1,084,636	60,105	0	1,024,531
Lease Interest	D	10,166	0	0	0
Capital Outlay	D	278,625	0	0	0
Depreciation	D	15,798	0	0	0
Amortization	D	369,629	0	0	0
Deduct Direct Cost	P	(2,058,589)	0	0	(2,058,589)
Subtotal - Services & Supplies		809,772	1,094,246	0	(958,690)
Department Cost Total		4,282,781	2,324,254	1,284,310	(0)
Adjustments to Cost					
Lease Interest	D	(10,166)	0	0	0
Capital Outlay	D	(278,625)	0	0	0
Depreciation	D	(15,798)	0	0	0

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
 3/9/2026

A. Department Costs

Dept:11 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
Amortization	D	(369,629)	0	0	0
Subtotal - Adjustments		(674,217)	0	0	0
Total Costs After Adjustments		3,608,564	2,324,254	1,284,310	(0)
General Admin Distribution			(2,324,254)	1,341,224	983,031
Grand Total		\$3,608,564		\$2,625,533	\$983,031

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Salary%)

Dept:11 394 State Treasurer

Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
3 Policy & Budget	\$476	\$70	\$315	\$231
Subtotal - 341-541 DFA - Policy & Budge	476	70	315	231
5 Accounting	762	22	452	331
5 Payroll	4,208	189	2,537	1,860
Subtotal - 341-544 DFA - Financial Contr	4,969	211	2,989	2,191
6 Lease Management	1,804	17	1,050	770
Subtotal - 350-608 GSD Facilities Manag	1,804	17	1,050	770
7 Purchasing	1,607	3	929	681
7 Contract Review	1,538	4	890	652
Subtotal - 350-604 GSD Purchasing	3,145	7	1,819	1,333
8 Human Resources	3,961	51	2,315	1,697
8 Adjudication	635	8	371	272
8 Labor Relations	1,411	18	825	605
Subtotal - 378 Personnel Board	6,007	77	3,511	2,574
9 Records Mgt	48	0	28	20
Subtotal - 369 Commission on Public Re	48	0	28	20
10 Open Government Section	13,813	2	7,972	5,843
Subtotal - 305 NM Dept of Justice (OG D	13,813	2	7,972	5,843
11 Banking/Cash Mgmt	0	264	152	111
Subtotal - 394 State Treasurer	0	264	152	111
Total Incoming	30,262	648	17,836	13,073
C. Total Allocated		\$3,639,473	\$2,643,370	\$996,104
		72.63%	27.37%	

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Banking/Cash Mgmt Allocations

Dept:11 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 341-541 DFA - Policy & Budget	533	0.02%	\$410	\$0	\$410	\$0	\$410
4 341-542 DFA - Program Support	247	0.01%	190	0	190	0	190
5 341-544 DFA - Financial Control	628	0.02%	483	0	483	0	483
6 350-608 GSD Facilities Management	4,205	0.12%	3,232	0	3,232	0	3,232
7 350-604 GSD Purchasing	192	0.01%	148	0	148	0	148
8 378 Personnel Board	331	0.01%	254	0	254	0	254
9 369 Commission on Public Records	196	0.01%	151	0	151	0	151
10 305 NM Dept of Justice (OG Division)	1,752	0.05%	1,347	0	1,347	0	1,347
11 394 State Treasurer	343	0.01%	264	0	264	0	264
12 950 Higher Education Department	5,922	0.17%	4,551	0	4,551	1	4,552
13 111 Legislative Council Service	1,380	0.04%	1,061	0	1,061	0	1,061
14 112 Legislative Finance Committee	517	0.02%	397	0	397	0	397
15 114 Senate Chief Clerk	125	0.00%	96	0	96	0	96
16 115 House Chief Clerk	192	0.01%	148	0	148	0	148
17 117 Legislative Education Study Commit	248	0.01%	191	0	191	0	191
18 119 Legislative Building	876	0.03%	673	0	673	0	673
19 131 Legislature	2,539	0.07%	1,951	0	1,951	0	1,952
20 208 NM Compilation Commission	299	0.01%	230	0	230	0	230
21 210 Judicial Standards Commission	229	0.01%	176	0	176	0	176
22 215 Court of Appeals	496	0.01%	381	0	381	0	381
23 216 Supreme Court	652	0.02%	501	0	501	0	501
24 218 Administrative Office of the Courts	52,340	1.52%	40,226	0	40,226	6	40,232
26 231 Judicial District Court 1st	1,215	0.04%	934	0	934	0	934
27 232 Judicial District Court 2nd	1,470	0.04%	1,130	0	1,130	0	1,130
28 233 Judicial District Court 3rd	1,228	0.04%	944	0	944	0	944
29 234 Judicial District Court 4th	889	0.03%	683	0	683	0	683
30 235 Judicial District Court 5th	1,520	0.04%	1,168	0	1,168	0	1,168
31 236 Judicial District Court 6th	1,163	0.03%	894	0	894	0	894
32 237 Judicial District Court 7th	786	0.02%	604	0	604	0	604
33 238 Judicial District Court 8th	1,018	0.03%	782	0	782	0	783
34 239 Judicial District Court 9th	963	0.03%	740	0	740	0	740
35 240 Judicial District Court 10th	339	0.01%	261	0	261	0	261
36 241 Judicial District Court 11th	1,897	0.06%	1,458	0	1,458	0	1,458
37 242 Judicial District Court 12th	760	0.02%	584	0	584	0	584
38 243 Judicial District Court 13th	1,827	0.05%	1,404	0	1,404	0	1,404
39 244 Bernalillo County Metropolitan Crt	1,783	0.05%	1,370	0	1,370	0	1,371
40 251 Judicial District Attorney 1st	523	0.02%	402	0	402	0	402
41 252 Judicial District Attorney 2nd	1,778	0.05%	1,366	0	1,366	0	1,367
42 253 Judicial District Attorney 3rd	400	0.01%	307	0	307	0	307
43 254 Judicial District Attorney 4th	474	0.01%	364	0	364	0	364
44 255 Judicial District Attorney 5th	439	0.01%	337	0	337	0	337
45 256 Judicial District Attorney 6th	501	0.01%	385	0	385	0	385

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Banking/Cash Mgmt Allocations

Dept:11 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 257 Judicial District Attorney 7th	415	0.01%	\$319	\$0	\$319	\$0	\$319
47 258 Judicial District Attorney 8th	646	0.02%	496	0	496	0	497
48 259 Judicial District Attorney 9th	446	0.01%	343	0	343	0	343
49 260 Judicial District Attorney 10th	407	0.01%	313	0	313	0	313
50 261 Judicial District Attorney 11th	513	0.01%	394	0	394	0	394
51 262 Judicial District Attorney 12th	644	0.02%	495	0	495	0	495
52 263 Judicial District Attorney 13th	541	0.02%	416	0	416	0	416
53 264 Administrative Office of the DAs	1,339	0.04%	1,029	0	1,029	0	1,029
54 265 Judicial District Attorney 11th Div II	468	0.01%	360	0	360	0	360
56 308 State Auditor	303	0.01%	233	0	233	0	233
57 333 Taxation and Revenue	938,840	27.30%	721,553	0	721,553	102	721,655
58 337 Investment Council	847	0.02%	651	0	651	0	651
59 340 Administrative Hearings Office	190	0.01%	146	0	146	0	146
60 341-566 DFA Infrastructure, Plan & Dev	123	0.00%	95	0	95	0	95
62 341-543 DFA - Comm Dev & Local Govt	3,536	0.10%	2,718	0	2,718	0	2,718
63 341-544 DFA Financial Control Other	61,088	1.78%	46,950	0	46,950	7	46,956
64 342 Public School Insurance Authority	482	0.01%	370	0	370	0	370
65 343 Retiree Healthcare Authority	1,446	0.04%	1,111	0	1,111	0	1,111
66 350-598 GSD Program Support	361	0.01%	277	0	277	0	277
68 350-605 GSD Printing & Graphics	169	0.00%	130	0	130	0	130
69 350-606 GSD Risk Management	10,347	0.30%	7,952	0	7,952	1	7,953
70 350-609 GSD Aviation	170	0.00%	131	0	131	0	131
71 350-609 GSD Motor Pool	722	0.02%	555	0	555	0	555
72 350-609 GSD Surplus Property	39	0.00%	30	0	30	0	30
73 352 Education Retirement Brd	666,201	19.37%	512,014	0	512,014	73	512,086
74 354 Sentencing Commission	49	0.00%	38	0	38	0	38
75 280 Public Defender (Prev Agy 355)	5,113	0.15%	3,930	0	3,930	1	3,930
76 356 Governor	318	0.01%	244	0	244	0	244
77 360 Lieutenant Governor	132	0.00%	101	0	101	0	101
78 361 DoIT	3,785	0.11%	2,909	0	2,909	0	2,909
79 366 Public Employees Retirement Assoc	574,813	16.72%	441,777	0	441,777	63	441,840
81 370 Secretary of State	7,281	0.21%	5,596	0	5,596	1	5,597
83 379 Public Employees Labor Relations E	70	0.00%	54	0	54	0	54
86 404 Brd of Examiners - Architects	124	0.00%	95	0	95	0	95
87 410 Department of Ethics	169	0.00%	130	0	130	0	130
89 417 Border Authority	203	0.01%	156	0	156	0	156
90 418 Tourism Department	1,954	0.06%	1,502	0	1,502	0	1,502
91 419 Economic Development	1,678	0.05%	1,290	0	1,290	0	1,290
92 420 Regulation and Licensing	3,994	0.12%	3,070	0	3,070	0	3,070
93 430 Public Regulation Commission	844	0.02%	649	0	649	0	649
94 440 Superintendent of Insurance	1,806	0.05%	1,388	0	1,388	0	1,388
95 446 Brd of Medical Examiners	520	0.02%	400	0	400	0	400

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Banking/Cash Mgmt Allocations

Dept:11 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 449 Board of Nursing	304	0.01%	\$234	\$0	\$234	\$0	\$234
97 460 NM State Fair	1,356	0.04%	1,042	0	1,042	0	1,042
98 464 Brd of Licensure - Engineers	280	0.01%	215	0	215	0	215
99 465 Gaming Control Brd	520	0.02%	400	0	400	0	400
100 469 Racing Commission	449	0.01%	345	0	345	0	345
101 479 Brd of Veterinary Medicine	138	0.00%	106	0	106	0	106
103 491 Military Base Planning	35	0.00%	27	0	27	0	27
104 495 Spaceport Authority	835	0.02%	642	0	642	0	642
105 505 Dept of Cultural Affairs	9,911	0.29%	7,617	0	7,617	1	7,618
106 508 Livestock Board	1,358	0.04%	1,044	0	1,044	0	1,044
107 516 Dept of Game & Fish	11,523	0.34%	8,856	0	8,856	1	8,857
108 521 Energy, Minerals & Natural Resourc	12,848	0.37%	9,874	0	9,874	1	9,876
109 522 Youth Conservation Corp	272	0.01%	209	0	209	0	209
111 539 Commission on Public Lands	2,311	0.07%	1,776	0	1,776	0	1,776
112 550 Office of State Engineer/ISC	3,842	0.11%	2,953	0	2,953	0	2,953
115 601 Commission on Women	118	0.00%	91	0	91	0	91
116 603 Office of African Amer Affairs	190	0.01%	146	0	146	0	146
117 604 Comm for Deaf & Hearing Impaired	256	0.01%	197	0	197	0	197
118 605 MLK Commission	81	0.00%	62	0	62	0	62
119 606 Commission for the Blind	3,414	0.10%	2,624	0	2,624	0	2,624
120 609 Indian Affairs	992	0.03%	762	0	762	0	763
121 611 Early Childhood Education and Care	28,024	0.81%	21,538	0	21,538	3	21,541
122 624 Aging & Long Term Svcs	3,658	0.11%	2,811	0	2,811	0	2,812
123 630 Health Care Authority	636,583	18.51%	489,251	0	489,251	69	489,320
124 631 Workforce Solutions	27,051	0.79%	20,790	0	20,790	3	20,793
125 632 Workers Compensation Admin	1,284	0.04%	987	0	987	0	987
127 644 Vocational Rehabilitation	75,413	2.19%	57,959	0	57,959	8	57,967
128 645 Disability Commission	445	0.01%	342	0	342	0	342
129 647 Developmental Disabilities Comm	565	0.02%	434	0	434	0	434
130 662 Miners' Hospital	5,035	0.15%	3,870	0	3,870	1	3,870
131 665 Dept of Health	31,293	0.91%	24,050	0	24,050	3	24,054
132 667 Dept of Environment	8,543	0.25%	6,566	0	6,566	1	6,567
133 668 Natural Resources Trustee	156	0.00%	120	0	120	0	120
135 670 Veterans Services	1,934	0.06%	1,486	0	1,486	0	1,487
136 680 Family Representation & Advocacy	998	0.03%	767	0	767	0	767
137 690 Children, Youth & Families	61,392	1.79%	47,183	0	47,183	7	47,190
138 705 Dept of Military Affairs	5,607	0.16%	4,309	0	4,309	1	4,310
139 760 Parole Brd	240	0.01%	184	0	184	0	184
140 765 Juvenile Parole Brd	1	0.00%	1	0	1	0	1
141 770 Dept of Corrections	11,049	0.32%	8,492	0	8,492	1	8,493
142 780 Crime Victims Reparations	3,662	0.11%	2,814	0	2,814	0	2,815
143 790 Dept of Public Safety	16,219	0.47%	12,465	0	12,465	2	12,467

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Banking/Cash Mgmt Allocations

Dept:11 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 795 Homeland Security & Emergency M	3,577	0.10%	\$2,749	\$0	\$2,749	\$0	\$2,750
145 805 Dept of Transportation	50,298	1.46%	38,657	0	38,657	5	38,662
146 924 Public Education Department	23,428	0.68%	18,006	0	18,006	3	18,008
149 940 Public School Facilities Authority	2,405	0.07%	1,848	0	1,848	0	1,849
150 949 Education Trust Board	387	0.01%	297	0	297	0	297
170 999 Other	273	0.01%	210	0	210	0	210
Subtotal	3,438,904	100.00%	2,642,996	0	2,642,996	374	2,643,370
Direct Bills					0		0
Total					\$2,642,996		\$2,643,370
Basis Units: Warrants by State Agency							

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Other Allocations

Dept:11 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 394 State Treasurer Other	100	100.00%	\$995,830	\$0	\$995,830	\$274	\$996,104
Subtotal	100	100.00%	995,830	0	995,830	274	996,104
Direct Bills					0		0
Total					\$995,830		\$996,104
Basis Units: Direct Allocation to State Treasurer - Other							

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:11 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
3 341-541 DFA - Policy & Budget	\$410	\$0	\$410
4 341-542 DFA - Program Support	190	0	190
5 341-544 DFA - Financial Control	483	0	483
6 350-608 GSD Facilities Management	3,232	0	3,232
7 350-604 GSD Purchasing	148	0	148
8 378 Personnel Board	254	0	254
9 369 Commission on Public Records	151	0	151
10 305 NM Dept of Justice (OG Division)	1,347	0	1,347
11 394 State Treasurer	264	0	264
12 950 Higher Education Department	4,552	0	4,552
13 111 Legislative Council Service	1,061	0	1,061
14 112 Legislative Finance Committee	397	0	397
15 114 Senate Chief Clerk	96	0	96
16 115 House Chief Clerk	148	0	148
17 117 Legislative Education Study Commit	191	0	191
18 119 Legislative Building	673	0	673
19 131 Legislature	1,952	0	1,952
20 208 NM Compilation Commission	230	0	230
21 210 Judicial Standards Commission	176	0	176
22 215 Court of Appeals	381	0	381
23 216 Supreme Court	501	0	501
24 218 Administrative Office of the Courts	40,232	0	40,232
26 231 Judicial District Court 1st	934	0	934
27 232 Judicial District Court 2nd	1,130	0	1,130
28 233 Judicial District Court 3rd	944	0	944
29 234 Judicial District Court 4th	683	0	683
30 235 Judicial District Court 5th	1,168	0	1,168
31 236 Judicial District Court 6th	894	0	894
32 237 Judicial District Court 7th	604	0	604
33 238 Judicial District Court 8th	783	0	783
34 239 Judicial District Court 9th	740	0	740
35 240 Judicial District Court 10th	261	0	261
36 241 Judicial District Court 11th	1,458	0	1,458
37 242 Judicial District Court 12th	584	0	584
38 243 Judicial District Court 13th	1,404	0	1,404
39 244 Bernalillo County Metropolitan Crt	1,371	0	1,371
40 251 Judicial District Attorney 1st	402	0	402
41 252 Judicial District Attorney 2nd	1,367	0	1,367
42 253 Judicial District Attorney 3rd	307	0	307
43 254 Judicial District Attorney 4th	364	0	364
44 255 Judicial District Attorney 5th	337	0	337

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:11 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
45 256 Judicial District Attorney 6th	\$385	\$0	\$385
46 257 Judicial District Attorney 7th	319	0	319
47 258 Judicial District Attorney 8th	497	0	497
48 259 Judicial District Attorney 9th	343	0	343
49 260 Judicial District Attorney 10th	313	0	313
50 261 Judicial District Attorney 11th	394	0	394
51 262 Judicial District Attorney 12th	495	0	495
52 263 Judicial District Attorney 13th	416	0	416
53 264 Administrative Office of the DAs	1,029	0	1,029
54 265 Judicial District Attorney 11th Div II	360	0	360
56 308 State Auditor	233	0	233
57 333 Taxation and Revenue	721,655	0	721,655
58 337 Investment Council	651	0	651
59 340 Administrative Hearings Office	146	0	146
60 341-566 DFA Infrastructure, Plan & Dev	95	0	95
62 341-543 DFA - Comm Dev & Local Govt	2,718	0	2,718
63 341-544 DFA Financial Control Other	46,956	0	46,956
64 342 Public School Insurance Authority	370	0	370
65 343 Retiree Healthcare Authority	1,111	0	1,111
66 350-598 GSD Program Support	277	0	277
68 350-605 GSD Printing & Graphics	130	0	130
69 350-606 GSD Risk Management	7,953	0	7,953
70 350-609 GSD Aviation	131	0	131
71 350-609 GSD Motor Pool	555	0	555
72 350-609 GSD Surplus Property	30	0	30
73 352 Education Retirement Brd	512,086	0	512,086
74 354 Sentencing Commission	38	0	38
75 280 Public Defender (Prev Agy 355)	3,930	0	3,930
76 356 Governor	244	0	244
77 360 Lieutenant Governor	101	0	101
78 361 DoIT	2,909	0	2,909
79 366 Public Employees Retirement Assoc	441,840	0	441,840
81 370 Secretary of State	5,597	0	5,597
83 379 Public Employees Labor Relations E	54	0	54
85 394 State Treasurer Other	0	996,104	996,104
86 404 Brd of Examiners - Architects	95	0	95
87 410 Department of Ethics	130	0	130
89 417 Border Authority	156	0	156
90 418 Tourism Department	1,502	0	1,502
91 419 Economic Development	1,290	0	1,290
92 420 Regulation and Licensing	3,070	0	3,070

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:11 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
93 430 Public Regulation Commission	\$649	\$0	\$649
94 440 Superintendent of Insurance	1,388	0	1,388
95 446 Brd of Medical Examiners	400	0	400
96 449 Board of Nursing	234	0	234
97 460 NM State Fair	1,042	0	1,042
98 464 Brd of Licensure - Engineers	215	0	215
99 465 Gaming Control Brd	400	0	400
100 469 Racing Commission	345	0	345
101 479 Brd of Veterinary Medicine	106	0	106
103 491 Military Base Planning	27	0	27
104 495 Spaceport Authority	642	0	642
105 505 Dept of Cultural Affairs	7,618	0	7,618
106 508 Livestock Board	1,044	0	1,044
107 516 Dept of Game & Fish	8,857	0	8,857
108 521 Energy, Minerals & Natural Resourc	9,876	0	9,876
109 522 Youth Conservation Corp	209	0	209
111 539 Commission on Public Lands	1,776	0	1,776
112 550 Office of State Engineer/ISC	2,953	0	2,953
115 601 Commission on Women	91	0	91
116 603 Office of African Amer Affairs	146	0	146
117 604 Comm for Deaf & Hearing Impaired	197	0	197
118 605 MLK Commission	62	0	62
119 606 Commission for the Blind	2,624	0	2,624
120 609 Indian Affairs	763	0	763
121 611 Early Childhood Education and Care	21,541	0	21,541
122 624 Aging & Long Term Svcs	2,812	0	2,812
123 630 Health Care Authority	489,320	0	489,320
124 631 Workforce Solutions	20,793	0	20,793
125 632 Workers Compensation Admin	987	0	987
127 644 Vocational Rehabilitation	57,967	0	57,967
128 645 Disability Commission	342	0	342
129 647 Developmental Disabilities Comm	434	0	434
130 662 Miners' Hospital	3,870	0	3,870
131 665 Dept of Health	24,054	0	24,054
132 667 Dept of Environment	6,567	0	6,567
133 668 Natural Resources Trustee	120	0	120
135 670 Veterans Services	1,487	0	1,487
136 680 Family Representation & Advocacy	767	0	767
137 690 Children, Youth & Families	47,190	0	47,190
138 705 Dept of Military Affairs	4,310	0	4,310
139 760 Parole Brd	184	0	184

**STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:11 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
140 765 Juvenile Parole Brd	\$1	\$0	\$1
141 770 Dept of Corrections	8,493	0	8,493
142 780 Crime Victims Reparations	2,815	0	2,815
143 790 Dept of Public Safety	12,467	0	12,467
144 795 Homeland Security & Emergency M	2,750	0	2,750
145 805 Dept of Transportation	38,662	0	38,662
146 924 Public Education Department	18,008	0	18,008
149 940 Public School Facilities Authority	1,849	0	1,849
150 949 Education Trust Board	297	0	297
170 999 Other	210	0	210
Total	\$2,643,370	\$996,104	\$3,639,473

FY 2027 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 Higher Education– 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 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

A. Department Costs

Dept:12 950 Higher Education Department

Description		Amount	General Admin	Policy & Oversight	Other Higher Ed
Personnel Costs					
Salaries	S1	4,249,871	0	3,183,042	1,066,829
Salary % Split			.00%	74.90%	25.10%
Benefits	P	1,581,808	0	1,143,938	437,870
Subtotal - Personnel Costs		5,831,679	0	4,326,980	1,504,699
Services & Supplies Cost					
Professional Fees	P	7,149,455	0	465,928	6,683,527
Travel	P	83,720	0	27,297	56,423
Brd/Comm Expense	P	1,365	0	1,365	0
Transportation	P	1,719	0	1,598	120
Supplies	P	34,948	0	30,758	4,190
Maintenance	P	274,095	0	50,322	223,773
DoIT Services	P	137,270	0	106,046	31,223
Rental Expense	P	163,129	0	117,395	45,734
Other Operating	P	2,017,976	0	535,135	1,482,841
Grants	P	124,597,464	0	0	124,597,464
Lease Interest	D	19,542	0	0	0
Depreciation	D	20,518	0	0	0
Amortization	D	208,861	0	0	0
Deduct Direct Costs	P	(134,629,995)	0	0	(134,629,995)
Subtotal - Services & Supplies		80,067	0	1,335,845	(1,504,699)
Department Cost Total		5,911,747	0	5,662,825	0
Adjustments to Cost					
Lease Interest	D	(19,542)	0	0	0
Depreciation	D	(20,518)	0	0	0
Amortization	D	(208,861)	0	0	0
Subtotal - Adjustments		(248,922)	0	0	0
Total Costs After Adjustments		5,662,825	0	5,662,825	0
General Admin Distribution			0	0	0
Grand Total		<u>\$5,662,825</u>		<u>\$5,662,825</u>	<u>\$0</u>

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

B. Incoming Costs - (Default Spread Custom%)

Dept:12 950 Higher Education Department

Department	First Incoming	Second Incoming	Policy & Oversight	Other Higher Ed
3 Policy & Budget	\$8,483	\$1,248	\$9,731	\$0
Subtotal - 341-541 DFA - Policy & Budge	8,483	1,248	9,731	0
5 Accounting	11,622	329	11,951	0
5 Payroll	7,213	324	7,537	0
Subtotal - 341-544 DFA - Financial Contr	18,835	654	19,489	0
6 Lease Management	1,804	17	1,820	0
Subtotal - 350-608 GSD Facilities Manag	1,804	17	1,820	0
7 Purchasing	14,323	27	14,350	0
7 Contract Review	5,959	14	5,974	0
Subtotal - 350-604 GSD Purchasing	20,282	41	20,323	0
8 Human Resources	6,790	87	6,877	0
8 Adjudication	1,295	17	1,312	0
Subtotal - 378 Personnel Board	8,085	104	8,189	0
9 Admin Law	13,294	64	13,358	0
9 Records Mgt	312	1	314	0
Subtotal - 369 Commission on Public Re	13,606	66	13,672	0
11 Banking/Cash Mgmt	4,551	1	4,552	0
Subtotal - 394 State Treasurer	4,551	1	4,552	0
Total Incoming	75,645	2,131	77,776	0
C. Total Allocated		\$5,740,601	\$5,740,601	\$0
			100.00%	

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Policy & Oversight Allocations

Dept:12 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 952 University of New Mexico	2,379,614.35	45.34%	\$2,601,789	\$0	\$2,601,789	\$966	\$2,602,755
153 954 New Mexico State University	1,143,805.87	21.79%	1,250,598	0	1,250,598	464	1,251,062
154 956 New Mexico Highlands University	120,419.07	2.29%	131,662	0	131,662	49	131,711
155 958 Western New Mexico University	118,131.96	2.25%	129,161	0	129,161	48	129,209
156 960 Eastern New Mexico University	222,791.48	4.24%	243,593	0	243,593	90	243,683
157 962 New Mexico Inst of Mining & Techn	277,113.70	5.28%	302,987	0	302,987	112	303,099
158 964 Northern New Mexico College	62,558.93	1.19%	68,400	0	68,400	25	68,425
159 966 Santa Fe Community College	79,570.77	1.52%	87,000	0	87,000	32	87,032
160 968 Central New Mexico Comm College	390,963.48	7.45%	427,466	0	427,466	159	427,625
161 970 Luna Community College	20,470.19	0.39%	22,381	0	22,381	8	22,390
162 972 Mesalands Community College	10,429.95	0.20%	11,404	0	11,404	4	11,408
163 974 New Mexico Junior College	189,306.99	3.61%	206,982	0	206,982	77	207,059
164 976 San Juan College	119,257.28	2.27%	130,392	0	130,392	48	130,440
165 977 Clovis Community College	44,374.76	0.85%	48,518	0	48,518	18	48,536
166 978 New Mexico Military Institute	69,637.13	1.33%	76,139	0	76,139	28	76,167
Subtotal	5,248,445.91	100.00%	5,738,471	0	5,738,471	2,131	5,740,601
Direct Bills					0		0
Total					\$5,738,471		\$5,740,601

Basis Units: Budget By Institution

STATE OF NEW MEXICO
FY 2027 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2025
3/9/2026

Other Higher Ed Allocations

Dept:12 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 950 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 2027 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2025
3/9/2026

Allocation Summary

Dept:12 950 Higher Education Department

Department	Policy & Oversight	Other Higher Ed	Total
152 952 University of New Mexico	\$2,602,755	\$0	\$2,602,755
153 954 New Mexico State University	1,251,062	0	1,251,062
154 956 New Mexico Highlands University	131,711	0	131,711
155 958 Western New Mexico University	129,209	0	129,209
156 960 Eastern New Mexico University	243,683	0	243,683
157 962 New Mexico Inst of Mining & Techn	303,099	0	303,099
158 964 Northern New Mexico College	68,425	0	68,425
159 966 Santa Fe Community College	87,032	0	87,032
160 968 Central New Mexico Comm College	427,625	0	427,625
161 970 Luna Community College	22,390	0	22,390
162 972 Mesalands Community College	11,408	0	11,408
163 974 New Mexico Junior College	207,059	0	207,059
164 976 San Juan College	130,440	0	130,440
165 977 Clovis Community College	48,536	0	48,536
166 978 New Mexico Military Institute	76,167	0	76,167
Total	\$5,740,601	\$0	\$5,740,601



State of New Mexico – Statewide Cost Allocation Plan

Section II Billed Services

Based on Actual Expenditures
From the Fiscal Year Ended 30, 2025

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CERTIFICATE OF COST ALLOCATION PLAN

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

Certificate of Cost Allocation Plan

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

- (1) All costs included in the FY 2027 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2026 and ending June 30, 2027 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:

03/20/2026

OFFICE OF THE STATE AUDITOR

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

Office of the State Auditor

I. Service Description

The Office of the State Auditor is responsible for the annual audit of the financial affairs of every governmental agency in the State in accordance with auditing standards generally accepted in the United States of America, and the performance of special audits as needed. The State Auditor uses Office personnel or independent auditors approved by the Office to perform required audits. The procurement of designated independent public accountants by state agencies is regulated and overseen by the Office. The Office provides training to government agencies and independent public accountants regarding the procurement process and applicable accounting and auditing standards. To ensure quality audits, the Office subjects all audit reports submitted by independent public accountants to a thorough review process before the reports are released and performs working paper reviews on selected audits.

II. Financial Statements

All financial activities of the Office of the State Auditor are recorded in the separate financial statements. Financial statements for the Office are prepared and published by the State Auditor's Office. The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Position – the statement is presented in the State Auditor's financial statements on page 15.
2. Exhibit B: Statement of Activities – the statement is presented in the State Auditor's financial statements on page 16.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$240,416) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

Although the Office bills governmental agencies for some audit services it provides, the Office receives the majority of its funds from the State General Fund. The Office provides audited services at a lower amount than private audit firms contracting with governmental entities charge.

VI. Billing Rates

The State Auditor's Office billing rates are established for each individual performing billable audit services. Rates include actual salary cost per individual plus an overhead rate. The average billing rate was \$150.00 per hour during the fiscal year ended June 30, 2025.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances – Since the Office is approximately 85% funded by the General Fund, there are no positive variances.

This concludes the narrative information on the Office of the State Auditor. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

	FUND TOTAL
Assets:	
Current Assets:	
Petty Cash	\$0
Investment in General Fund Investment	3,203,512
Accounts Receivable, Net of Allowance	133,566
Due from Component Unit of the State	0
Due from Local Governments	0
Total Current Assets	<u>3,337,078</u>
Noncurrent Assets:	
Capital and Right-of Use Assets, Net	<u>1,087,817</u>
Total Assets	<u><u>\$4,424,895</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	298,883
Payroll Benefits Payable	37,876
Payroll Taxes Payable	19,308
Accrued Payroll	47,781
Settlement Payable	0
Due to State General Fund	0
Due to Other State Agencies	0
Compensated Absences Due Within One Year	370,974
Leases Due Within One Year	198,111
Total Current Liabilities	<u>972,933</u>
Non Current Liabilities	
Compensated Absences Due in More Than One Year	158,988
Leases Due in More Than One Year	<u>668,787</u>
Total Liabilities	<u>1,800,708</u>
Net Position:	
Invested in Capital Assets	220,919
Restricted for small local public bodies assistance	0
Restricted for audit expenses	2,933,230
Unrestricted	<u>(529,962)</u>
Total Net Assets	<u><u>\$2,624,187</u></u>
Source of Information:	
State Auditor's Financial Statements and Independent Auditor's Report - Page 15	

STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
STATEMENT OF ACTIVITIES
AS OF JUNE 30, 2025

		FUND TOTAL
Revenues		
Program Revenues		
Audit Services		\$381,331
Miscellaneous Revenue		0
General Revenues		
State General Fund Appropriation		4,160,800
Audit Fund Transfer		2,000,000
Compensation Appropriation		99,000
General Fund Reversion		(15,095)
Total Operating Revenues		<u>6,626,036</u>
Expenses		
Current Expenses		
Personal Services & Employee Benefits	\$4,371,818	
Contractual Services	928,949	
Special Item Settlement Expense	0	
Loss on Disposition of Property	0	
Interest	587	
Other Costs	<u>336,982</u>	
Depreciation		<u>256,562</u>
Total Operating Expenses		<u>5,894,898</u>
Operating Income (Loss)		<u>731,138</u>
Net Assets - Beginning of Year, as Previously Reported		2,133,465
Adjustments Applicable to Prior Year		<u>(240,416)</u>
Net Assets - End of Year		<u><u>\$2,624,187</u></u>
Source of Information:		
State Auditor's Financial Statements and Independent Auditor's Report - Page 16		

STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		\$752,606
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Audit Services	\$381,331	
State General Fund Appropriation	4,160,800	
Audit Fund Transfer	2,000,000	
Compensation Appropriation	99,000	
General Fund Reversion	(15,095)	
Total Revenues		6,626,036
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	5,638,336	
Depreciation	256,562	
Total Per Financial Statements	5,894,898	
Deductions Unallowable Costs		
Provision for Losses	0	
Special Item Settlement Expense	0	
Less Capital Outlay \$5,000 or Greater	0	
Interest	(587)	
Other	0	
Total Deductions		(587)
Additional Allowable Costs		
FY 2025 SWCAP Costs	18,048	
Other	0	
Total Additions		18,048
Allowable Expenditures		5,912,359
Adjustments:		
Prior Period Adjustments	240,416	
Imputed Interest Earnings (Exhibit D)	(127,798)	
Total Adjustments		112,618
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	\$1,353,665
Allowable Reserve (60 days)	(B)	929,720
Excess Balance (A) - (B)		423,945

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		0
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Other Financing Sources	0	
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		1,380,859
ADJUSTMENTS:		
Deductions Unallowable Costs	(587)	
Additional Allowable Costs	18,048	
Imputed Interest Earnings	(127,798)	
Total Adjustments		(110,337)
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$1,270,522

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$2,624,187

**STATE OF NEW MEXICO
OFFICE OF THE STATE AUDITOR
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025**

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$2,257,936
B. Ending Cash Balance - Balance on June 30, 2025	3,203,512
C. Average FY 2025 Cash Balance ((A+B)/2)	2,730,724
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 (C * D)	\$127,798

PERA – PUBLIC EMPLOYEES RETIREMENT FUND

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**Public Employees Retirement Association
Public Employees Retirement Fund**

I. Service Description

The Public Employees Retirement Association (PERA) administers the state's public employee retirement plans. PERA administers the following four plans/funds:

- Public Employees Retirement Fund (PERF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan. The Fund has six divisions of members, including State General, State Police/Hazardous Duty, Municipal General, Municipal Police, Municipal Fire, and State Legislative Divisions; and offers 18 different coverage plans. Certain coverage plans are only applicable to a specific division. Eligibility for membership in PERF is set forth in State law. Each employee and elected official of every affiliated public employer is required to be a member, unless specifically excluded. All State employees are required to be a member in the Fund unless specifically excluded. Both members and their employers contribute to the Fund.
- Judicial Retirement Fund (JRF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan. Eligibility for membership in JRF is set forth in State law. Every judge or justice becomes a member in the JRF upon election or appointment to office unless an application for exemption has been appropriately filed or unless specifically excluded. Both members and their employers contribute to the Fund.
- Magistrate Retirement Fund (MRF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan. Eligibility for membership in MRF is set forth in State law. Every judge magistrate becomes a member in the MRF upon election or appointment to office unless an application for exemption has been appropriately filed or unless specifically excluded. Both members and their employers contribute to the Fund.
- Volunteer Firefighters Retirement Fund (VFRF) - The Fund is a cost-sharing, multiple employer defined benefit pension plan with a special funding situation. Eligibility for membership in VFRF is set forth in State law. Any volunteer, non-salaried firefighter who is listed as an active member on the rolls of a fire department and who meets certain age and service credit requirements set forth in the statute is eligible for membership in VFRF, unless specifically excluded.

Members do not make contributions to the Fund. State statutes require that the State Treasurer annually transfer funds from the Fire Protection Fund to VFRF.

- Deferred Compensation Plan (DCP) – The Plan permits employees to defer a portion of their income until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. PERA is the trustee of the Plan. However, the Plan is administered by a third-party administrator acting under contract with PERA. The Administrator has authority to control and manage the operation of the Plan. As Plan trustee, PERA's responsibility is to select investment options that are safe and provide a reasonable rate of return and to ensure that all investments, amounts, property, and rights under the executed Plan-Trust are held for the exclusive benefit of Plan participants and their beneficiaries, as defined in the Plan.
- SSA Program – PERA administers Social Security Administrative Program (SSA Program) for the State of New Mexico through a general fund appropriation.

II. Financial Statements

PERA financial statements are prepared and published annually. A copy of PERA's financial statements for the fiscal year ended June 30, 2025 is provided as a separate document. The following exhibits are provided in this document:

1. Exhibit A: Statements of Fiduciary Net Position – the statement is presented in PERA's financial statements on pages 38 and 39.
2. Exhibit B: Statements of Changes in Fiduciary Net Position - the statement is presented in PERA's financial statements on pages 40 and 41.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025 for the PERF. In accordance with statutes, the State Treasurer transferred in \$750,000 from the Fire Protection Fund to VFRF.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025 for any fund.

IV. Prior Year Adjustments

Prior year adjustments were made to the beginning fiduciary net position of the Public Employees Retirement Fund (\$499,118) and the Deferred Compensation Plan (\$12,834) relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

Funding rates are developed based on information contained in the actuarial study of the various funds managed by PERA. In addition, costs associated with administering the funds and allocations from the State-wide cost allocation plan are included in developing rates.

VI. Billing Rates

A description of the contribution percentages for each fund by members and their employer is provided in Note 1, General Description of the Association and Retirement Funds, Paragraph C beginning on page 40 of the PERA Financial Statements.

VII. Pension Fund Contribution Dates

Payments by employers are made on a payroll ending date. Thus, because of the variety of employers whose employees are enrolled, the Fund receives contributions on a daily basis. For State General Fund employees, the contributions are made on a bi-weekly basis.

VIII. Actuarial Report

PERA's actuarial report is provided as a separate document.

This concludes the narrative information on the Public Employees Retirement Association. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO
STATEMENT OF FIDUCIARY NET POSITION
AS OF JUNE 30, 2025

	PUBLIC EMPLOYEE	JUDICIAL	MAGISTRATE	VOLUNTEER FIREFIGHTERS	DEFERRED COMP.	SSA PROGRAM	TOTAL
Assets:							
Cash & Short Term Investments	\$445,541,944	\$2,722,492	\$820,309	\$2,194,288	\$0	\$0	\$451,279,033
Receivables							
Accrued Investment Income	99,636,549	608,855	183,454	490,728	0	0	100,919,586
Contributions Receivable	26,895,652	0	0	0	0	0	26,895,652
Participant Loans Receivable	0	0	0	0	10,699,497	0	10,699,497
Due from Other State Agencies	2,574	100,000	100,000	0	0	0	202,574
Accounts Receivable	0	0	0	0	0	0	0
Total Receivables	126,534,775	708,855	283,454	490,728	10,699,497	0	138,717,309
Total Short Term Assets	572,076,719	3,431,347	1,103,763	2,685,016	10,699,497	0	589,996,342
Investment In STO Investment Pool	34,714,615	9,979,943	438,204	358,213	13,147	1,545	45,505,667
Investments, at Fair Value							
Domestic Equity	3,817,154,440	23,324,964	7,028,013	18,799,571	0	0	3,866,306,988
International Equity	2,081,532,231	12,719,335	3,832,445	10,251,593	0	0	2,108,335,604
Core Fixed Income	2,099,182,772	12,827,188	3,864,943	10,338,522	0	0	2,126,213,425
Global Fixed Income	33,379,461	203,967	61,457	164,395	0	0	33,809,280
Public REIT	31,548,152	192,777	58,085	155,375	0	0	31,954,389
Derivatives	463,003	2,829	852	2,280	0	0	468,964
Absolute Return	1,015,900,021	6,207,722	1,870,440	5,003,330	0	0	1,028,981,513
Illiquid Real Assets	1,490,902,021	9,110,251	2,744,996	7,342,726	0	0	1,510,099,994
Illiquid Real Estate	1,411,658,479	8,626,029	2,599,097	6,952,450	0	0	1,429,836,055
Private Equity	2,847,555,508	17,400,169	5,242,821	14,024,274	0	0	2,884,222,772
Illiquid Credit	949,643,622	5,802,858	1,748,451	4,677,016	0	0	961,871,947
Liquid Credit	2,384,246,997	14,569,093	4,389,793	11,742,470	0	0	2,414,948,353
Mutual Funds	0	0	0	0	502,038,514	0	502,038,514
LifeCycle Funds	0	0	0	0	278,684,025	0	278,684,025
Stable Value Option, at Contract Value	0	0	0	0	121,128,142	0	121,128,142
Self Directed Option	0	0	0	0	15,615,688	0	15,615,688
Subtotal	18,197,881,322	120,967,125	33,879,597	89,812,215	917,479,516	1,545	19,360,021,320
Securities Lending Collateral	722,135,124	4,412,652	1,329,570	3,556,532	0	0	731,433,878
Total Investments	18,920,016,446	125,379,777	35,209,167	93,368,747	917,479,516	1,545	20,091,455,198
Capital Assets, Net	10,910,824	0	0	0	0	0	10,910,824
Total Assets	19,503,003,989	128,811,124	36,312,930	96,053,763	928,179,013	1,545	20,692,362,364
Liabilities:							
Accounts Payable - Brokers	139,128,468	850,154	256,159	685,210	0	0	140,919,991
Accounts Payable - Other	7,847,004	6,826	25,245	0	0	0	7,879,075
Accrued Expenses	250,391	0	0	0	3,101	1,545	255,037
Compensated Absences Short Term	896,979	0	0	0	20,338	0	917,317
Compensated Absences Long Term	384,419	0	0	0	8,716	0	393,135
Securities Lending Liability	722,042,452	4,412,082	1,329,397	3,556,074	0	0	731,340,005
Other Short Term Liabilities	228,820	0	0	0	0	0	228,820
Other Long Term Liabilities	1,994,908	0	0	0	0	0	1,994,908
Total Liabilities	872,773,441	5,269,062	1,610,801	4,241,284	32,155	1,545	883,928,288
Fiduciary Net Position Restricted For							
Pensions & Held in Trust For							
Deferred Compensation Benefits	\$18,630,230,548	\$123,542,062	\$34,702,129	\$91,812,479	\$928,146,858	\$0	\$19,808,434,076

Source of Information:

PERA Financial Statements - Pages 38 and 39

STATE OF NEW MEXICO
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF JUNE 30, 2025

	PUBLIC EMPLOYEE	JUDICIAL	MAGISTRATE	VOLUNTEER FIREFIGHTERS	DEFERRED COMP.	SSA PROGRAM	TOTAL
Additions:							
Contributions							
Employer	\$583,060,333	\$6,402,744	\$1,515,216	\$0	\$0	\$0	\$590,978,293
Member	468,746,837	3,020,429	886,925	0	56,829,744	0	529,483,935
Appropriations State of New Mexico							
Employee/Judicial/Magistrate Fund	0	1,200,000	1,200,000	0	0	0	2,400,000
Fire Protection Fund	0	0	0	750,000	0	0	750,000
Service Credits Purchased	9,786,110	0	0	0	0	0	9,786,110
Total Contributions	1,061,593,280	10,623,173	3,602,141	750,000	56,829,744	0	1,133,398,338
Investment Income (Loss)							
Interest	224,230,624	1,889,416	434,133	1,119,061	19,157,639	0	246,830,873
Dividends	87,044,704	524,525	163,045	429,143	0	0	88,161,417
Net Appreciation in Fair Value	1,313,629,338	7,934,470	2,451,963	6,468,302	75,658,522	0	1,406,142,595
Other Investment Income	206,468,496	1,243,208	386,954	1,018,115	1,007,684	0	210,124,457
Other Investment Expenses	(68,368,257)	(417,769)	(125,877)	(336,715)	0	0	(69,248,618)
Net Income from Investing Activities	1,763,004,905	11,173,850	3,310,218	8,697,906	95,823,845	0	1,882,010,724
Securities Lending Income	3,503,482	21,146	6,548	17,277	0	0	3,548,453
Securities Lending Expenses	(527,139)	(3,221)	(971)	(2,596)	0	0	(533,927)
Net Income from Securities Lending	2,976,343	17,925	5,577	14,681	0	0	3,014,526
Total Investment Income (Loss)	1,765,981,248	11,191,775	3,315,795	8,712,587	95,823,845	0	1,885,025,250
Other Income	1,957,810	0	6,450	250	112,500	0	2,077,010
General Fund Appropriation	0	0	0	0	0	57,400	57,400
Reversion	0	0	0	0	0	(7,352)	(7,352)
Total Additions	2,829,532,338	21,814,948	6,924,386	9,462,837	152,766,089	50,048	3,020,550,646
Deductions:							
Benefit Payments	1,492,620,107	14,603,697	5,251,183	2,990,688	73,365,849	0	1,588,831,524
Refunds to Terminated Employees	60,821,517	0	123,126	0	0	0	60,944,643
Administrative Expenses	17,362,158	169,176	31,966	85,509	2,486,025	50,048	20,184,882
Total Deductions	1,570,803,782	14,772,873	5,406,275	3,076,197	75,851,874	50,048	1,669,961,049
Change in Fiduciary Net Position	1,258,728,556	7,042,075	1,518,111	6,386,640	76,914,215	0	1,350,589,597
Net Assets Held in Trust for Pension Benefits							
Beginning of the Year	17,372,001,110	116,499,987	33,184,018	85,425,839	851,245,477	0	18,458,356,431
Prior Period Adjustment	(499,118)	-	-	-	(12,834)	0	(511,952)
Beginning of the Year Restated	17,371,501,992	116,499,987	33,184,018	85,425,839	851,232,643	0	18,457,844,479
End of the Year	\$18,630,230,548	\$123,542,062	\$34,702,129	\$91,812,479	\$928,146,858	\$0	\$19,808,434,076
Source of Information:							
PERA Financial Statements - Pages 40 and 41							

DOIT ENTERPRISE SERVICES FUND

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Information Technology
Enterprise Services**

I. Service Description

The Enterprise Services Division is responsible for designing, establishing and maintaining voice and data telecommunication systems for New Mexico state agencies and other governmental entities.

Communications Services are those services associated with designing, establishing and maintaining voice and data systems for the New Mexico State government. Communication services are also available to local governmental entities. Services include telephone, wireless, radio and microwave, and data network services.

Information System Services are services associated with providing automated data processing services for State departments/agencies and other local and federal governmental units. Services include mainframe, open systems, enterprise application, and other information system services.

II. Financial Statements

Financial activities of the Division are recorded in a DoIT enterprise fund. The fund is Fund 20310, Enterprise Services Fund. Financial statements for the Fund are presented in DoIT audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "Enterprise Services - 20310". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Position – Proprietary Funds – the statement is presented in the DoIT Audit on page 53.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds – the statement is presented in the DoIT Audit on page 54.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were transfers in for capital assets from the Enterprise ERF Fund (96880) in the amount of \$10,377,433.
2. Non-operating transfers out to other funds – There was a non-operating transfer out of \$11,825,709 to the Equipment Replacement Fund during the fiscal year. This transfer is to establish funds for the future replacement and/or upgrading of equipment.
3. Non-operating transfers out to other state agencies – There were no non-operating transfers out to other state agencies during the fiscal year.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$491,092) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

All costs, including an assessment from the Program Support Fund (Fund 20320), are identified and entered into a double step down cost allocation model. This model assigns costs of the various functions within the Fund to the various billing centers (rates).

At the beginning of the year, data from the cost allocation step down model is entered into another model that analyzes historical utilization data by billing service and anticipated usage based on customer needs and a billing rate by service is computed.

The actual cost of contracted services and the associated in-house staff and other costs are identified and documented. Costs associated with each type of service are then divided by the anticipated units of service to arrive at a rate by service. Two cost allocation analyses are performed during the year. The first one occurs in order to develop rates through expense projection and the second one occurs when the prior year's expenses are reviewed and rate amounts are judged to have been appropriate.

VI. Billing Rates

Exhibit G provides the billing rate in effect during the fiscal year ended June 30, 2025.

VII. Analysis of Fund Balance by Service

Exhibit F provides an analysis of the ending balances for each service and the calculation of the excess balance in accordance with CAS guidelines for each service.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget 2 CFR, Part 200, Appendix V. The previous balances for Fund 20310 and Fund 20330 have been combined.
2. Profit and Loss Analysis by Billable Service – Exhibit E provides a summary of the profit or loss by billable service.
3. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with operating the Fund. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the DoIT Enterprise Services Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

ENTERPRISE SERVICES (20310)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$10,122,324
Accounts Receivable, Net	7,669,975
Other Receivables	0
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>17,792,299</u>
Noncurrent Assets:	
Capital Assets	171,912,448
Accumulated Depreciation	(95,339,781)
Total Noncurrent Assets	<u>76,572,667</u>
Total Assets	<u><u>\$94,364,966</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$1,277,627
Accrued Salaries and Benefits Payable	369,895
Compensated Absences - Current	1,162,621
Due to Components of the State	0
Due to Beneficiaries	0
Due to Other Funds	11,825,709
Current Portion of Lease Liability	324,585
Current Portion of IT Subscription Liability	1,797,605
Total Current Liabilities	<u>16,758,042</u>
Long Term Liabilities	
Compensated Absences	498,266
Lease Liability	4,190,385
IT Subscription Liability	1,347,423
Total Long Term Liabilities	<u>6,036,074</u>
Total Liabilities	<u>22,794,116</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	68,912,669
Restricted	2,658,181
Unrestricted	0
Total Net Assets	<u>71,570,850</u>
Total Liabilities and Net Assets	<u><u>\$94,364,966</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 53	

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

ENTERPRISE SERVICES (20310)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$57,560,177
Other Revenue		<u>7,772</u>
Total Operating Revenues		<u>57,567,949</u>
Operating Expenses		
Current Expenses		
Personal Services		15,197,360
Contractual Services		2,532,897
Other Costs		<u>26,595,256</u>
Total Current Expenses		44,325,513
Depreciation		
Depreciation		<u>15,286,834</u>
Total Operating Expenses		<u>59,612,347</u>
Operating Income (Loss)		<u>(2,044,398)</u>
Non-Operating (Expenses)		
Investment Income		0
Loss on Disposal of Capital Assets		0
Interest Expense		<u>0</u>
Total Non-Operating		<u>0</u>
Other Financing Sources (Uses)		
State General Fund Appropriations		0
Transfers In:		
Transfer of Capital Assets	10,377,433	
Internal Transfer	<u>0</u>	10,377,433
Transfers Out:		
Program Support Assessment	0	
Equipment Replacement	(11,825,709)	
Other - GSD Insurance Funds 56100 & 75200	<u>0</u>	(11,825,709)
Transfers From Other Agencies		0
FY21 Reversion		<u>0</u>
Total Other Financing Sources		<u>(1,448,276)</u>
Change in Net Assets		(3,492,674)
Net Assets - Beginning of Year, as Previously Reported		75,554,616
Restatement/Adjustment		(491,092)
Net Assets - End of Year		<u>\$71,570,850</u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 54		

**STATE OF NEW MEXICO
ENTERPRISE SERVICES (20310)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025**

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024

Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200 (\$59,694,752)

FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR

Revenues

Service Fees/Revenue	\$57,560,177	
Other Revenue	7,772	
Total Revenues		57,567,949

Expenditures (Actual Costs):

Per State's Financial Report

Current Operating Expenses	44,325,513
Depreciation	15,286,834
Loss on Disposal of Capital Assets	0
Internal Fund Transfers - Program Support (Fund 20320)	0
Internal Fund Transfers - Equip. Replacement (Fund 96880)	11,825,709
Transfers to Other Agencies - GSD Insurance	0
Total Per Financial Statements	71,438,056

Deductions Unallowable Costs

Bad Debt Expense	0
Transfers - Equipment Replacement Fund	(11,825,709)
Total Deductions	(11,825,709)

Additional Allowable Costs

FY 2025 SWCAP Costs	325,956
Depreciation DOIT Governmental Activities	0
Other	0
Total Additions	325,956

Allowable Costs	59,938,303

Adjustments:

Prior Period Adjustments	491,092
Imputed Interest Earnings (Exhibit E)	(616,023)
Total Adjustments	(124,931)

RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	(\$61,940,174)

Allowable Reserve (60 days / 365 days)	(B)	7,339,968

Excess Balance (A) - (B)		(69,280,142)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024

TOTAL CONTRIBUTED CAPITAL BALANCE	186,481,719

TRANSFERS Per ACFR (Supported By Official Accounting Records)

Plus: Transfer In - Transfer of Capital Assets	10,377,433
Plus: Transfer from Other Agency	0
Less: Transfers Out	0
Net Transfers	10,377,433

CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$196,859,152

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024

TOTAL ADJUSTMENTS BALANCE	(51,232,351)

ADJUSTMENTS:

Deductions Unallowable Costs	(11,825,710)
Additional Allowable Costs	325,956
Imputed Interest Earnings	(616,023)
Total Adjustments	(12,115,777)

ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	(\$63,348,129)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$71,570,850

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

ENTERPRISE SERVICES (20310)

DESCRIPTION	TOTAL FUND
A. Beginning Cash Balance - Balance on July 1, 2024	\$16,203,429
B. Ending Cash Balance - Balance on June 30, 2025	\$10,122,324
C. Average FY 2025 Cash Balance $((A+B)/2)$	13,162,877
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 $(C * D)$	\$616,023

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
ENTERPRISE SERVICES (20310)

EXHIBIT E

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE
AS OF JUNE 30, 2025

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL	
COMMUNICATIONS SERVICES							
Telephone Services							
Dial Tone	\$1,609,920	\$17,227	\$1,627,147	\$1,971,411	\$427,211	\$2,398,621	(\$771,474)
Basic Deskset	4,416,838	47,264	4,464,102	5,204,194	1,172,059	6,376,253	(1,912,151)
Reception Phone	45,491	487	45,977	52,362	12,071	64,434	(18,457)
Telephone Moves, Add, & Changes	113,812	1,218	115,030	54,903	30,201	85,104	29,926
Misc Equip & Supplies	-	-	-	-	-	-	-
Long Distance Toll	157,785	1,688	159,473	340,160	41,870	382,030	(222,557)
Toll Free Service	292,792	3,133	295,925	94,981	77,696	172,676	123,249
Toll Miscellaneous	-	-	-	-	-	-	-
Automatic Call Distribution	182,484	1,953	184,437	40,525	48,424	88,950	95,487
Conference Calling (instant meeting)	33,406	357	33,764	267,302	8,865	276,167	(242,403)
Conference Calling (standard)	-	-	-	-	-	-	-
Conference Calling - Misc	-	-	-	-	-	-	-
VA-IVR	6,216	67	6,282	913	1,649	2,562	3,720
VA-Estimated Wait Time	-	-	-	-	-	-	-
VA Speech Recognition	-	-	-	-	-	-	-
Voice Recording	13,035	139	13,174	630	3,459	4,089	9,086
Voice Miscellaneous	-	-	-	-	-	-	-
Misc Telephone Charges	159,670	1,709	161,379	35,433	42,370	77,803	83,576
Voice Mail	1,048,977	11,225	1,060,202	1,231,413	278,358	1,509,771	(449,569)
Subtotal	8,080,425	86,467	8,166,892	9,294,225	2,144,234	11,438,459	(3,271,567)
Wireless Services							
Unlimited Push-to-Talk	-	-	-	-	-	-	-
Basic Access Fee	149,634	1,601	151,235	107,768	39,707	147,475	3,760
Enhanced Access Fee	-	-	-	-	-	-	-
PDA Access Fee	10,372,383	110,993	10,483,376	7,477,538	2,752,431	10,229,969	253,407
Broadband Access Fee	1,915,440	20,497	1,935,937	1,383,594	508,284	1,891,878	44,058
PDA Data Only	-	-	-	-	-	-	-
Wireless Equipment	815,332	8,725	824,057	(65,962)	216,358	150,395	673,661
Data Tethering Service	-	-	-	-	-	-	-
Subtotal	13,252,789	141,815	13,394,604	8,902,938	3,516,780	12,419,718	974,887
Radio and Microwave Services							
Local Base	-	-	-	-	-	-	-
Remote Base	-	-	-	-	-	-	-
Base Station	2,551,942	27,308	2,579,250	2,348,502	700,941	3,049,443	(470,193)
Single Channel Console	23,544	252	23,796	22,674	6,467	29,141	(5,345)
Multi-Channel Console	395,867	4,236	400,103	354,913	108,733	463,646	(63,543)
Mobile Radio	2,845,304	30,447	2,875,751	2,765,252	781,519	3,546,771	(671,020)
Mobile Radio with Repeater	827,970	8,860	836,830	1,138,422	227,418	1,365,841	(529,011)
Mobile Repeater Only	-	-	-	-	-	-	-
Radio Pager	-	-	-	-	-	-	-
Radio Maintenance	103,393	1,106	104,499	161,815	28,399	190,214	(85,715)
Portable Radio	5,886,093	62,986	5,949,079	5,738,892	1,616,732	7,355,624	(1,406,545)
Telemotes	6,023	64	6,087	-	1,654	1,654	4,433
DTRS Subscription	2,173,020	23,253	2,196,273	(593,124)	596,863	3,739	2,192,534
RS Misc	-	-	-	-	-	-	-
Subtotal	14,813,156	158,513	14,971,668	11,937,347	4,068,725	16,006,073	(1,034,405)
Data Network Services							
WAN Data Circuits	6,361,350	68,072	6,429,421	3,782,832	1,688,057	5,470,889	958,533
NS-WAN 3-7 MEG	-	-	-	-	-	-	-
NS-WAN MES Core	-	-	-	-	-	-	-
NS WAN Core Shared	-	-	-	-	-	-	-
NS WAN MES 10 MEG	-	-	-	-	-	-	-
NS WAN MES 100 MEG	-	-	-	-	-	-	-
Netwrk Engineering and Design	-	-	-	-	-	-	-
Internet Access Service	318,716	3,411	322,126	103,528	84,575	188,103	134,023
Spaceport Direct	-	-	-	-	-	-	-
Subtotal	6,680,065	71,482	6,751,547	3,886,360	1,772,632	5,658,992	1,092,556
Subtotal Communications	42,826,436	458,277	43,284,713	34,020,870	11,502,371	45,523,241	(2,238,529)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
ENTERPRISE SERVICES (20310)

EXHIBIT E

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE
AS OF JUNE 30, 2025

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL	
INFORMATION SYSTEMS SERVICES							
Open Systems							
Winserver Dedicated	-	-	-	-	-	-	-
Rack Unit Fee	525,024	5,618	530,642	1,809,148	139,321	1,948,469	(1,417,827)
Server System Administration	-	-	-	-	-	-	-
San Storage	19,152	205	19,357	4,777	5,082	9,859	9,498
Open Systems Backup	-	-	-	-	-	-	-
Subtotal	544,176	5,823	549,999	1,813,925	144,403	1,958,328	(1,408,329)
Enterprise Application Services							
File & Print Service	307,395	3,289	310,684	516,170	81,571	597,741	(287,057)
Agency Application System Developm	19,293	206	19,499	4,401	5,120	9,521	9,979
Agency Application Systems Maint.	-	-	-	-	-	-	-
Managed Desktop	-	-	-	-	-	-	-
Application Systems Development	-	-	-	-	-	-	-
Wireless LAN	83,250	891	84,141	28,960	22,091	51,052	33,089
Certiclear	-	-	-	-	-	-	-
Application Hosting Service Fee	-	-	-	-	-	-	-
Cloud Server	126,621	1,355	127,976	250,874	33,600	284,474	(156,498)
Cloud Server Memory	269,640	2,885	272,525	51,939	71,552	123,491	149,035
Cloud Server Storage	284,256	3,042	287,297	52,022	75,430	127,453	159,845
Web Hosting Service Fee	5,500	59	5,559	(434)	1,459	1,026	4,533
Virtual Private Network	98,625	1,055	99,680	(7,775)	26,171	18,396	81,284
Data Center Miscellaneous	-	-	-	-	-	-	-
EM Digital Workspace Adv	8,644,936	92,508	8,737,444	4,281,402	2,294,033	6,575,435	2,162,009
EM Digital Workspace Basic	578,674	6,192	584,866	315,030	153,558	468,588	116,278
Kiteworks	109,796	1,175	110,971	126,412	29,136	155,548	(44,577)
Application Development Misc	11,550	124	11,673	(911)	3,065	2,154	9,519
Cloud Misc	-	-	-	-	-	-	-
Managed Applications Misc	1,431,179	15,315	1,446,494	602,753	379,780	982,533	463,961
Subtotal	11,970,714	128,096	12,098,810	6,220,845	3,176,566	9,397,411	2,701,399
Other Services							
Adobe	1,050,088	11,237	1,061,324	1,717,631	278,653	1,996,284	(934,960)
E Signature	211,694	2,265	213,959	108,719	56,175	164,894	49,065
Victim Notification Service	484,869	5,188	490,058	445,177	128,666	573,842	(83,785)
Subtotal	1,746,650	18,691	1,765,341	2,271,527	463,494	2,735,021	(969,680)
Subtotal Information Systems	14,261,540	152,610	14,414,150	10,306,297	3,784,463	14,090,760	323,390
Other							
Prior Year Adjustments	69,152	740	69,892	-	-	-	69,892
Equipment Sale/Reimbursement	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	403,050	4,313	407,363	-	-	-	407,363
Ammortization	-	-	-	-	-	-	-
Depr GASB96	-	-	-	-	-	-	-
Lease Interest	-	-	-	-	-	-	-
Other	7,772	83	7,855	324,302	-	324,302	(316,447)
Subtotal Other	479,974	5,136	485,110	324,302	-	324,302	160,808
Grand Total	57,567,949	616,023	58,183,972	44,651,469	15,286,834	59,938,303	(1,754,331)

* Imputed Interest earnings are allocated based on financial revenues.

* Imputed Interest earnings are allocated based on financial revenues.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2024 ENDING BALANCE	FY 2025 PROFIT/LOSS EXHIBIT E	FY 2025 ENDING BALANCE	2 CFR PART 200		FY 2025 EXCESS BALANCE
				FY 2025 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
COMMUNICATIONS SERVICES						
Telephone Services						
Dial Tone	(\$1,402,948)	(\$771,474)	(\$2,174,422)	\$1,971,411	\$324,068	(\$2,498,490)
Basic Deskset	(5,146,211)	(1,912,151)	(7,058,362)	5,204,194	855,484	(7,913,846)
Reception Phone	(48,083)	(18,457)	(66,539)	52,362	8,608	(75,147)
Telephone Moves, Add, & Changes	(738,400)	29,926	(708,474)	54,903	9,025	(717,500)
Misc Equip & Supplies	0	0	0	0	0	0
Long Distance Toll	(1,000,718)	(222,557)	(1,223,274)	340,160	55,917	(1,279,191)
Toll Free Service	(1,790,319)	123,249	(1,667,071)	94,981	15,613	(1,682,684)
Toll Miscellaneous	1,171	0	1,171	0	0	1,171
Automatic Call Distribution	553,404	95,487	648,891	40,525	6,662	642,229
Conference Calling (unattended)	86,520	(242,403)	(155,883)	267,302	43,940	(199,823)
Conference Calling (standard)	16	0	16	0	0	16
Conference Calling - Misc	(34,258)	0	(34,258)	0	0	(34,258)
VA-IVR	46,789	3,720	50,509	913	150	50,359
VA-Estimated Wait Time	(30,044)	0	(30,044)	0	0	(30,044)
VA Speech Recognition	(54,613)	0	(54,613)	0	0	(54,613)
Voice Recording	37,632	9,086	46,718	630	104	46,614
Voice Miscellaneous	339,888	0	339,888	0	0	339,888
Misc Telephone Charges	25,854	83,576	109,429	35,433	5,825	103,605
Voice Mail	(1,325,166)	(449,569)	(1,774,735)	1,231,413	202,424	(1,977,159)
Subtotal	(10,479,487)	(3,271,567)	(13,751,054)	9,294,225	1,527,818	(15,278,871)
Wireless Voice Services						
Unlimited Push-to-Talk	(1,269)	0	(1,269)	0	0	(1,269)
Basic Access Fee	(39,968)	3,760	(36,208)	107,768	17,715	(53,923)
Enhanced Access Fee	(68,938)	0	(68,938)	0	0	(68,938)
PDA Access Fee	4,578,163	253,407	4,831,570	7,477,538	1,229,184	3,602,386
Broadband Access Fee	701,818	44,058	745,876	1,383,594	227,440	518,436
PDA Data Only	(5,658)	0	(5,658)	0	0	(5,658)
Wireless Equip. and Misc. Charges	251,281	673,661	924,943	(65,962)	(10,843)	935,786
Data Tethering Service	(20,733)	0	(20,733)	0	0	(20,733)
Subtotal	5,394,696	974,887	6,369,583	8,902,938	1,463,497	4,906,087
Radio and Microwave Services						
Local Base	(358,265)	0	(358,265)	0	0	(358,265)
Remote Base	(871,951)	0	(871,951)	0	0	(871,951)
Base Station	(15,699)	(470,193)	(485,893)	2,348,502	386,055	(871,948)
Single Channel Console	(64,020)	(5,345)	(69,366)	22,674	3,727	(73,093)
Multi-Channel Console	(129,644)	(63,543)	(193,187)	354,913	58,342	(251,529)
Mobile Radio	(274,374)	(671,020)	(945,394)	2,765,252	454,562	(1,399,956)
Mobile Radio with Repeater	(692,255)	(529,011)	(1,221,265)	1,138,422	187,138	(1,408,403)
Mobile Repeater Only	(383,229)	0	(383,229)	0	0	(383,229)
Radio Pager	(72,369)	0	(72,369)	0	0	(72,369)
Maintenance of Equipment	(117,439)	(85,715)	(203,154)	161,815	26,600	(229,753)
Portable Radio	146,972	(1,406,545)	(1,259,573)	5,738,892	943,380	(2,202,953)
Telemotes	8,630	4,433	13,063	0	0	13,063
DTRS Subscription	1,345,619	2,192,534	3,538,154	(593,124)	(97,500)	3,635,654
RS Misc	4,557	0	4,557	0	0	4,557
Subtotal	(1,473,467)	(1,034,405)	(2,507,871)	11,937,347	1,962,304	(4,470,175)
Data Network Services						
WAN Data Circuits	(6,682,669)	958,533	(5,724,136)	3,782,832	621,835	(6,345,972)
NS-WAN 3-7 MEG	(30,486)	0	(30,486)	0	0	(30,486)
NS-WAN MES Core	(33,301)	0	(33,301)	0	0	(33,301)
NS WAN Core Shared	(49,246)	0	(49,246)	0	0	(49,246)
NS WAN MES 10 MEG	(16,221)	0	(16,221)	0	0	(16,221)
NS WAN MES 100 MEG	(4,485)	0	(4,485)	0	0	(4,485)
Network Engineering and Design	336	0	336	0	0	336
Internet Access Service	(162,731)	134,023	(28,707)	103,528	17,018	(45,726)
Spaceport Direct	394	0	394	0	0	394
Subtotal	(6,978,409)	1,092,556	(5,885,853)	3,886,360	638,854	(6,524,707)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2024 ENDING BALANCE	FY 2025 PROFIT/LOSS EXHIBIT E	FY 2025 ENDING BALANCE	2 CFR PART 200		FY 2025 EXCESS BALANCE
				FY 2025 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
Abandoned Services						
WEBX Toll	(2,001)	0	(2,001)	0	0	(2,001)
Microwave Channel End	(157,646)	0	(157,646)	0	0	(157,646)
Mobile Unit Installation	(35,420)	0	(35,420)	0	0	(35,420)
Other Mobile Maintenance	(26,532)	0	(26,532)	0	0	(26,532)
Dispatch Fees	(359,639)	0	(359,639)	0	0	(359,639)
Subtotal	(581,238)	0	(581,238)	0	0	(581,238)
Subtotal Communications	(14,117,904)	(2,238,529)	(16,356,432)	34,020,870	5,592,472	(21,948,904)
INFORMATION SYSTEMS SERVICES						
Mainframe Services						
General CPU	(5,673,343)	0	(5,673,343)	0	0	(5,673,343)
Database CPU	(461,163)	0	(461,163)	0	0	(461,163)
CICS CPU	374,106	0	374,106	0	0	374,106
Subtotal	(5,760,400)	0	(5,760,400)	0	0	(5,760,400)
Disk Occupancy	(806,648)	0	(806,648)	0	0	(806,648)
Tape Occupancy	(2,012,393)	0	(2,012,393)	0	0	(2,012,393)
Print Pages	(3,822,081)	0	(3,822,081)	0	0	(3,822,081)
Subtotal	(6,641,122)	0	(6,641,122)	0	0	(6,641,122)
Open Systems						
Winserver Dedicated	(200,208)	0	(200,208)	0	0	(200,208)
Rack Unit Fee	(1,215,747)	(1,417,827)	(2,633,575)	1,809,148	297,394	(2,930,969)
Server System Administration	(1,018,536)	0	(1,018,536)	0	0	(1,018,536)
San Storage	(1,673,332)	9,498	(1,663,834)	4,777	785	(1,664,620)
Tier 1 San Storage	(386,567)	0	(386,567)	0	0	(386,567)
Tier 2 San Storage	(135,006)	0	(135,006)	0	0	(135,006)
Open Systems Backup	(615,650)	0	(615,650)	0	0	(615,650)
Subtotal	(5,245,047)	(1,408,329)	(6,653,376)	1,813,925	298,179	(6,951,556)
Enterprise Application Services						
Mailbox Fee	(1,500,371)	0	(1,500,371)	0	0	(1,500,371)
Mailbox Extra Storage	(19,653)	0	(19,653)	0	0	(19,653)
Email Encryption	3,027	0	3,027	0	0	3,027
Blackberry Service	(53,213)	0	(53,213)	0	0	(53,213)
File & Print Service	(2,728,400)	(287,057)	(3,015,457)	516,170	84,850	(3,100,307)
Agency Application Systems Development	(264,406)	9,979	(254,428)	4,401	723	(255,151)
Agency Application Systems Maint.	(1,917,314)	0	(1,917,314)	0	0	(1,917,314)
Managed Desktop	2,214	0	2,214	0	0	2,214
Application Systems Development	385	0	385	0	0	385
Wireless LAN	93,309	33,089	126,398	28,960	4,761	121,637
Certiclear	34	0	34	0	0	34
Application Hosting Service Fee	(129,819)	0	(129,819)	0	0	(129,819)
Cloud Server	(251,900)	(156,498)	(408,398)	250,874	41,239	(449,638)
Cloud Server Memory	426,781	149,035	575,816	51,939	8,538	567,278
Cloud Server Storage	(219,980)	159,845	(60,136)	52,022	8,552	(68,687)
Web Hosting Service Fee	(212,527)	4,533	(207,994)	(434)	(71)	(207,923)
Virtual Private Network	133,841	81,284	215,125	(7,775)	(1,278)	216,403
Data Center Miscellaneous	(1,520)	0	(1,520)	0	0	(1,520)
EM Digital Workspace Adv	16,680	2,162,009	2,178,689	4,281,402	703,792	1,474,897
EM Digital Workspace Basic	(421,701)	116,278	(305,423)	315,030	51,786	(357,209)
Kiteworks	(79,338)	(44,577)	(123,915)	126,412	20,780	(144,695)
Application Development Misc	(5,709)	9,519	3,810	(911)	(150)	3,960
Cloud Misc	(441,349)	0	(441,349)	0	0	(441,349)
Managed Applications Misc	70,745	463,961	534,706	602,753	99,083	435,623
Subtotal	(7,500,188)	2,701,399	(4,798,789)	6,220,845	1,022,605	(5,821,394)

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY

ENTERPRISE SERVICES (20310)
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2024 ENDING BALANCE	FY 2025 PROFIT/LOSS EXHIBIT E	FY 2025 ENDING BALANCE	2 CFR PART 200		FY 2025 EXCESS BALANCE
				FY 2025 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
Other Services						
IDMS	(127,531)	0	(127,531)	0	0	(127,531)
IVR Direct	35	0	35	0	0	35
Oracle Direct	(214,699)	0	(214,699)	0	0	(214,699)
Adobe	410,671	(934,960)	(524,288)	1,717,631	282,350	(806,639)
E Signature	(1,203,229)	49,065	(1,154,164)	108,719	17,872	(1,172,036)
Victim Notification Service	(482,567)	(83,785)	(566,352)	445,177	73,180	(639,532)
Exadata	(2,054,988)	0	(2,054,988)	0	0	(2,054,988)
Training	71	0	71	0	0	71
Subtotal	(3,672,237)	(969,680)	(4,641,917)	2,271,527	373,402	(5,015,318)
Abandoned and Non Billed Services						
Storage Server Fee	(175,062)	0	(175,062)		0	(175,062)
Discontinued Services	(12,114,398)	0	(12,114,398)		0	(12,114,398)
Non Billed Services	13,223,535	0	13,223,535		0	13,223,535
Subtotal	934,075	0	934,075	0	0	934,075
Subtotal Information Systems Services	(27,884,919)	323,390	(27,561,530)	10,306,297	1,694,186	(29,255,715)
Other						
Prior Year Adjustments	(9,863,278)	69,892	(9,793,386)	0	0	(9,793,386)
Equipment Sale/Reimbursement	182,837	0	182,837	0	0	182,837
Misc	(62,095)	0	(62,095)	0	0	(62,095)
Allowance for Doubtful Accounts	604,520	407,363	1,011,883	0	0	1,011,883
Ammortization	(1,891,132)	0	(1,891,132)	0	0	(1,891,132)
Depr GASB96	(938,781)	0	(938,781)	0	0	(938,781)
Lease Interest	(146,089)	0	(146,089)	0	0	(146,089)
Other	(5,577,913)	(316,447)	(5,894,360)	324,302	53,310	(5,947,670)
Subtotal Other	(17,691,930)	160,808	(17,531,122)	324,302	53,310	(17,584,432)
	(\$59,694,752)	(\$1,754,331)	(\$61,449,084)	\$44,651,469	\$7,339,968	(\$68,789,051)

* Working capital costs determined by deducting depreciation from total service costs.

** Reserve determined by multiplying working capital costs by 60 and dividing by 365.

**STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY**

**ENTERPRISE SERVICES (20310)
FY 2025 BILLING RATES**

Rate Code	SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE FY 2025
ADOBE	Adobe License	User Per Month	\$5.50
APPDEV	Application Development & Design	Per Hour + Materials	\$90.00
APPDEVMSC	Application Development & Design - Misc	Actual Cost	Actual Cost
ApplSysM	Application System Maintenance	Actual Cost	Actual Cost
CLINK_CHG	Centurylink Charge	Actual Cost	Actual Cost
COLoc	Rack Unit Fee	Rack Unit Per Month	\$18.00
DCMISC	Data Center Misc	Actual Cost	Actual Cost
DedCount	Windows Server Dedicated	Server Per Month	\$550.00
DWADV	Digital Workspace (Office 365 Advance)	Mailbox Per Month	\$36.59
DWBAS	Digital Workspace (Office 365 Basic)	Mailbox Per Month	\$9.50
E911MC	E911 Misc Charge	Actual Cost	Actual Cost
Esign	Electronic Signature Service (DocuSign)	Per Envelope	\$1.50
FNPF	File & Print Service	User Per Month	\$28.30
ITRGEN	Internet Access Service	FTE Per Month	\$1.14
KITEWKS	Kiteworks	User Per Month	\$17.25
MAC	Telephone Moves, Adds, & Changes	Per Hour	\$117.00
MAMSC	Managed Apps Misc	Actual Cost	Actual Cost
NETENG	Netwrk Engineering Service	Per Hour	\$88.00
RADIOMSC	Radio Services Misc	Actual Cost	Actual Cost
RS-BAS	Radio Base Station	Device Per Month	\$667.00
RS-CONTR	Contract Charge	Contract Amount	Actual Cost
RS-DTRS	Digital Trunked Radio Service	Device Per Month	\$20.00
RS-MCC	Multi-Channel Console	Device Per Month	\$1,699.00
RS-MR	Mobile Radio	Device Per Month	\$88.00
RS-PR	Portable Radio	Device Per Month	\$163.00
RS-RPT	Mobile Repeater	Device Per Month	\$178.75
RS-SCC	Single Channel Console	Device Per Month	\$654.00
RS-TM	Telemote	Device Per Month	\$83.65
SHRDEV	SHARE Agency Specific Design	Per Hour Plus Material	\$150.00
SOFTPHONE	Softphone	Per License Per Month	\$30.00
SSACount	Windows Server Admin	Server Per Month	\$450.00
ST1Stor	Cloud Storage	GB Storage Per Month	\$0.21
TapeBKIO	Open Systems Backup	GB Storage Per Month	\$2.39
TOLLFR	Toll Free Service	Per Minute	\$0.10
TOLLLD	Long Distance	Per Minute	\$0.10
TOLLMC	Toll Misc Charges	Actual Cost	Actual Cost
VAACD	Automatic Call Distribution	Agent Per Month	\$36.00
VAIVR	IVR	Per Call	\$0.08
VASRGN	Speech Recognition	Per Month	\$45.00
VCFMSC	Conference Call Additional Features	Actual Cost	Actual Cost
VCFUAT	Conference Call Instant Meeting	Port Per Minute	\$0.03
VINE	Victim Notification Service	Per Year Per Agency	\$1.00
VMSDK	VM Total Disk Allocated (GBs)	GB Storage Per Month	\$0.26
VMMEM	VM Memory	GB of Ram Per Month	\$10.00
VMNUM	VM Number of CPUs	CPU Per Month	\$33.00
VO800	Qwest EZ Route	Line Per Month	\$52.50
VOAL	Additional Dir Listing	Number Per Month	\$2.50
VOCONC	VHT Concierge	Actual Cost	Actual Cost
VOCR	Cross Ref Dir List	Number Per Month	\$4.50
VODIAL	Dial Tone	Basic Dial Tone (Fax Line) Per Month	\$30.00
VODLST	LEC Directory Listing	Number Per Month	\$3.00
VODTO	Direct Term Ovfl	Line Per Month	\$10.00
VOFL	Foreign Listing	Number Per Month	\$4.50
VOINCP	Intercept	Line Per Month	\$7.00
VOIP	Clink SIP/VOIP	Number Per Month	\$34.15
VOMAIL	Voice Mail	Mail Box Per Month	\$9.70
VOMISC	Voice Misc	Actual Cost	Actual Cost
VOQ8XX	Qwest 8XX % Feature	Per Month	\$10.00
VORC	Voice Monitoring & Recording	Per Month	\$15.00
VORCM	Voice Monitoring	Per Month	\$15.00
VORCR	Voice Recording	Per Month	\$15.00
VORECP	Reception Phone	Device Per Month	\$49.50
VOSET	Basic Deskset	Desk Telephone Per Month	\$34.00
VPN	Virtual Private Network	Per User Per Month	\$12.25
WANCON	WAN Edge Connection Circuit	Actual Cost	Actual Cost
WBHST	Static Web Page Hosting	Site Per Month	\$50.00
WebCount	Application Hosting Service Fee	Application Per Month	\$235.06
WIRARC	Broadband Access Fee	Line Per Month	\$40.00
WIRBAS	Basic Cellular Service	Line Per Month	\$34.00
WIRMSC	Wireless Equipment and Misc Charges	Actual Charges	Actual Cost
WIRPDA	Smartphone	Line Per Month	\$63.00
WLAN	Wireless LAN	Connection Point Per Month	\$50.00
ZOOMCONF	ZOOM Conference Calling	28 Per License Per Month	\$16.25

***DOIT STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Information Technology
Statewide Human Resources, Accounting and Management Reporting System Fund**

I. Service Description

The Human Resources System was operated and maintained by the Office of Information Processing (OIP) of the Department of Information Technology (DoIT) through June 30, 2006. Effective July 1, 2006, the Human Resources System was replaced by the Statewide Human Resources, Accounting and Management Reporting System (SHARE). SHARE combines the State's human resource, payroll, accounting, and management reporting functions into an integrated statewide system. SHARE provides users with the tools to manage and pay employees, allocate personnel and related costs, and manage revenues and expenditures. DoIT provides professional technical services, and operations are administered jointly by the Department of Finance and Administration and the State Personnel Office. Costs are recovered through assessments, based on a per-employee cost, to all agencies utilizing SHARE.

II. Financial Statements

Financial activities of SHARE are recorded in a DoIT enterprise fund. The fund is Fund 20360. Financial statements for the Fund are presented in DoIT audited Independent Accountants' Reports and Financial Statements under the heading "SHARE Operating - 20360. The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Position – Proprietary Funds – the statement is presented in the DoIT Audit on page 53.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds - the statement is presented in the DoIT Audit on page 54.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no transfers into the fund in FY 2025.
2. Non-operating transfers out to other funds – There was a non-operating transfer out in the amount of \$3,679,381 to the Equipment Replacement Fund (96870) during the fiscal year. This transfer is to establish funds for future replacement and/or upgrading to SHARE.
3. Non-operating transfers out to other state agencies – There were no non-operating transfers out to other state agencies during the fiscal year

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$204,769) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

Each department/agency is assessed a fee per authorized full time equivalent position (FTE). The assessment is made at the beginning of each fiscal year.

VI. Billing Rates

The SHARE assessment per FTE for the fiscal year ending June 30, 2025 was \$328.00. Agency specific application development and maintenance is billed at \$150.00 per hour plus actual costs of materials.

VII. Reconciliation

1. Fund Reconciliation - A reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V is provided in the previous section, DoIT Human Resources Fund.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with operating SHARE. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the DoIT Statewide Human Resources, Accounting, and Management Reporting System. The Exhibit A is provided on the following page.

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND (FUND 20360)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$7,296,260
Accounts Receivable, Net	1,218
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>7,297,478</u>
Noncurrent Assets:	
Capital Assets, Net	65,483,746
Accumulated Depreciation	(56,841,753)
Other	0
Total Noncurrent Assets	<u>8,641,993</u>
Total Assets	<u><u>\$15,939,471</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	570,777
Accrued Salaries and Benefits Payable	6,565
Compensated Absences	20,492
Due to Other Funds	3,679,381
Total Current Liabilities	<u>4,277,215</u>
Long Term Liabilities	
Compensated Absences Payable	8,782
Lease Liability	0
IT Subscription Liability	0
Total Long Term Liabilities	<u>8,782</u>
Total Liabilities	<u>4,285,997</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	8,641,993
Restricted	3,011,481
Total Net Assets	<u>11,653,474</u>
Total Liabilities and Net Assets	<u><u>\$15,939,471</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 53	

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND (FUND 20360)

		FUND TOTAL
Operating Revenues		
User Fees		\$9,257,660
Other Revenue		0
Total Operating Revenues		<u>9,257,660</u>
Operating Expenses		
Current Expenses		
Personal Services	\$1,815,982	
Contractual Services	1,865,406	
Other Costs	<u>3,115,885</u>	6,797,273
Depreciation		3,679,381
Capital Outlays		0
Total Operating Expenses		<u>10,476,654</u>
Operating Income (Loss)		<u>(1,218,994)</u>
Other Financing Sources (Uses)		
State General Fund Appropriations		0
Transfers In:		
Interfund Transfer of Capital Assets		0
Transfers Out:		
Program Support Assessment (Fund 20320)	0	
Equipment Replacement (Fund 96870)	(3,679,381)	
Other - General Services Department Insurance Funds 56100 & 75200	<u>0</u>	(3,679,381)
Total Other Financing Sources		<u>(3,679,381)</u>
Change in Net Assets		(4,898,375)
Total Net Assets - Beginning of Year		16,756,618
Prior Period Adjustment		<u>(204,769)</u>
Total Net Assets - End of Year		<u><u>\$11,653,474</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 54		

**STATE OF NEW MEXICO
STATEWIDE HUMAN RESOURCES, ACCOUNTING AND MANAGEMENT REPORTING SYSTEM FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025**

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200		\$4,830,570
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$9,257,660	
Other Revenue	0	
Other	0	
Total Revenues		9,257,660
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	6,797,273	
Depreciation	3,679,381	
Internal Fund Transfers - Program Support (Fund 20320)	0	
Internal Fund Transfers - Equip. Replacement (Fund 96870)	3,679,381	
Transfers to Other Agencies - GSD Insurance	0	
	14,156,035	
Deductions Unallowable Costs		
Provision for Losses	0	
Less Transfer to Equip. Replacement Fund 96870	(3,679,381)	
Total Deductions		(3,679,381)
Additional Allowable Costs		
FY 2025 SWCAP Costs	38,950	
Other	0	
Total Additions		38,950
Allowable Expenditures		10,515,604
Adjustments:		
Prior Period Adjustments	204,769	
Imputed Interest Earnings (Exhibit D)	(363,758)	
Total Adjustments		(158,989)
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	\$3,731,615
Allowable Reserve (60 days)	(B)	1,123,763
Excess Balance (A) - (B)		2,607,852

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		61,384,179
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In		
State General Fund Appropriations	0	
Internal Transfer of Capital Assets	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$61,384,179

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		(49,458,130)
ADJUSTMENTS:		
Deductions Unallowable Costs	(3,679,381)	
Additional Allowable Costs	38,950	
Imputed Interest Earnings	(363,758)	
Total Adjustments		(4,004,189)
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	(\$53,462,319)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$11,653,474

STATE OF NEW MEXICO
DEPARTMENT OF INFORMATION TECHNOLOGY
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM FUND (FUND 20360)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$8,248,933
B. Ending Cash Balance - Balance on June 30, 2025	7,296,260
C. Average FY 2025 Cash Balance $((A+B)/2)$	7,772,597
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 $(C * D)$	\$363,758

GSD - PROGRAM SUPPORT

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**General Services Department
Program Support**

I. Service Description

Program Support is comprised of the Office of the Secretary (OOS) of the General Services Department (GSD) and GSD's Administrative Services Division (ASD). The OOS is responsible to the Governor for the operation of GSD. The OOS provides oversight, policy direction, and legal support for all divisions and programs administered by GSD. ASD provides accounting, budgeting, financial, and other support services for all divisions and programs administered by GSD. ASD also provides interagency mail service for departments by subscription.

II. Financial Statements

All financial activities of Program Support are recorded in a GSD non-major enterprise fund. The fund is Fund 197, Administrative Services Division and Office of the Secretary. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Administration Services Division". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 72 and 74.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 76.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were intra agency transfers in of \$6,049,700 during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$202,950) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

A Program Support assessment is charged to the five GSD programs based on a business process re-engineering recommendation developed by POD, Inc. that provides for an equitable assessment to each program. The assessment is calculated by first summing the total operating budget for the GSD, which includes salaries and benefits, contractual services and other costs. Other financing uses is excluded from the sum because it is not considered part of the “operating” budget. The proposed Program Support budget is then divided by the total sum of the operating budgets. This calculation results in a percentage. The percentage is then multiplied by the operating budget for each individual program and the result is the amount to be charged for Program Support.

VI. Billings

Exhibit E provides the assessments for the fiscal year ended June 30, 2025.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating Program Support was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the GSD Office of the Secretary and Administrative Services Division. Therefore, any over/under recovery of costs will be included in subsequent assessment calculations.

This concludes the narrative information on the GSD Program Support Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$2,959,861
Interest Receivables	0
Accounts/Trade Receivables	220
Allowance for Doubtful Accounts	(220)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Total Current Assets	<u>2,959,861</u>
Noncurrent Assets:	
Capital Assets	1,243,886
Accumulated Depreciation	(1,126,672)
Land	0
Total Noncurrent Assets	<u>117,214</u>
Total Assets	<u><u>\$3,077,075</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	34,412
Deferred Revenue	0
Accrued Expenses	110,151
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	351,965
Current Portion of Lease Liabilities	6,592
Total Current Liabilities	<u>503,120</u>
Long-Term Liabilities	
Compensated Absences Payable	150,842
Lease Liabilities	2,563
Total Long Term Liabilities	<u>153,405</u>
Total Liabilities	<u>656,525</u>
Net Assets:	
Invested in Capital Assets	108,059
Unrestricted	<u>2,312,491</u>
Total Net Assets	<u>2,420,550</u>
Total Liabilities and Net Assets	<u><u>\$3,077,075</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 & 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$0
Gain (loss) on Sale of Autos and Equipment		0
Other Revenue		0
Total Operating Revenues		<u>0</u>
Operating Expenses		
Current Expenses		
Personal Services	\$3,563,436	
Employee Benefits	1,295,338	
Professional Fees	282,473	
Travel	3,168	
Transportation	8,684	
Maintenance and Repairs	253,019	
Supplies	57,128	
Contractual Services	163,439	
Rental Expense	6,752	
Other Costs	<u>100,943</u>	
		5,734,379
Depreciation		121,285
Amortization		6,849
Lease Interest		61
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>5,862,574</u>
Operating Income (Loss)		<u>(5,862,574)</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - (Loss)	(7,530)	(7,530)
Intra-agency transfers		
Transfer In for administrative services	6,049,700	
Transfer In for Capital Assets	0	
Transfer Out for Services	0	
Transfer Out Capital Assets	<u>0</u>	
		6,049,700
Other Financing Sources		
Other State Agency		
Other State Agency Transfer In - Capital Asset	<u>0</u>	0
Other Financing (Uses)		
Other State Agency Transfer Out - Capital Asset	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>6,042,170</u>
Income Before Transfers		<u>179,596</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		179,596
Net Assets - Beginning of Year, as Previously Reported		2,443,904
Adjustments Applicable to Prior Year		<u>(202,950)</u>
Net Assets - End of Year		<u><u>\$2,420,550</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 76		

STATE OF NEW MEXICO
ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		(\$194,079)
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue - Inter-agency Mail Services	\$0	
Other Revenue	0	
Intra-agency Transfers In	6,049,700	
Other Financing Sources - State Funds	0	
Other Financing Sources - State Funds - Capital Assets	0	
Gain on Disposal of Assets	(7,530)	
Total Revenues		6,042,170
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	5,734,379	
Depreciation	121,285	
Amortization	6,849	
Lease Interest	61	
Capital Outlays	0	
Intra-agency Transfers	0	
Intra-Agency Transfer Capital Assets	0	
Total Per Financial Statements	5,862,574	
Deductions Unallowable Costs		
Provision for Losses	0	
Less Lease Interest	(61)	
Less Capital Outlay \$5,000 or Greater	0	
Other	0	
Total Deductions		(61)
Additional Allowable Costs		
FY 2025 SWCAP Costs	232,764	
Other	0	
Total Additions		232,764
Allowable Expenditures		6,095,278
Adjustments:		
Prior Period Adjustments	202,950	
Imputed Interest Earnings (Exhibit D)	(132,155)	
Total Adjustments		70,795
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	(\$317,982)
Allowable Reserve (60 days)	(B)	982,026
Excess Balance (A) - (B)		(1,300,008)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		0
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: General Appropriation	0	
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		\$2,637,982
ADJUSTMENTS:		
Deductions Unallowable Costs	(61)	
Additional Allowable Costs	232,764	
Imputed Interest Earnings	(132,155)	
Total Adjustments		100,548
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$2,738,531

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$2,420,550

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$2,687,785
B. Ending Cash Balance - Balance on June 30, 2025	2,959,861
C. Average FY 2025 Cash Balance $((A+B)/2)$	2,823,823
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 $(C * D)$	\$132,155

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2025

ADMINISTRATIVE SERVICES DIVISION AND OFFICE OF THE SECRETARY (FUND 197)
INTERFUND AND INTERAGENCY ASSESSEMENTS

<u>FUND</u>	<u>TITLE</u>	<u>ASSESSMENT</u>
174	General Fund - Facilities & Purchasing	\$0
286	Purchasing Fees	938,700
352	Risk Management - Operating	4,561,000
360	Surplus Property	0
365	State Transportation Pool	450,000
417	State Aircraft Bureau	0
806	State Printing	100,000
	Total	<u>\$6,049,700</u>

GSD TRANSPORTATION SERVICES DIVISION – MOTOR POOL

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Transportation Services Division
Motor Pool**

I. Service Description

The State Transportation Motor Pool furnishes transportation services for all state departments/agencies in the Santa Fe area. This includes the procurement (either through purchase or lease) and maintenance of vehicles. The Motor Pool receives no general fund appropriation and is reliant on revenues it receives from the leasing of vehicles to the various state agencies. The Motor Pool is administered by the Division of Transportation of the New Mexico General Services Department (GSD).

II. Financial Statements

All financial activities of the Motor Pool are recorded in the GSD non-major enterprise Fund 365. Financial statements for the fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Transportation Pool". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 73 and 75.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 77.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There was an Intra-Agency transfers in (\$1,613,996) and an Other State Agency transfer in (\$2,382,901) for capital assets during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was an Intra-Agency transfers out (\$450,000) for Program Support during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$45,760) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

The Motor Pool provides vehicles on a daily, or short-term basis, or on a long-term basis, normally over six months to its clients. If on a long-term basis, the customer may purchase a vehicle through the Motor Pool, lease a vehicle through the Motor Pool from an outside vendor or “lease” one of the Motor Pool vehicles. The cost structure under each arrangement is different but the major components are 1) an overhead amount which includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Support Division and the Motor Pool’s administrative cost; 2) vehicle depreciation; 3) and maintenance.

VI. Billing Rates

The billing rates for FY 2025 are provided on Exhibit E.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Motor Pool was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Motor Pool. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the GSD Transportation Division Motor Pool. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE STATE TRANSPORTATION POOL (FUND 365)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$3,123,835
Interest Receivables	0
Accounts/Trade Receivables	49,944
Allowance for Doubtful Accounts	(16,480)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Total Current Assets	<u>3,157,299</u>
Noncurrent Assets:	
Capital Assets	50,610,278
Accumulated Depreciation	(34,768,680)
Total Noncurrent Assets	<u>15,841,598</u>
Total Assets	<u><u>\$18,998,897</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	1,123,678
Unearned Revenue	0
Accrued Payroll	50,143
Other Accrued Liabilities	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	91,700
Current Portion of Lease Liabilities	1,338,961
Total Current Liabilities	<u>2,604,482</u>
Long-Term Liabilities	
Compensated Absences Payable	\$39,300
Lease Liabilities	1,240,629
Total Long-Term Liabilities	<u>1,279,929</u>
Total Liabilities	<u>3,884,411</u>
Net Assets:	
Invested in Capital Assets	13,262,008
Unrestricted	1,852,478
Total Net Assets	<u>15,114,486</u>
Total Liabilities and Net Assets	<u><u>\$18,998,897</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 73 and 75	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE STATE TRANSPORTATION POOL (FUND 365)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$9,770,076
Federal Revenue		51,914
Other Revenue		25,760
Total Operating Revenues		<u>9,847,750</u>
Operating Expenses		
Current Expenses		
Personal Services	1,221,458	
Employee Benefits	665,419	
Professional fees	44,433	
Travel	19,043	
Transportation	1,942,868	
Maintenance and Repairs	130,324	
Supplies	23,058	
Contractual Services	57,188	
Operating Costs	193,663	
Lease Interest	5,197	
Bad Debt	<u>0</u>	
Depreciation		4,302,651
Amortization		3,849,606
Capital Outlays		26,345
Total Operating Expenses		<u>11,723,178</u>
Operating Income (Loss)		<u>(1,875,428)</u>
Non Operating Revenues (Expenses)		
Disposal of Assets - (Loss)	0	0
Gain on Sale of Autos and Equipment	17,368	17,368
IntraAgency Transfer Out	<u>0</u>	0
Other Financing Sources		
General Appropriation	0	
IntraAgency Transfers In - Capital Assets	1,613,996	
Other State Agency Transfers In - Capital Assets	2,382,901	
Other Governmental Funds	<u>0</u>	3,996,897
Other Financing (Uses)		
General Appropriation Reversion	0	
IntraAgency Transfers Out -Program Support	(450,000)	
IntraAgency Transfers Out - Capital Assets	<u>0</u>	(450,000)
Total Nonoperating Revenue (Expenses)		<u>3,564,265</u>
Income Before Transfers		<u>1,688,837</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		1,688,837
Net Assets - Beginning of Year, as Previously Reported		13,471,409
Adjustments Applicable to Prior Year		<u>(45,760)</u>
Net Assets - End of Year		<u><u>\$15,114,486</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 77		

STATE OF NEW MEXICO
THE STATE TRANSPORTATION POOL (FUND 365)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		\$1,100,673
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$9,770,076	
Federal Revenue	51,914	
Other Revenue	25,760	
Gain on Disposal of Assets	17,368	
Other State Agency Transfer	3,996,897	
Total Revenues		13,862,015
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	4,302,651	
Depreciation	3,849,606	
Amortization	3,544,576	
Capital Outlays	26,345	
Disposal of Assets - Loss	0	
Interagency Transfer	450,000	
Total Per Financial Statements	12,173,178	
Deductions Unallowable Costs		
Provision for Losses	0	
Lease Interest	(5,197)	
Less Capital Outlay \$5,000 or Greater	(26,345)	
Other	0	
Total Deductions		(31,542)
Additional Allowable Costs		
FY 2025 SWCAP Costs	(13,094)	
Other	0	
Total Additions		(13,094)
Allowable Expenditures		12,128,542
Adjustments:		
Prior Period Adjustments	45,760	
Imputed Interest Earnings (Exhibit D)	(157,810)	
Total Adjustments		(112,050)
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	\$2,946,196
Allowable Reserve (60 days)	(B)	1,360,921
Excess Balance (A) - (B)		1,585,275

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		(\$1,385,749)
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	(\$1,385,749)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2022		\$13,756,484
ADJUSTMENTS:		
Deductions Unallowable Costs	(31,542)	
Additional Allowable Costs	(13,094)	
Imputed Interest Earnings	(157,810)	
Total Adjustments		(202,446)
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$13,554,038

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$15,114,486

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

THE STATE TRANSPORTATION POOL (FUND 365)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$3,620,191
B. Ending Cash Balance - Balance on June 30, 2025	\$3,123,835
C. Average FY 2025 Cash Balance ((A+B)/2)	\$3,372,013
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 (C * D)	\$157,810

**STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2025**

**THE STATE TRANSPORTATION POOL (FUND 365)
FY 2025 BILLING RATES**

VEHICLE CLASS	VEHICLE TYPE	OVERHEAD	MAINT	REPLACEMENT FEE	STANDARD LEASE	OPERATIONAL LEASE	SHORT TERM LEASE (Per Day)
02B	Mid Size Sedan	\$ 106.96	\$ 128.73	\$ 168.00	\$ 403.00	\$ 235.69	\$ 18.33
02BA	Mid Size Sedan - 2020/2021 Nissan Altima Commercial	\$ 106.96	\$ 128.73	\$ 254.00	\$ 490.00	\$ -	\$ -
02C	Full Size Sedan	\$ 106.96	\$ 128.73	\$ 206.00	\$ 442.00	\$ 236.69	\$ 20.09
04A	Mini 4X2 Pick Up	\$ 106.96	\$ 128.73	\$ 152.00	\$ 388.00	\$ 236.69	\$ 17.64
04B	Mini 4X4 Pick Up	\$ 106.96	\$ 128.73	\$ 174.00	\$ 410.00	\$ 236.69	\$ 18.62
04C	1/2 Ton 4X2 Pick-up	\$ 106.96	\$ 128.73	\$ 235.00	\$ 471.00	\$ 236.69	\$ 21.41
04D	1/2 Ton 4X4 Pick-up	\$ 106.96	\$ 128.73	\$ 261.00	\$ 497.00	\$ 236.69	\$ 22.59
04E	1/2 Ton 4X4 Extended Cab Pick-up	\$ 106.96	\$ 128.73	\$ 208.00	\$ 444.00	\$ 236.69	\$ 20.19
04F	1/2 Ton 4X4 Crew Cab Pick-up	\$ 106.96	\$ 128.73	\$ 209.00	\$ 445.00	\$ 236.69	\$ 20.22
04G	3/4 Ton 4X2 Regular Cab Pick-up	\$ 106.96	\$ 128.73	\$ 213.00	\$ 448.00	\$ 236.69	\$ 20.38
04H	3/4 Ton 4X4 Regular Cab Pick-up	\$ 106.96	\$ 128.73	\$ 246.00	\$ 482.00	\$ 236.69	\$ 21.91
04I	3/4 Ton 4X4 Extended Cab Pick-up	\$ 106.96	\$ 128.73	\$ 298.00	\$ 534.00	\$ 236.69	\$ 24.26
04J	3/4 Ton 4X4 Crew Cab Pick-up	\$ 106.96	\$ 128.73	\$ 214.00	\$ 450.00	\$ 236.69	\$ 20.45
04K	1 Ton 4X4 Extended Cab Pick-up	\$ 106.96	\$ 128.73	\$ 232.00	\$ 468.00	\$ 236.69	\$ 21.27
04L	1 Ton 4X4 Crew Cab Pick-up	\$ 106.96	\$ 128.73	\$ 225.00	\$ 461.00	\$ 236.69	\$ 20.91
05A	Passenger Mini Van (7-8 passenger)	\$ 106.96	\$ 128.73	\$ 199.00	\$ 435.00	\$ 236.69	\$ 19.76
05AC	Passenger Mini Van Commerical (7-8 passenger)	\$ 106.96	\$ 128.73	\$ 544.00	\$ 780.00	\$ -	\$ -
05B	Cargo Mini Van	\$ 106.96	\$ 128.73	\$ 170.00	\$ 406.00	\$ 236.69	\$ 18.44
05C	Full Size 15 Passenger Van	\$ 106.96	\$ 128.73	\$ 278.00	\$ 514.00	\$ 236.69	\$ 23.36
05D	Full Size Cargo Van	\$ 106.96	\$ 128.73	\$ 195.00	\$ 430.00	\$ 236.69	\$ 19.56
05E	Full Size 12 Passenger Van	\$ 106.96	\$ 128.73	\$ 129.00	\$ 365.00	\$ 236.69	\$ 16.58
06A	Mid Size Sport Utility 4X4	\$ 106.96	\$ 128.73	\$ 221.00	\$ 457.00	\$ 236.69	\$ 20.77
06AM	Mid Size Sport Utility 4X4 Commercial 2020	\$ 106.96	\$ 128.73	\$ 361.00	\$ 597.00	\$ -	\$ -
06AP	Rogue - Toyota Rav 4 Mid Size Sport Utility 4X4 - Commercial 2021 Ford Explorer	\$ 106.96	\$ 128.73	\$ 422.00	\$ 658.00	\$ -	\$ -
06B	Full Size Sport Utility Vehicle 4X4	\$ 106.96	\$ 128.73	\$ 323.00	\$ 559.00	\$ 236.69	\$ 25.39
06BM	Full Size Sport Utility 4X4 Commercial 2020 Ford Expedition	\$ 106.96	\$ 128.73	\$ 680.00	\$ 916.00	\$ -	\$ -

***GSD TRANSPORTATION SERVICES DIVISION – STATE
AVIATION***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Transportation Services Division
State Aviation**

I. Service Description

The Aviation Services Bureau provides state owned aircraft for use by all state agencies and other authorized entities. The Bureau is assigned to the Division of Transportation of the New Mexico General Services Department (GSD).

II. Financial Statements

All financial activities of the Bureau are recorded in a GSD non-major enterprise fund. The fund is Fund 417, State Aviation Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Aircraft Pool". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 73 and 75.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position– Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on page 77.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was an intra agency transfer out of \$154 for capital assets made during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$22,837) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

Pursuant to state statute 15-9-4, NMSA, 1978 “Travel Charges”, all fees charged to entities will offset the amount needed to cover the costs associated with fuel consumption and depreciation costs. The remaining operational costs will be covered through General Fund Appropriations. Fuel costs are based on actual market rates. Depreciation costs were not charged as the aircraft is fully depreciated.

VI. Billing Rates

The billing rates during the fiscal year ended June 30, 2025, were based on actual costs for fuel consumption only. All other costs are funded by general appropriation.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances – The Fund is being operated at a loss and is subsidized by General Fund appropriations. If the Fund should by some unusual occurrence incur an operating income, the operating income would be used to offset prior operating losses or used to repay or reduce General Fund appropriations.

This concludes the narrative information on the GSD Transportation Division State Aircraft. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE STATE AVIATION FUND (FUND 417)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$414,428
Interest Receivables	0
Accounts/Trade Receivables	1,974
Allowance for Doubtful Accounts	(1,974)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Inventories	0
Total Current Assets	<u>414,428</u>
Noncurrent Assets:	
Capital Assets	10,167,757
Accumulated Depreciation	(3,867,898)
Total Noncurrent Assets	<u>6,299,859</u>
Total Assets	<u><u>\$6,714,287</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$250,273
Deferred Revenue	0
Accrued Expenses	44,162
Due to Other Funds	0
Accrued Compensated Absences	118,813
Current Portion of Lease Liabilities	66,575
Total Current Liabilities	<u>479,823</u>
Long-Term Liabilities	
Compensated Absences Payable	50,920
Lease Liabilities	40,107
Total Long Term Liabilities	<u>91,027</u>
Total Liabilities	<u>570,850</u>
Net Assets:	
Invested in Capital Assets	6,193,177
Restricted for Insurance/Claims	0
Unrestricted	(49,740)
Total Net Assets	<u>6,143,437</u>
Total Liabilities and Net Assets	<u><u>\$6,714,287</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 73 and 75.	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE STATE AVIATION FUND (FUND 417)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$145,781
Interest Income		0
Other Revenue		7,645
Total Operating Revenues		<u>153,426</u>
Operating Expenses		
Current Expenses		
Personal Services	\$360,666	
Employee Benefits	134,624	
Professional Services	301	
Travel	3,424	
Transportation	476,771	
Supplies	1,503	
Maintenance and Repairs	1,827	
Contractual Services	6,513	
Rental Expense	33,045	
Lease Interest	0	
Operating Costs	110,991	1,129,665
Depreciation		1,556,117
Amortization		73,256
Capital Outlays		679
Total Operating Expenses		<u>2,759,717</u>
Operating Income (Loss)		<u>(2,606,291)</u>
Non Operating Revenues (Expenses)		
Intra-agency transfers		
Transfer In from Fund 197	0	
Transfer Out to Fund 197 for Administration	0	
Transfer Out - Capital Assets	(154)	
Transfer In Capital Assets	0	(154)
Other Financing Sources		
General Appropriation	957,000	
Other State Agency Transfers	0	
Other Financing (Uses)		
General Appropriation Reversion	0	
Other State Agency Transfers	0	
Other State Funds	0	0
Total Nonoperating Revenue (Expenses)		<u>956,846</u>
Income Before Transfers		<u>(1,649,445)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(1,649,445)
Net Assets - Beginning of Year, as Previously Reported		7,815,719
Adjustments Applicable to Prior Year		<u>(22,837)</u>
Net Assets - End of Year		<u><u>\$6,143,437</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 77		

STATE OF NEW MEXICO
THE STATE AVIATION FUND (FUND 417)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		(\$14,496,778)
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$145,781	
Other Revenue	7,645	
Gain on Disposal of Assets	0	
Total Revenues		153,426
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	1,129,665	
Depreciation	1,556,117	
Capital Outlays	679	
Amortization	73,257	
Disposal of Assets - Loss	0	
Interagency Transfer (Fund 197 Administrative Support)	0	
Total Per Financial Statements	2,759,718	
Deductions Unallowable Costs		
Provision for Losses - Bad Debt	0	
Less Capital Outlay \$5,000 or Greater	(679)	
Less Lease Interest	0	
Other	0	
Total Deductions		(679)
Additional Allowable Costs		
FY 2025 SWCAP Costs	2,353	
Other	0	
Total Additions		2,353
Allowable Expenditures		2,761,392
Adjustments:		
Prior Period Adjustments	22,837	
Imputed Interest Earnings (Exhibit D)	(14,037)	
Total Adjustments		8,800
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	(\$17,113,544)
Allowable Reserve (60 days)	(B)	198,127
Excess Balance (A) - (B)		(17,311,671)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		\$22,175,423
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Intra-agency transfer Capital Assets	0	
Plus: Other State Agency Transfers	0	
Plus: General Appropriations	957,000	
Less: General Appropriation Reversion	0	
Less: Intra Agency Transfer Out - Capital Assets	(154)	
Net Transfers		956,846
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$23,132,269

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		\$137,074
ADJUSTMENTS:		
Deductions Unallowable Costs	(679)	
Additional Allowable Costs	2,353	
Imputed Interest Earnings	(14,037)	
Total Adjustments		(12,363)
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$124,711

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$6,143,437

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

THE STATE AVIATION FUND (FUND 417)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$185,443
B. Ending Cash Balance - Balance on June 30, 2025	414,428
C. Average FY 2025 Cash Balance $((A+B)/2)$	299,936
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 $(C * D)$	\$14,037

GSD STATE PRINTING OFFICE

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

GSD State Printing Office

I. Service Description

The State Printing Office of the General Services Department (GSD) provides offset press printing and duplicating services for Federal, state and local government entities as well as certified non-profit organizations. Offset press services range from 2 x 3.5 to 19 x 25 finished printed products. Brochures, booklets, posters, forms, office stationery, envelopes (various sizes), non-carbonless forms etc. all range from one to four color process. Graphics Design and Bindery services are also available with or without printing services. The Office also provides duplication services consisting of 4-color Xerox Docucolor copying as well as high-speed Docutech single page to 200 pages, 2-sided bound book.

II. Financial Statements

Financial activities of the State Printing Office are recorded in a GSD non-major enterprise fund. The Fund is Fund 806, State Printing Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Printing". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 73 and 75.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on page 77.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was an intra agency transfer out of \$100,000 for GSD Administrative Programs Support during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$40,421) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

An industry standard printing pricing program is used as not only an industry pricing foundation but a tracking system as well. The program is used as an industry standard to calculate production on an individual basis. All prices for products are taken from statewide price agreements let out for bid by the New Mexico State Purchasing Division (paper, inks, plates, blankets, negatives, processing chemicals and foils, etc.). Press costs are determined by individual machine and are based on an hourly run basis and not an impression basis. Once all aspects are entered into the pricing system, individual jobs are priced on a job per job basis using actual costs that includes employee time and paid benefits. Jobs are also based on amounts, type of job or run, paper selected and what finished product needs to be.

VI. Billing Rates

The billing rates in effect during the fiscal year ended June 30, 2025 were based on State Purchasing contracts current product price, which are updated every six months, plus press costs.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the State Printing Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with operating the State Printing Office. Therefore, any over/under recovery of costs will be included in subsequent rate calculations.

This concludes the narrative information on the GSD State Printing Office. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

STATE PRINTING (FUND 806)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$1,133,637
Interest Receivables	0
Accounts/Trade Receivables	35,736
Allowance for Doubtful Accounts	(35,736)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>1,133,637</u>
Noncurrent Assets:	
Capital Assets	1,379,228
Accumulated Depreciation	(405,856)
Total Noncurrent Assets	<u>973,373</u>
Total Assets	<u><u>\$2,107,010</u></u>
Liabilities:	
Current Liabilities	
Due to State General Fund Investment Pool	\$0
Accounts Payable	392,524
Accrued Expenses	12,051
Unearned Revenue	1,012
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	43,299
Current Portion of Lease Liabilities	144,226
Total Current Liabilities	<u>593,112</u>
Long-Term Liabilities	
Compensated Absences Payable	18,557
Lease Liabilities	304,940
Total Long-Term Liabilities	<u>323,497</u>
Total Liabilities	<u><u>916,609</u></u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	524,206
Restricted for Insurance/Claims	0
Unrestricted	666,195
Total Net Assets	<u>1,190,401</u>
Total Liabilities and Net Assets	<u><u>\$2,107,010</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 73 and 75	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

STATE PRINTING (FUND 806)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$2,823,607
Interest Income		0
Other Revenue		69,080
Total Operating Revenues		<u>2,892,687</u>
Operating Expenses		
Current Expenses		
Personal Services	\$461,877	
Employee Benefits	165,425	
Professional Fees	77,850	
Travel	2,103	
Transportation Expense	6,184	
Maintenance and Repairs	17,695	
Supplies	360,014	
Contractual Services	12,024	
Bad Debt	0	
Lease Interest	0	
Other Costs	<u>1,378,460</u>	
Depreciation		61,664
Amortization		182,799
Capital Outlays		18,947
Total Operating Expenses		<u>2,745,042</u>
Operating Income (Loss)		<u>147,645</u>
Non Operating Revenues (Expenses)		
Intra-Agency Transfers		
Transfer Out - Program Support	(100,000)	(100,000)
Transfer In Capital Assets	<u>0</u>	0
Other Financing Sources		
General Appropriation	0	
Other Financing (Uses)		
General Appropriation	0	
IntraAgency Transfers Out - Capital Assets	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>(100,000)</u>
Income Before Transfers		<u>47,645</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		47,645
Net Assets - Beginning of Year, as Previously Reported		1,183,177
Adjustments Applicable to Prior Year		<u>(40,421)</u>
Net Assets - End of Year		<u><u>\$1,190,401</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 77		

STATE OF NEW MEXICO
STATE PRINTING (FUND 806)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		(\$4,105,381)
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$2,823,607	
Other Revenue	69,080	
Intra-Agency Transfer Capital assets	0	
Gain on Disposal of Assets	0	
Total Revenues		2,892,687
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	2,481,632	
Depreciation	61,664	
Amortization	182,799	
Intra-agency transfers (Admin. Service Fund 197 support)	100,000	
Capital Outlays	18,947	
Disposal of Assets - Loss	0	
Other Financing Uses	0	
Total Per Financial Statements	2,845,042	
Deductions Unallowable Costs		
Provision for Losses - Bad Debt	0	
Less Lease Interest	0	
Less Capital Outlay \$5,000 or Greater	(18,947)	
Other	0	
Total Deductions		(18,947)
Additional Allowable Costs		
FY 2025 SWCAP Costs	5,072	
Other	0	
Total Additions		5,072
Allowable Expenditures		2,831,167
Adjustments:		
Prior Period Adjustments	40,421	
Imputed Interest Earnings (Exhibit D)	(55,457)	
Total Adjustments		(15,036)
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	(\$4,028,825)
Allowable Reserve (60 days)	(B)	455,261
Excess Balance (A) - (B)		(4,484,086)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		0
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Other Financing Sources	0	
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		\$5,288,558
ADJUSTMENTS:		
Deductions Unallowable Costs	(18,947)	
Additional Allowable Costs	5,072	
Imputed Interest Earnings	(55,457)	
Total Adjustments		(69,332)
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$5,219,226

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$1,190,401

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

STATE PRINTING (FUND 806)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$1,236,311
B. Ending Cash Balance - Balance on June 30, 2025	1,133,637
C. Average FY 2025 Cash Balance $((A+B)/2)$	1,184,974
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 $(C * D)$	\$55,457

GSD RISK MANAGEMENT DIVISION – OPERATING ACCOUNT

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

GSD Risk Management Division – Operating Account

I. Service Description

The Operating Account of the Risk Management Division (RMD) of the General Services Department (GSD) contains the administrative and support expenses of RMD. Costs of RMD administrative and support expenses are assessed to the funds and programs administered by RMD.

II. Financial Statements

All financial activities associated with RMD administrative and support services are recorded in a GSD non-major enterprise fund. The fund is Fund 352, the Risk Management Operating Account Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Risk Management Operating". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) - the statement is presented in GSD's Audit on pages 72 and 74.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds (Internal Service) - the statement is presented in GSD's Audit on page 76.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were intra agency transfers in of \$10,716,700 during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was an intra agency transfer out of \$4,561,000 during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There was no prior year adjustment to the fund balance for the fiscal year ended June 30, 2025.

V. Billing Methodology

Projected Fund costs are assessed to RMD funds and programs based on projected expenditures.

VI. Billing Rates

Exhibit E provides the assessments for the fiscal year ended June 30, 2025.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent assessment calculations.

This concludes the narrative information on the GSD Risk Management Division Operating Account Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$2,769,322
Interest Receivables	0
Accounts/Trade Receivables	499
Allowance for Doubtful Accounts	(499)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Total Current Assets	<u>2,769,322</u>
Noncurrent Assets:	
Capital Assets	825,501
Accumulated Depreciation	(196,301)
Total Noncurrent Assets	<u>629,200</u>
Total Assets	<u><u>\$3,398,522</u></u>
Liabilities:	
Current Liabilities	
Bank Overdraft	\$0
Claims Payable	0
Accounts Payable	23,741
Deferred Revenue	0
Accrued Expenses	120,185
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	213,785
Current Portion of Lease Liability	169,223
Total Current Liabilities	<u>526,934</u>
Long-Term Liabilities	
Compensated Absences Payable	91,622
Lease Liabilities	465,945
Total Long-Term Liabilities	<u>557,567</u>
Total Liabilities	<u>1,084,501</u>
Net Assets:	
Invested in Capital Assets	(5,968)
Restricted for Insurance/Claims	0
Unrestricted	2,319,989
Total Net Assets	<u>2,314,021</u>
Total Liabilities and Net Assets	<u><u>\$3,398,522</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 and 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$0
Other Revenue		0
Total Operating Revenues		<u>0</u>
Operating Expenses		
Current Expenses		
Personal Services	\$3,459,852	
Employee Benefits	1,552,032	
Professional Fees	163,286	
Travel	1,464	
Transportation	9,831	
Maintenance and Repairs	0	
Supplies	1,791	
Contractual Services	144,576	
Operating Costs	57,878	
Lease Interest	0	
Other Costs	0	
	<u>0</u>	5,390,710
Depreciation		0
Amortization		89,637
Capital Outlays		2,642
Total Operating Expenses		<u>5,482,989</u>
Operating Income (Loss)		<u>(5,482,989)</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfers		
Transfer In for Program Assessments	10,716,700	
Transfer Out to Fund 197 for Program Support	(4,561,000)	
Transfer Out Capital Assets	0	
	<u>0</u>	6,155,700
Other Financing Sources		
General Appropriation	0	
Other State Funds	0	
	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Reversion to State General Fund	0	
Purchase of Capital Assets	0	
Total Nonoperating Revenue (Expenses)		<u>6,155,700</u>
Income Before Transfers		<u>672,711</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		672,711
Net Assets - Beginning of Year, as Previously Reported		1,813,053
Adjustments Applicable to Prior Year		<u>(171,744)</u>
Net Assets - End of Year		<u><u>\$2,314,021</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 76		

STATE OF NEW MEXICO
THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		(\$7,322,678)
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$0	
Intra-agency Transfers	10,716,700	
Other Revenue	0	
Other Financing Sources - Other State Funds	0	
Gain on Disposal of Assets	0	
Total Revenues		10,716,700
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	5,390,710	
Depreciation	0	
Amortization	89,637	
Capital Outlays	2,642	
Intra-agency Transfers (Program Support Fnd 197)	4,561,000	
Intra-agency Transfers-Capital Assets	0	
Other Financing Uses	0	
Total Per Financial Statements	10,043,989	
Deductions Unallowable Costs		
Provision for Losses	0	
Less Capital Outlay \$5,000 or Greater	0	
Lease Interest	0	
Total Deductions		0
Additional Allowable Costs		
FY 2025 SWCAP Costs	164,649	
Other	0	
Total Additions		164,649
Allowable Expenditures		10,208,639
Adjustments:		
Prior Period Adjustments	171,744	
Imputed Interest Earnings (Exhibit D)	(115,757)	
Total Adjustments		55,987
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	(\$6,870,603)
Allowable Reserve (60 days)	(B)	1,678,132
Excess Balance (A) - (B)		(8,548,735)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		175,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Other Financing Sources	0	
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$175,000

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		8,960,730
ADJUSTMENTS:		
Deductions Unallowable Costs	0	
Additional Allowable Costs	164,649	
Imputed Interest Earnings	(115,757)	
Total Adjustments		48,892
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$9,009,623

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$2,314,021

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
IMPUTED INTEREST EARNINGS
AS OF JUNE 30, 2025

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2024	\$2,177,543
B. Ending Cash Balance - Balance on June 30, 2025	2,769,322
C. Average FY 2025 Cash Balance ((A+B)/2)	2,473,433
D. State Treasury Average Rate of Return for FY 2025	4.68%
E. Imputed Interest Earnings for FY 2025 (C * D) Negative Amount Not Claimed	\$115,757

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
AS OF JUNE 30, 2025

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)
INTERFUND AND INTERAGENCY ASSESSEMENTS

<u>FUND</u>	<u>TITLE</u>	<u>ASSESSMENT</u>
353	Risk Management - State Unemployment	\$ -
354	Risk Management - LPB Unemployment	-
356	Risk Mangement - Public Property	2,113,600
357	Risk Management - Public Liability	3,933,500
358	Risk Management - Surety Bond	-
359	Worker's Compensation	4,669,600
752	Health Benefits Premium & Rate Stab.	-
	Total	<u>\$ 10,716,700</u>

***GSD RISK MANAGEMENT DIVISION – PUBLIC PROPERTY
INSURANCE***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Public Property Insurance**

I. Service Description

The Public Property Reserve Fund provides for the purchase and administration of property insurance and the payment of any claims covered by a certificate of coverage issued by the Risk Management Division. This is a self-insurance fund. Financing is provided through assessments to State agencies. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD non-major enterprise fund. The fund is Fund 356. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Public Property Reserve". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 73 and 75.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 77.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was an intra agency transfer out of \$2,113,600 to the Risk Management Operations Fund 352 during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2025.

V. Billing Methodology

Rates are developed by an actuary by calculating the percentage of responsibility by both the Total Base Loss and the Total Base Exposure within the Total Base Premium. Weights determine the percentage of responsibility of both claims experience (30%) and exposure (70%). Exposures for property include vehicles, dollar amount of property reported, fine art units reported and boiler units reported. Administrative costs include the blanket policy cost which is renewed annually. Invoices are billed annually for all insured entities with these exposures.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2025”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Public Property Reserve Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE PUBLIC PROPERTY RESERVE (FUND 356)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$10,442,149
Interest Receivables	0
Accounts/Trade Receivables	16,238
Allowance for Doubtful Accounts	(1,620)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>10,456,767</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$10,456,767</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	5,881,920
Accounts Payable	438,166
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>6,320,086</u>
Long-Term Liabilities	
Claims Payable	<u>1,112,040</u>
Total Liabilities	<u>7,432,126</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>3,024,641</u>
Total Net Assets	<u>3,024,641</u>
Total Liabilities and Net Assets	<u><u>\$10,456,767</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 and 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE PUBLIC PROPERTY RESERVE (FUND 356)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$16,428,837
Federal Revenue		\$0
Interest Income		311,603
Other Revenue		3,415
Total Operating Revenues		<u>16,743,855</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Bad Debts	0	
Operating Costs	18,729,610	
Other Costs	<u>0</u>	18,729,610
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>18,729,610</u>
Operating Income (Loss)		<u>(1,985,755)</u>
Non Operating Revenues (Expenses)		
Gain or Loss on Sale of Autos and Equipment	43	43
Intra-agency Transfer	0	
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Intra-agency Transfer Out (Risk Management Operating Fnd 352)	(2,113,600)	
Other State Agency Transfers Out - Capital Assets	<u>0</u>	(2,113,600)
Total Nonoperating Revenue (Expenses)		<u>(2,113,557)</u>
Income Before Transfers		<u>(4,099,312)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		(4,099,312)
Net Assets - Beginning of Year, as Previously Reported		7,123,953
Adjustments Applicable to Prior Year		
Net Assets - End of Year		<u><u>\$3,024,641</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 76		

STATE OF NEW MEXICO
THE PUBLIC PROPERTY RESERVE (FUND 356)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		\$10,073,058
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$16,428,837	
Federal Revenue	0	
Interest Income	311,603	
Other Revenue	3,415	
Gain or Loss on Sale of Autos and Equipment	43	
Other Financing Sources	0	
Total Revenues		16,743,898
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	18,729,610	
Capital Outlays	0	
Intra-Agency Transfer Out	2,113,600	
Other State Agency Transfers Out - Capital Assets	0	
Total Per Financial Statements	20,843,210	
Deductions Unallowable Costs		
Provision for Losses - Allowance for Bad Debts	0	
Less Capital Outlay \$5,000 or Greater	0	
Other	0	
Total Deductions		0
Additional Allowable Costs		
FY 2025 SWCAP Costs	0	
Other	0	
Total Additions		0
Allowable Expenditures		20,843,210
Adjustments:		
Prior Period Adjustments	0	
Imputed Interest Earnings	0	
Total Adjustments		0
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	\$5,973,746
Allowable Reserve (60 days)	(B)	3,426,281
Excess Balance (A) - (B)		2,547,465

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		(2,699,300)
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	(\$2,699,300)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		(249,805)
ADJUSTMENTS:		
Deductions Unallowable Costs	0	
Additional Allowable Costs	0	
Imputed Interest Earnings	0	
Total Adjustments		0
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	(\$249,805)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$3,024,641

***GSD RISK MANAGEMENT DIVISION – STATE UNEMPLOYMENT
COMPENSATION***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
State Unemployment Compensation**

I. Service Description

The State Unemployment Compensation Reserve accounts for the administration of all contributions collected from state agencies and payments made to state employee beneficiaries pursuant to the Unemployment Compensation Law. The fund is self-insured and financing is provided through billings to State departments/agencies and interest earned on invested funds. The fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with state unemployment compensation are recorded in a GSD non-major enterprise fund. The fund is Fund 353, the State Unemployment Compensation Reserve Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "State Unemployment Compensation". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 72 and 74.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 76.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

A prior year adjustment in the amount of (\$171,744) was made to the beginning net position relating to the implementation of GASB Statement No. 101, Compensated Absences during the fiscal year ended June 30, 2025.

V. Billing Methodology

The billing rates are developed and based on actual annual unemployment claims expense data provided by the Department of Workforce Solutions plus a 5% admin fee for

contracting with the third-party administrator. The Risk Management Division (RMD) of the General Services Department is responsible for paying quarterly payments of unemployment claims to the Department of Workforce Solutions (DWS) on behalf of all local public bodies and state agencies in the unemployment pool. The Finance Bureau of Risk Management receives claims data in March from DWS for the last calendar year ending December of every year. The detail includes claims information by entity which is compiled to include credits and provides a premium summary of State Agencies, Schools and Local Public Bodies to the Department of Finance & Administration. Those premiums are published in June of every year as a part of State budget preparation cycle. There is a lag of three years from the time a claim is paid and when that claim is reimbursed due to the DWS State fiscal year (Jan – Dec) and the NM fiscal year (July – June) and the State Budget process. For example, claims that were paid in calendar year 2018 were the actuals that were used in determining the FY 2021 NM published rates for the 2021 Legislative Session.

Invoices are billed annually to all insured entities for their actual claims plus the admin fee.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2025”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division State Unemployment Compensation Reserve Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$12,341,503
Interest Receivables	0
Accounts/Trade Receivables	616,328
Allowance for Doubtful Accounts	(616,328)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>12,341,503</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$12,341,503</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$3,930,798
Accounts Payable	1,235,894
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>5,166,692</u>
Long-Term Debt	
Claims Payable	<u>0</u>
Total Liabilities	<u>5,166,692</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>7,174,811</u>
Total Net Assets	<u>7,174,811</u>
Total Liabilities and Net Assets	<u><u>\$12,341,503</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 and 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$3,598,660
Interest Income		415,839
Other Revenue		799,592
Total Operating Revenues		<u>4,814,091</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Allowance for Bad Debts	0	
Operating Costs	5,333,166	
Other Costs	<u>0</u>	5,333,166
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>5,333,166</u>
Operating Income (Loss)		<u>(519,075)</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer		0
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>(519,075)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		(519,075)
Net Assets - Beginning of Year, as Previously Reported		7,693,886
Restatement of Net Assets		<u>0</u>
Net Assets - End of Year		<u><u>\$7,174,811</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 76		

STATE OF NEW MEXICO
THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		\$19,564,170
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$3,598,660	
Interest Income	415,839	
Other Revenue	799,592	
Gain on Disposal of Assets	0	
Other Financing Sources	0	
Total Revenues		4,814,091
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	5,333,166	
Depreciation	0	
Intra-agency transfers (Risk Management Operating Fund 352)	0	
Capital Outlays	0	
Disposal of Assets - Loss	0	
Other Financing Uses	0	
Total Per Financial Statements	5,333,166	
Deductions Unallowable Costs		
Provision for Losses - Allowance for Bad Debts	0	
Less Capital Outlay \$5,000 or Greater	0	
Other	0	
Total Deductions		0
Additional Allowable Costs		
FY 2025 SWCAP Costs	0	
Other	0	
Total Additions		0
Allowable Expenditures		5,333,166
Adjustments:		
Prior Period Adjustments	0	
Imputed Interest Earnings	0	
Total Adjustments		0
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	\$19,045,095
Allowable Reserve (60 days)	(B)	876,685
Excess Balance (A) - (B)		18,168,410

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		(8,750,000)
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	(\$8,750,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		(3,120,284)
ADJUSTMENTS:		
Deductions Unallowable Costs	0	
Additional Allowable Costs	0	
Imputed Interest Earnings	0	
Total Adjustments		0
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	(\$3,120,284)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$7,174,811

GSD RISK MANAGEMENT DIVISION – SURETY BOND

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Surety Bond Coverage**

I. Service Description

The Surety Bond Fund accounts for surety bond coverage of all or any portion of the surety bond risk of State departments/agencies covered by a surety bond certificate of coverage issued by Risk Management Division (RMD) of the General Services Department (GSD). This is a self-insurance fund. Financing is provided through the collection or transfer of funds from each State department/agency to cover costs of coverage of employees of each department/agency and from interest earned on investments. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD non-major enterprise fund. The fund is Fund 358, the Surety Bond Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for non-major enterprise funds under the heading of "Surety Bond". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 70 and 72.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 74.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2025.

V. Billing Methodology

Surety bonds are requested by covered entities and procured by RMD via the State Broker. Bonds are paid out of the Surety Bond fund and invoiced to the agency that requested the coverage. RMD is essentially the pass-through on this excess coverage.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2025”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Surety Bond Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE SURETY BOND (FUND 358)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$61,600
Interest Receivables	0
Accounts/Trade Receivables	247,909
Allowance for Doubtful Accounts	(247,909)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>61,600</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$61,600</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$2,002
Accounts Payable	0
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>2,002</u>
Long-Term Liabilities	
Claims Payable	<u>1,415</u>
Total Liabilities	<u>3,417</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>58,183</u>
Total Net Assets	<u>58,183</u>
Total Liabilities and Net Assets	<u><u>\$61,600</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 - 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE SURETY BOND (FUND 358)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$25,157
Interest Income		16,405
Other Revenue		6,810
Total Operating Revenues		<u>48,372</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Supplies	0	
Contractual Services	0	
Bad Debt	0	
Operating Costs	39,129	
Other Costs	<u>0</u>	39,129
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>39,129</u>
Operating Income (Loss)		<u>9,243</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer		0
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>9,243</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		9,243
Net Assets - Beginning of Year, as Previously Reported		48,940
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>\$58,183</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 76		

STATE OF NEW MEXICO
THE SURETY BOND (FUND 358)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024			
Balance Per Prior Year's Reconciliation of Fund to		\$280,150	
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
Revenues			
Service Fees/Revenue	\$25,157		
Interest Income	16,405		
Other Revenue	6,810		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues		48,372	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	39,129		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	0		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	39,129		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional Allowable Costs			
FY 2025 SWCAP Costs	0		
Other	0		
Total Additions		0	
Allowable Expenditures		39,129	
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)		\$289,393
Allowable Reserve (60 days)	(B)	6,432	
Excess Balance (A) - (B)		282,961	

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		0	
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers		0	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)		\$0

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		(231,210)	
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)		(\$231,210)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$58,183	

***GSD RISK MANAGEMENT DIVISION – PUBLIC LIABILITY
INSURANCE***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Public Liability Insurance**

I. Service Description

The Public Liability Fund provides for liability insurance for State departments/agencies and their employees, and for any local public body participating in the Fund and pays claims and judgments against governmental entities or their employees covered by a certificate of coverage. This is a self-insurance fund. Financing is provided through collections and transfers from governmental entities and interest earned on invested funds. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD enterprise fund. The fund is Fund 357. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "357 Public Liability". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 72 and 74.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 76.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There were no non-operating transfers in during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2025.

V. Billing Methodology

Rates are developed by an actuary by calculating the percentage of responsibility by both the Total Base Loss and the Total Base Exposure within the Total Base Premium.

Weights determine the percentage of responsibility of both claims experience (70%) and exposure (30%). Exposures for liability include number of FTE reported by each entity during the annual exposure survey. Invoices are billed annually for all insured entities with these exposures.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled “Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2025”.

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Public Liability Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE PUBLIC LIABILITY (FUND 357)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$9,593,887
Interest Receivables	0
Accounts/Trade Receivables	133,978
Allowance for Doubtful Accounts	(6,190)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>9,721,675</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$9,721,675</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$180,883,360
Accounts Payable	4,283,133
Unearned Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>185,166,493</u>
Long-Term Liabilities	
Claims Payable	<u>218,417,656</u>
Total Liabilities	<u>403,584,149</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	
Unrestricted	<u>(393,862,474)</u>
Total Net Assets	<u>(393,862,474)</u>
Total Liabilities and Net Assets	<u><u>\$9,721,675</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 and 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE PUBLIC LIABILITY (FUND 357)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$50,050,657
Interest Income		830,265
Other Revenue		1,266,852
Total Operating Revenues		<u>52,147,774</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Bad Debts	0	
Operating Costs	124,992,955	
Other Costs	0	
		<u>124,992,955</u>
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>124,992,955</u>
Operating Income (Loss)		<u>(72,845,181)</u>
Non Operating Revenues (Expenses)		
Intra-Agency Transfers Out - RM Operations	(3,933,500)	(3,933,500)
Intra-Agency Transfers Out - Capital Assets		
Other Financing Sources		
General Appropriation	20,000,000	
Other State Agency Transfers	5,000,000	
Other State Funds	0	25,000,000
Other Financing (Uses)		
Reversion to State General Fund	0	
Other State Agency Transfers Out - Capital Assets	0	0
Total Nonoperating Revenue (Expenses)		<u>21,066,500</u>
Income Before Transfers		<u>(51,778,681)</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		(51,778,681)
Net Assets - Beginning of Year, as Previously Reported		(342,083,793)
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>(\$393,862,474)</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Pages 76		

**STATE OF NEW MEXICO
THE PUBLIC LIABILITY (FUND 357)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025**

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		(\$54,099,003)
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$50,050,657	
Interest Income	830,265	
Other Revenue	1,266,852	
Gain on Disposal of Assets	0	
Other Financing Sources	25,000,000	
Total Revenues		77,147,774
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	124,992,955	
Depreciation	0	
Intra-agency transfers (Risk Management Operating Fund 352)	3,933,500	
Intra-agency transfers Capital Assets	0	
Capital Outlays	0	
Disposal of Assets - Loss	0	
Other Financing Uses	0	
Total Per Financial Statements	128,926,455	
Deductions Unallowable Costs		
Provision for Losses	0	
Less Capital Outlay \$5,000 or Greater	0	
Other	0	
Total Deductions		0
Additional Allowable Costs		
FY 2025 SWCAP Costs	0	
Other	0	
Total Additions		0
Allowable Expenditures		128,926,455
Adjustments:		
Prior Period Adjustments	0	
Imputed Interest Earnings	0	
Total Adjustments		0
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)	(\$105,877,684)
Allowable Reserve (60 days)	(B)	21,193,390
Excess Balance (A) - (B)		(127,071,074)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		(21,500,000)
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	(\$21,500,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		2,844,585
ADJUSTMENTS:		
Deductions Unallowable Costs	0	
Additional Allowable Costs	0	
Imputed Interest Earnings	0	
Total Adjustments		0
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$2,844,585

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	(\$124,533,099)

***GSD RISK MANAGEMENT DIVISION – WORKERS’
COMPENSATION***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Workers' Compensation**

I. Service Description

The Workers' Compensation Retention Fund accounts for the purchase and administration of workers' compensation insurance and provides appropriate reserves for workers' compensation coverage for employees of State agencies. Workers compensation coverage is provided to pay benefits prescribed by law for all employees. This coverage also includes employer liability and occupational disease and disablement. This is a self-insurance fund. Financing is provided through collections and transfers from State departments/agencies to cover costs of coverage of employees of that agency and interest earned on invested funds. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD enterprise fund. The fund is Fund 359, the Workers' Compensation Retention Fund. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "359 Workers' Compensation Retention". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 72 and 74.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 76.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – There was an intra agency transfer out of \$4,669,600 to the Risk Management Operating Fund 352 during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2025.

V. Billing Methodology

Rates are developed by an actuary by calculating the percentage of responsibility by both the Total Base Loss and the Total Base Exposure within the Total Base Premium. Weights determine the percentage of responsibility of both claims experience (90%) and exposure (10%). Exposures for worker's compensation include the amount of payroll reported by each insured entity during the annual exposure survey. Invoices are billed annually for all insured entities with these exposures.

VI. Billing Rates

Since the cost of claims is known by department/agency, an actual dollar amount that represents a specific department/agencies premium is computed and billed to each department/agency.

VII. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document titled "Actuarial Study of the Self-Insured Workers Compensation, Public Liability, Surety Bond, Public Property and State Unemployment Compensation Programs as of June 30, 2025".

VIII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Workers' Compensation Retention Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE WORKER'S COMPENSATION RETENTION (FUND 359)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$49,140,107
Interest Receivables	0
Accounts/Trade Receivables	0
Allowance for Doubtful Accounts	0
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>49,140,107</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$49,140,107</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$12,351,339
Accounts Payable	208,439
Stale Dated Warrants	0
Accrued Expenses	1,522
Due to Other Funds	0
Due to Other Agencies	0
Loan Payable	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>12,561,300</u>
Long-Term Liabilities	
Claims Payable	<u>40,658,700</u>
Total Liabilities	<u>53,220,000</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(4,079,893)</u>
Total Net Assets	<u>(4,079,893)</u>
Total Liabilities and Net Assets	<u><u>\$49,140,107</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 72 and 74	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE WORKER'S COMPENSATION RETENTION (FUND 359)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$21,036,455
Interest Income		1,722,935
Other Revenue		259,456
Total Operating Revenues		<u>23,018,846</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Allowance for Bad Debts	0	
Operating Costs	12,345,321	
Other Costs	<u>0</u>	12,345,321
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>12,345,321</u>
Operating Income (Loss)		<u>10,673,525</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer Out RM Operating	(4,669,600)	(4,669,600)
Intra-agency Transfer Capital Assets		0
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	0	
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>(4,669,600)</u>
Income Before Transfers		<u>6,003,925</u>
Transfers		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		6,003,925
Net Assets - Beginning of Year, as Previously Reported		(10,083,818)
Adjustments Applicable to Prior Year		<u>0</u>
Net Assets - End of Year		<u><u>(\$4,079,893)</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 76		

STATE OF NEW MEXICO
THE WORKER'S COMPENSATION RETENTION (FUND 359)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024			
Balance Per Prior Year's Reconciliation of Fund to		(\$5,525,521)	
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
Revenues			
Service Fees/Revenue	\$21,036,455		
Interest Income	1,722,935		
Other Revenue	259,456		
Other Financing Sources	0		
Total Revenues		23,018,846	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	12,345,321		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	4,669,600		
Intra-agency transfers (Capital Assets)	0		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses (Prior year warrant cancellation)	0		
Total Per Financial Statements	17,014,921		
Deductions Unallowable Costs			
Provision for Losses - Allowance for Bad Debts	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional Allowable Costs			
FY 2025 SWCAP Costs	0		
Other	0		
Total Additions		0	
Allowable Expenditures		17,014,921	
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
RETAINED EARNINGS BALANCE JUNE 30, 2025	(A)		\$478,404
Allowable Reserve (60 days)	(B)	2,796,973	
Excess Balance (A) - (B)		(2,318,569)	

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		(3,000,000)	
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers		0	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)		(\$3,000,000)

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		(1,558,297)	
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)		(\$1,558,297)

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		(\$4,079,893)

***GSD RISK MANAGEMENT DIVISION – GROUP HEALTH AND
LIFE INSURANCE***

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**GSD Risk Management Division
Group Health and Life Insurance**

I. Service Description

The Group Insurance Premium Stabilization Fund is used to account for money appropriated, employers' contributions, employees' contributions, insurance proceeds, and other income from group life, vision care, dental care, health, and disability insurance plans pursuant to State law. Disbursements in the forms of payments for related services are also made pursuant to State law. The Fund also is used to account for premiums collected under the Consolidated Omnibus Budget Reconciliation Act (COBRA) from former employees who have elected to continue their health insurance coverage under the group insurance plans. The Fund is administered by the Risk Management Division of the General Services Department (GSD).

In FY 2025, the entire GSD Health Benefits program was transferred to the New Mexico Health Care Authority.

II. Financial Statements

All financial activities associated with the Fund are recorded in a GSD enterprise fund. The fund is Fund 752. Financial statements for the Fund are presented in GSD audited Independent Accountants' Reports and Financial Statements (Audit) on the statements for enterprise funds under the heading of "752 Group Insurance Premium Stabilization". The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in GSD's Audit on pages 71 and 73.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – the statement is presented in GSD's Audit on page 75.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – A General Appropriation transfer in of \$36,000,000 and was made during the fiscal year ended June 30, 2025. There was also a \$25,000,000 transfer in from the NM Health Care Authority during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was a \$15,000,000 transfer out to the NM Health Care Authority during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2025.

V. Billing Methodology

Prior to FY 2025, an annual analysis was made of the revenue generated versus the claims paid by type of coverage, by employee status (i.e., single, family, etc.). Based on this analysis and actuarially determined reserve requirements, an adjustment in the premium rates by type of coverage and by employee status was computed. This was a self-insurance fund. Financing was provided through collections and transfers from governmental entities and interest earned on invested funds

VI. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self-sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the GSD Risk Management Division Group Insurance Premium Stabilization Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$0
Interest Receivables	0
Accounts/Trade Receivables	0
Allowance for Doubtful Accounts	0
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	0
Noncurrent Assets:	
Capital Assets	
Accumulated Depreciation	
Total Noncurrent Assets	0
Total Assets	\$0
Liabilities:	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	0
Deferred Revenue	0
Accrued Expenses	0
Overdraft to State General Fund Investment Pool	0
Due to Other Agencies	0
Unearned Revenue	0
Accrued Compensated Absences	0
Total Current Liabilities	0
Long-Term Debt	
Compensated Absences Payable	0
Total Liabilities	0
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	0
Total Net Assets	0
Total Liabilities and Net Assets	\$0
Source of Information:	
Independent Accountant's Reports and Financial Statements - Pages 73 and 75	

STATE OF NEW MEXICO
GENERAL SERVICES DEPARTMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2025

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$0
Interest Income		266,036
Federal Revenue		0
Other Revenue		8,865
Total Operating Revenues		<u>274,901</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Operating Costs	0	
Other Costs	0	0
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>0</u>
Operating Income (Loss)		<u>274,901</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer	0	0
Other Financing Sources		
General Appropriation	36,000,000	
Other State Agency Transfers	25,000,000	
Other State Funds	0	61,000,000
Other Financing (Uses)		
General Appropriation	0	
Reversion to State General Fund	0	
Other State Agency Transfers Out	(15,000,000)	(15,000,000)
Total Nonoperating Revenue (Expenses)		<u>46,000,000</u>
Income Before Transfers		<u>46,274,901</u>
Transfers		
Intra-Agency Transfer In		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		46,274,901
Net Assets - Beginning of Year, as Previously Reported		(46,274,901)
Adjustments Applicable to Prior Year		<u>0</u>
		<u>\$0</u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 77		

STATE OF NEW MEXICO
THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024		
Balance Per Prior Year's Reconciliation of Fund to		(\$185,669,423)
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
Revenues		
Service Fees/Revenue	\$0	
Interest Income	266,036	
Other Gifts and Grants (Federal)	0	
Other Revenue	8,865	
Total Revenues		274,901
Expenditures (Actual Costs):		
Per State's Financial Report		
Current Operating Expenses	0	
Depreciation	0	
Intra-agency transfers (Risk Management Operating Fund 352)	0	
Capital Outlays	0	
Disposal of Assets - Loss	0	
Other Financing Uses	0	
Total Per Financial Statements	0	
Deductions Unallowable Costs		
Provision for Losses	0	
Less Capital Outlay \$5,000 or Greater	0	
Other	0	
Total Deductions		0
Additional Allowable Costs	0	
FY 2025 SWCAP Costs	0	
Other	0	
Total Additions		0
Allowable Expenditures		0
Adjustments:		
Prior Period Adjustments	0	
Imputed Interest Earnings	0	
Total Adjustments		0
RETAINED EARNINGS BALANCE JUNE 30, 2026	(A)	(\$185,394,522)
Allowable Reserve (60 days)	(B)	0
Excess Balance (A) - (B)		(185,394,522)

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024		56,675,657
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In	0	
Plus: General Appropriations	0	
Less: General Appropriation Reversion	0	
Less: Transfers Out	0	
Net Transfers		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)	\$56,675,657

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024		4,802,661
ADJUSTMENTS:		
Deductions Unallowable Costs	0	
Additional Allowable Costs	0	
Imputed Interest Earnings	0	
Total Adjustments		0
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)	\$4,802,661

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	(\$123,916,204)

HEALTH CARE AUTHORITY

**State of New Mexico
FY 2027 Statewide Cost Plan
Section II Billed Costs Information**

**Health Care Authority
SHBD Group Self Insurance Fund (Fund 72440)**

I. Service Description

The SHBD Group Self Insurance Fund (Fund 72440) is used to account for premiums collected under the Consolidated Omnibus Budget Reconciliation Act (COBRA) from former employees who have elected to continue their health insurance coverage under the group insurance plans and for retiree participation in group insurance plans. The Fund is administered by the State Health Benefits Division of the New Mexico Health Care Authority

This fund was transferred to the New Mexico Health Care Authority in FY 2025 from the General Services Department Risk Management Division. The fund previously in GSD was Fund 752 Group Insurance Premium Stabilization Fund.

II. Financial Statements

All financial activities associated with the Fund are recorded in a HCA proprietary fund. The fund is Fund 72440. Financial statements for the Fund are presented in Reports of Independent Auditors and Financial Statements with Supplementary Information on the statements for proprietary funds under the heading of “72440 SHBD Group Self Fund”. The following exhibits are provided in this document:

1. Exhibit A: Combining Statement of Net Position – Proprietary Funds (Internal Service) – the statement is presented in HCA’s Audit on page 59.
2. Exhibit B: Combining Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds (Internal Service) - the statement is presented in HCA’s Audit on page 60.

III. Non-Operating Transfers

1. Non-operating transfers in from other funds – A General Appropriation transfer in of \$85,000,000 and was made during the fiscal year ended June 30, 2025. There was also a \$15,000,000 transfer from GSD Fund 752 during the fiscal year ended June 30, 2025.
2. Non-operating transfers out to other funds – There was a \$3,971,759 reversion of general funds during the fiscal year ended June 30, 2025.

IV. Prior Year Adjustments

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2025.

V. Billing Methodology

Each Month, HCA's contract actuary shares an experience report to monitor how claims and administrative expenses are tracking against revenue. Each year an analysis is conducted based on the revenue generated versus the claims paid by type of coverage, by employee status (i.e., single, family, etc.), and by administrative Service Organization. Based on this analysis and actuarially determined reserve requirements, an adjustment in the premium rates is computed and incorporated into the agency's annual budget request. by type of coverage and by employee status is computed. This is a self-insurance fund. Financing is provided through collections and transfers from governmental entities and interest earned on invested funds

VI. Actuarial Report

The actuarial report covering this Fund has been provided as a separate document.

VII. Reconciliation

1. Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in U.S. Office of Management and Budget publication 2 CFR, Part 200, Appendix V.
2. Treatment of Variances - The intent of the legislation creating the Fund was that the Fund should be self-sustaining through the assessment of charges for services that are sufficient to cover all direct and indirect costs associated with the operation of the Fund. Therefore, any over/under recovery of costs will be included in subsequent calculations.

This concludes the narrative information on the Health Care Authority SHBD Group Self Insurance Fund. The previously noted exhibits are provided on the following pages.

STATE OF NEW MEXICO
HEALTH CARE AUTHORITY
COMBINING STATEMENT OF NET POSITION - PROPRIETARY FUNDS
AS OF JUNE 30, 2025

SHBD GROUP SELF INSURANCE FUND

	FUND TOTAL
Assets:	
Current Assets:	
State General Fund Investment Pool	\$87,766,308
Interest Receivables	0
Accounts/Trade Receivables	18,883,218
Allowance for Doubtful Accounts	0
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>106,649,526</u>
Noncurrent Assets:	
Capital Assets	
Accumulated Depreciation	
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$106,649,526</u></u>
Liabilities:	
Current Liabilities	
Claims Payable	\$52,437,676
Accounts Payable	44,054,604
Accrued Payroll	21,566
Due to Educational Institutions	7,660,548
Unearned Revenue	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>104,174,394</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
Total Liabilities	<u>104,174,394</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>2,475,132</u>
Total Net Assets	<u>2,475,132</u>
Total Liabilities and Net Assets	<u><u>\$106,649,526</u></u>
Source of Information:	
Independent Accountant's Reports and Financial Statements - Page 59	

STATE OF NEW MEXICO
HEALTH CARE AUTHORITY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
AS OF JUNE 30, 2025

SHBD GROUP SELF INSURANCE FUND

		FUND TOTAL
Operating Revenues		
Service Fees/Premiums		\$462,821,239
Interest Income		2,475,133
Federal Revenue		0
Other Revenue		9,301
Total Operating Revenues		<u>465,305,673</u>
Operating Expenses		
Current Expenses		
Personal Services	\$0	
Employee Benefits	558,858,782	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	0	
Contractual Services	0	
Operating Costs	0	
Other Costs	0	
Depreciation		0
Capital Outlays		0
Total Operating Expenses		<u>558,858,782</u>
Operating Income (Loss)		<u>(93,553,109)</u>
Non Operating Revenues (Expenses)		
Intra-agency Transfer	0	0
Other Financing Sources		
General Appropriation	85,000,000	
Other State Agency Transfers	15,000,000	
Other State Funds	0	100,000,000
Other Financing (Uses)		
General Appropriation	0	
Reversion to State General Fund	(3,971,759)	
Other State Agency Transfers Out	0	
Total Nonoperating Revenue (Expenses)		<u>(3,971,759)</u> <u>96,028,241</u>
Income Before Transfers		<u>2,475,132</u>
Transfers		
Intra-Agency Transfer In		0
Transfers To Other Funds		0
Total Transfers		<u>0</u>
Change in Net Assets		2,475,132
Net Assets - Beginning of Year, as Previously Reported		0
Adjustments Applicable to Prior Year		<u>0</u>
		<u><u>\$2,475,132</u></u>
Source of Information:		
Independent Accountant's Reports and Financial Statements - Page 60		

**STATE OF NEW MEXICO
SHBD GROUP SELF INSURANCE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2025**

PART I RETAINED EARNINGS BALANCE

RETAINED EARNINGS BALANCE JULY 1, 2024			
Balance Per Prior Year's Reconciliation of Fund to			\$0
FY 2025 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
Revenues			
Service Fees/Revenue	\$462,821,239		
Interest Income	2,475,133		
Other Gifts and Grants (Federal)	0		
Other Revenue	9,301		
Total Revenues		465,305,673	
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	558,858,782		
Depreciation	0		
Capital Outlays	0		
Other Financing Uses	0		
Total Per Financial Statements	558,858,782		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional Allowable Costs	0		
FY 2025 SWCAP Costs	0		
Other	0		
Total Additions		0	
Allowable Expenditures		558,858,782	
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
RETAINED EARNINGS BALANCE JUNE 30, 2026	(A)		(\$93,553,109)
Allowable Reserve (60 days)	(B)	91,867,197	
Excess Balance (A) - (B)		(185,420,306)	

PART II CONTRIBUTED CAPITAL BALANCE

CONTRIBUTED CAPITAL BALANCE JULY 1, 2024			0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Transfers In	15,000,000		
Plus: General Appropriations	85,000,000		
Less: General Appropriation Reversion	(3,971,759)		
Less: Transfers Out	0		
Net Transfers		96,028,241	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	(C)		\$96,028,241

PART III ADJUSTMENTS BALANCE

ADJUSTMENTS BALANCE JULY 1, 2024			0
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments		0	
ADJUSTMENTS BALANCE JUNE 30, 2025	(D)		\$0

PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$2,475,132

THE END
